The Colonial Debris in the Digitalisation of Tax in Kenya

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In 2015, Kenya's leading newspaper, *The Daily Nation*, announced that the long queues at the tax office during filing season would be a thing of the past as taxpayers would soon be able to submit their tax filings through a new e-filing platform called ITax. The reader (the taxpayer) was given information about tax shops and service centres that now existed to help all taxpayers get on board with ITax. The newspaper article, in an almost utopic tone, characterised the shift to the new digital e-filing as being straightforward and easy, with people acquiring the ability to administer their tax services digitally, swiftly, and efficiently. The assumption was that everyone had the technical ability to access ITax from their homes. What the reality, however, would show was that people were not ready for this shift. A year after the article was published, the Kenya Revenue Authority (KRA) announced in yet another article that ITax was now mandatory, only two years after its initial launch.[1] So, ITax was piloted in 2014, implemented in 2015, and made mandatory in 2016 (Elmi 2021).

The platform was implemented as part of the e-government 'Vision 2030' (Government of Kenya (GOK) 2010). Vision 2030 is a national blueprint that outlines the goals to achieve by 2030, including transforming Kenya into a 'newly-industrialising, middle-income country' (Enns & Bersaglio 2020; GOK 2010). Vision 2030 is being executed through a series of successive five-year plans, each of which works towards the completion of innovative projects. The 'new' infrastructure developed through these projects were said to serve the broader goals of Vision 2030 in two ways. First, they pledged to boost transnational connectivity and expand transnational trade, and second, they pledged to address

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[1] Newspapers in Kenya were used by government officials to announce important changes like the transition to digital platforms. While they are privately owned, they are an important source of information for Kenyans.

regional socio-economic imbalances by integrating disconnected parts of the country into the national economy and infrastructure systems (Enns & Bersaglio 2020: 103).

In the last decade, Kenya has added new airports, railways, roads, ports, and power plants to its infrastructure networks as part of this vision. Vision 2030 assumed that the use of Information and Communication Technology (ICT) in government services would lead to efficiency in service delivery and contribute to Kenya's developmental goals. As Bersaglio and Enns argue, the linking of successful development with ICT and infrastructure is part of the so-called 'global infrastructural turn', and is a phenomenon particularly visible in Africa, where regional mega-infrastructure projects that dominate national and global development policy agendas reflect this growing consensus within development organisation circles that infrastructure is fundamental to achieving development (2020: 103).

I argue that this linking of infrastructure to development in large parts of Africa is part of a techno-political regime that has its roots in the colonial rationale of how to develop the colonies. This techno-political regime is the outcome of a negotiation between a specific technology, a cultural and political context, and the actors that animate it and compete for power (Gagliardone 2017: 13). Understanding how ICTs have become important components of Kenya's national development plan is key to understanding why Kenya embarked on digitalising its governance processes, especially with regards to taxation. In this chapter, I explore how technology can become an instrument of politics, how political ambitions interact with technological opportunities and constraints, and how they evolve as a result of this interaction.

The approaches used in this chapter are derived from anthropology, science and technology studies (STS) (Akrich 1992), as well as postcolonial studies (Anderson 2002). Specifically, I use socio-cultural approaches to show the implications of colonial policies in the current shift to tax digitalisation. This is important since most tax research has up to now focused mainly on either tax law, economics, or accounting perspectives (Björklund Larsen 2016). Anthropologists have explored many of the far-reaching consequences that colonialism has had and continues to have across the globe, with attention paid to the deepening social inequality across postcolonial state (Comaroff & Comaroff 1999), nostalgias for an imaginary past of colonial or pre-colonial sociality (Werbner 2008), and the postcolonial fruits of nationalism (Spivak 1999). These many foci are not only an effect of the different postcolonial contexts they address, but

are also rooted in divergent analyses of the local impact of global discourses on issues like democracy and development.

