

Conflict over Urban Informality:
Meanings of Tax and Renewal in
Dar es Salaam's Markets

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Dar es Salaam's Markets

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Chapter 1.

Introduction

On September 26, 2022, I was hanging around in Magomeni market, a recently renewed, multi-story ‘modern’ market at one of the busy junctions in Dar es Salaam, Tanzania’s economic capital and one of the fastest growing cities in Africa. Sitting in a stall on the ground floor next to the market entrance, I was talking to some of the traders I knew, when a municipal official, whom I also knew, came by. Clearly a habitual practice, he warmly greeted the traders around me, shook hands and exchanged a few words: “How’s everything? All good today? How’s business?” He then greeted me. After a few minutes of talking, he took off to talk to other traders in the market. Bakari¹, one of my interlocutors, told me: “He often comes by [...] sometimes, it’s because we have voiced some concerns to him [...] sometimes, it’s to check that everything is as it’s supposed to be [...] and sometimes, it’s just to chat [...] he’s good” (fieldnotes, 26.09.22). An hour later, I went to one of the frames (small shop) on an upper floor in the market. I found Afia and Abigail, whom I met during fieldwork in 2018, back when Magomeni was still a ground-floor ‘common’ market with poor infrastructural conditions. I asked them how they felt about the renewal of the market, and Afia answered: “The building is nicer now, but things are the same [...] we never see the municipal officials up here [...] they haven’t finished my frame yet, and they don’t listen when we complain that customers don’t come up here, because they only buy things from people on the ground floor” (Afia, 26.09.22). The next day, on the first floor, I was talking to Abigail, when their mobile phone rang; it was a municipal official reminding Abigail of a meeting to discuss the lack of customers on the upper floors, and the issue of space allocation. I wished them good luck, but Abigail just shrugged, and said: “You will find that you are talking, but no one is listening to you, you know?” (Abigail, 27.09.22). Then they left.

For decades, researchers have studied the dynamics of urban informality and the relations between the state and informal workers in the global South. In urban planning, geography and sociology, research has particularly shed light on the central role of informality in urban life and politics, the real and imagined contradictions between statehood and informality, and the everyday clashes between the state and populations living and working informally (Bayat, 2000; V. Watson, 2003, 2009b; Robinson, 2006; Parnell & Pieterse, 2010; Roy, 2011b; Owusu, 2013; Goodfellow, 2015; Gillespie, 2016; Resnick,

¹ Pseudonym. All interview participants have been given pseudonyms.

2019). And in political science, fiscal sociology and development economics, research has especially provided insights into the causes and dynamics of growing informal economies and the consequences of economic informality for fiscal and political relations, development and governance (Timmons, 2005a; Bräutigam et al., 2008; M. Moore, 2008; M. Moore et al., 2018c; Fjeldstad & Therkildsen, 2008; Joshi et al., 2014; Prichard, 2015; Prichard & van den Boogaard, 2017; Meagher, 2018; Kjær et al., 2023). Despite a limited integration between these two bodies of research, both speak to a complicated relationship between urban informal workers and the state: a “relationship of perpetual negotiation” (Goodfellow, 2016, pp. 207–208), of ambivalence, ambiguity and tension.

In recent years, the pressure on this relationship has increased. Due to rapid urbanisation and economic liberalisation, more and more people have become reliant on informal activities and spaces for livelihoods and housing; as such, urban informality is growing. At the same time, governments have intensified efforts to regulate and contain urban informality to increase domestic revenue mobilisation (Joshi et al., 2014; Nkuku & Titeca, 2018; Gallien et al., 2021) and transform “big but not powerful” cities into globally integrated, ‘modern’ urban centres (Robinson, 2002, p. 540; Sassen, 2005; Ghertner, 2015); to this end, governments are increasingly taxing informal workers and renewing informal urban spaces. These state interventions have intensified the climate of conflict in urban informal economies across the global South, manifesting sometimes as visible, confrontational and even violent clashes between informal workers and the state (Brown et al., 2015; Gillespie, 2017; Resnick, 2019; González, 2020; H. Chen et al., 2020), and sometimes as inertia, encroachment, withdrawal and mistrust (Bayat, 2000, 2004; Tandler, 2002; Fjeldstad & Sjørnsen, 2024). As such, in the global South, conflict over urban informality is as prevalent, multifaceted and politically significant as ever.

Against this backdrop, we must continue to deepen our understanding of conflict over urban informality. This is not only key to advancing our knowledge of contemporary state-society relations in the urban global South, but also to envisioning urban futures less marked by state-society tension, animosity and polarisation. To this end, this dissertation studies the following research question:

How is conflict over urban informality socially constructed in marketplaces in Dar es Salaam, Tanzania?

In short, this dissertation is an interpretive study of state-society conflict through lens of meaning and a two-fold prism of marketplace² taxation and renewal³ in Dar es Salaam's informal economy. Theoretically, it draws on the interpretive research traditions of hermeneutic phenomenology and ordinary language philosophy in theorising how conflict is socially constructed through tension in meaning, that is, through interpretations, narratives and practices of individuals, communities and institutions. Moreover, it draws on fiscal-political and socio-spatial fields of research in examining conflict through the two-fold prism of taxation and renewal.

With this focus, the dissertation contributes to a deeper, more contextualised and integrated understanding of conflict over urban informality. First, the dissertation advances our understanding of why and how meaning matters for conflict between informal workers and the state – both in theory and in the empirical context of Dar es Salaam's marketplaces. Showing how conflict is constructed through tensions in these actors' interpretations, narratives and practices, this deepens our interpretive, contextual understanding of conflict over urban informality *from within*: that is, from within the actors' meanings and the context they are embedded in. Second, the dissertation examines conflict through the two-fold prism of marketplace taxation and renewal, which, as mentioned, have become common state interventions aimed at governing urban informality. Taxation entails imposing fiscal charges on market traders, while renewal refers to the (re)construction of markets' physical infrastructures. By adopting this two-fold prism, the dissertation bridges the fiscal-political and socio-spatial research fields mentioned above. As such, it advances a more integrated understanding of conflict over urban informality *across* its fiscal, political and spatial aspects.

The interpretive empirical study draws on fieldwork, including interviews, observations and document collection as well as desk research. Interview data comprises interviews with 87 market traders across 14 markets, 22 local and national state officials and 5 officials working in development partner institutions⁴ and interviews with 46 secondary actors such as organisations, researchers and small-shop traders. Observation data includes spatial and participant

² When used to describe research sites, “marketplaces” and “markets” are used interchangeably.

³ When used to describe the two-fold prism adopted, “taxation” and “tax” are used interchangeably, and “infrastructural renewal”, “urban renewal” and “renewal” are used interchangeably.

⁴ Development partner institutions refer to bilateral donor countries and multi-lateral institutions engaged in development efforts in countries in the global South through joint projects, financial or technical assistance. Multilateral partners, for example, include the World Bank or the International Monetary Fund (IMF).

observation based on fieldwork in the 14 markets – of which, some are old ‘common’ markets, and others are new and renewed markets – located across four municipalities in the city. Document data encompasses local and national government legislation, plans, strategies and reports, development partner strategies, reports and infrastructural development project documents and news articles.

Conflict through the lens of meaning

A central assumption, rooted in constructivist ontology, in this dissertation is that conflict is a social phenomenon constructed through the meaning-making of social actors. As such, it foregrounds human meaning as the central object of study. Acknowledging that both people, communities and institutions are all meaning-making social actors, I propose the following: if we are to understand how conflict is socially constructed in any given social context, we must examine meanings at the individual, communal and institutional levels and elucidate the tensions that exist in between them. Drawing on hermeneutic phenomenology and ordinary language philosophy, I propose that we think of meaning as being located in individual, communal and institutional actors’ interpretations, narratives and practices and being *expressed* through language, acts and built space. Applying this basic level theoretical argument to marketplace taxation and renewal, I propose that conflict over tax and renewal is socially constructed through the conflictual meanings that individuals, communities and institutions – market traders, state officials and institutional actors – ascribe to these state interventions. More specifically, I argue that conflict comes into being through tensions in interpretations, narratives and practices of marketplace taxation and renewal at the individual, communal and institutional level.

Drawing on insights from hermeneutic phenomenology and ordinary language philosophy, the dissertation outlines an interpretive methodological approach for elucidating and analysing tensions in interpretations, narratives and practices through language (conversation and text), acts (social and socio-spatial interaction) and built space (spatial vocabularies such as siting, scaling, design and materiality). With its attention to *meaning*, this interpretive approach is useful for *recognising* different, even latent, manifestations of conflict. At the same time, it is useful for *interpreting* what lies at the heart of conflict, whether expressed through language, action or space, and whether manifested in visible confrontation or subtle tension.

Across spatial, temporal and social context, conflict manifests in different ways. In some cities, conflict between the state and informal workers may, at times, be overt and immediately visible. Elsewhere, conflict tends to be more latent, quiet and less easily observable; as illustrated in the introductory passage from Magomeni market, conflict may sometimes merely manifest in a

shrug and the subtle comment that “you are talking, but no one is listening to you” (Abigail, 27.09.22). As such, conflict may be entirely hidden behind “a veil of consent and quiescence” and a seemingly “calm surface” of political life (Scott, 1990, p. 20; Bayat, 2000). As I show in the empirical analysis, this is often the case in the marketplaces in Dar es Salaam. Considering this miscellaneous nature, being attentive to both overt *and* latent manifestations of conflict is key to deepen our understanding of this phenomenon in any given social context. To this end, investigating conflict through a lens of meaning – that is, with the aim of understanding conflict from *within* – using an interpretive approach can enable us to elucidate conflictual dynamics, which we may otherwise overlook or misread.

Conflict through the prism of tax and renewal

The choice to use marketplace taxation and renewal as prisms to study conflict over urban informality is partly rooted in engagement with a vast and interdisciplinary body of research, partly in the fact that taxation and renewal have increasingly become key instruments in state intervention in many cities in the global South to make urban informality more legible, governable and orderly. In Dar es Salaam as well as in other cities, urban informal economies have long been framed as an “untapped source of revenue” (Monye & Abang, 2020; Kloeden, 2011), and urban informality as a symbol of social disorder and impediment to urban development (V. Watson, 2009b, p. 165). In light of this, informal actors and spaces are increasingly targeted in state interventions aimed at alleviating constraints on public revenue and realising world city visions. Specifically, informal actors are targeted in efforts to expand the tax base and increase domestic resource mobilisation, and informal spaces are subjected to renewal projects with the aim of modernising the cityscape in the image of global cities like Dubai and Singapore (ibid; Sassen, 2005; Robinson, 2002; Massey, 2017). In other words, taxation and renewal are key complementary means of expanding fiscal and spatial governance of the informal economy and have therefore been considered central *interfaces of encounter*, that is, points “at which state efforts at urban development and modernisation [...], urban administration or political control [...], and market regulation and penetration, are met, or confronted, by their ‘target populations’ in various and complex ways, and these responses in turn shape the nature of interventions” (V. Watson, 2009a, p. 2270). Elucidating what goes on at these interfaces, how state and informal actors make sense of their encounters, and what constitutes the points of contestation can help us understand why and how conflict comes into being. In this way, tax and renewal are useful prisms for elucidating the social construction of conflict over urban informality.

Conflict in the context of marketplaces in Dar es Salaam

Lastly, this dissertation is delimited to marketplaces as sites of conflict over urban informality within the specific context of Dar es Salaam, Tanzania. This choice is shaped by both existing research and the author's own field experience. As I discuss in Chapter 3, urban marketplaces have long been central spaces for economic, political, social and cultural urban life and are considered "some of the last bastions of inclusiveness, affordability and diversity at the margins of the neoliberal city" (González, 2017, p. 884; Monteith & Lwasa, 2017; Asante & Helbrecht, 2020a; Adinyira et al., 2020; Owusu & Lund, 2004; Ahluwalia, 2003). However, marketplaces are increasingly targeted in tax and renewal interventions, and as such, have become frontiers of state governance in cities in the global South (Young, 2021b, p. 209; Asante & Helbrecht, 2020b). This positions marketplaces as acute zones of conflict over urban informality.

Despite this, research has focused much more extensively on streets politics (Bayat, 2000; Brown & Mackie, 2017; Lindell, 2018a; M. Moore et al., 2018a, p. 191; for studies on Dar es Salaam, see Msoka, 2007; Msoka & Ackson, 2017; and George et al., 2023), and state-society conflict in relation to informal housing production (Roy, 2005; V. Watson, 2009b; Gillespie, 2016) than on marketplaces (González, 2020, p. 878). The limited focus on markets as sites of conflict over urban informality may be a result of the nature of markets; being designated spaces for informal activity, markets are typically more orderly, legible and manageable than streets; as such, markets could be mistaken as spaces of consent, quiescence and harmony. Moreover, markets are typically subjected to some form of state regulation; as such, markets could be mistaken for being formal spaces within the domain of state power. However, as I illustrate in the context of Dar es Salaam, markets are neither formal nor uncontested; rather, as frontiers of state governance, markets are spaces where formality and informality intersect, and conflict takes many forms. Marketplaces are thus conflictual liminal spaces of informality: spaces at the margins of the (in)formal economy where state interventions are confronted with the targeted urban communities. In this way, state-society dynamics in marketplaces "reflect many of the broader dynamics of urban politics in the city during a period of significant change" (Goodfellow, 2020b, p. 287). It is therefore timely to center marketplaces in debates of conflict over urban informality – and, more broadly, contemporary urban politics.

As I unfold in Chapter 5, my focus on marketplaces in the context of Dar es Salaam is also partly motivated by my personal engagement with the city. My first research experience in Dar es Salaam was in 2018, where I, informed by fiscal contract theory, investigated whether taxation 'triggered' collective action among women market traders (Edslev, 2023). Spending time in markets taught me that the politics of taxation in Dar es Salaam's markets was intertwined with

contextual understandings of tax, power dynamics, state-society and intra-state relations in the city. As such, my current gravitation towards Dar es Salaam also stems from a desire to understand these dynamics more deeply – from *within* these contextual understandings, dynamics and relations. Moreover, my prior engagement in context has also been key to facilitating my informal access to marketplaces, actors and conversations relevant to the (sensitive) topic of this dissertation. Relatedly, I have selected 14 marketplaces, illustrated in Map 1.1, for the purpose of studying conflict over urban informality in Dar es Salaam.

Map 1.1. Marketplaces included in the study



Located in across the city, these markets engage different types of commodities, customers and traders. Moreover, the markets engage different state actors – local government authorities and national level state agencies – and have, over the last 15 years, been subjected to different tax schemes and renewal interventions. With this variation, these 14 markets thus comprise a diverse sample of sites is fruitful for exposing divergences in meanings of tax and renewal.

More broadly, Dar es Salaam is a suitable empirical context for examining how conflict over urban informality – through the prism of tax and renewal – is constructed. Like many other major cities across the global South, Dar es Salaam is characterised by large-scale urban informality. Over the last two decades, the city's population has doubled, which has contributed to informal economy growth and increased demands on public finances and infrastructures in the city (Nyyssölä et al., 2021). To meet these demands, the government has, in recent years, intensified its efforts of 'broadening the tax base'. This has, among other things, led to an expansion of taxation in the city's large

informal economy (Tripp, 1997; Lewinson, 1998; Msoka, 2007; Haji, 2015; George et al., 2023; Edslev, 2023). Alongside this, the Tanzanian government has turned its attention towards transforming Dar es Salaam from being on a city “on the fringes of the global economy” (Joelsson, 2021, p. 147) into a modern, legible and globally integrated city (Lindell et al., 2016). This has led to a proliferation of infrastructural development projects aimed at redeveloping, modernising and beautifying the cityscape – among other things, by redeveloping informal areas and renewing infrastructures used by informal workers (Rizzo, 2015; Kiwara, 2016; Lindell et al., 2016; Panman, 2020; Brownell, 2020; Ondrusek-Roy, 2020; Manara, 2022; Croese & Kombe, 2024). These state interventions have reinforced the climate of conflict between informal workers and the state – sometimes resulting in protests, strikes and coercion (Africanews, 2024; The Citizen, 2024b; George et al., 2023), and sometimes, in more subversive practices or withdrawal (Al Jazeera, 2022; The Citizen, 2023; Tripp, 1997; Edslev, 2023).

