

# Race and Regionalism in the Politics of Taxation in Brazil and South Africa (Cambridge Studies in Comparative Politics)

Evan S. Lieberman



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Evan Lieberman's analysis focuses on the politics of taxation as a way of understanding the development of governments. He compares Brazil and South Africa because of their similarities: They are upper-middleincome countries, and highly unequal--both in terms of income and racial status. Lieberman argues that different constitutional approaches to race (whether or not to grant equal citizenship to blacks) and federalism (whether to have it or not) shaped the organization of politics in the two countries, leading to the development of very different tax systems. The findings are based on extensive field research, large-scale national surveys, macroeconomic data, and various archival and secondary sources.

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