Building on Ann Stoler's (2018) argument on imperial debris which explores the processes through which imperial power occupies the present, this chapter understands the current tax structures as a result of assemblages left behind by colonial debris. I argue that the colonial administration was extractive in its revenue collection and disregarded the fact that most of the country's inhabitants could not afford to pay taxes. Those caught not paying either the head or hut tax were found to be in contempt of colonial laws and suffered severe penalties. In response, people developed a fear of the colonial administration, but also found innovative ways of paying or avoiding taxes (Gardner 2012; Waris 2010). Stoler's argument challenges postcolonial studies to attend to the colonial aftermaths, as well as their traces on the material environment and people's bodies and minds.

I contend that the tax systems in postcolonial countries like Kenya are not independent of colonial rationales and structures. My ethnographic material demonstrates how the debris of colonial policies is present in the current digitalisation of tax administration, specifically within the e-filing systems used by taxpayers. The new policies are modelled on colonial taxation logics and remain extractive and coercive in nature (Fjeldstad 2001). The system is marked by a legacy that is built on empowering those who were seen as being loyal to the colonial administration and marginalising those who were not. The current instantiation of this echoes back through the history of infrastructure, as I will show, and after independence the railroads were used to empower certain communities while leaving others behind.

ITax

'ITax makes me feel Stupid!' exclaimed Mary,[2] a young woman I met at lunch while conducting my research. How could ITax make her feel stupid? ITax, as its strapline suggests, is envisioned by the KRA as a service that is simple, swift, and secure – it claims to be easy to use. Mary continued, 'It's not that I cannot use it, it is just that if I make one mistake, it takes me back 15 steps.' She explained that the system *seemed* digital, but when you logged on, it took you to an Excel sheet reminiscent

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[2] All names in this chapter are pseudonyms, to protect the identity of my informants due to the sensitivity of the data gathered.

of accounting. The Excel sheet, according to Mary, was quite complicated to use. Mary argued that the Excel sheet being used was outdated and on a previous day, having spent an hour in front of her computer, she had given up and gone to a cybercafé where she had hoped to access help with filling in the spreadsheet from the staff. However, the help was not free, and the attendant present had very limited knowledge on using ITax. 'Sitting in a cybercafé and spending money to make tax returns does not make sense,' she explained.

At first glance, ITax seems quite easy to use. But according to Mary, it becomes harder to use once one logs in. It is important to note that the platform is in English, excluding most of the population who speak Kiswahili, or one of the fifty-two other languages spoken in Kenya. Despite being a civil servant and having her taxes deducted through PAYE (pay as you earn),[3] the law still required Mary to file tax returns. The stated reason for this was to offer the taxpayer the opportunity to present any deductibles for which they are eligible. Mary said that she normally considered herself tech savvy; however, the process of using ITax made her feel stupid.

Mary was not alone, and most of my informants had to use mediators to file their taxes, and in most cases, they made mistakes, especially if they got help from a cybercafé attendant. Cybercafé attendants, like most ICT specialists working on tax in Kenya, had received little or no training on ITax at the time of my data collection. The KRA has stated that they had planned to offer training, but this had not happened between 2017 and 2018 during my data collection. If Mary, as well as other well-educated professionals I had met, felt that it was complex, who was the imagined user of ITax?

The establishment of ITax in Kenya is connected to the ideas held by international policymakers like the United Nations (UN) that technology should solve the financing for the development crisis. In the adoption of the Sustainable Development Goals (SDGs) in 2015, the UN, among other policy-making bodies, argued that technology could help spiral economic growth. In the next section, I will discuss how the turn to technology for economic growth within taxation is related to global and colonial rationale.

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[3] The 'pay as you earn' (PAYE) in Kenya is a method of deducting income tax from salaries and wages and applies to all income from any office or employment. Thus PAYE applies to weekly wages, monthly salaries, annual salaries, bonuses, commissions, directors' fees, and any other income from an office or employment.

The Infrastructural Turn in Tax Policy?

