Gender, poverty and taxation: An overview of a multi-country study of gender and taxation

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Imraan Valodia

abstract

While gender-budgeting has grown in prominence gender activists and policymakers have paid insufficient attention to the taxation side of public finance. Drawing on a three-year eight-country study this *Profile* outlines why gender activists should be concerned about the revenue side of the budget, shares the conceptual approach, methodology and some of the research findings of the study, and highlights key policy issues flowing from the research. The project found that income taxes continued to be biased against women. Somewhat against expectations, because these were carefully designed, value-added taxes in all of the countries studied did not appear to place an undue burden on poor women.

keywords

gender, taxation, tax policy

Introduction

Through gender budget initiatives (see Budlender, 2000), gender activists have successfully raised the imperative for considering gender issues in public finance. Whether or not this has had any material impact on actual government policies is debatable, but there is little doubt that gender budgeting is now a well entrenched tool in a number of countries, and that at least some governments do systematically consider gender issues in expenditure programmes (Budlender, 2000).

The other side of government budgeting, the revenue side, has received very little attention from analysts and activists concerned about the gender impacts of government policies. Drawing on a three-year eight-country study this *Profile* outlines why gender activists should be concerned about the revenue side of the budget, shares some of the research findings of the study, and highlights some policy issues. The project investigated gender bias in taxation systems in eight countries: South Africa, Ghana, Uganda, Mexico, Argentina, India, Morocco and the United Kingdom – countries at different levels of development, with different histories of development, and in different regions

of the world. Research teams within each country compiled a quantitative and qualitative picture of the gender dimensions of tax policies and tax reforms. I draw extensively in this *Profile* from various papers written for the project.[1]

The project concentrated on both direct taxes and indirect taxes. Direct taxes are taxes that are paid directly to the government by the person or persons on whom the tax is levied. Taxes paid by individuals on wages and salaries earned and by companies on profits earned are examples of a direct tax. An indirect tax, on the other hand, is a tax that is collected by an intermediary and then paid over to the government. Value-added taxes (VAT) are a good example of an indirect tax – the VAT paid by consumers is collected by retailers who then pass on the revenue to the government. In order to keep the study tractable the project focussed on personal incomes taxes (PIT) and three forms of indirect taxes: VAT, excise taxes (taxes on alcohol, tobacco and related products) and fuel taxes.

The manner in which the tax system related to existing gendered social relations gives rise to a number of implicit biases in the tax system

In each country, researchers examined the system of personal income taxes and considered whether there was any gender bias. The personal income tax legislation was applied to certain household typologies to assess the taxes that each household paid. The researchers used national consumption expenditure surveys to assess the impacts of indirect taxes on different types of gendered households. The conclusions were that although reforms had addressed much of the explicit discrimination in personal income taxes, the taxation of income from jointly-owned assets remained an area of discrimination. Furthermore, the manner in which the tax system related to existing gendered social relations gives rise to a number of implicit biases in the tax system. For example, in South Africa, because women are under-represented in secure employment with pension benefits, men benefit disproportionately from tax incentives related to pension provision. Somewhat against expectations, VAT did not place an unduly heavy burden on women. This is primarily because VAT systems in all of the countries studied zero-rated basic food items, which are disproportionately consumed by females. Because men consumed a disproportionate amount of certain goods, such as alcohol and tobacco, that attracted excise taxes, males paid a disproportionate share of excise taxes. Fuel taxes were found to be progressive – these taxes were mainly paid by high-income households and did not place an undue burden on women.

Conceptual approach and methodology

Janet Stotsky (1997) provides a very useful framework for assessing the gender implications of tax policies. She distinguishes between two types of gender biases in taxation – explicit and implicit bias. An explicit bias occurs when specific provisions in the tax legislation intentionally treat men and women differently. For example, in systems where income taxes are separately levied on individual members of a household the tax system has to allocate tax allowances and deductions – such as allowances for dependants – which apply to the individual members of the household. In Morocco, based on a typical male breadwinner model of the household, the tax system allocates these to men thereby reducing men's burden for taxes vis-à-vis women. Thus, the tax system is explicitly treating males and females as different, and is explicitly biased against women. An implicit bias, on the other hand, occurs not because the system is specifically treating males and females differently, but because of the manner in which tax legislation interacts with gendered social relations, norms, and economic behaviour. For example, because of social relations and

norms which impose a heavier burden for care, women tend to consume larger proportions of their income on basic consumptions goods such as food, and clothing. Taxes such as VAT, which impose a tax on the consumption of goods and services, may have the effect of placing a heavier burden on women. Thus, VAT is likely to be implicitly biased against women,