As I return to in Chapter 3, these trends are not unique to Dar es Salaam; in recent years, similar trends of state intervention and conflict have been observed in many rapidly growing African and Asian cities – such as Lagos, Luanda and Delhi (Omoegun, 2015; Roelofs, 2021; Croese, 2018; Bhan, 2009; McFarlane et al., 2017). In this way, Dar es Salaam may be regarded as a “typical” major city in the global South. However, as I show in this dissertation, conflict over urban informality is embedded in the social context, because it is constructed through the meanings of the social actors in that context. As such, conflict cannot be separated from the social context, and therefore, it is bound to differ across all cities. Recognising that contextuality matters, the empirical insights from Dar es Salaam generated in this dissertation may not be “generalisable” to other urban contexts. That said, the theoretical framework and the methodological approach presented in Chapter 4 and 5, respectively, can arguably be “transferred” to the study of state-society conflict in other urban informal economies (Schwartz-Shea, 2014, pp. 128, 141, 142 cf. interpretive transferability; Lincoln & Guba, 1985).

Beyond these analytical rationales, my focus on Dar es Salaam is also rooted in normative rationales. In urban research, there has long been an emphasis on “seeing from the South”, that is, theorising and generating knowledge *from* Southern contexts rather than merely ‘testing’ the applicability of Euro-American theory in these contexts (V. Watson, 2009a; Roy, 2009). However, as argued by Goodfellow (2022b, pp. 8–9), there are still “cores and peripheries within ‘the South’, both economically and in terms of knowledge production”; particularly, East African cities have “remained on the fringes of debate on urban development” – potentially due to low levels of urbanisation in the region (ibid). However, East Africa is the world’s fastest urbanising region, and Dar es

Salaam is the third fastest growing city on the African continent (UNDESA, 2019). As such, centring East Africa cities – like Dar es Salaam – in discussions of urban politics and state-society relations is therefore timely and relevant, not only for analytical reasons, but also in recognition of the skewedness in knowledge production.

Dissertation outline

The dissertation consists of 13 chapters. Chapter 2 provides an overview of the demographic, social, economic and political shifts that currently foster urban transformation in the global South. Chapter 3 reviews and synthesises interdisciplinary insights on urban informality, state interventions and state-society conflict in urban informal economies. Based on constructivist ontology, Chapter 4 develops the theoretical framework for understanding conflict over urban informality through the lens of meaning. Chapter 5 outlines the methodological framework of the dissertation including its interpretive grounding and the study's research design, data and methods, analytical strategies and ethical considerations. The empirical analysis is divided into two parts. Chapter 6, 7 and 8 comprise Analysis Part I focusing on conflict over marketplace taxation through market traders', local and national state actors' interpretations and narratives. Chapter 9, 10, 11 and 12 comprise Analysis Part II. Chapter 9, 10 and 11 focus on conflict over marketplace renewal through traders', officials' and institutions' interpretations and narratives, while Chapter 12 examines the linkages in practices of marketplace taxation and renewal. Chapter 13 concludes the dissertation through a discussion of its wider lessons to the existing literature on conflict over urban informality in the urban global South.

Chapter 2.

Transformation in the urban global South

Driven by demographic, economic and political shifts, capital and strategic cities in the global South have seen major transformations in recent decades. In this chapter, I briefly outline trends of rapid urbanisation, economic crisis and liberalisation and urban informal economy growth focusing primarily on the African continent. Combined, this provides a preliminary empirical backdrop for understanding state interventions and state-society relations in urban informal economies, which I discuss in Chapter 3. Later, in Chapter 6 and 9, I provide a much more focused account of the legal and institutional characteristics and trends in fiscal and spatial state intervention in the specific context of Dar es Salaam.

Rapid urbanisation

Across the global South, cities and urban populations are growing rapidly. Particularly in Africa, the pace of urbanisation is unprecedented. In 1990, 28 % of the population in Sub-Saharan Africa lived in cities (UNDESA, 2019), and already by 2015, 50 % of Africa's population lived in urban agglomerations (OECD & SWAC, 2020). Projections indicate that the African population will double between 2020 and 2050, and that two-thirds of this population growth will be centred in urban areas. The continent will thus continue to have the fastest urban population growth in the world (OECD & SWAC, 2020, p. 14). Rapid urbanisation and population growth are particularly centred in large cities. It is projected that the number of African cities with 500,000 inhabitants or more will grow by 57 % between 2018 and 2030 (UN, 2018). With an average level of urbanisation of 28 %, East Africa⁵ is still by far the least urbanised region in the world (Goodfellow, 2022b, p. 9 UNDESA, 2018). However, East Africa has boasted the fastest growing urbanisation rates on the continent since 1980. Countries such as Rwanda, Kenya, Uganda and, albeit to a lesser extent, Tanzania are all experiencing urbanisation rates well beyond the continent average (OECD & SWAC, 2020). Tanzania's rate of urbanisation lags behind other East African countries, but with an urbanisation level at 38 % in 2020, it is comparatively more urbanised than other countries in the region. Tanzania is considered a monocephalic (single-headed) national urban system, meaning

⁵ East Africa, in an expansive definition, includes Burundi, Djibouti, Eritrea, Ethiopia, Kenya, Rwanda, Somalia, Tanzania, Uganda, the eastern part of the Democratic Republic of Congo and South Sudan (Goodfellow, 2022b, p. 7).

that one city – Dar es Salaam – stands out in size, accounting for 29 % of the total population. It thus has significant urban primacy in the country well beyond other large urban agglomerations such as Arusha and Mwanza, even though it is not the capital. Dar es Salaam's rapid growth is not just significant on a Tanzanian scale. Surpassed only by Luanda in Angola and Matola in Mozambique, Dar es Salaam is the third fastest growing city on the African continent, and 36th fastest growing urban agglomeration worldwide from 1990 to 2018 (UNDESA, 2019, p. 74). With an average of 5 % annual growth during this period, Dar es Salaam has grown twice as fast as other cities of +500,000 inhabitants (averaging 2.4 % annual growth) (UN, 2018, p. 8). It is currently the fifth most populous city in Africa (Satterthwaite, 2021) and is one of the 67 national metropolises accounting for one-third of the total urban population on the continent, according to the Africapolis database (OECD & SWAC, 2020, p. 101). This growth is expected to continue. At a projected annual growth rate of 4.8 % from 2018 to 2030, Dar es Salaam is forecasted to be one of two new African *megacities*, that is, cities with populations over 10 million, by 2030 (UN, 2018), and one of the 20 largest cities in the world by 2100 with a predicted population of more than 70 million (Hoornweg & Pope, 2017, p. 199).

Economic crisis, structural adjustment and neoliberalist policy

Since the late 20th century, national and urban economies in the global South have undergone significant transformations. During the 1970s, many post-colonial countries faced severe fiscal, balance of payment, inflation and debt problems. For most African states, these “exploded into full-fledged crises thanks to the international economic volatility” of the second half of the decade (Van de Walle, 2001, p. 212). At the time, Western (donor) countries – with a view to the geopolitics of the Cold War, neocolonialism and humanitarianism – valued stability in the region and thus responded to national appeal for loans. This was also the case for international financial institutions (IFIs) such as the IMF and the World Bank. As Bretton Woods institutions established in the 1940s to rebuild post-war economies, the IFIs have played an increasingly central role as creditor institutions offering loans to low- and middle-income countries at lower interest rates than commercial banks. The early 1980s saw the emergence of the *adjustment regime*, which had the “ultimate objective of promoting stability, while simultaneously pushing through fundamental reform” (Van de Walle, 2001, p. 213). This regime, known as Structural Adjustment Programmes (SAPs), came into being in a cooperative effort primarily between the World Bank, IMF and bilateral aid agencies of Western donor countries. The SAPs were a conditional set of economic policies and reforms imposed on countries across the global South, particularly on the African continent, in

exchange for loans and financial assistance primarily offered by the World Bank and the IMF during the 1980s and 1990s. Key components of SAPs typically included economic deregulation of industries, trade liberalisation, privatisation of state-owned enterprises in different industries, austerity measures to reduce budget deficits, debt management and currency devaluation. Thus, SAPs pushed for transition to market economies in postcolonial (often socialist or populist) regimes (Briggs & Yeboah, 2001; World Bank, 1992).

Despite policy shifts since SAPs' heyday, neoliberalism has continued to inform economic development in the (urban) global South. Despite the "variegated character of neoliberalisation", a global circulation of neoliberalist policy interventions, regulatory experiments and "rule regimes" has shaped national and urban economies (and spaces) to this day (Brenner et al., 2010). At the urban scale, neoliberalist circulatory practices have, for example, manifested in "capitalist-led, pro-growth urban development", a commodification of land and urban spaces and experimental forms of social policy aimed at resolving "crises of capitalist accumulation and the regulation of social life" (Parnell & Robinson, 2012, p. 597; Peck & Tickell, 2002; Harvey, 2005). Neoliberalism has fostered a tendency for states – together with local elites, financiers and developers – to emulate "best practices" and adopt ("fast") policies from other, often quite different contexts in the pursuit of foreign investment and financial resources made mobile through economic liberalisation. In this way, neoliberalisation has made national and local governments "extrospective".

Since the 2008 financial crisis, international investors have particularly looked to African cities for purposes of capital investment. Rapid urbanisation, emerging urban middle classes and resource-led economic growth have given rise to the narrative of "Africa rising" (Gillespie, 2020). A related narrative is that of Africa's "staggering" "infrastructure gap" in need of filling (Goodfellow, 2020a, p. 259). Such narratives have positioned African countries, and cities in particular, as "new frontiers" of global finance, infrastructure investment, real estate capital and property development (Gillespie, 2020; V. Watson, 2014). Rather than being channelled into the development of manufacturing or industrial capacity, "capital is rapidly coalescing around urban land and real estate" in many African cities – as if they were advanced economies forced to channel over-accumulated capital from production into "new geographical terrain", also known as "spatial fix" (Goodfellow, 2017b, pp. 788–789; Harvey, 2001). International capital flows into African countries have thus become largely "infrastructuralised" (Goodfellow, 2020a), and African cities in particular have become "real estate frontiers" to be conquered by domestic and international investors and elites (Gillespie, 2020). Even in largely rural African countries, like Ethiopia, Rwanda and Tanzania, capital investment is increasingly directed straight into secondary circuit – that is, fixed capital such as built

environment and real estate – of strategic sites rather than into productive capacity (Ferguson, 2006). As such, urban land is becoming valuable for capitalist accumulation, contributing to land commodification and privatisation of state land (Hansen & Vaa, 2004, p. 11; Goldman, 2011; Mbiba, 2017). In this way, SAPs, later neoliberal policy reform and (hyper)globalisation, have transformed urban land and centred it in both national and local urban economies – even in contexts characterised by late urbanisation and limited industrialisation (Goodfellow, 2017b, 2022b, p. 13).

The global and local economic restructuring trends from the 1980s and onwards have significantly changed African societies and been subject to much scholarly debate. Some have argued the structural adjustment and later neoliberalist economic policy were “essential and without alternatives”, while others have criticised SAPs for a lack of attention to institutional (lack of) capacity and their negative impacts on social, economic and urban development (e.g., see Herbst, 1990; Van de Walle, 2001; Konadu-Agyemang, 2000; Briggs & Mwa-mfupe, 2000; Heidhues & Obare, 2011). Asef Bayat has, for example, criticised shifts to liberal economic policies, among other things brought on by SAPs, for causing “considerable erosion of the social contract, collective responsibility, and former welfare-state structures” meaning that “millions of people in the global South who once depended on the state must now survive on their own” (2004, p. 79). Concretely, the deregulation of housing and rent prices increased tenure insecurity and promoted informal housing; the austerity measures caused a reduction of public spending on social programs, which has decreased access to health care, education, government housing and other public services; and privatisation of the public sector and state-owner enterprises led to large-scale layoffs and lowered “labour absorption in the formal sector”, thus pushing people into informal employment. Moreover, the commodification of land has made housing for low-income urban groups unaffordable and furthered socio-spatial differentiation of social groups and activities in urban neighbourhoods, thus reproducing colonial segregationist practices (Hansen & Vaa, 2004; for studies on Dar es Salaam, see Kironde, 2007; Briggs, 2011; Mercer, 2024b).

In Tanzania, despite its socialist *ujamaa* legacy, SAPs and neoliberalist policy have also transformed the national economy since the early 1980s. Throughout the 1970s, external and internal economic shocks led the country into economic crisis (Wobst, 2001). In 1982, the Stabilisation and Adjustment Programme was adopted under President (and main *ujamaa* architect) Julius Nyerere to address economic stagnation. This, and other programs, included a range of liberalising and austerity measures (Tripp, 1997, chapter 4). As part of the Economic Recovery Program (ERP) in 1986, the national government started selling some of its parastatals, which led to a rapidly growing private sector (Kaiser, 1996). From 1985, under the leadership of President Ali Hassan

Mwinyi, the *ujamaa* orientation of the independence party TANU/CCM gradually changed in favour of a market-oriented approach despite intense intra-party ideological polarisation and conflict (Tripp, 1997, p. 53). The ERP efforts continued into the early 1990s, which led to further liberalising measures including price deregulation, financial sector restructuring, fiscal management and public sector reform, which led to further privatisation of parastatal enterprises. During this period, the country also witnessed a commodification of urban land. Economic liberalisation policies rolled out in the 1990s, such as the National Land Policy of 1995, contributed to the commodification of land in inner-city and suburban areas in Dar es Salaam (Mercer, 2024b, p. 56).

Despite economic growth, inflation remained above 30 %, fiscal discipline worsened, and budget deficits increased towards the mid-1990s (IMF, 1999, p. 4), among other things due to President Mwinyi's dwindling commitment to economic reform. In 1995, newly elected President Benjamin Mkapa approached IMF for assistance, which resulted in the ERP launch under the Enhanced Structural Adjustment Facility. Like the SAP, this was a financial assistance programme conditional on economic reform (Wobst, 2001, p. 2). In 2000, Tanzania was one of 37 countries worldwide that qualified for debt relief through the Heavily Indebted Poor Countries Initiative (HIPC) (IDA & IMF, 2000). As earlier programs, this assistance was conditional on, among other things, "the adoption and implementation of a participatory poverty reduction strategy paper" (Wobst, 2001). During the 2000s, GDP increased, and inflation rates dropped in Tanzania, and in 2007, public debt had decreased to 21.6 % of GDP, partly due to the HIPC. Since the 2008 financial crisis, however, public debt has increased again, and since 2014/2015, public debt (public external and domestic debt combined) has increased from 32 % to 46.3 % (2023/2024) of GDP according to national debt analysis (IMF, n.d.). Today, the risk of debt distress is assessed to be moderate (IMF, 2024, p. 10). On the upside, GDP per capita has increased since 2000, and annual GDP growth has averaged at around 6.5 %. Due to this "long stretch of high growth" combined with macro-economic stability, Tanzania graduated from a low-income country (LIC) to a lower middle-income country (LMIC) in July 2020 (World Bank, n.d.d). However, a public financing gap remains caused by multiple factors like decreasing international development aid over the past decade and a modest increase in the national tax-to-GDP ratio from 10 % in 2004/05 to 11.8 % in 2022/23 (World Bank, 2023c).