In recent years, global policymakers like the UN and the Organisation for Economic Co-operation and Development (OECD) have facilitated the production of global tax knowledge that is considered 'exportable' to countries in the global south, the latest wave being the use of technology in tax administration. The problem, however, is that developing countries, according to Moore et al. (2018), have been significantly absent from international rule-making, undoubtedly disadvantaging them. Their lack of input in policy design has therefore disallowed them from developing models that are representative of their realities on the ground. These polices are modelled on countries with stronger economies, also known as the global north. Nicholas Kaldor (1963) estimated that countries needed to generate a fiscal revenue flow of at least 25–30 per cent of their gross domestic product to become developed, a figure that is arguably unachievable for most developing nations.

The prescriptions for a 'good tax' policy that were dispensed to developing countries by consultants and donors were based on Western notions of economic development. The idea of 'good' tax is adopted and used for social, political, and economic engineering (Bahl & Bird 2008). Joseph Stiglitz (1998: 13) summarised the characteristics of a good tax system as efficiency in the allocation of resources, simplicity, and inexpensive to administer. Moreover, such systems should be flexible, transparent, and fair insofar as the treatment of the taxpayers (Stiglitz 1998: 13). International experts in taxation, like the OECD, recommend the use of digitalisation in tax administration because they assume that technology will increase tax compliance (OECD 2005).

Despite Kenya not being an OECD member country, it is affected directly by the OECD's recommendations since various policy-making institutions like the International Monetary Fund (IMF) and the World Bank donors tend to recommend OECD policies to their recipient countries, working on the assumption that this will make them more financially responsible (OECD 2005). However, while these recommendations might work well in the countries after which they are modelled (based perhaps on the trust that exists in these countries between states and citizens and high existing compliance rates), in countries like Kenya the digital shift was far more difficult. The recommendations were based on faulty assumptions about levels of e-literacy and e-readiness in developing contexts. In reality, the Kenyan population faced and faces significant barriers to accessing infrastructures, such as the Internet, computers, and electricity.

The adoption of ITax echoes Kenya's colonial legacy in profound ways. The underlying assumption of ITax was that it could help increase domestic revenues, which in turn would lead to economic development (Elmi 2021). However, its implementation revealed that it was disconnected from the reality that the country was not infrastructurally ready. The story of ITax demonstrates that the goalpost for achieving development and modernity is constantly shifting, making it near impossible for Kenya to 'succeed' at development; moreover, the bad fit of these development projects resulted in the marginalisation of some communities and widened the gap between the rich and the poor in the country (Elmi 2021). By looking back at Kenya's history of taxes, we can understand how past tax practices are present in the contemporary shift to the digitalisation of taxation, the debris of colonialism ever present. The question emerging from this is: how is ITax shaped by colonial structures and rationales? This question is explored in the following section.

The History of Taxes in Kenya

The fiscal element of empire building by the British colonialists has profoundly shaped tax institutions in postcolonial states. The revenue imperative of African colonial governments was a precondition for establishing European hegemony, since it not only provided the necessary resources, but also symbolised the authority and legitimacy of the colonial state (Gardner 2012). Unpacking historical revenue logics is therefore central to analysing how previous fiscal structures have shaped Kenya's current tax system and the subsequent efforts to modernise through technology. Gardner argues that it is important to understand the historical aspects of colonial fiscal systems in Africa because taxation was one of the most contentious issues that shaped the expansion of the colonies (2012: 210; see also Moore, Brautigam, & Fjelstad 1998). A large portion of resources and manpower of colonial administrations were directed to the collection of taxes and shaping relations with the governed. The British, who mainly used the tactic of divide and rule, employed, among other things, tax exemptions for certain tribes, leading to the empowerment of some communities seen as loyal to the colonial administration and the marginalisation of those disloyal. This distinguishing of the 'natives' was quite clear among Kenyans, whereby those who were loyal were settled along the railroad and fertile areas, while those who were not were relegated to semi-arid and arid areas, where they continue to reside today (Elmi 2021).