There is much that is useful in Stotsky's framework, but it has some important limitations, since it is based on the idea that bias stems from treating men and women differently and therefore that a non-biased system would treat them the same. Yet, in order to achieve substantive equality, different groups in society may require different treatment. As Diane Elson points out, different treatment is not necessarily biased treatment. Elson (2006) develops the implications of the Convention for the Elimination of All Forms of Discrimination Against Women (CEDAW) for tax systems. CEDAW allows for different treatment when that treatment is aimed at overcoming discrimination. Although there is no specific mention in CEDAW of taxation, CEDAW implies that women must be treated as equal to men in tax laws: as individual, autonomous citizens, rather than as dependants of men. CEDAW also implies that the impact of tax laws (in terms of tax burden/ incidence and incentives for particular kinds of behaviour) should promote substantive, and not merely formal, equality between women and men, including egalitarian family relations. Thus, one could argue that CEDAW requires that taxation systems should seek to transform the traditional gendered roles in society. The project adopted this wider perspective offered by CEDAW.

The main methodological challenge faced by the project was dealing with the lack of adequate data on gender and taxation. In many cases it was difficult to locate data on income taxes paid by gender and the researchers had to use other data, such as employment, to assess how income taxes may have different gendered outcomes. The incidence studies of indirect taxes used data drawn from income and expenditure surveys. But these surveys report on incomes and expenditures for households. Gender, the primary concern for the project, is an individual characteristic (not a household characteristic). We therefore had to find a means of 'getting at' individuals inside the household – that is, a way of attributing household income and expenditure to different members of the household, with gender being the key issue of interest.

The literature identifies two solutions to this problem, one at the individual level and one at the household level. Unfortunately, neither of these approaches is adequate from a gender perspective.The individual-level approach is to use equivalence scales to divide household consumption among members of the household. Equivalence scales are fairly random and 'allocate' consumption on the basis of 'need' – more consumption is allocated to certain household members. For example, the Organisation of Economic Cooperation and Development (OECD) equivalence scale assigns a value of 1 to the first household member, 0.7 to each additional adult and of 0.5 to each child. Since, in a nuclear family, the male member is likely to be defined as the first household member, these equivalence scales have clear gender biases. Moreover, while related, individual expenditure may diverge considerably from individual consumption and using equivalence scales may lead to misleading results.

Women must be treated as equal to men in tax laws: as individual, autonomous citizens, rather than as dependants of men

By contrast, the second approach does not focus on individuals inside the household but instead splits households by their "head", in other words, identifies households as being either male or female-headed. In most of the developing countries that we are concerned with 'household

headship' is a very imprecise concept and says nothing about the realities of power or decision-making. The concept is also bound within what might be considered to be a sexist view of the household. More practically, very early in the project we realised that the statistical agencies in the countries that we studied defined the headship in very different and country-specific ways, thus undermining the scope for cross-country analysis (see Budlender, 2003 for an elaboration of the problems with the concept of headship).

Based on a suggestion by Debbie Budlender we attempted to go beyond headship by exploiting other variables in the household data – specifically household sex composition and adult employment - to get at a more 'engendered' household typology. In the first instance, our analysis distinguishes between households with a greater number of adult females against households with either a greater number of adult males or an equal number of adult males and females. Our hypothesis here is that households with more adult females than adult males may have different patterns of expenditure compared to households with more adult males or equal numbers of females and males, and therefore will have a different pattern of tax incidence.

Female-type households tend to expend more of their income on "basic goods" such as food

In the second instance, we use the concept of employment as a proxy for bargaining power in the household. We distinguish between female breadwinner households, male breadwinner households, dual-income households and households with no income, and hypothesise that employment and, therefore, income allows women to exert greater control over household expenditure. Thus, in households where women earn a large proportion of the income they may be able to exert more control of the household's budget and skew the household's consumption toward more 'female goods'. If the VAT system places a heavy tax on such goods, these households would bear a higher incidence of the tax.

