

Decolonizing Tax: How Settler Colonialism Constructs “Taxpayer” Citizenship in Canada

*Imperial Inequalities: States Empires and
Taxation Conference*

Dr Kyle Willmott

Assistant Professor of Sociology

Dept of Sociology, University of Alberta (Edmonton [Treaty Six], Alberta, Canada)

willmott@ualberta.ca

kylewillmott.com

@krwillmott



Situating my research

- Previous and future work involves examining taxation mostly through the taxpayer as political figure – rather than a legal-bureaucratic one:
- The building of the liberal anti-state ‘taxpayer’ (“Taxpayer Governmentality” in *Economy & Society*)
- The global practices of taxpayer groups (“Mobilizing Political Strategy” in edited volume, UBC Press)
- How the Canadian government looked to use taxes and ‘taxpayer’ identity as a strategy of ‘inclusion’ of Indigenous peoples through the weaponizing of transparency (“From Self Government to Government of the Self” in *Critical Social Policy*).

Decolonization and Tax

- Tax as a social, political and legal-bureaucratic process
 - Think concretely about how tax is organized within settler colonial societies as technique of citizenship
 - Think critically and skeptically about the politics of tax for and with Indigenous perspectives on tax and state financing
 - Assertion of Indigenous sovereignties

Thinking and talking about **now**

Resisting metaphor

- Disruption of existing frames of analysis (Unsettling analysis – Tuck & Yang 2012) – Contest not necessarily empirical veracity – but the legitimacy – ‘not a metaphor’
- Assertion of Indigenous intellectual sovereignty (Simpson 2007)
- Not warm and fuzzy

Decolonizing Tax Scholarship

Analysts must remember that ‘to be taxed, is to a citizen’ (Simpson 2007) and for Indigenous folks this can mean something much different than for others – inclusion is not necessarily a desire.

Recognition of the financing of colonialism or of how settler colonial tax discourses contribute to contemporary ideas of the illegitimacy of Indigenous peoples

Theorizing the Settler-Taxpayer

“Taxpayers” as a key subject of settler colonialism

Fiscal anxieties of liberalism and settler colonialism

Thank You

Dr Kyle Willmott

Assistant Professor of Sociology

Dept of Sociology, University of Alberta (Edmonton [Treaty Six], Alberta, Canada)

willmott@ualberta.ca

kylewillmott.com

@krwillmott