The colonial state lacked the capacity to enforce compliance among its African subjects, ruling most of the empire as protectorates. The protectorates were monitored at a distance with almost no balances or checks on the elites who were tasked with revenue collection. The colonial power sought the path of least resistance by resorting to cutting expenses rather than increasing revenues (Gardner 2012). Reciprocity here was almost non-existent, since all the money was channelled to pay for the colonial administration. The idea that taxes paid by citizens would be in exchange for services rendered by the tax authority was almost utopic since very little was expected from, and even less was offered by, the state. Current tax digitalisation policies are not built upon social relations that are generally considered important in upholding tax cultures, such as trust or reciprocity. Rather in a postcolonial Kenya, they are built on coercive and extractive modes of collecting taxes.

Another important aspect of the history of colonial fiscal systems is that the administration was uninterested in institution building. Acemoglu, Johnson, & Robinson argue that colonial governments were not committed to the development and growth of institutions because they governed based on assumed economic value rather than state or democracy building (2001: 685).[4] In the arid and semi-arid areas, as described in colonial policies, the assumed economic output was low. This led to the minimal reinvestment of government resources into what was deemed unproductive areas and groups, despite the presence of strong informal economies in many of these areas.

The public infrastructural projects that did go ahead had three main purposes: military domination, mining, and the transportation of cash crops (Jedwab, Kerby, & Morad 2017). The railway was built to exercise 'effective control' in the Scramble for Africa, as well as to dispatch troops for better control of the local population. The railway lines in Kenya were built to reach the interior to further European mining interest, as well as to connect agriculturally rich areas. The colonisers expected the railroads to pay for themselves because they had limited budgets, thereby prompting the administrators to put pressure on colonies to extract revenues from their subjects.

This extractive and coercive nature of revenue generation is evident today in making ITax mandatory despite most people lacking access to

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[4] Here, economic value refers to the economic output of a region and mostly it is determined by their contribution to the national economy based on revenues and even employment.

the necessary infrastructure needed to use it. The use of technology as a driver of modernity in African countries has, since colonialism, been associated with the habits, thoughts, and sociality of colonialism (Schnitzler 2016). In discussing apartheid techno-politics in South Africa, Schnitzler argues that colonial modernity was materialised in infrastructure and techniques like railroads, unlike in the West where the notion of modernity was instead linked to regimes of modern citizenship (2016: 432). This rationale is one that believes that knowledge models 'can easily travel the world, enlightening the lives of people everywhere' (World Bank 2008). Since the end of colonialism, nearly every decade has been marked by celebrations of a new technology as a means of overcoming the long-lasting problems faced in postcolonial countries (Alzouma 2005). The era of tractors, he argues, was replaced with the era of broadcasting and television, now being replaced by the era of ICTs.

The colonial administration rewarded the 'natives' deemed as economically viable. This viability was evaluated based on their revenue potentials. They were provided with infrastructure and access to fertile lands that they could farm. These farms were located along Kenya's rift valley and the farmers chosen from the Kikuyu tribe were favoured, giving them access to participating in the colonial economy no matter how small-scale it was (Elmi 2021). They paid taxes from their earnings, but were also able to practise subsistence farming for their families. These areas are now high-earning cities that yield high tax revenues. Fast forward to the modern era, and Kenya's digitalisation practices are now built according to the capability of these same areas that were infrastructurally empowered in colonial times. In some places I visited in these wealthier regions, residents had even been offered free wi-fi zones where they could use the services to connect to the various government e-platforms. They had also contracted another local company to merge their county taxes to the national ITax system so that they could make e-filings efficient and simpler for their citizens.

Digitalising Tax in Kenya

The shift to digitalisation in taxation has been happening concurrently in both developed and developing countries. Digitalisation, as used in this chapter, is the transformation of government services from analogue to digital platforms. In theory, Kenya's shift to digitalisation would help the country rapidly progress through development stages by connecting it to global tax systems. The Kenyan government has been modernising its tax

administration since 1986 as taxation remains its largest source of revenue (Institute of Certified Public Accountants of Kenya (ICPAK) 2012). In 2014, Kenya earned its place in the top ten economies in Africa, according to the World Bank. However, the World Bank figures also estimate that 51 per cent of its 48.6 million population live in extreme poverty (World Bank 2008). The statistics show that despite its tax potential, there is a large tax gap.[5] Prior to 1995, the country's tax system faced several major challenges, like high tax evasion and complex structures, that made it difficult to administer taxation (Moyi & Ronge 2006).