In light of the financing gap, MFIs and IFIs, mainly the IMF, the World Bank and the African Development Bank, continue to be major financiers of annual foreign financing in Tanzania (IMF, 2024, p. 7) and importantly still condition financing on economic policy and reform as reflected in, for example, IMF's Extended Credit Facility Arrangement (ECF) and the World Bank's

Development Policy Financing/Operations⁶ programs in Tanzania. The current ECF program in the country is partly aimed at “strengthening fiscal space to allow for much needed social spending and high-yield public investment through improved revenue mobilization and spending quality” (ibid, p. 4). The most recent ECF review particularly highlights the need to “implement reforms to enhance domestic revenue mobilization” (ibid, p. 2) as “Tanzania’s tax revenue is significantly below its potential, and revenue performances have continued to fall below budget expectations” (ibid, p. 72). Currently, tax revenue is only expected to grow from 15 % in 2023/24 to 16.1 % of GDP in 2029/30 (ibid, p. 28). As such, “the authorities’ reform agenda is supported by a 40-month ECF arrangement”, which aims to, among other things, improve domestic revenue mobilisation to achieve fiscal consolidation, safeguard macro-financial stability and finance social spending programs (ibid, p. 4, 9 and 12).

Bilateral developing partner countries and concessional loans from IFIs are no longer the only financial sources, particularly in relation to infrastructure investment. In recent years, Tanzania’s external non-concessional borrowing (ENCB, that is, commercial or market-based loans) has increased “to finance the public infrastructure agenda” (ibid, p. 3 and 7). While it is projected that “access to grants is assumed to taper”, ENCB is expected to remain a financial source in Tanzania, expectedly below 50 % of annual foreign financing from 2024-2029 (ibid, p. 7). This speaks to the general trend of *infrastructuralised* finance flows in African contexts (Goodfellow, 2020a). Currently, Tanzania’s real GDP growth is increasing and is projected to stabilise around 6.5 % going towards 2029 (IMF, 2024, p. 5). Tanzania has thus “enjoyed a strong post-pandemic recovery”, and particularly sectors such as construction, real estate, information and communications technology have experienced rapid growth. These sectors tend to employ “wealthier households with greater human capital and productive assets”, which may also be understood as domestic elites (World Bank 2023, p. xi), thus reflecting the broader trend of *real-estatised* domestic capital being in African cities (Goodfellow, 2020a). However, the income gap widens as poorer urban groups have not benefited from the economic opportunities created by growth in these sectors where the domestic elites are concentrated (World Bank, 2023d, p. xiv).

A combination of these factors and “limited fiscal transparency, low budget-execution rates and a weak public financial management system” constrain public spending in Tanzania (World Bank, 2023d, p. xi). Despite an increase from 12.6 % to 18.2 % of GDP in the past 20 years, public spending, particularly social spending, is lower than the average for Sub-Saharan Africa, low-

⁶ Recent examples of DPF/DPOs in Tanzania are First and Second Inclusive and Resilient Growth Development Policy Financing in 2022 and 2023, respectively.

income and lower-middle-income countries (World Bank, 2023c). Revenue constraints have made it difficult for the Tanzanian state to adequately meet growing popular demands for public services and infrastructures, and these tendencies are mirrored in Dar es Salaam. As a city with insufficient infrastructure and a lack of urban planning (Nyyssölä et al., 2021), rapid population growth and large-scale informality continue to increase the revenue pressure on urban local governments. It is against this backdrop that the World Bank has argued that “Tanzania’s most urgent reform priorities include measures to improve efficiency and effectiveness of expenditure programs and boost tax-revenue mobilization” (World Bank, 2023d, p. xv). Beyond social spending, expenditure programs include the “Central Government’s persistent and ambitious infrastructure investment plan” outlined in the Five-Year Development Plans, which as development expenditures “aims to accelerate the economy’s structural transformation by addressing the infrastructure gap” (World Bank, 2023d, pp. 10, 28). As evident, both tax revenue mobilisation and infrastructure investment are key development priorities at both the national and the international level in Tanzania.

Urban informal economy growth

Across the urban global South, informal economies have long provided access to livelihoods among the majority of urban populations (Tripp, 1997; Bayat, 2004; AlSayyad & Roy, 2004). In African contexts, the combination of rapid urbanisation, economic crisis, decades of structural adjustment programmes (SAPs), neoliberalist policies and global restructuring has played a key role in urban informal economy growth (Lugalla, 1997; Brenner et al., 2010; Johnston-Anumonwo & Doane, 2011; Young, 2021b). Rapid urbanisation and urban population growth have increased the need for economic and job opportunities in the major cities. However, with years of SAPs and neoliberalist reform, formal private and public sectors have not been able to absorb the increase in labour market supply (Simone, 2004, p. 24). As such, the growth of “informal economies can be understood within the context of broader capitalist hierarchies and systems of production and exchange” in African countries (Young, 2021a, p. 203). Additionally, informal economies have also grown as a result of recurrent economic crises on the continent; in times of crisis when formal employment is largely inaccessible, informal work offers way to address immediate needs for cash to maintain a household (Hummel, 2021; ILO, 2018). As such, the growing influx into urban informal economies is not only a result of demographic shifts or “actually existing neoliberalism” (Brenner & Theodore, 2002a), but also rooted in cyclical economic trends.

In many regions in the world, informality is particularly prevalent in rural areas; in Africa, however, “informality prevails nearly everywhere and notably

in all sectors” (ILO, 2023a, p. 63). Over 90% of small and micro enterprises in Africa are informal (Gallien et al., 2025), and 72.5 % of urban African employment is informal; in East Africa, 73.9 % of the urban workforce is informal (ILO, 2023a, pp. 63, 87). The composition of informal employment is largely dominated by independent, “primarily own-account workers” owning and operating informal businesses (“economic units”) (ibid, p. 52). Moreover, informal employment in the service sector makes up 46 % of total urban employment and is higher in Africa than in any other region of the world (ibid, p. 64). These trends are mirrored in Tanzania, where a long-term structural lack of formal employment has contributed to significant informal economy growth, especially in Dar es Salaam. In 2020, the national unemployment rate was 9.3 %, the youth unemployment rate 17.5% compared to 20.5 % and 29.5 % respectively in Dar es Salaam (National Bureau of Statistics, 2022, pp. 60, 82). Even though Dar es Salaam is the main engine of economic growth in Tanzania and the commercial and industrial centre in East Africa (Peter & Yang, 2019), it faces a severe shortage of formal employment. Relatedly, *informal* employment is substantial in the city; while the Tanzanian government has estimated that informal employment accounted for 62 % of total employment in Dar es Salaam in 2022 (National Bureau of Statistics, 2022, p. xi), ILO estimates it as high as 85.1 % in urban areas in Tanzania (ILO, n.d.). Despite these discrepancies, informal employment is substantial in Dar es Salaam – similar to many other African cities. As such, Simone’s (2004, p. 24) observation that “informality is a crucial facet of African urban life” is still valid 20 years later.

The informal economy is a polyethnic sector with a heterogeneous population (Meagher, 2018; Banks et al., 2020). However, disadvantaged communities – the “urban marginals”, “urban disenfranchised” and “the urban poor” (Bayat, 2004, p. 80) – tend to be overrepresented in informal work. Informal employment is generally associated with precariousness, high competition and economic insecurity. Working in the informal economy often implies long work hours (Gallien et al., 2025; ILO, 2023a), severe economic pressure and time constraints (Bhowmik, 2012), low turnovers, no employment contracts or access to social protection (Bayat, 2004; Torm et al., 2021). As such, with the growth of informal employment, popular demand for formal jobs, economic opportunities and better public services and infrastructures have increased in major cities. This has increased pressure on already inadequate public finances (Johnston-Anumonwo & Doane, 2011; Young, 2021b) and relations between informal workers and the state. Against this empirical backdrop, we can turn to fiscal-political and socio-spatial insights into state-society dynamics in urban informal economies.

Chapter 3.

Review and synthesis of existing insights

In this chapter, I review existing insights on conflictual state-society relations in urban informal economies. Situated within broader debates on state power, legibility, urban marginality, and political, social, and economic development, this topic has driven research agendas across comparative politics, international development, urban planning and geography, fiscal and urban sociology. Despite common ground, these fields of research have evolved in parallel rather than in conversation with each other. Here, I bring together fiscal-political and socio-spatial perspectives highlighting both what we already know about conflict between informal workers and the state and what might be gained from closer integration of these fields.

First, I discuss the interrelated concepts of urban informality and the informal economy. Next, I discuss the prevalence of taxation and infrastructural renewal, as fiscal and spatial state interventions aimed at governing urban informality. Lastly, I synthesise insights about conflict over urban informality demonstrating how fiscal-political and socio-spatial research converges around three overarching themes: conflict in thought, in communication, and in action. Building on this, I propose that conflict, as a social phenomenon, is constructed both through ideational, symbolic and interactional dimension. As such, I propose not only to advance our understanding of conflict across fiscal and spatial state interventions, but also within social actors' meanings.

What is urban informality and the informal economy?

Urban informality and state-society dynamics in informal economies have been subjects of academic interest for decades. In the 1970s, works on informal housing and land markets situated informality within broader discussions of state power and economic development. Around the same time, debates rooted in East African urban experiences, particularly Kenya, gave rise to the concepts “informal sector” and “informal economy” (AlSayyad & Roy, 2004, p. 1). Early conceptualisations can be grouped into three schools of thought (Banks et al., 2020; M. Chen et al., 2006). The dualist school, popularised by the ILO in the 1970s and Hart (1973), defined the informal economy as a sector distinct from and unrelated to the formal sector and, more broadly, modern capitalism (M. Chen et al., 2006, p. 2132). The legalist school, popularised by de Soto (2000), viewed informality as an “outcome” of lacking legal status and enforceable property rights of informal operators' assets (Banks et al., 2020, p. 223). The structuralist school defined it as a “setting” in which subordinated economic

businesses and workers try to compete with formal enterprises by reducing input and labour costs (Portes & Castells, 1989; Moser, 1994). During the last two decades, the conceptual debate has largely moved beyond these three schools. However, both “informality” and the “informal economy” remain contested concepts, which very likely reflects their fluid, borderless and negotiable nature.

Urban informality

Definitions of urban informality are shaped by prevailing epistemological commitments in specific fields, times and places of research (see, for example, Roy & AlSayyad, 2004; Jayne & Ward, 2016 for discussions on this). This insight is central to the “southern turn” in urban theory. In the 2000s, influential urban scholars⁷ like Roy (2005, 2009) and Watson (2003, 2009a) problematised the hegemony of Euro-American urban theory and the widespread practice of applying theories based on Euro-American urban experience and development trajectories in studies of cities in the global South. This meant that cities in the global South were often represented as “interesting, anomalous, different, and esoteric empirical cases” (Roy, 2009, p. 820) and “existed as an exception rather than mainstream” (Parida & Agrawal, 2022, p. 4). This “difference-making” reproduced neo-orientalist discourses of Southern cities as “the heart of darkness, the Other” and “the sign of underdevelopment” (Roy, 2009, p. 820). It also positioned cities in the global North as the main sites of theoretical production, marginalising theory production of urban development and modernity from the global South, Africa in particular (Robinson, 2006), and engendering “the failure of imagination and epistemology” (Roy, 2009, p. 820).

Since the early critiques, a large body of urban theory based on global Southern urban experience has emerged (for example, see Schindler, 2017; Parida & Agrawal, 2022; Lawhon et al., 2020; Robinson, 2016; Chakrabarti, 2023 for overviews of this literature). Some scholars have argued that urban theory must be developed with a view to the historical colonial relations between the colonisers and the colonised (Connell, 2014; Dear, 2005; Roy, 2016; Roy et al., 2020). They hold that theories are not inherently inseparable from their context of origin and inapplicable to other contexts but must be “appropriated, borrowed, and remapped” to be useful beyond their spatial basis (Roy, 2009, p. 820). Others argue from a territorial position that cities in the global South are empirically different, implying that theories originating in the urban global North are not applicable (Ghertner, 2015; Lawhon & Truelove, 2020).

⁷ I use the term “urban scholars”, because urban research spans multiple disciplinary traditions. Researchers studying the urban global South thus come from e.g. urban planning, geography, sociology, politics and development.

Despite their different positions, scholars agree on the spatiality of theory production and the analytical and normative value of “seeing from the South” (V. Watson, 2009a). A common standpoint is that we can generate “productive and provocative theoretical frameworks” (Roy, 2009, p. 820) and alternative concepts (Goldman, 2011; Ong, 2011) by theorising from the realities and experiences of cities in the global South.

Within these wider epistemological debates, urban informality has consistently been a central optic to understand dynamics and conditions of cities in the global South (Roy & AlSayyad, 2004; Simone, 2004; Parnell & Robinson, 2012) due to its extensive empirical prevalence and entanglement with urban life, transformation and state-society relations. Some mainstream works rooted in Euro-American urban theory tend to represent urban informality as a residual of “pre-modern” societal structures, a symbol of social disorder and chaos and an impediment to modernity and urban development and informal populations as “chaotic and uncontrolled, which suffered from various forms of medical and moral decay, or were in need of social and spiritual development” (V. Watson, 2009b, p. 165). This view continues to figure in academic and popular narratives today, but a substantive and growing body of literature in urban geography, planning and international development has adopted more critical, southern perspectives and understands urban informality as a much more complex, variegated phenomenon moulded by the historical, social, political and economic context.

Urban informality has broadly been defined as “the manifestations of informal processes in the urban environment” (AlSayyad & Roy, 2004, p. 1), which “can ultimately only be defined in the context of specific regional experiences [...] grounded in a regional genre of research” (ibid, p. 4). Such broad conceptual strokes can also be found in definitions of urban informality as a “new way of life” (AlSayyad, 2004; Simone, 2010) and even “a generalised mode of metropolitan urbanisation” in the global South (Roy, 2005, p. 147). By others, urban informality has been defined “a form of urban critique” and “a set of practices rather than as a territorial formation” undertaken by actors across all social layers emphasise its broad prevalence (McFarlane, 2012, p. 106). This includes urban poor, middle classes, elites, state and business actors for land, housing, economic and political purposes and echoes the view that informality not only exists in “the domain of the poor”, and that it “is not a separate sector but rather a series of transactions that connect different economies and spaces to one another” (Roy, 2005, p. 148). Still, urban informality has often been used as an optic to study conditions of disadvantaged urban groups in global South cities. People living and working informally are often members of disadvantaged communities such as “the unemployed, the partially employed, casual labourers, street-subsistent workers, street children, and members of the under-

world – groups that have been interchangeably referred to as ‘urban marginals’, ‘urban disenfranchised’, and ‘the urban poor’” (Bayat, 2004, p. 80). So, while urban informality prevails across all social layers, it is often associated with urban poverty, marginality, exclusion and precarity.

As a socio-spatial phenomenon, urban informality has also featured centrally in studies of land markets, access and use of urban space as well as housing production and acquisition in the global South. Framed as “a state of exception from the formal order of urbanisation” (Roy, 2005, p. 147), urban informality has often been understood as a “land use problem” to be managed to “restore ‘order’ to the urban landscape or to bring it into the fold of formal markets” (ibid, p. 155). This alludes to “the right to the city”, a central theme in research on urban informality, and the question of whom the city belongs to (H. Chen et al., 2020; Parnell & Pieterse, 2010; see Mooshammer, 2021; and King, 2022 in the context of marketplaces). This concept draws on urban sociologist Henri Lefebvre (1991 [1974]), who contrasted the “the right to property” with “the right to the city”. The right to the city can be understood as the “claims and appropriations that do not fit neatly into the ownership model of property” (Roy, 2005, p. 148), typically made by poor communities who lack secure land tenure and property rights to the urban land where they live and work. In this way, “it is right to the city that is at stake in urban informality” (Roy, 2005, p. 155). The encounter between the state and informal workers thus brings out the contrast between right to the city (informality) and right to property (formality).