Relatedly, a further methodological innovation was to explore whether different expenditure items could be classified as either male goods or female goods. In all of the countries studied, expenditure patterns are indeed "engendered." For instance, across all countries, female-type households tend to expend more of their income on "basic goods" such as food, while male-type households tend to spend a larger fraction of their income on luxury goods such as alcohol and tobacco. We examined tax incidence of specific commodities to learn which household types bear a larger or smaller share.

After identifying tax incidence by household type and by commodity, we conducted a number of policy experiments to assess the impact of changes in VAT and excise tax rates in order to ascertain the degree to which the various country tax systems could be rendered more gender sensitive. For example, in India, which does not zero-rate any food items, we assessed the impact of zero-rating an extended basket of basic consumption goods such as is presently the case in South Africa. The Uganda team simulated the impact of zero-rating salt, a basic consumption commodity and one that may be considered to be an important input in food storage activity and therefore the time use of women. Our findings, summarised in the following section, suggest that there may be some policy space for such gender-sensitive reform of the tax system.

Most important, household level data cannot be used to address intra-household gender differences. Individual level data will need to be collected to identify intra-household patterns of expenditure and tax incidence. Unfortunately, we did not have access to such data. It may well be that the intra-household tax issues are very

important for a comprehensive assessment of the gender issues in taxes. Male members of the household may be able to shift the burden of taxes, on 'male goods' such as alcohol and tobacco onto female members. Our analysis is therefore limited by the fact that we were unable to explore these intra-household issues.

Why tax policies matter for gender and poverty analysis

There is, of course, a direct relationship between taxation and government expenditure. Without access to sufficient revenues governments are unable to fund expenditure programmes, which are critical for addressing gender equity. Taxes are the principal form of government's unencumbered revenues. As highlighted by Bahl and Bird (2008), governments' failure to mobilise sufficient revenue constrains their ability to provide and improve public services. Countries that are unable to raise sufficient revenues are likely to under-provide social services thereby increasing the burden of care and social provision done by women (see Elson, 2006). One way to get a sense of the ability of government to fund expenditure is to examine the tax/Gross Domestic Product (GDP) ratio - a simple yet powerful indicator of the extent to which government is able to harness resources to fund social expenditure. In general, as countries develop the tax/GDP ratio tends to increase. South Africa's tax/GDP ratio is approximately 28%, which compares very favourably to other countries studied in this project. These ranged from 9-15% in Mexico, Uganda and India, to 20% in Ghana, and Morocco, to 27% percent in Argentina, and finally, to 36% in the UK. In general, those countries with a higher tax/GDP ratio tended to devote more resources to social expenditure.

In most countries, tax systems and tax policies have undergone substantial reforms. This has resulted in significant changes to the structure of taxation. One of the key changes has been a reduction in income tax rates for both individuals and corporations. Trade liberalisation has significantly reduced taxes on international trade as tariff levels have decreased. This fall in revenue has been compensated for by increased revenues from indirect taxes – primarily sales taxes and VAT. Many developing countries have introduced VAT. In general, low-income countries now rely heavily on indirect taxes, with indirect taxes making up approximately two-thirds of tax revenues (Bahl and Bird, 2008). As argued above, women tend to spend large proportions of their income on basic consumption goods. Unless VAT systems are carefully designed to zero-rate basic consumption goods, it can have the effect of significantly reducing the purchasing power of poor women.

Tax policymakers also need to consider the impact of taxation policies and tax reforms on both paid and unpaid work

Tax policies have always been concerned about equity. The 'ability to pay' – that those that earn more should pay a larger proportion of their income in taxes - is a well established principle in tax policies. Using tax policy to redistribute income and improve economic equality was, until the rise of rise of neo-liberalism, a common objective of governments. In addition to these standard concerns with income groups and other social stratification, the distributional impacts of tax policies, between men and women, need to be carefully evaluated. Policymakers need to be aware of the extent to which tax policies, such as the tax treatment of income derived from jointly owned assets, reinforce or breakdown gender inequalities.

Tax policymakers also need to consider the impact of taxation policies and tax reforms on both paid and unpaid work, and the interdependence between these two sectors of the economy. Thus, where tax policies, such as income taxes, impact on labour supply incentives and encourage

or discourage shifts into paid work, policymakers should consider the consequences for unpaid economy, and the gender distribution of such unpaid work. Where tax policy may impact on unpaid work, for example through VAT on products used in providing care, policymakers need to be aware of the possible impacts in paid work (for example, by reducing the time that women have to offer their labour in the paid economy). Evaluating the impact of tax policies on both paid and unpaid work will often involve evaluating both financial and time costs and benefits.