Responding to these challenges, in 1995 the government established the KRA as a semi-autonomous organisation. The main purpose of its establishment was to enhance the mobilisation of revenue, improve tax administration, and strengthen the sustainability of tax (Kerandi 2015). In 2004, the KRA adopted the Revenue Administration Reforms and Modernisation Program (RARMP). The main goal of RARMP was to transform the KRA into a modern, fully integrated, and client-focused organisation using technology (KRA 2004).

This rapid shift from manual to digital tax collection provoked lots of speculative discussions in the media, which plays an important role in informing citizens. Social media especially was filled with rumours of what the rapid implementation would mean for the taxpayer and what its repercussions might be. These included discussions that they suspected it was a trap that would be used to 'punish' those who are going to be seen as non-compliant. They discussed that there would likely be confusion about how one could register and use the system (a fear that turned out to be well-founded). ITax was seen as one of the many initiatives that really did not take the users' needs into account, and many were concerned that they were not given enough time to understand the system before it was made mandatory. This proved true in and by 2016 there was still confusion amongst the population about what platform one was to register with, as well as with what tax numbers, as taxpayers had to get new tax numbers on the new ITax platform.

ITax was not the KRA's first attempt at digitalisation. The Information Technology Management System (ITMS) was implemented in 2004, and according to the KRA it was replaced with ITax in 2014 because it was not interactive and was unpopular among the taxpayers (KRA 2004). With ITMS, taxpayers had to physically visit the KRA to pay their taxes.

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[5] http://povertydata.worldbank.org/poverty/country/KEN

When new personal tax numbers were introduced, taxpayers, as many had feared, were informed through newspaper articles that they would neither be able to access their digital tax nor their other e-citizen services (like health services) if they did not apply for the new tax PINs (Personal Identification Number). With the introduction of ITax, KRA indeed deactivated all taxpayers who were still on the old platform. This left swathes of taxpayers unable to access their bank accounts, and even their health accounts, as all the e-services in the country were connected to the taxpayers' PIN.

The onus of knowing and changing their PINs from the older system, ITMS, to ITax was placed on the taxpayers. Those with whom I interacted during my fieldwork were confused because they had registered on ITMS and did not fully comprehend that they had to re-register on ITax and get a new PIN. As one taxpayer told me 'If I was indeed not complying, why have I been paying taxes?'[6] The KRA, due to significant pressure from the public, decided to reactivate ITMS to resolve the crisis. Many research participants – especially older citizens or those who were not on these platforms – expressed to me that they had been caught unaware. This even led to lawsuits where several business owners claimed that the bungled ITMS to ITax shift had cost their businesses millions of Kenyan shillings.

The current digitalisation project of ITax, is shaped by colonial rationales and relations, both in terms of its implementation and how it has been received by taxpayers. Through ITax, the historically difficult relationship between taxpayers and the tax authority has been brought into the present. This includes feelings of distrust and fear, since many research participants expressed a disbelief that ITax was created to make taxpaying easier for them. They connected the complexity of ITax to a broader approach of the KRA to always find ways to make tax administration easier, but taxpaying harder. The lack of user approaches in design, for instance by making it incompatible with the basic systems like the Unstructured Supplementary Service Data (USSD),[7] excluded taxpayers without digital access.