Though these understandings of urban informality allude to a formal-informal divide, works in geography and development economics have long rejected dichotomous definitions contrasting informality and formality. Already in the 1970s, geographer Bromley (1978) argued that urban formality and informality are reciprocal and entangled. More recently, Guha-Khasnobis et al. (2006) have conceptualised the formal-informal relationship as a *continuum*, and Meagher (2013), among others, has shown the multiple (interfirm, labour and financial market) linkages across the formal-informal divide. As such, it is increasingly emphasised that there are no impermeable boundaries between the formal and the informal.

The informal economy

The relationship between “informal economy” and the state as well as formal-informal linkages have long been debated. As argued, structuralist definitions view the informal economy as “income generating activities outside the regulatory framework of the state” (Portes & Castells, 1989, p. 12) or as “any otherwise legal income generation outside of the official regulatory and revenue apparatus of the state” (Young, 2018, p. 15). Taxation is here used as an indicator of

formality, meaning that “untaxed is by definition informal, as tax and regulation are prime means of constituting the formal and state-recognised realm” (Owen, 2018, p. IV). More recent works in (developmental) fiscal sociology and international development emphasise that economic informality does not imply an absence of regulation and taxation (e.g., see Joshi et al., 2014; Anyidoho et al., 2024; Gallien et al., 2023) or the exercise of state power (Banks et al., 2020); indeed, the informal economy’s “origins and historical trajectory cannot be understood independently of state power” (Young, 2021a, p. 9). In practice, state regulation is quite pervasive in many urban informal economies. Even street traders, who are often considered the epitome of people working in the informal economy, are subjected to state regulation and legislation in cities across the global South. Rather than being outside state regulation, the informal economy is therefore increasingly viewed as activities governed through *distinctive* regulatory practices, institutions and capacities (Meagher, 2010a; Meagher & Lindell, 2013; for Tanzanian regulation, see Msoka & Ackson, 2017, pp. 190–194). As for taxation, informal businesses and workers typically pay taxes through distinctive or simplified tax regimes. This includes formal taxes, particularly at the local level, such as license fees, user and rental fees, market dues and other “gazetted levies” (Carroll, 2011; Edslev, 2023; Meagher, 2013, 2018, p. 5; Pimhidzai & Fox, 2012; van den Boogaard & Prichard, 2016) as well as presumptive taxes to national revenue agencies (Dube & Casale, 2016, 2019; Dalu et al., 2013; Dube & Schutte, 2021; see Haji, 2015 for presumptive taxation in Tanzania).

Beyond state regulation, the formal-informal “divide” is also a subject of debate. While informal economy may no longer be viewed as a sector “distinct from and not related to” the formal sector (M. Chen et al., 2006, p. 2132; Hart, 1973), dualist remnants continue to exist in both academic and development discourse. Today, the dividing line often has to do with registration; the ILO, for example, defines businesses as informal if they are not legally registered with “relevant national institutions” to operate as a business⁸ (ILO, 2018; see Gallien et al., 2025 for usage of this definition). Market traders are rarely registered with national institutions and can thus be considered informal. However, as opposed to street traders, they often “work from established premises in formal municipal or private markets” (Brown et al., 2010, p. 668) and figure in local authority logs (municipal official 10, 27.09.22). In this way, they may be *more* formal than street traders. This degree of (in)formality cannot be captured by a dualist understanding of informality.

⁸ The operational definition of the informal sector adopted by the 15th International Conference of Labour Statisticians (ICLS) is “non-household private economic units producing goods or services for sale or barter and not registered with the relevant national institutions” (ILO, 2018).

More institutional and “continuous” understandings of the informal economy better capture nuances of informality and formal-informal linkages. Guha-Khasnobis et al. (2006, p. 8) have defined informality as a *continuum* based on the nature and extent of government intervention in economic activity, also called the reach of official governance and degree of structuring. The continuum extremes are here “relatively high and relatively low levels of the reach of official governance mechanisms, suitably specified and measured in each context” (ibid, p. 11). This resonates well with the reality of market trading. Levels of state governance and structuring are often greater in marketplaces than in city streets, because the degree of *premise permanence* (city streets, ungazetted markets, gazetted markets and city shops, cf. Young, 2018, pp. 16–17) in marketplaces is higher, and *trader mobility* (fixed, intermittently mobile and almost constantly mobile, cf. R. Bromley, 2000; also see Mitullah, 2004) is lower. In this way, we can consider marketplaces as “quasi-formal” spaces (see e.g., Luthra & Monteith, 2021) and market traders as operating at the margins of the (in)formal economy.

Informality: A matter of reach and negotiation

Understanding urban informality as a continuum according to *reach* of state governance is useful, as it helps us capture the quasi-formal reality of urban marketplaces and market traders. Reach is, however, not the only important factor in delimiting informality. The *categories* the state assigns to specific groups, activities and spaces (cf. the “state of exception”) also determine what is considered (more or less) informal. The state may have extensive reach but *chooses* to categorise certain groups as informal, which tells us that informality is both fluid (Simone, 2004) and negotiable. The negotiability of informality has been increasingly emphasised. Roy has argued that “if formality operates through the fixing of value, including the mapping of spatial value, then informality operates through the *constant negotiability* of value and the unmapping of space” (AlSayyad & Roy, 2004, p. 5, my emphasis). Herrle and Fokdal (2011, p. 3) have defined informality as “negotiation of power legitimacy and resources”, and Meagher and Lindell (2013, p. 62) have studied informality as a way for marginalised communities “to renegotiate their relationship with the state and the global market economy” (also see Kinyanjui, 2013).

Recognising that informality and the informal economy are delimited through negotiation is key to understanding the complex dynamic between the state and informal workers. As argued by Goodfellow (2016, pp. 207–208), “government authorities and city dwellers living and working ‘informally’ are engaged in a complex dance of ongoing negotiations and bargaining”, which makes their relationship one of “perpetual negotiation”. This not only means that informality can have many different “locally situated manifestations”

across contexts (Porter et al., 2011, p. 116). It also means that even within contexts, limits of informality may change over time with changes in state delimitations, reach of governance and not least the relationship between the state and informal workers. To understand conflict over urban informality, we must therefore understand the dynamics between the state and informal workers on the ground at a certain time and place. To this end, it is key to examine the interventions through which the state attempts to govern urban informality, and through which the encounter and “perpetual negotiation” between the state and informal workers are facilitated. In the following, I review what we know about the trends in two of the most widespread state interventions vis-à-vis urban informality: taxation and renewal.

Fiscal and spatial state interventions in informal economies

In many cities in the global South, fiscal and spatial state interventions have become centrepieces in state-driven efforts to govern urban informality. First, for governments under financial pressure, bringing urban informal economies into the tax system is portrayed as crucial for strengthening domestic revenue and alleviate growing demands on public finances. Second, for governments with ambitions of economic growth and global integration, extending spatial governance into informal urban spaces is often seen as a way to transform rapidly growing, unruly urban territories into modern urban development positioning the country as a relevant actor in the global economic system. Here, I discuss key insights on taxation and infrastructural renewal as fiscal and spatial state interventions aimed at governing urban informality.

Fiscal interventions: Taxation of informal actors

Taxation as means of domestic revenue mobilisation has had a central position in national fiscal reforms and internationally financed programs for decades. Primarily drawing on experiences of Western Europe, taxation has long been promoted by the international development community as the most sustainable source of revenue and as a catalyst for sustainable development and “good governance” in the global South (UNDESA, 2002; IMF et al., 2010). In the late 20th century, taxation comprised a limited share of government revenue in many African countries, which were largely dependent on non-tax revenue such as foreign development assistance or resources. Between 1995 and 2016, however, tax revenue increased from 11 % to 15 % of GDP in many Sub-Saharan African countries,⁹ which can largely be attributed to tax and fiscal reforms

⁹ This estimate is based on a sample of 40 countries (not including Tanzania) where data on tax revenue are available in the period 1995-2016.

that, among other things, introduced value added tax (VAT) and fostered an increase in direct and indirect taxes (IMF, 2018, p. 33). In the wake of the 2008 financial crisis, the interest in taxation was renewed. The financial crisis accentuated African governments' needs for domestic resource mobilisation, as access to development assistance and concessional loans was reduced due to budgetary constraints in donor countries and IFIs, primarily the IMF and the World Bank. This led to the emphasis on domestic revenue in the African Union's *Agenda 2063*, which called for "mobilising additional finance, in particular domestic resources, to fund public goods and services" on the continent (OECD et al., 2022, p. 28).

In academic debates, taxation has long been viewed as a potential driver of development, government effectiveness and accountability based on the assumption that taxation may motivate bargaining between the state and taxed citizenry and thus potentially strengthen the fiscal contract between them (M. Moore, 2004; Timmons, 2005a; Bräutigam et al., 2008; M. Moore et al., 2018a). This draws on Tilly's (1992a) work on tax and state-building on the European continent and Levi's (1988) insights about quasi-voluntary tax compliance and fiscal sociological reasoning (Schumpeter, 1918; Goldscheid, 1958). In a historical perspective, this approach to taxation can be traced back to the ideas of John Locke and Adam Smith and the Enlightenment debates on government-citizen relations in Europe and North America (Hughes, 2007; Makovicky & Smith, 2020b). Some studies of Sub-Saharan Africa have shown that states relying on taxation tend to be comparatively more accountable (Joshi et al., 2014; Prichard, 2015) and more likely to provide public services and promote democratic governance than states relying on non-tax revenue such as oil or foreign development aid (Baskaran & Bigsten, 2013; Dom et al., 2023; Morrissey, 2015; Ross, 2015). This is because tax reliance incentivises governments to be responsive to popular demands for accountability and public goods as a way to secure tax compliance. Although recent evidence shows that such governance effects of taxation are "far from guaranteed" (M. Moore et al., 2018a), international donors and central governments in Sub-Saharan Africa continue to push for broad-based taxation (Kjær et al., 2023, ch. 1 and 2).

The "tax gap" and the informal economy

Alongside tax expansion efforts in the 2000s, the discourse of Africa's "tax gap" emerged referring to the difference between the tax potential (the highest tax revenue a country could be expected to achieve given its "macroeconomic and institutional conditions") and actual tax collection in African countries. Framed as a "missing goldmine" and an "untapped source of revenue" (Monye & Abang, 2020; Kloeden, 2011), informal economies have long framed as a cause of

African countries' narrow tax bases and tax gaps (IMF, 2010, p. 1). Informed by this, African governments have continued to intensify efforts to expand and improve informal economy taxation over the past decades (Mugler et al., 2024b, p. 6; Roeber, 2006; Joshi et al., 2014; M. Moore et al., 2018b; Gallien et al., 2023, 2025; Mas-Montserrat et al., 2023). This is also the case in Dar es Salaam, where informal workers have faced increasing taxation from both national and local governments (Tripp, 1997; Lewinson, 1998; Msoka, 2007; Haji, 2015; George et al., 2023; National Bureau of Statistics, 2019).

Institutional emphasis on the need to “broaden the tax base” and “build a national tax culture” to close the “tax gap” has continued to grow (Mugler et al., 2024a, p. 6). Illustratively, the African Caucus of the World Bank and IMF recently called on the Bretton Woods institutions to “assist African countries to enhance domestic resource mobilization capacity by [...] formalizing the informal economy and reaping related benefits” (Anyidoho et al., 2024, p. 8, cf. the Sal declaration). The “tax gap” discourse emphasising informality as a key cause has also had an institutional uptake in Tanzania (e.g., see World Bank, 2023c, p. xxi). Moreover, highlighted as one of the most significant constraints on private sector and economic growth, “pervasive informality” is framed by the Tanzanian government as a key cause of this gap (URT, 2021, p. 41). To close this gap, the government has recently emphasised the need to “accelerate the pace of formalisation of the informal sector” and “expand the tax net by bringing in the informal sector and taxing revenue that is not formally channeled” in order to increase domestic tax mobilisation (ibid, 41, 142). Concrete initiatives include “ways to link taxpayer identification system (TIN) and the national identification (ID) system”, efforts to quantify the size of the informal economy and “enforcing compliance and greater use of third-party information” (ibid, p. 142). External financing institutions engaged in Tanzania also highlight informality as an impediment to realising the country's tax potential. According to the World Bank, Tanzania's “widespread informality (54 percent of the economy) [...] both results in lower VAT potential, due to its impact on firm productivity and growth, and lower VAT collection, due to its association with higher non-compliance” (World Bank, 2023c, p. 37). Similarly, IMF has recently emphasised the importance of “broadening the tax base by reducing the informal sector through incentivizing more electronic declarations and electronic payments” to increase domestic revenue mobilisation and ensure continued economic growth and macroeconomic stability in Tanzania (IMF, 2024, p. 72). To this end, the government's intent to “continue to devote efforts to [...] expand the registration of taxpayers” is highlighted as a key initiative (ibid, p. 73).

Taxation in the informal economy has been interpreted in different ways. From the perspective of international donors and fiscal contract theorists

emphasising the experiences on the European continent, taxation of the informal economy may promote contractual relations between the state and large urban populations working informally. From the perspective of revenue-presasured governments, expanding taxation in the informal economy has been seen as a way to capture untapped sources of revenue and boost economic growth. The revenue potential of taxing informal businesses and workers is appealing, particularly in contexts, such as African cities, where economic informality is widespread, and public revenue is scarce (Schneider et al., 2010). Moreover, taxing the informal economy offers a way for governments to signal to their often narrow tax bases a willingness to make informal actors pay their “fair share” (Anyidoho et al., 2024; Emran & Stiglitz, 2005). These tax efforts are also part of larger formalisation processes expected to have growth benefits for informal businesses and multiplier effects on formal businesses (Fajnzylber et al., 2009; Loeprick, 2009). Rooted in this, African governments adopted various simplified regimes for charging different types of taxes on informal businesses. This, for example, includes presumptive tax regimes (Hoy et al., 2024), which are designed to “facilitate tax compliance” of informal businesses falling outside the personal income and corporate tax regimes due to low turnovers, incomplete bookkeeping and business premises that do not meet the requirements for formal business spaces (Gallien et al., 2025). More critical perspectives on taxation of the informal economy have emphasised that revenue yields tend to be modest, and enforcement is administratively costly, particularly since revenue agencies have to shift their (limited) administrative capacity from other sectors with higher revenue potential (Keen, 2012; Gallien et al., 2023; Rogan, 2019; M. Moore, 2022; Gallien et al., 2021, 2023). This has led to growing criticism that taxing informal economies may not be a “silver bullet” for development (Gallien et al., 2021), but rather be a way to create “new avenues of predation” on vulnerable urban groups (Meagher & Lindell, 2013, p. 67).

Spatial interventions: Renewal of informal spaces

With rapid urbanisation, urban economic growth and liberalisation, cities have become increasingly important spaces for generating national and local economic development. To this end, governments across the global South are increasingly trying to position (certain) cities as hubs for domestic and foreign capital investment. With a view to the trajectories of emerging economies in Asia, governments are pushing for privatisation of land, real estate speculation, large-scale infrastructure investment and urban renewal in many cities (Goodfellow & Fox, 2016; Gillespie, 2020; Schindler & Kanai, 2021; Shatkin, 2016). This has given rise to notions of the “infrastructural South” (Silver, 2023) and the “infrastructure turn” in urban politics (Shatkin, 2022). Aided by private

actors, development partners and foreign states, the physical and spatial layouts, infrastructures and aesthetic appearance of African cityscapes are thus currently undergoing significant transformations (Parnell & Pieterse, 2014, pp. 1–17). This trend of turning “big but not powerful” megacities into modern, globally integrated cities (Robinson, 2002, p. 540) has become known as world-class city making (Schindler, 2014; V. Watson, 2020), global/world city making (Sassen, 2005; Massey, 2017; Robinson, 2002) or worlding (Roy & Ong, 2011; Roy, 2011b). Though the worlding concept emphasises that such efforts can also come from “below” (ibid, p. 10), these concepts generally refer to elite aspirations to put certain cities on the global map of development, growth and investment in the pursuit of economic growth (Robinson, 2002).