Women fell outside the income tax net. This is because most poor women tend to earn incomes that are well below the income tax threshold

It is also important to be aware of the impact of tax policies both between households and within households. Thus, in addition to concerns about the race, spatial or income profile of households, the impact of tax policies on different types of households – dual earner households, single-parent households, multiple-generation households, pensioners, female breadwinner households, same-sex partnership households, among others – needs to be carefully assessed. For example, policymakers need to be aware of how systems of individual filing of income taxes impacts on the total taxes paid by these different household formations. Policymakers need also to consider how tax policies impact on women and men within these households and the degree to which gender inequalities within the household are improved or reinforced by taxation policy. Thus, for example, not only should policymakers be aware that increasing VAT on children's clothing may reduce the disposable income of women more than it does of men, but such action may also have the effect of reinforcing existing power inequalities within the household.

Tax policies affect people differently over their life cycle. This is an important gender issue because women, more so than men, take on many different roles and live in different situations and households over their lives. Tax policies need to take account of these transitions in roles and households. For example, in many developed countries, women tend to participate extensively in paid employment before they have children, (Nelson, 1996). The presence of children reduces women's labour supply. This is less so for men. Unless tax policies take account of this transition and the gender differences, taxes can have the effect of reinforcing gender inequalities and gendered social norms. An example of this is that a woman's poverty in retirement can be caused by the (unequal) tax treatment of her husband's deceased estate, which combined with her care responsibilities in her previous households, may result in inadequate provision for her future. It is therefore important that tax policies take a life-time perspective on the impact of taxation.

Main findings and policy implications

In most of the developing countries that we studied, the majority of women fell outside the income tax net. This is because most poor women tend to earn incomes that are well below the income tax threshold. Table 1 below shows that in the South African case 73% of employed women earn an income below the tax threshold. Given that there is a strong gender pattern to employment with women tending to be disproportionately concentrated among the unemployed and among those with low-paid jobs, the numbers of poor women paying taxes is probably extremely low. In India, only 0.27% of working-age women earn incomes above the tax threshold (Chakraborthy *et al,* 2010). The implication of this is that using the tax system to achieve social goals in areas such as childcare, by for example providing dependant allowances, impacts only on the small proportion of women who fall inside the tax net. It would be necessary, in such circumstances to consider whether policies on the

expenditure side of the budget, or a combination of tax and expenditure measures, may not be a more effective set of policy measures. There are good reasons therefore to argue that, in some contexts, tax measures may be a relatively blunt instrument for achieving gender equity objectives. Tax policies therefore need to be complemented by and judged in conjunction with other policy instruments, especially expenditure policies.

Table 1: South Africa: Distribution of Employed People across Tax brackets by Sex (September 2005).

Tax bracket	Male	Female	Total
No tax	65%	73%	68%
<R80 000	20%	16%	19%
R80 000-130 000	8%	7%	8%
R130 001-180 000	3%	2%	3%
R180 001-230 000	1%	0%	1%
R230 001-300 000	1%	1%	1%
R300 001 plus	2%	1%	1%
Total	100%	100%	100%

(Source: Budlender et al, 2010)

We found some examples of explicit gender bias in the countries studied. In Argentina, where income is jointly earned by a couple, the tax code allocates this income to the husband by default, and a female taxpayer would only be allocated the income under exceptional circumstances. In Morocco, the tax code defines dependants as including a male taxpayers's wife. A female taxpayer's husband is not defined as a dependant, unless she can prove legally that her husband and other dependants are legally dependent on her, the only way she can claim a dependant's tax allowance.

The Indian case presents an interesting example of positive explicit gender bias, where the tax threshold for women is higher than that of men. This tax measure was introduced specifically to promote gender equity. There is unfortunately very little evidence to suggest that this measure has been effective. In any event, it is likely to have impacted only on a very small proportion of Indian women – those that fall inside the income tax net.

Our country studies have uncovered implicit biases in the PIT systems in all countries included in this study, which are mainly the result of the nature and structure of exemptions and deductions provided by the particular tax regime.