It is important to emphasise that when the KRA implemented and made mandatory ITax, my research participants translated these policies

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[6] Excerpt taken from interviews conducted after the deactivation.
[7] USSD, sometimes referred to as 'quick codes' or 'feature codes', is a communications protocol used by GSM cellular telephones to communicate with the mobile network operator's computers. This makes USSD more responsive than services that use SMS.

as being oppressive, an experience which deterred many from complying, while others complied minimally, as reported in *The Revenue Collection and Economic Justice: Kenya National Tax Outlook Survey-2021* (RCEJ).[8] The RCEJ report concludes that there is significant evidence of tax avoidance, with many people exploiting legal loopholes to avoid paying. Whilst tax avoidance may be rife, we should pay attention to the systemic context which discourages tax compliance, rather than focus on acts of avoidance. To illustrate this better I will continue to explore, in the next section, how the current implementation of digitalisation of taxes is based on colonial understandings of infrastructure as an important component of tax administration and redistribution. The examples I explore below further demonstrate how taxpayers in marginalised communities were left behind with the digitalisation project due to colonial policies.

The Railway and the Digital Superhighway

After giving a talk on my PhD project at the University of Nairobi where I was a visiting researcher, a law student walked up to me claiming that the digitalisation of tax was not only unfair due to the lack of necessary infrastructure as I had claimed, but as an extension of the colonial legacy of infrastructure. The student was amazed that I was discussing digitalisation without understanding that infrastructures like railways and the fact that fibre-optic connectivity was not extended to some regions. The latter made sense to me immediately; however, the connection between the digitalisation of tax and the railway infrastructure was not as clear.

The law student, who hailed from a marginalised area, explained that the policies used to implement ITax were based on imagined understandings of economic viability. This prompted the government to invest in the areas deemed as viable. The government adopted this rationale from the colonial administration which had empowered certain tribes who lived in the highland areas where the railway had been established. What this means is that the areas that had developed along the railway would have greater opportunities to develop than those disconnected. In other words, infrastructure like electricity and water would be abundant and scarce in the areas connected and disconnected, respectively.

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[8] www.eataxgovernance.net/revenue-collection-and-economic-justice-kenya-national-tax-outlook-survey-2021/

I visited Isiolo, a semi-arid town situated beyond the end of the railway, one of the many areas that is 'disconnected' and to which the law student had referred. On my journey, I noticed a difference in topography and overall development between the areas along the railway line and this town. The area was quite dusty, and it was difficult to connect it to green leafy towns I had passed through. At the time of my fieldwork in 2017, the town still lacked connection to the national fibre-optic internet grid that would give access to faster internet. My phone had bad coverage there, despite it being a smartphone. I discovered that only certain areas of the town had third-generation internet coverage (3G), something that was quite common in Nairobi and Kiambu. How would such weak internet connections affect the mandatory digitalisation of taxes through e-filings? I asked this question at the local KRA office. The visit revealed very low levels of service for ITax and I was told several times that their connections were weak, since they too relied on mobile connectivity to provide services to taxpayers. They would buy data bundles from their service provider to access government services.

Some locals I interviewed were unable to connect to services at all because they lacked the skills and equipment, like smartphones, to access the services. Some people revealed that they travelled to a town an hour away, Nyanyuki, to use the digital filing system. Nyanyuki is ironically the end of the railway. In other words, the ease of using the technology stopped at the end of the railway infrastructure. It was therefore unsurprising that Isiolo was a county that generated very low revenues – the government had not found an efficient way of taxing them. Most of the businesses in the area were informal and many of them were involved in the agri-pastoralism sector. Their sector served 70 per cent of Kenya's livestock needs, yet they were overlooked as potential taxpayers.

Areas like Isiolo were impacted by colonial policies, such as the 1920 'closed door policy', as well as the post-independence 1965 SESSIONAL10 PAPER.[9] These two policies deemed the semi-arid and arid areas as being economically unviable and so suggested that only areas along the railways were worth investment. Here, resources were ploughed into cash crops as well as technology to make the areas successful. One of the towns included in my study, Kiambu, was favoured by the colonial administration, making it one of the richest counties in

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[9] https://repository.kippra.or.ke/handle/123456789/1758

Kenya despite it not being too far from Isiolo. In addition, the colonial administration sidelined these areas due to so-called disloyalty. People there were regarded as rebels if they wished to move around with their livestock. The government's attempt to have them settle and embrace farming failed because they remained committed to nomadic livelihoods. Their resistance to colonial attempts to domesticate them came at a price that is still being felt. While digitalisation might appear as the epitome of fiscal modernity, it is rooted in colonial fiscal and infrastructural history.