The “infrastructure gap” and urban informality

Urban infrastructural renewal has a long history in the global South. Already in the mid-20th century, regional planning programmes pushed for urban planning and infrastructure projects. During the heyday of structural adjustment programs and “good governance” regimes between the 1980s and 2000s, planning and development policy in African contexts were somewhat disconnected. However, since the 2008 financial crisis, which accentuated the need for finding new sources of public revenue, African governments have increasingly sought to “attract foreign investment, foster industrial upgrading and export-oriented growth” by “getting the territory right” (Schindler & Kanai, 2021, p. 41). Known as infrastructure-led development (ILD), “getting the territory right” entails transforming cities into “functional transnational territories that can be ‘plugged in’ to global networks of production and trade” (ibid, p. 40). In this way, ILD is a key feature in world/global city making whereby states seek to position cities as “command and control nodes of a global economic system” by building, upgrading, improving and renewing urban infrastructures in the image of global cities like London and Tokyo or world cities such as Shanghai and Singapore (Roy, 2011b, p. 10).

Like taxation, the proliferation of ILD across the African continent is partly rooted in a “gap” discourse: that is, the discourse of Africa’s significant “infrastructure gap”. This discourse, in part promoted by the World Bank and the IMF, highlights the “realities of limited infrastructure” in African countries (Goodfellow, 2020a, p. 259; World Bank, 2010). In Tanzania, this discourse has also had an institutional uptake. In its current national development plan, the Tanzanian government has, for example, emphasised that “the reorientation of expenditure towards public investment reflects the Government’s commitment to narrow the infrastructure gap and thus facilitate private sector investment and economic growth” (URT, 2021, p. 13). Similarly, the IMF has recently pointed to the need for fiscal reforms in Tanzania “improving public

investment management to close the infrastructure gap” and thereby “enhance growth while maintaining fiscal and debt sustainability” (IMF, 2024, p. 72).

In Tanzania and other African countries, ILD has not only manifested in policy discourse. Over the last decade, infrastructure investment on the African continent has grown significantly (ICA, 2018). At the supranational level, several flagship initiatives of the African Union’s *Agenda 2063 – the Africa We Want* – which is the “blueprint and master plan for transforming Africa into the global powerhouse of the future” – are infrastructural projects (AU, 2021). Moreover, at both the transnational and national level, infrastructure finance sources have proliferated. Beyond traditional bilateral development partners and IFIs¹⁰ such as the World Bank, the IMF and the African Development Bank Group, new actors have emerged as central infrastructure investors. Most prominently, China has become a key infrastructural investor (Cirolia et al., 2021) and currently accounts for 30 % of the total value of infrastructure in Africa (Goodfellow & Fox, 2016, p. 62). As such, international financial flows to African countries have become “infrastructuralised” in the sense that “finance is reorienting itself towards infrastructure as much as the other way around” (Goodfellow, 2020a, p. 261). Additionally, private sector actors are also emerging as infrastructure investors, particularly in Tanzania (Cirolia et al., 2021). Despite the growth of external financing, African national governments remain the largest finance source of ILD on the continent (ICA, 2018); as such, governments play a central role in the pursuit of filling Africa’s “infrastructure gap”.

At the urban scale, ILD has manifested as a proliferation of infrastructure projects across the continent (Goodfellow, 2022a; Gillespie & Schindler, 2022; Haas, 2023; for examples, see Chalfin, 2014, 2017; Rizzo, 2015; Lindell et al., 2016; McFarlane et al., 2017). Some projects, such as “railways, highways, dams, ports and regional power grids” are driven by inter-city connectivity (Schindler & Kanai, 2021, p. 40). Others are infrastructure projects at city scale ranging from complex (re)construction over multi-faceted neighbourhood redevelopment projects to city-wide, master-planned transformations (Gillespie, 2020, p. 602; V. Watson, 2014; Goodfellow, 2017a; Pitcher, 2017). In East Africa, ILD has, for example, manifested in transnational transport infrastructure projects such as the Lamu Corridor connecting cities in Kenya, South Sudan and Ethiopia (Schindler & Kanai, 2021, p. 47). Moreover, it has manifested in a proliferation of infrastructure projects at the intra-city scale (Rizzo, 2015; Lindell et al., 2016; Goodfellow, 2014; Byerley, 2019). Hence, East African cities have seen an outright “infrastructure boom” (Goodfellow, 2022a).

¹⁰ International Financing Institutions (IFIs).

This is mirrored in Tanzania, where infrastructure investment is framed as a key driver of economic development and growth. The national government has, for example, emphasised that investment in “hard infrastructure” (physical infrastructures such as roads, railways, ports etc.) is key to foster “private sector investment and economic growth” (URT, 2021, pp. 13, 28). Mirroring the general trend, the Tanzanian government is a key ILD actor and financier; in particular during John Magufuli’s presidency (2015-2021), the government became known for its “public infrastructure agenda”. Additionally, the World Bank is a particularly central infrastructure financing source in Tanzania. I return to this in Chapter 9.

In addition to connectivity and inter-city projects, ILD has also manifested at the urban scale in Tanzania, particularly in Dar es Salaam. During the last 15 years, the city has witnessed large-scale infrastructural projects such as the Bus Rapid Transit (BRT) system, the Kigamboni New City project and the construction of the Nyerere Bridge connecting Kigamboni to the rest of the city (Rizzo, 2015; Kiwara, 2016; Lindell et al., 2016; Panman, 2020; Brownell, 2020; Ondrusek-Roy, 2020; Manara, 2022; Croese & Kombe, 2024). Aimed at boosting connectivity, economic growth, private sector investment and modern urban development, these projects speak to the Tanzanian government’s focus on “getting the territory right” and position Dar es Salaam as a connected, modern and investment-ready city.

Within the ILD regime, unplanned areas, settlements and spaces of informal work have also become a key target of state-driven urban renewal efforts. Urban renewal entails the production of “economically, physically, socially and environmentally permanent solutions in areas that have lost their functionalities” or are rendered “outdated, dysfunctional and partially collapsed” (Adinyira et al., 2020, p. 166). Renewal can manifest at various scales and to differing extents; some projects restore, rehabilitate or replace existing assets or structure to their original capacity, others upgrade or enhance existing structures “to provide higher levels of service”, while more comprehensive infrastructure projects create “a new asset to meet additional service level requirements” (Siriwardhane & Khan, 2019, p. 228). Urban renewal targeting informal settlements and spaces of work have manifested in a range of infrastructural initiatives across the African continent; some projects have formalised land titling in unplanned areas (Manara, 2022; Andreasen et al., 2020), some have resulted in informal settlement demolition, or in restructuring of spaces of informal work (Skinner & Watson, 2020; Mehrotra, 2020; Mele et al., 2015; Carl LeVan & Olubowale, 2014; Omoegun et al., 2019).

As with taxation, perspectives on renewal efforts in informal urban spaces differ. On one hand, renewal of informal areas is seen as a way to improve the conditions of the urban poor and socio-spatial inequalities produced by

colonial planning, neoliberalist reform and poverty (ICA, 2018; World Bank, 2010; Goodfellow, 2022a). In many cities in postcolonial contexts, there is a high degree of socio-spatial differentiation due to a colonial legacy of segregationist land law and management. This is also the case in Dar es Salaam, where colonial land law effectively divided areas by race and discouraged African settlement of affluent neighbourhoods (Brennan, 2007; Brennan & Burton, 2007; Kironde, 2007). Despite the abolition of colonial zoning by postcolonial governments, present-day low-income informal settlements partly overlap with the colonial zone known as *uswahilini* (the “place of the Africans”) (Kombe & Muheirwe, 2024, p. 11). As such, the “coloniality of space” is still evident in the city (Mercer, 2024a). Against this backdrop, renewal has long been framed as a key intervention to do away with colonial racist planning and improve inadequate public service provision in informal areas primarily inhabited by poor communities (cf. Chapter 9).

On the other hand, urban renewal targeting informal spaces has been interpreted as a way to promote land commodification, economic formalisation and urban enclosure (Goldman, 2011; Gillespie & Schindler, 2022; Gillespie, 2016; Goodfellow, 2017a, 2020a; Shatkin, 2016; Brownell, 2020). These goals are key aspects of speculative urbanism, that is, the “logic of building ‘world-class’ urban infrastructure” based on “spectacular imaginary on *what could be*” (Goldman, 2023, p. 372, 2011; McCann et al., 2013). Framing urban renewal in this way, critical perspectives highlight that governments initiatives to renew – “improve”, “redevelop” or “upgrade” – informal areas sometimes reflect state-driven efforts to transform “unruly” territories into “modern” and orderly world cities fit for global economic integration. In such cases, rather than improving conditions of the urban majority (Simone, 2014), urban renewal of informal spaces aims to *do away* informality – and the social disorder, chaos, illegibility and underdevelopment it represents (V. Watson, 2009b, p. 165). Speaking to this, research has documented how urban renewal targeting informal spaces of housing and livelihoods has disrupted existing patterns of urban, social and economic life and led to displacement and dispossession of urban poor communities (Gillespie, 2016; Mbiba, 2017). Taken together, these diverging interpretations of ILD and urban renewal illustrate the fault lines of spatial state interventions vis-à-vis urban informality.

Urban marketplaces as frontiers of fiscal and spatial state interventions

In recent years, urban marketplaces have become frontiers of fiscal and spatial state interventions in informal economies. First, as marketplaces are stationary and accessible spaces, market traders are often logistically easier to reach for purposes of taxation than “moving targets” such as street traders. This cor-

responds to Mugler et al.'s point that (2024b, p. 22) "what is rendered taxable is, to a great extent, a question of what is logistically possible to tax". For resource-constrained state authorities tasked with broadening the tax base, formalising informal economic activity, and advancing "frontiers of state registration" (Owen, 2018, p. IV), marketplaces are thus convenient sites for tax expansion. As a result, informal market traders are increasingly targeted in fiscal state interventions across African contexts (Prichard & van den Boogaard, 2017; González, 2017; Siebert & Mbise, 2018; Sempere, 2018; Ligomeka, 2019; Africanews, 2024). As I return to in Chapter 6, this is also the case in Dar es Salaam, where marketplaces are considered key sites of local governments' own-source revenue collection, and, recently, of national level presumptive taxation¹¹ (Edslev, 2023; George & Olan'g, 2020; Haji, 2015). Followingly, marketplaces have emerged as key sites of conflict over taxation (cf. Chapter 7, 8 and 12).

Second, marketplaces are also frontiers of urban renewal. As visible physical infrastructures in the urban landscape, marketplaces reflect visions of urban development. Through marketplace renewal, states can signal progress and prosperity to the urban populations (Croese, 2018) and convey the modernity, aesthetics and worlding visions of the city to a global audience (Scott, 1985; Robinson, 2002; Arce & Long, 2003; Roy & Ong, 2011; Ghertner, 2015; Lindell & Adama, 2020). Moreover, marketplaces are less costly infrastructure investments than road nets, mega-infrastructures and informal settlement redevelopment. As a result, marketplaces have become "sites for major real estate development projects and prime candidates for capital accumulation" (Young, 2021b, p. 209) across urban contexts in the global South (e.g., see González, 2017 on Latin American cities; Asante, 2022; Asante & Helbrecht, 2020c; Lindell & Appelblad, 2009; Adinyira et al., 2020; King, 2022 on African cities; Mooshammer, 2021; Yeoh, 2005 on Asian cities). Marketplaces in Dar es Salaam have also become key sites of urban renewal particularly within the last 5-10 years. As I return to in Chapter 9, marketplace renewal in the city has been driven both by the Tanzanian government, local governments in Dar es Salaam and the World Bank through the Dar es Salaam Metropolitan Development Project (2015-2022). This has not only transformed the city's market-scape but also positioned marketplaces as critical sites of conflict over urban renewal (cf. Chapter 10, 11 and 12).

Evidently, the current expansion of fiscal and spatial interventions blurs the boundaries between formality and informality. This is also the case in respect to marketplaces. Drawing on vocabularies of urban research, we can think

¹¹ A simplified tax regime targeting small-scale operators who have annual turnovers below a certain threshold and may not keep records.

of marketplaces as physical “borderlands” (Sassen, 2005) or “thresholds” where the formal city meets the informal city (Cavalcanti et al., 2014) or as “fluid-autonomous city spaces” (Benjamin, 2008) where informality and governmentality intersect. Drawing on fiscal vocabularies, we can also think of marketplaces as regulatory spaces at “the margins of the formal economy” (Larsen & Boll, 2021, p. 1), where “rules are fragmented and unclear” (Banks et al., 2020, p. 227 cf. their concept of a-formality), and where formal and informal practices coexist and interact in complex ways. Synthesising these perspectives, I consider marketplaces *liminal* spaces of urban informality: that is, physical and regulatory urban spaces where both formal and informal logics apply, and where (in)formality status is constantly negotiated through state-society interaction. As evident, fiscal and spatial state interventions aiming to regulate and govern marketplaces promotes logics of formality in these urban spaces. However, at the same time, markets continue to be sites of economic and political informality (Goodfellow, 2020b), informal state-society interaction (Nkuku & Titeca, 2018) and of contestation over state regulatory authority (Monteith & Lwasa, 2017; Beek & Thiel, 2017; Asante, 2020; González, 2020; Young, 2021a).

As liminal spaces of informality, marketplaces are emerging as particularly acute sites of contestation between the state and informal workers. Marketplaces have long been recognised as “some of the last bastions of inclusiveness, affordability and diversity at the margins of the neoliberal city” (González, 2020, p. 884). As collective infrastructures providing affordable goods and livelihood opportunities to low-income urban populations (Clark, 2008; Morales, 2011), marketplaces are key spaces of economic and social life (see, e.g., Asante & Helbrecht, 2020a; Clark, 2010; Young, 2021a), of the reproduction of everyday life (Adinyira et al., 2020; González, 2020), as well as of indigenous cultural practices (Sudarkasa, 1973; Ayittey, 2006; Monteith, 2019), spatial belonging (Ünlü-Yücesoy, 2013) and social norms and identities (Meagher, 2010a; Prag, 2010; Prichard & van den Boogaard, 2017). However, with the fiscal and physical changes that state-driven tax and renewal efforts have brought on, these social, economic and cultural functions are under pressure, and this has turned markets into sites of “political mobilisation, contestation and struggle for public space” (González, 2017, p. 10). As such, this tells us that marketplaces, similar to other urban spaces, have become frontiers of gentrification (Gonzalez & Waley, 2013; González, 2017, chapter 2 and 6; also see Gillespie, 2016) and state-society contestation over the right to the city in rapidly transforming cities in the global South (e.g., see King, 2022; Mooshammer, 2021; Omoegun, 2015).

Conflict over urban informality: Synthesising insights

Bridging fiscal-political and socio-spatial strands of literature, this section provides a synthesis of key insights on conflict over urban informality through the two-fold prism on taxation and renewal. Reviewing the literature, it is evident that existing research converges around three overarching themes: conflict in thought, in communication and in action. Correspondingly, I have divided this research into three clusters. The first cluster discusses what we have learned about conflict from studies focused on clashes of ideas, notions and rationalities; this cluster, I contend, offers important lessons about the ideational dimension of conflict. The second cluster examines research focusing on conflictual discourses, representations and narratives; this speaks to the symbolic dimension of conflict. Lastly, the third cluster synthesises studies focusing on conflict in everyday practices, interaction and encounters between the state and informal workers; this is the interactional dimension of conflict over urban informality.