Tax systems which have some limited exemptions and zero-rating of basic consumption items have substantially positive outcomes

Somewhat against expectations, the studies did not find that indirect taxes, and especially VAT, placed an undue burden on women. In general, the findings suggested that male-type households bear the highest incidence of indirect taxes, with much of this being driven by excise taxes and fuel taxes. Given that female-type households are generally clustered in the lower-income brackets, and that most of the countries that we have studied make extensive use of zero-rating and exemptions in VAT to protect households in lower-income brackets, these results are not at all surprising. The results do suggest that such measures are effective at protecting vulnerable households from being placed under undue burdens of indirect taxes. Thus, while recognising that simplicity in the tax system is important, our findings suggest that indirect tax systems which have some limited exemptions and zero-rating of basic consumption items have substantially positive outcomes – both in terms of poverty and substantive gender equality.

A number of trends emerge from the simulations that each country conducted to make the system of indirect taxes more gender-aware. First, the results in South Africa (where the impact of introducing VAT on basic consumption goods is simulated), Morocco (where a reduction in VAT on some staples is simulated) and Uganda (where

zero-rating of salt is simulated) are particularly instructive. The South African simulation shows that zero-rating of basic food items and paraffin has resulted in substantial gender equality outcomes, benefiting female-breadwinner and not-employed households the most in relative terms. These results are shown in Table 2 below. The VAT incidence for different household types is shown in column 1. Female breadwinner households, for example, have a VAT incidence of 8.14, meaning that for each R1 spent by these households, 8.14 cents is paid in VAT. If VAT were applied to basic foods these households' VAT incidence would have been 33.91% higher. The impact on households without any member employed is even greater at 45.92%. The ratio of female to male change shows that the policy measure has positive gender outcomes (a ratio of 1 would mean that the benefits are equally distributed between women and men). Zero-rating of basic food items also has positive income distribution impacts. As shown in the table, the impact is felt disproportionately by the lowest income group (Q1), whose VAT burden would have been 60.13% higher if VAT was levied on basic food items. The impact of zero-rating paraffin has very good outcomes on both gender and income grounds. Similar results were found in other countries. In Morocco a reduction in VAT on staples goes some way to countering the high incidence of VAT on female-headed households. The Ugandan example demonstrates that identifying some very specific items consumed by vulnerable households, such as salt and paraffin, can go some way to ameliorating the vulnerability of low-income female-type households, without significantly impacting on total revenue. Zero-rating of children's clothing in the UK is another useful example from the simulations done. Collectively, the simulations suggest that there are grounds for specific and targeted usage of the tax system to improve equity.

Table 2: South Africa, The Impact of Zero-rating

	Base incidence	Effect of VAT-rating (% change)	
	Tax incidence (% of exp)	Basic food	Paraffin
Male- breadwinner	9.36	23.29	2.03
Female- breadwinner	8.14	33.91	2.95
Dual-earner	9.15	19.56	1.42
No-employed	7.84	45.92	4.34
Ratio female/male % change		1.46	1.45
Q1	7.28	60.03	5.22
Q2	8.36	41.27	4.07
Q3	9.11	29.09	2.74
Q4	9.56	18.83	1.36
Q5	8.82	8.39	0.23
Ratio			
Q1-3/Q4-5 % change		4.79	7.57

(Source: Budlender et al, 2010)

Conclusion

The so-called three E's of tax policy – equity, efficiency and ease of administration – have, throughout the history of taxation, been of concern to tax policy advisors. While questions of equity and distribution have received a lot of attention from policymakers, the gender issues in taxation have not been sufficiently addressed.

The findings generated by the research project outlined here suggest a rich agenda for the gender considerations of tax policy. In many countries, the tax system continues explicitly to discriminate against women. This is especially so in areas such as the taxation of joint income. The results for indirect taxes are very encouraging and show that well-designed tax policies can go some way to alleviating the burden on poor women. For many developing countries trying to increase their tax/GDP ratio, VAT is an attractive form of taxation – it is relatively easy to collect, relatively easy to administer and it is difficult for taxpayers to evade paying VAT. A number of commentators have expressed concern about the burden that VAT may place on those with low incomes, in particular women. The findings suggest that it is possible to design VAT in a manner that addresses these concerns, and that even low-income countries such as Uganda can administer VAT with a limited number of items zero-rated.