The second issue arising from the colonial aftermath in the field of tax digitalisation is the understanding of the taxpayer as a collective. Early theorists of tax compliance believed that non-compliance was economically motivated (Allingham & Sandmo 1972), while more recently, some theorists believe it is based on social values such as perceptions of fairness, norms, and intentions (Wenzel 2005). While the motives behind tax evasion are clearly varied, solutions seem to treat taxpayers as homogeneous collectives through the standardisation of inventions like in the financing for development movement as introduced in this chapter to ensure that countries like Kenya can increase their domestic revenues (Elmi 2021). Madeline Akrich's case of the photoelectric lighting kit travelling from France to some African countries showed how challenges arose when technologies travel whilst their designers remain in the countries of origin (Akrich 1992: 211). For instance, those who dealt with installing and maintaining the photoelectric kits were confronted with considerable difficulties – like batteries and the outputs not working in the locale, things that were not considered when the technology was designed without the 'other' in mind (Akrich 1992: 211). This is one illuminating example of how a cookie-cutter approach to development may fail to consider local particularities, particularities that make or break the technology in question.

The colonial debris in the digitalisation of tax in Kenya is made visible through the reproduction of the colonial rationale of using technology to develop the 'underdeveloped' without understanding the impact of implementing ideas and templates that do not fit.

Conclusion

In Kenya, technology and infrastructures have continued to be fetishised as a medium of development and modernity (Elmi 2021), dividing areas into economically valuable or unvaluable, like in the case of the two towns, Kiambu and Isiolo, where the former was a recipient of colonial

railroad infrastructures subsidies for enhancing the growth of agriculture in the region, and the latter being rejected for participating in economic activities that were considered economically unviable. This is now visible in how these two counties perform economically in the present day. The colonial rationale in awarding certain areas infrastructures and using economic policies that favour some and marginalise others contributes to and influences how platforms like ITax perform and represent the taxpayers in practice.

The turn to technology for development is not a new phenomenon, but rather an inherited colonial rationale that viewed infrastructures and technologies as 'gifted to the natives'. These 'gifts' were thought to create loyalties, while also rewarding the natives that were seen as cooperating with the colonial administration. My doctoral research demonstrated that this sowed economic divisions within the country, characterising some taxpayers as 'taxable', thereby affording them the luxury of belonging to the colony, while others were relegated as 'untaxable' and so excluded from the nation's economy. The two categories were pre-determined under British colonial rule and are still being used to rationalise infrastructural and economic development in these respective areas (Elmi 2021: 173).

In countries with such a colonial past, where taxes were the cornerstone of the administration, current relationships between the taxpayers and tax administration continue to be characterised by colonial politics. The coercive and extractive nature of colonial tax policies is again reinvented in practice, like in Isiolo, where digital taxes were only the most recent form of infrastructural exclusion. The digital platform of ITax, like those elsewhere in developing countries, builds upon the existing norms and values in society, like colonial governance logics. Colonial fiscal policies created persistent and huge economic disparities, as demonstrated with the case of Isiolo. The digitalisation process continues the same tracks as the colonial polices empowering those connected, while further marginalising those already marginalised. The complexity of the ITax system was a clear indication that the system's designers did not really take the taxpayer into account, in terms of local IT literacy or ICT access. The concept of debris allows us to understand how colonial polices that were coercive and extractive can still feature in a postcolonial digitalisation policy. Mandatory tax digitalisation simultaneously assumes a reality of tech-savvy individuals and digital access across regions, and knows that this is not the case and so condones the further marginalisation of the economically unviable. Unless digitalisation

policies reckon with the country's history and current infrastructural reality, ITax, and other projects in Vision 2030, will continue to divide the country and exclude much of the population.

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