Conflict in thought

Urban planning scholars have long emphasised that state institutions (alongside international financiers and developers) and urban poor communities have conflicting rationalities. On one hand, the state's rationality of governing is "driven by notions of modernisation and the creation of 'proper' communities living and working in 'proper' urban environments" (V. Watson, 2009a, p. 2268). On the other hand, the rationality of survival of "marginalised and impoverished urban populations" is largely driven by the need to survive and thrive, which in practice happens "largely under conditions of informality" (V. Watson, 2009a, p. 2267). Socio-spatial interventions, in Vanessa Watson's words, thus facilitate a "clash of rationalities" between the rationality of governing and rationality of survival (V. Watson, 2003, p. 402, 2009a, p. 2269). Typically, planning interventions seek to "extend the grid of formalised and regulated development over what is often termed the 'informal' or sometimes 'unruly'" through "techno-managerial and marketised systems of government administration and service provision" (V. Watson, 2009a, p. 2268). As such, planning interventions are a form of (spatial) governmentality seeking to "produce and regulate particular behaviours and subjectivities" (Huxley, 2006, p. 772; for other examples, Corbridge et al., 2005; Li, 2007). Hence, the clash between state and community rationalities, Watson argued, goes "far beyond speech-level misunderstandings or an unwillingness to see the others' point of

view”; it is a fundamental clash of different world-views, epistemologies and visions for urban development (V. Watson, 2003, pp. 402–403).¹²

In the global South, this clash must be understood against the backdrop of colonial legacies and contemporary neoliberal urban development. In many postcolonial contexts, colonial zoning and planning are still visible in the cityscapes; and since the 1980s, European and neoliberal visions of the ‘modern’ city – emphasising cleanliness, order, formality, mono-functional and legible neighbourhoods – have heavily influenced planning practice (Mabogunje, 1990; Robinson, 2006; Roy, 2011a). As such, African cityscapes are – and have long been – shaped by “travelling” planning rationalities representing “particular notions of space and place, and which carry certain rationalities and normative assumptions about social life in the sites of the materialization of these ideas” (Tait & Jensen, 2007, p. 114). Connected to the broader trends of neoliberalist urbanisation and world-class city making, African governments draw on these rationales when formulating masterplans (often driven by property developers) and realising infrastructural projects (Skinner & Watson, 2020; E. Rapoport, 2015; Bhan, 2014; Cain, 2014; Fält, 2016; Barnett & Parnell, 2017; Harrison & Croese, 2022). Deeply rooted in these rationales are the high-modernist imperatives to “create order”, “clean up”, “standardise” and “modernise” (Scott, 1985) and to integrate “chaotic and uncontrolled” populations (V. Watson, 2009b, p. 165) into legible spatial and regulatory grids. In this way, the clash of rationalities is closely tied to the encounter between European/Western visions of modernity and state aspirations on the one side, and urban populations’ needs, aspirations (Shatkin, 2014; Mahendra, 2017; H. Chen et al., 2020; V. Watson, 2014) and “locally situated practices” on the other (Arce & Long, 2003, p. 1).

Urban renewal has long been a key socio-spatial intervention in state-led efforts to restructure urban space and impose aesthetic norms of modernity, legibility, cleanliness, and order (Fernandes, 2006; Ghertner, 2015). Scholars have theorised the trend of urban renewal in Africa as “the localization of international ideas” through “imaginaries such as ‘world class’, ‘global’ and ‘modern’”, which “ultimately represent a convergence on a shared, homogenous ideological vision” (Roelofs, 2021, p. 392). Urban renewal, particularly in capital and strategic cities, tend to have a shared visual and spatial vocabulary signifying symbolic power (Acuto, 2010) and world-class cityness: that is, the universally “desirable state to which all cities should aspire” (V. Watson, 2020, p. 215). In this way, urban renewal is often a key feature in infrastructure-led development, world-class city making (Roy, 2011b) and in creating an “enabling

¹² Recent works have emphasised the depth of this clash by referred to it as a clash of “contested ontologies” (Shatkin et al., 2023, p. 941).

environment”¹³ for foreign and private sector investment. To this end, urban renewal both manifests as mega-projects and “modern” infrastructures such as skyscrapers, flyovers and freeways (Acuto, 2010; Graham, 2018), as well as in initiatives aimed at containing or transforming urban informal spaces. This includes formalising informal spaces, demolishing or renewing informal settlements and structuring commercial areas to reflect the visual vocabularies of modernity (Skinner & Watson, 2020; Mehrotra, 2020; Mele et al., 2015; Carl LeVan & Olubowale, 2014; Omoegun et al., 2019). While such state-led renewal efforts may “appear to be entirely sound in their own terms, and may follow ‘international best practice’, problems arise at the point at which they interface with a highly differentiated and ‘situated urban citizenry’” (V. Watson, 2009a, p. 2269).

As shown in this and previous sections, urban neoliberalism has been central to urban development, policy and planning, and critical scholarship has pointed to it as *the* driving force behind urban poverty, uneven development and informality in global South cities (Brenner & Theodore, 2002b; Peck & Tickell, 2002). While this is widely recognised, works in urban geography and planning have argued that urban neoliberalist influence may be overextended (e.g., see Leitner et al., 2007; Ferguson, 2010; Parnell & Robinson, 2012). For example, as a response to narratives of international capital dictating urban economies, Bae (2011, pp. 109, 100) has shown that growth, industrialisation and “global city”-ness in East Asian city economies in the 1990s were largely “centrally dominated and planned” by the government and went well beyond “market-conforming actions”. Relatedly, it has been argued that state efforts to boost urban economic growth in many contexts have been both “extrospective”, aimed at a global audience to attract international capital, and “introspective”, aimed at local populations and elites for support (McCann, 2013, pp. 19, 22; Logan & Molotch, 1987). Others have advocated for a post-neoliberal research agenda which takes “autonomous logics of state formation and intervention” and extra-neoliberal processes as starting points of analysis (Parnell & Robinson, 2012, p. 597).

These arguments also resonate in different African contexts where “the nation state projects its power through the urban landscape and spatial layout of the capital city” (Bekker & Therborn, 2012, p. 1). Here, the national state has often played a central role in urban infrastructural development (Shatkin, 2022), been an agent of capitalism (Alami & Dixon, 2024) and informed by introspective logics. In Kigali, where urban transformation has been largely driven by the national government, centralised policy making and implement-

¹³ The term “enabling environment” is used in government agendas in different African contexts, for example in Lagos, Nigeria (Roelofs, 2016). As mentioned, it is also an overall objective in the Tanzanian government’s Five-Year Development Plan II.

ation have been introduced to ensure security and stability in post-conflict Rwanda, and unlike many other “model cities”, construction and property investment have come from domestic rather than foreign sources (Goodfellow & Smith, 2013, p. 3197). In Luanda, the capital of Angola, national state actors have effectively driven the redevelopment of the Bay of Luanda (Croese, 2018). In Dar es Salaam, too, urban infrastructural development has been largely driven by President Magufuli’s “populist state-led development agenda prioritizing rapid industrialization and heavy infrastructure investments” (Croese & Kombe, 2024, p. 1141). This highlights the agency of national political elites, “the ability of recipients [of international funds] to control local processes of policy making and reform” (ibid, p. 1143), and the broad array of local actors “involved in the transfer, negotiation and mediation of urban policies, knowledge and development” (ibid, p. 1144; Enns et al., 2022). As illustrated by these works, there is growing recognition that urban development and renewal are not only dictated by urban neoliberalism but also *provincialised* by local history, politics, law and practices (Bunnell, 2015; Datta, 2015; Croese, 2018).

In light of this discussion, we may partly understand conflict over renewal of informal spaces as a confrontation between *the state*, informed by the rationality of governing, and in contemporary African cities also of international ideas of modernity and world-class city making, and *poor urban communities* informed by the rationality of survival, which are largely dependent on informal spaces and economic activities for housing and livelihood purposes. However, viewing the clash of rationalities facilitated by urban renewal only as a clash between governing/global visions and survival/local needs may gloss over some contextual dynamics. As discussed, there may very well be more localised dynamics, politics and power relations that inform this clash. Moreover, at a more fundamental level, it may not only be a clash between “governing” and “survival” or between the “state” on one side and “communities” on the other. To be sure, it is recognised that these are not “the only rationalities at play or in conflict in cities [and] individuals are not fixed in positions on either side of some imaginary divide” (V. Watson, 2009a, p. 2269). However, by thinking about a clash of rationalities in this relatively binary way, we overlook potential intra-state or intra-community clashes, that “governing” logics might inform (or be appropriated by) certain actors in poor communities, and that “survival” logics also exist within state authorities. After all, communities are not coherent collective actors, and states are not unitary actors. While the theorised rationalities and the idea of a “clash” can really shed light on ideational aspects of conflict over urban informality, breaking up the binary and examining the rationalities that are actually at play in a given context can help us nuance and provincialise our understanding of clashes between the state and

informal workers. In Chapter 10, I draw on these insights to examine the interpretations that old and renewed marketplaces spatially convey, and how marketplace renewal facilitates clashes between state rationality of governing/global visions, and community rationality of survival/local needs. In line with my argument above, I also discuss the ideational roots of conflict over renewal beyond the rationality binary to nuance our understanding of state actors' and community members' logics and interests.

Like urban planning systems, tax systems in postcolonial contexts, particularly in Africa, are heavily influenced by the "global circulation of ideas of what a 'good tax system' or a 'good taxpayer' should look like and how to get there" (Mugler et al., 2024b, p. 6). Such ideas build on European experiences of state-building, economic and democratic development and "fiscal contract" imperatives. Like in urban planning and geography, there has been a growing attention to the ways in which these travelling European ideas clash with local African realities in fiscal sociology and development economics. Studies on tax conflict in African contexts often evolve around notions of (an absence of) "fiscal exchange", "reciprocity", "fiscal" and "social contract". In this way, "western ideas of social contracts and the function of a state rooted in liberal political philosophy and tied up in assumptions about nation-states, freedom, and consensus" are still often largely the benchmark against which (successes and failures of) tax systems in the global South are examined and measured (Burnyeat & Sheild Johansson, 2022; Makovicky & Smith, 2020b). This is even the case in research, such as my own work, that is critical of the feasibility and usefulness of transferring such notions to African contexts (Bak et al., 2021; Bak, 2019; Beach & van den Boogaard, 2022; Bräutigam et al., 2008; Edslev, 2023; Joshi et al., 2014; Kjær et al., 2023; M. Moore et al., 2018a).

Recent studies in fiscal sociology and development economics have paid growing attention to the ways in which tax dynamics are formed by ideational, social and normative factors: societal and local norms, different taxpayers' and tax collectors' values, perceptions, expectations and trust in state authorities (Prichard & van den Boogaard, 2017; Meagher, 2018; Bak, 2019; Bak & van den Boogaard, 2023; Cirolia & Mizes, 2019; Schmoll, 2021; Piracha & Moore, 2016; Fjeldstad & Sjørnsen, 2024). These works all show that social actors' normative universes shape how taxation is carried out on the ground. This "ideational" strand of literature emphasises that European-based fiscal contract theory may not always be useful for understanding tax dynamics and conflict in the global South, and that social context must therefore have a more central position in our analyses. In this way, these works may make a sort of "southern turn" in fiscal sociology and development economics similar to that of urban theory in the 2000s, which problematised the hegemony of Euro-American theory (Roy,

2005, 2009) and called for theory and research “seeing from the South” (V. Watson, 2009a).

Despite this, theorisation *from* southern understandings and experiences of tax remains limited. As Lieberman (2002, p. 91) phrased it, “looming in the background of most taxation studies is some general agreement about what defines taxation in theory and in practice”, and this may still be true as regards what defines taxation *in theory*. Generally, fiscal sociological and economic definitions have conceptualised taxation according to its institutional, economic, political, processual or technical aspects. To give a few examples, taxation has been described as “unrequited compulsory payments collected primarily by the central government” (World Bank 1988: 79 in Lieberman, 2002, p. 91). Later conceptualisations define taxation as “the institutionalized, coercive transfer of income to rulers from the ruled” (M. Moore, 2015, p. 224) and “the process of extracting money from people and organisations with no promise of any specific reciprocity” (M. Moore, 2013, p. 11). Others have defined taxation as “the imposition of costs ‘administered according to publicly known rules and procedures,’ as opposed to in an arbitrary and unpredictable manner” (Revkin, 2020, p. 757; in D. Gilbert, 2022; Thuronyi et al., 2016). Recently, more inclusive definitions have emphasised that taxation is not only formally regulated and levied by government actors but can be thought of as “payments, formal and informal, made by taxpayers, which contribute to the financing of local and central governance” (van den Boogaard et al., 2019, p. 266). Such conceptualisations, which are rooted in developmental fiscal sociology and development economics, thus recognise that we may need to think differently about taxation in contexts that differ vastly from the European/Western experience of taxation, which classic fiscal sociology was largely built upon (Bates & Lien, 1985; Campbell, 1993; Levi, 1988; Tilly, 1992a). That said, it is evident that definitions emphasising the *social* and *ideational* aspects and highlighting that taxation is, at the core, a social phenomenon constructed through actors’ meaning making are largely absent in these fields of research.

In the “clash of rationalities” terminology, developmental fiscal sociology literature has provided insights, through the lens of taxation, into the *rationality of governing*. This has deepened our understanding of the ties of this rationality to European ideas of state building, (neo)colonial tax practice and legacy (Hughes, 2007; Makovsky & Smith, 2020b). It has also provided insights into the *clash of rationalities* facilitated by taxation on the African continent with reference to contextual factors such as patrimonial norms, clientelism, autocratic rule, ethnic and tribal divisions and popular perceptions of taxation and the state. The growing interest in popular perceptions arguably reflects a recognition that taxation – like planning – is shaped by people’s contextual views of it. Despite this, there are very few “bottom-up” perspectives in this

research which foreground communities' contextual meanings – emic, situated understandings and notions – of taxation. The central difference here is that perception studies, which generally ask “how people perceive taxation”, tend to define taxation *a priori* (as evident in the definitions of taxation above). Interpretive bottom-up perspectives focusing on meaning make the question of “what is taxation” an empirical query in recognition of taxation being socially constructed through social actors' meaning making. In other words, from extant fiscal sociological and development economics research, we know much about why people may not associate taxation – given its colonial legacy, coercive characteristics etc. in many African contexts – with the notions of exchange, contract and reciprocity seen in global North contexts. However, we know less about the contextual meanings of taxation that *actually do exist* in different communities in different contexts, and how these meanings shape communities' *rationality of survival* and responses to taxation. While this ideationally focused strand of literature may currently push towards a decentring of theory production, there are still steps to be taken to theorise *from* southern experiences of taxation.