Our findings for South Africa, and for other countries, throw-up a number of interesting challenges for tax policymakers and gender activists. Among these, one of the key questions is whether it is appropriate to tax individuals separately (individual tax filing), or whether to jointly tax members of the households (joint tax filing, ie tax is levied on the total income of the household). Prior to 1995, income taxes were levied on the household and, based on the idea of a male breadwinner household, married women's income was deemed to be additional household income and was therefore taxed at a higher rate. In 1995, primarily in order to be consistent with the new constitution, the tax laws were amended and South Africa moved from household to individual filing. This change addressed one of the key gender biases in South African income taxes. However, the policy changes have resulted in an implicit bias. Table 3 below compares two hypothetical households, both with a total income of R5 000 per month. Household 1 (HH1) is a typical nuclear family with an employed husband and wife, each earning R2 500 per month and two dependent children. Household 2 (HH2) is also made up of four members and is a very common household formation in South Africa – an employed women who earns R5 000 per month, her unemployed mother and her two children. As a result of the system of individual-filing HH1 benefits twice from the primary rebate in income taxes and pays no income taxes. The single-earner HH2 only benefits once from the rebate and therefore pays taxes of R1 044, based on the 2009 tax rates. So, two households with the same income and the same 'need' pay different rates of taxes. Thus, although formal discrimination on the basis of gender and marital status has been removed, it seems to have been replaced by a more severe, indirect form of discrimination against the non-nuclear family. The issue is not insignificant in a country where only 50% of employed women aged 15 years and above are recorded as married or living with a partner, and a further 36% report never having been married, according to the General Household Survey of 2005. On the other hand, that dual-earner households tend to face the lowest personal income tax incidence could be considered as a positive development since it does not create a disincentive for married women to join the labour market, nor does it reinforce existing unequal gender roles. However,

Well-designed tax policies can go some way to alleviating the burden on poor women

Table 3: Income Taxes Paid by two hypothetical South African households		
	HH 1: dual earner	HH2: single earner
Members	4	4
Composition	employed husband, employed wife, two children	employed woman, grandmother, two children
Income earners	2	1
Total income per month	R5,000 (R2,500+R2,500)	R5,000
Total tax paid per annum	R 5,400 + 5,400	R10,800
Primary Rebate	R9,756 + R9,756	R9,756
Tax payable	NIL	R1,044

the implicit bias on the single-parent households with children, giving a larger personal income tax burden than the dual earner household is troublesome. Single parents - who are generally more likely to be women - have to play the dual roles of breadwinner and caregiver and doing so has costs, not least for care of children. While the system of individual filing is definitely preferably to joint-filing, policymakers and gender activists in South Africa need urgently to address the unequal burden of income taxes that single-income earner households bear. Since women tend disproportionately to be members of such households, this is an important gender issue.

The project generated a number of research outputs, which are currently available or will soon be available. Each country produced a country report on personal income taxes and an incidence analysis of indirect taxes. These reports are available on the project websites located at the School of Development Studies, University of KwaZulu-Natal (http://sds.ukzn.ac.za/default.php?7,12,85,4,0) and the American University, USA (www.american.edu)

A book chapter synthesising the main findings of the two country reports was prepared for each country. These chapters, together with three additional book chapters – an introduction, a chapter summarising the overall cross-country findings, and a chapter exploring the policy implications of the findings, are contained in a book to be published in April 2010 by Routledge. The book will be co-published by the project's main funder – the International Development Research Centre (IDRC) to enable the book to be affordable outside the academic community in the developed world. Details of the book are available at: http://www.routledgeeconomics.com/books/Taxation-and-Gender-Equity-isbn9780415568227

In a concerted effort to popularise the findings of the research, and to make these accessible to policymakers and activists, the project has compiled a number of Policy Briefs – both at the country level and at the international level. These Policy Briefs are available at: http://sds.ukzn.ac.za/default.php?7,12,85,4,0

Footnotes

1. An edited volume drawing on the projects findings edited by Caren Grown and Imraan Valodia will be published by Routledge in April 2010 (Grown & Valodia, 2010). Various country reports are available at http://sds.ukzn.ac.za/default.php?7,12,85,4,0 . In particular, I draw extensively for this paper on Valodia (2010) and on the overall findings of the project, which are outlined in detail in the book publication.

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