To this end, fiscal anthropology and particularly the emerging field of anthropology of tax are increasingly advancing our attention to the “sociality” of tax, and to the ways in which tax is socially constructed through state categories *and* emic notions of taxation (Makovicky & Smith, 2020a; Sheild Johansson, 2020a; Mugler et al., 2024b). As regards the social and human aspects of taxation, this strand of literature offers definitions of taxation as “a social practice, mediated by the individuals and institutions it pervades” (Gracia & Oats, 2015), “a system designed by humans” (Carrico, 2013, p. 18), and “a social network [...] human relationships [and] social organization” (Björklund Larsen, 2019, p. 2; also see Boll, 2014). These definitions highlight that taxation is a social phenomenon constructed by actors in any social context (Schwartz-Shea & Yanow, 2012). As in fiscal sociology, this “emergent, critical and interpretive tax literature” (Gracia & Oats, 2015) recognises the central role of the state in taxation. As “political tools that are wielded in processes of governance” (Sheild Johansson, 2020a, p. 1) and as “a part of a broader set of fiscal policies”, taxes are considered key to processes of statecraft and making “national economies intelligible” (Mugler et al., 2024a, pp. 13–14). While this is also echoed in fiscal sociology, anthropological perspectives have foregrounded the constructivist, social and human aspects (and consequences) of these processes. As recently argued, the state's “ability to define ‘official’ taxes becomes linked to the access of rights and privileges [which] influences peoples' imaginaries of money flows [and] creates categories of resources that are taxable, activities that produce value, and people who contribute and those who do not” (ibid, p. 15). Through constructing such “tax imaginaries”, “the state is dominant in imaginations of

how public goods are created and what the greater imagined collective is” (ibid, p. 15) and how different groups of citizens fit into these imaginaries (Willmott, 2022). Indeed, through taxation, the state can “construct social and political relations which cast citizens and communities in particular roles, such as ‘contributor’ and ‘wealth creator’, or ‘dependant’ and ‘scrounger’” (Sheild Johansson, 2020a, p. 1). Willmott (2022) has shown how Canadian state policy has forged “taxpayer” subjectivities animated by “settler colonial entitlement to possession and control of Indigeneity” which has constructed categories of (white) communities as taxpayers and positioned Indigenous communities as “Others’ imagined as burden” (Willmott, 2019, p. iv, 2022). This highlights more broadly that the state, through taxation, can construct social roles, subjectivities and boundaries in society (Sheild Johansson, 2018). This is particularly relevant in the case of informal economy, as taxation is a tool the state can use to exercise the “state of exception”, that is, draw the lines between formality and informality and categorise certain communities as (un)deserving and (il)legitimate (Roy, 2005). In this way, anthropological works make us aware that taxation is socially constructed, that “the taxpayer is a mobile political subject” (Willmott, 2019, p. iv, 2022), and that taxpayer/Others categorisations, made by the state, can contribute to (constructing) fault lines between communities as well as between the state and certain communities.

This emergent anthropological research recognises that taxation can be understood as “a nexus of state-citizen relations and an intrinsic part of a social contract where they are exchanged for political representation and a level of state protection” (Sheild Johansson, 2020a, p. 1). Some have even defined taxation “as exchanges that create relationships” (Björklund Larsen, 2017, p. 14) and as “legal extraction and reallocation of resources, they are often implicated in the creation of public goods” (Mugler et al., 2024a, p. 10), thus mirroring the exchange-based notions of tax that feature centrally in fiscal sociology and development economics. However, it is foregrounded that taxation is related to a “complex realm of concepts, norms, and assumptions” (foreword by Janet Roitman in Mugler et al., 2024b, p. xi), and that such exchange and contractual notions are linked to western ideas about the role of taxation in state-society relations (Burnyeat & Sheild Johansson, 2022; Makovicky & Smith, 2020b) and “particular understandings of the ‘good’ and ‘right’” (Venkatesan, 2020, p. 141). In practice, “the way people go about exchanges has to do with what could be called economic, social and cultural value” tied to the local context (Björklund Larsen, 2017, p. 14). As such, taxation is not only constructed by the state through the “rationality of governing” or mirroring (European) ideas of exchange and reciprocity. It is also “crafted from the bottom up” through people’s “meanings, imaginaries and values”, which are situated in the “broader historical and cultural contexts in which they exist” (Sheild Johansson, 2020a, pp. 2,

7). In some contexts, people's understandings and rationalities of tax may be decoupled from notions of the state (Mugler et al., 2024a, p. 11; Sheild Johansson, 2020b). In other contexts, other types of payments inform local interpretations of what taxes are or should be. Kauppinen (2020) has observed that people during Ghana's financial crises in the late 2010s made sense of taxes as "sacrifices for divine miracles between a God and believers" (Mugler et al., 2024a, p. 11). In fiscal sociology and development economics, studies have shown that non-state actors in some contexts are engaged in (informal) taxation, also in the informal economy, implying that taxation may not at all – or exclusively – be associated with the state in such contexts (Meagher, 2018; van den Boogaard et al., 2019). Recent works have therefore advocated for more bottom-up, interpretive explorations of localised, emic understandings of taxation and the language used to describe different taxes in different contexts (Bak & van den Boogaard, 2023; van den Boogaard & Gallien, 2021) thus echoing anthropological insights (Sheild Johansson, 2019).

Just like there is analytical value in going beyond lenses of neoliberalism to analyse urban development, there may be value in going beyond notions of fiscal exchanges to study tax dynamics in informal economies. In both cases, this can help us recognise more contextually embedded ideational clashes that unfold between the state and informal workers in urban informal economies. The reviewed anthropological tax literature is arguably a step towards this, as it brings our attention to the ways in which taxation, as a social phenomenon, is intimately linked to the social context in which it is constructed. However, as Mugler et al. (2024a, pp. 2, 4) have argued, "taxation has only recently become scrutinised by anthropologists"; while relations of distribution, exchange and reciprocity as well as citizenship, state, bureaucracy, finance and law have long been key anthropological subjects, taxation has remained in the periphery (ibid). Hence, there is still much to be theorised to advance this emergent interpretive tax literature. Recognising this, the theoretical framework presented in Chapter 4 is a step towards such advancement. Moreover, Chapter 7 explores contextual tax interpretations of market traders, local and central state actors to understand how tensions between them may play a role in constructing conflict over tax in the informal economy.

Conflict in communication

This cluster of research offers insight into how conflict is symbolically constructed through broader discourses, representations and narratives of urban informality, informal actors and spaces. Within urban geography and sociology, it is widely assumed that space is socially produced. Philosopher and sociologist Henri Lefebvre's triadic concept of "the production of space" has been particularly influential in furthering this insight. According to Lefebvre, space

is partly through *representational space*, that is, the subjective experiences of space expressed through people's images, symbols contextual and emotional associations (lived space). Representational space is linked to the "clandestine or underground side of social life" (Lefebvre, 1991, p. 33) and is thus the space of "inhabitants" and "users" (Babere, 2013, p. 287; Kerr, 1994, p. 26). Moreover, space is partly produced through *representations of space*, that is, the conceptualised space as imagined produced through professional discourse, signs, codes and narratives of technocrats and professionals such as state officials, planners, developers, engineers and architects (conceived space). Being "tied to the relations of production and to the 'order' which those relations impose", representations of space are the dominant "dimension" of space in any society (Lefebvre, 1991, pp. 33, 38). Lastly, space is produced partly through *spatial practice*, that is, the physical organisation of space such as locations, spatial arrangements, routines and activities (perceived space). This triadic concept not only draws our attention to the ways in which space is produced, but also potentially contested. For example, technocrats' representations of a space may conflict images and associations of the users of the space. As such, this triadic concept illustrates how conflict may arise due to contradictions in how different communities conceive and represent space. Evidently, this is particularly relevant in relation to

In a similar vein, we may draw important lessons on the role of communication for conflict from sociologist Loïc Wacquant's work. Drawing on Bourdieu's concept of relational social space, Wacquant et al. (2014) advance a tripartite conception of space as symbolic ("mental divisions stipulating categories"), social ("distributions of efficient resources among those categories") and physical (Wacquant et al., 2014, p. 1271). Symbolic space is particularly interesting here, because it emphasises that it is people's *mental conceptions* of space that "determine categories that define it" (Lombard, 2015, p. 655). As such, people's categories symbolically construct *places*.¹⁴ In relation to understanding how this may translate into conflict, Wacquant's concept of *territorial stigma* is particularly relevant. Building on Goffman's stigma concept, territorial stigma is "the blemish of place" (Wacquant, 2007, p. 67) – a blemish that is symbolically constructed through "the negative construction, representation, and government of certain geographical communities and places" (Meade, 2021, p. 192). Such "spatial taint" is given expression in service provision, policing, and importantly, through "discourses of journalism, politics, and scholarship, as well as in ordinary conversation as synonyms for social hell" (Wacquant et al., 2014, p. 1273). Discourse expresses and normalises the

¹⁴ Places are symbolically constructed through the meanings that people attribute to geographical spaces (Cresswell, 2004; for an overview of the broader discussions of the place/space distinction, e.g., see Hubbard & Kitchin, 2010).

othering of certain places, for example dismissing them “as ‘slums’, ‘problem neighbourhoods’, ‘sink estates’ and ‘shitholes’” (see Meade, 2021, pp. 194–195 for an overview of works investigating these discourses). As such, territorial stigmatisation operates through the “routinized discrediting of specified places and spaces, and those who live within them” (Meade, 2021, p. 193).

In relation to urban renewal, territorial stigmatisation plays an important role. Often, territorial stigma is utilised either in efforts to devoid stigmatised places of resources (cf. the social space) and to symbolically justify regeneration. As noted by Paton et al. (Paton et al., 2017, p. 584), “disinvestment makes these sites ripe for future investment of capital, more commonly in the form of state-led gentrification”. In this way, territorial stigmatisation thus makes way for removal or renewal of neighbourhoods, estates or places of work. It has, for example, been observed how state institutions have framed redevelopment efforts as a way of offering people to get away from “failing places” (Watt, 2021). In such processes, valued aspects of existing places are diminished, and devalued aspects are highlighted (Watt, 2021). Moreover, communities inhabiting or working in these places are often stigmatised or even criminalised, which changes “how we/they relate to each other” and what makes for justifiable action (Meade, 2021, p. 194). While some (in the) communities may contest such devaluation discourses (Watt, 2021), others might internalise the discourses and thus devalue themselves (Ruggiero, 2007, p. 395).

As postcolonial scholars have highlighted, neo-orientalist discourses of African markets – as examples of “backwardness and primitivity”, as “parasitic [spaces] with corrupt traders” (Ahluwalia, 2003, p. 137) and as obstacles to modernisation (Diawara, 1998, p. 116) – have existed for a long time. We, however, know very little about territorial stigmatisation and the symbolic tensions that facilitate and undergird (justifications of) marketplace renewal. Drawing on broader works on informality, it is evident that marketplace renewal may alter state categories of “what is informal and what is not” thereby “construct[ing] and reconstruct[ing] categories of legitimacy and illegitimacy and sort[ing] out the ‘deserving’ from the ‘undeserving’ poor” (Roy, 2005, p. 149 cf. the state of exception). In this way, marketplace renewal not only transforms market traders’ material conditions, but also their symbolic status. This indicates that symbolic tension, territorial stigmatisation and antagonistic narratives are forces to be reckoned with in processes of marketplace renewal. Recognising this, Chapter 11 examines narratives of old, ‘common’, new and renewed markets in Dar es Salaam illustrating how symbolic conflict plays out in processes of marketplace renewal.

Turning to taxation, discourses, narratives and representations of tax arguably also play a role in the construction of conflict between the state and informal workers. Despite its very limited use in fiscal sociological and develop-

mental economics literature on tax, the concept of “social representations of taxation” highlights that (conflict over) taxation is not only constructed through individuals’ conceptions or practices of tax. It is also created in the “socially shared ideas, opinions and attitudes” (Kirchler et al., 2003, p. 537; Moscovici, 1981, 1984) and “collective knowledge and feelings” of taxation (Kogler & Kirchler, 2019, p. 193) that exist within communities, at a societal level or in generalised (international, scholarly, media, elite) discourses. Just as some neighbourhoods may be socially represented as “fancy” and others as “slum”, some taxpayers may be represented as “honest” and others as “avoiders” or “evaders” (Kasper et al., 2017). These representations typically become evident in the way certain groups are represented; for example, taxpayers who resist what they perceive to be unfair taxation may be represented *positively* as “self-confident”, “forceful”, “independent”, “frank”, “bold” and “persistent” or *negatively* as “conceited”, “aggressive”, “uncooperative”, “tactless”, “rash” and “inflexible” (negative representations) (ibid, p. 299). Importantly, such descriptive contrasts both reflect and reproduce narratives of certain groups.

Negative representations of taxation in the informal economy and of informal taxpayers are prevalent in the context of the urban global South. A general narrative, Moore argues, is that Africans “feel no obligation to pay taxes to central government” due to a lack of return, strong identification with ethnic, religious and regional groups rather than the nation state (ibid, p. 6) and a lack of “tax culture” in African societies (Atuguba, 2021; Kasara, 2007; Livingston, 2020; OECD, 2021). As I show in Chapter 8, this “lack of tax culture” narrative is also prevalent in relation to marketplace taxation. Generally, informal workers are depicted as “hard-to-tax” (Alm et al., 2004) not only because it is administratively costly to reach this group, because these groups act as “ghosts” (Bird & Wallace, 2004) who can easily “conceal” their incomes (Thuronyi, 2004), who “do not voluntarily comply” and who aim to “escape full taxation” (Bahl, 2004, pp. 338–339). Being represented as “hard to tax” can arguably position informal actors as “them”, non-contributors, maybe even spongers and the “Others imagined as burdens” (Willmott, 2019). Moreover, framed as lacking tax morale, informal workers are portrayed as being in opposition to what is “‘good’ and ‘right’” in relation to taxation (Venkatesan, 2020). Such representations create symbolic boundaries between “who is contributing and who is not” and “the stories about ‘us’ and ‘them’, ‘work’ and ‘non-work’, ‘wealth creators’ and ‘the unproductive’” and thereby “inscribe and perpetuate belonging and exclusion” (Mugler et al., 2024a, p. 24). Evidently, informal actors are largely depicted on the morally wrong and losing side of this. Importantly, such narratives not only stigmatise informal workers, but also emphasise (and justify) the need for fiscal interventions aimed at “building a culture of tax

compliance” in informal economies (Joshi et al., 2014, p. 1329). In this way, the symbolic processes justifying tax and renewal mirror each other.

Additionally, negative narratives of African governments’ tax capabilities and enforcement practices are also common. As Moore points out: “If you play the word association game with *tax* and *African states*, what other words come to mind? For many people interested in development policy or Africa, the answer will likely include *difficult, challenging, inefficient, and inexperienced*” (2021, p. 6, original emphasis). African governments are often depicted as being incapable of raising sufficient tax revenue to finance essential functions or as being coercive and corrupt in tax enforcement; as such, the dominant narrative of taxation in Africa is that it is “fraught with problems or government failure” (ibid, p. 3). As such, “Africans today are sceptical and hostile towards official tax collectors, and widely view them as corrupt” (ibid, p. 6), which arguably also plays a role in the symbolic construction of conflict over tax.

While these broader narratives are often mentioned, reiterated or criticised in fiscal sociological and developmental literature, and though it is recognised that they matter for local tax dynamics, they are rarely objects of critical examination (exceptions include Jones, 1998; and Rawlings, 2005). However, as evident, social representations of informal economy taxation and informal workers as taxpayers arguably play a role in the symbolic construction of conflict over taxation. In Chapter 8, I examine the conflicting and conflictual narratives of state institutions, local and national state officials and markets traders about tax systems, actors and relations showing how this symbolically construct conflict over tax.

Conflict in action

The third cluster provides knowledge of how conflict is interactionally constructed through practices, encounters and interactions between state and informal actors on the ground. In relation to urban renewal, conflict is also partly rooted in practical implementation and experiences of renewal on the ground. As a regulatory and spatial restructuring tool, urban renewal operates through reorganising and repurposing of urban land. While renewal is partly aimed at addressing infrastructural needs of urban communities, many projects are, as argued, also influenced by state visions of modernising the cityscape, attracting (foreign) investment and increasing land-based urban financing (Berrisford et al., 2018). With purposes of land value capture, renewal projects have been used as a way for the state to claim valuable urban land in the name of modernisation. This has, for example, been observed across African cities such as Kigali, Addis Ababa and Accra (Goodfellow, 2014, 2017a; Gillespie, 2016; Fält, 2016). Evidently, such efforts not only restructure the spatial layout and

aesthetics of cities but also deeply affect the populations that (used to) live and work on the land subjected to urban renewal projects.

In practice, state-led renewal projects guided by global city visions and land value interests have often been translated into revanchist policies and containment strategies targeted urban informal spaces, actors and activities. Revanchist policies are aimed at reclaiming urban space from populations living and working informally, among other things, through the aesthetic sanitisation (“cleansing”) of public spaces and criminalisation of informal activity in certain areas (N. Smith, 1996) as seen in South American cities such as Cusco, Guayaquil and Quito (Mackie et al., 2014; Swanson, 2007). Containment strategies are aimed at managing the spread of informality by confining settlements and informal economic activity to peripheral areas with the purpose of beautifying the city and appealing to elite investment and tourism. Examples are urban Ghana, Namibia and India (Owusu, 2013; Kazembe et al., 2019; Acharya, 2022). Mirroring broader revanchist practices, marketplaces are also targeted for containment purposes as shown by, among others, Kazembe et al. (2019) and Bromley (1998).

Against this backdrop, renewal processes and infrastructural projects in African, Asian and Latin American cities have resulted in coercive evictions of informal settlers and workers (Bhan, 2009; Brown et al., 2015; Hepburn et al., 2023; Omoegun et al., 2019), raids and crackdowns on informal actors to enforce (re)development, order and legality (Resnick, 2019). Settlements have been eradicated (Huchzermeyer, 2022), and informal communities have been displaced from their settlements (Adeola, 2020; Carl LeVan & Olubowale, 2014; Satiroglu & Choi, 2015; Terminski, 2013) and informal spaces of work (R. D. F. Bromley & Mackie, 2009; de Pádua Carrieri & Murta, 2011; Omoegun et al., 2019). As such, urban renewal processes have often resulted in development-induced displacement (de Wet, 2006) and enclosure of urban space, which has fostered the socio-spatial exclusion and dispossession of poor communities (Gillespie, 2016; Swanson, 2007). Mirroring this, efforts to “modernise” marketplaces have led to disinvestment, displacement and dispossessions in different contexts (Mele et al., 2015, p. 104; González, 2017; Asante & Helbrecht, 2020c).

In the face of urban renewal, informal workers have employed different strategies to hold on to the activities and spaces they rely on for livelihoods and shelter. Communities are increasingly self-organising to secure housing, access to water and electricity, and, more broadly, political recognition. In for instance Mexico City, Accra, Nairobi and Teheran, informal workers are also resisting urban renewal efforts in different ways. Some have deployed more subversive strategies (Mitlin, 2018) including “quiet encroachment” of private and public infrastructures (Bayat, 1997), while others have engaged in collective

organising (Crossa, 2009) or bold encroachment of urban space and resistance of dispossession (Gillespie, 2017). Taken together, we may refer to these strategies as *infrapolitics* – “the cultural and structural substratum of those more visible forms of action that attract most scholarly attention” – through which subaltern groups resist (state) domination and negotiate power (Scott, 1990, p. 199). This highlights the agency of poor urban communities who, in the face of urban renewal, negotiate their place within rapidly transforming cities. It also tells us that implementation processes of urban renewal facilitate encounters between the state and informal workers that often consists of contestation and struggle over access to urban land, belonging and the right to the city (Lombard & Rakodi, 2016).

Turning to the tax literature, institutional and social practice figures centrally in studies of challenges and conflict related to taxing the informal economy. This is evident in literature on regulatory practices (e.g., simplified tax regimes) (Gallien et al., 2025; Joshi et al., 2013, 2014; Mas-Montserrat et al., 2023; M. Moore et al., 2018d; Roever, 2006), enforcement practices (e.g., registration, assessment, sanctions and use of technology) (Gallien et al., 2023; M. Moore, 2022; M. Moore et al., 2018b) and social practices (e.g., everyday interactions between informal taxpayers and tax officials) (Schmoll, 2021; Mascagni et al., 2025; Owen, 2018; Mugler et al., 2024a). Tax regimes in informal economies tend to be incoherent and fragmented, which Roever (2006) has called the “problem of bad laws”. Even simplified tax regimes, such as presumptive taxation, designed to fit realities of informal economic activities display such characteristics (Memon, 2013; Mas-Montserrat et al., 2023). Relatedly, tax enforcement in informal economies is often administratively costly, and revenue yields are small (Keen, 2012; Rogan, 2019; Gallien et al., 2021, 2023). As such, state authorities and informal workers navigate untransparent, fragmented and “opaque” fiscal eco-systems (M. Moore, 2021), which have prompted informal workers to oppose tax expansion efforts (see M. Moore et al., 2018a, pp. 205–207; Ali et al., 2014).

Enforcement practices are another central theme in relation to taxation in the informal economy. Across contexts, taxation in the informal economy tends to be nonreciprocal and coercive, implying that informal workers only get very limited returns for the taxes they pay (Joshi et al., 2014; M. Moore, 2021, 2022; Keen, 2012; see M. Moore et al., 2018a, pp. 187–192 for an overview). Rather than more representative, accountable relations, outcomes tend to vary from a lack of demand for reciprocity (Meagher et al., 2016; Prichard & van den Boogaard, 2017), disengagement and independence from the state (Sheild Johansson, 2020b; Tendler, 2002) to oppression, repression and harassment of informal workers (Ross, 2004; Keen, 2012; Titeca & Kimanuka, 2012; Roitman, 2007; Fjeldstad & Therkildsen, 2008; see Carroll, 2011 and; Capraro, 2014 for

gender aspects). Moreover, taxation tends to be regressive. For example, informal operators may pay more taxes than formal operators earning the same (Dube & Casale, 2016; Pimhidzai & Fox, 2012). Taxes paid by informal operators may be modest in absolute terms but comprise a significant share of their often “highly variable, seasonal, and insecure income” (Anyidoho et al., 2024, p. 12), and they tend to go unrecognised in national level taxation assessments due to often limited information about their contribution to revenue at the local level (de Mel et al., 2012). Adding to these concerns of inequity, recent research has suggested that different groups of informal operators are unevenly targeted in tax efforts. Specifically, informal workers and firms, which are visible and easily accessible to tax agencies, are more likely to be targeted for taxation regardless of profitability (Anyidoho et al., 2024, p. 9; Beach & van den Boogaard, 2022; Gallien et al., 2023; Prichard & van den Boogaard, 2017). Relatedly, it has been noted that the businesses that have recently been captured as part of widespread tax registration (“obsession”) efforts represent a skewed sample of the informal worker population with an overrepresentation of poor and vulnerable groups (M. Moore, 2022) such as informal retail traders (Gallien et al., 2023, p. 11; Lediga et al., 2020). Formalisation efforts targeting low-income informal groups, such as market traders, may very well cause conflict rather than economic growth (van den Boogaard & Gallien, 2021).

These tendencies are also mirrored in the context of urban marketplaces. First, market traders are often subjected to regressive and double taxation and fragmented, incoherent tax regimes (Joshi et al., 2013; Roeber, 2006). As mentioned, this is partly because market traders are visible, accessible and thus relatively easy to tax, partly due to party politics and intra-governmental tension. Marketplaces are often within municipal jurisdiction, and in urban municipalities where local government is controlled by the (national level) opposition, fiscal transfers from central government tend to be scarce to cut off local government from fiscal resources. Here, marketplaces are often used as alternative ways to procure revenue and secure municipal resources. This has been observed in capital cities such as Kinshasa (Nkuku & Titeca, 2018) and Kampala (Young, 2021a; Luthra & Monteith, 2021) and smaller cities such as Dschang¹⁵ (Bénit-Gbaffou et al., 2013). The combination of marketplaces as “sites of intense competition” over revenue (Nkuku & Titeca, 2018, p. 5) and market traders as generally low earners implies that this group is disproportionately affected by tax expansion efforts.

¹⁵ Bénit-Gbaffou et al. (2013, p. 27) describe how an opposition-led municipality in Dschang, Cameroon, built a marketplace to secure municipal resources, and how central government, to cut off the municipality from fiscal resources, gerrymandered the local electoral boundaries to exclude the market – and the access to taxes – from municipal jurisdiction.

With these regulatory and enforcement characteristics in mind, it is easy to imagine how everyday experiences, interactions and practices on the ground contribute to a climate of conflict between the state and informal workers. In economic psychology, it has been theorised that in contexts where tax enforcement relies on coercive power, the “interaction climate” is often antagonistic (Gangl et al., 2015), and tax authorities see taxpayers as “robbers” trying to evade taxes, and taxpayers see tax authorities as “cops” harassing and prosecuting them (Kirchler et al., 2008). This tells us that antagonistic practices alone are important to take into account to understand conflict, and that these practices are deeply intertwined with representations and notions of tax. Throughout Chapter 7 and 8, I provide examples speaking to the interlinkage between how actors think, speak and practice tax. Moreover, in Chapter 12, I investigate the commonalities and interlinkages in conflicts over marketplace taxation and renewal in practice. The chapter elucidates how the interactional dimension of conflict manifests on the ground and helps us better understand conflict *across* these two state interventions aimed at governing urban informality. It also elucidates that these interventions operate through and reproduce division between market traders. As noted by Lindell (2010a, p. 14), “various axes of power and differentiation – along lines of income, gender, ethnic belonging, etc. – are at work in informal economies” (see also Meagher, 2018; Edslev, 2023). This is also the case in marketplaces (Prag, 2010; González, 2017; Prichard & van den Boogaard, 2017; Young, 2021a) – not least facilitated by the ways in which fiscal and spatial state interventions are implemented on the ground.

Advancing an understanding of conflict from within and across

This literature review illustrates that we have extensive knowledge of the roots, dynamics and manifestations of conflict over urban informality in the global South, although these insights are fragmented across fiscal-political and socio-spatial strands of research. By synthesising these strands, this chapter has demonstrated that conflict over urban informality is facilitated by parallel and interlinked fiscal and spatial interventions vis-à-vis urban informality. As frontiers of taxation and renewal, marketplaces mirror these broader trends thereby making these liminal spaces of urban informality a suitable microcosmos for studying why and how conflict between the state and urban informal workers comes into being. Moreover, the chapter has shown that existing research converges around three overarching themes: conflict in thought, articulated through conflictual interpretations, ideas and notions, conflict in communication, manifested in antagonistic narratives, discourses and representations and conflict in action, as evident in contentious practices, encounters and

interaction. Despite this solid foundation of knowledge, there is, however, room for further theorising why and how meaning matters for conflict, and for bridging fiscal-political and socio-spatial scholarship to advance more contextualised, interpretive and integrated understanding conflict over urban informality. I discuss this in the following section.

Understanding from within social actors' meaning making

First, there is a need to advance our theorisation and understanding from *within* the contexts where conflict is constructed and *from within* the perspectives of the actors involved. In the interdisciplinary tax literature, there is a notable lack of attention to and theorisation about meaning making. The emerging anthropology of tax emphasises the sociality of tax, but despite extremely rich accounts of the social aspects of taxation, there is very limited theorisation on the role of meaning in the social construction of tax (Mugler et al., 2024b). In fiscal sociology and development economics, there is a large body of both theoretical and empirical literature. Despite a recent growing focus on ideational aspects of taxation, these fields generally theorise about conditions and contextual factors that shape tax dynamics on the ground. This has resulted in a substantial, rich and contextually oriented literature, which increasingly emphasises that taxation is a deeply situated social phenomenon but is largely devoid of interpretive exploration and theorisation (Bak & van den Boogaard, 2023). If we recognise that taxation is a social phenomenon shaped by history, culture, language and local narratives, then foregrounding meaning is essential to addressing key fiscal sociological questions. We need to know the meanings that different social actors ascribe to taxation, if we are to understand what taxation obliges and entitles in any given context and how it works on the ground. We also need to know contextual meanings of tax to understand why tax reforms or implementation setups (do not) work as intended or why people (do not) comply with tax regulations in any given informal economy context. In other words, without social actors' contextual meanings of tax to contextualise what we observe and how we interpret conflict, we risk overlooking or misreading local dynamics and consequences of taxation in informal economies.

In interdisciplinary literature providing insights on renewal, attention to the ideational aspects of conflict is much more pronounced. However, I would argue that there is a tendency to interpret the ideational “clash” that happens in informal economies through a rather binary lens; as a clash between the state on the one side and informal workers on the other. While this binary understanding of conflict is arguably (partly) rooted in empirical insights, it is also based on assumptions about these actors' interests, logics and rationalities: the state, which is assumed to act according to rationality of governing (control, legibility, modernisation and economic growth), and informal workers

informed by survivalist logics. There is definitely a truth to this, but this binary understanding of conflict over urban informality and somewhat essentialist understanding of the actors' rationalities oversimplifies or makes us overlook what is happening on the ground. Often, this ideational clash is not just between the state and informal workers; there may also be conflictual rationalities, interests and power struggles *within* the state or populations of informal workers. To be sure, there is a growing focus on the imaginative and political capacities of informal workers that goes beyond the logics of survival and pays attention to their agency and internal power dynamics, but there is much less emphasis on understanding the state *from within*. We tend to think of "the state" as a unitary and coherent actor and thus overlook that multiple and even conflictual logics may be at play *within* the state: within and between state agencies, levels of government or between state institutions and state officials. Importantly, state officials do not merely implement state directives but also draw on their own situated meanings and positionalities in enacting their roles. If we assume that certain actors (only) embody certain rationalities and overlook the ideational tensions that exist within groups of informal workers or the state, we disregard "intra-group" tension and may overlook important nuances in conflict over urban informality and reiterate an overly binary understanding of conflict. To counter this, we must interrogate our actor assumptions and empirically explore the meanings at play – and in conflict – in any informal economy context. And then we must pay attention to both inter- *and* intra-group tension in meanings, even if it challenges our assumptions about the actors.

In short, the reviewed bodies of literature can benefit from an increased focus on meaning making in different ways. Positioning different social actors' meanings of tax at the centre of our analysis is key to generating more contextualised insights into conflict over urban informality from a tax perspective, and paying attention to intra-group tensions in meaning – within the state and informal worker populations – is key to advancing a non-essentialist understanding of conflict from an infrastructural renewal perspective. Beyond embodying a commitment to understanding *from within*, centring meaning making is thus key to nuancing and localising our knowledge and understanding of conflict over urban informality.

Understanding across state interventions

Second, there is a need to advance our understanding *across* – that is, across the fields of tax and renewal. Entangled with broader debates on state power, legibility, urban development and transformation in the global South, state-society conflict in urban informal economies has been studied across diverse and interdisciplinary strands of literature. Adopting field-specific prisms, these strands have provided have substantial knowledge of conflictual state-society

dynamics in informal economies. Within fiscal sociology and anthropology, comparative politics and development economics, taxation is a key prism to study contentious state-society interaction. Within international development, urban planning, geography, and development studies, urban renewal is a key prism to study contestation, struggle and contradiction of urban informality.

As we have seen in this chapter, there are multiple commonalities and linkages between taxation and renewal as state interventions aimed at governing urban informality. Tax efforts in informal economies are aimed at increasing fiscal legibility and revenue mobilisation to close “tax gaps”, and renewal efforts in informal urban spaces are aimed at increasing spatial legibility and socio-spatial order to close “infrastructure gaps” (Scott, 1990; Owen, 2024; Goodfellow, 2020a). Moreover, both tax and renewal interventions are heavily influenced by a global circulation of ideals and ideas; in the case of taxation, notions of what “a ‘good tax system’ or a ‘good taxpayer’ should look like and how to get there” (Mugler et al., 2024b, p. 6), and in the case of renewal, ideas of what a “desirable state to which all cities should aspire” looks like (V. Watson, 2020, p. 215). Relatedly, both these interventions are deeply interlinked with colonial practices of fiscal and socio-spatial differentiation and governance (Gardner, 2012). As instruments of symbolic power, tax and renewal both construct imaginaries of publics and spaces, and discursively define the boundaries between order and disorder, belonging and exclusion and legitimacy and illegitimacy (V. Watson, 2009b; Gillespie, 2016; Mugler et al., 2024b; Willmott, 2022). Moreover, we can think of these state interventions as fiscal and spatial infrastructures that bring “different people, objects, and spaces into interaction and [form] the base on which to operate modern economic and social systems” (Larkin, 2013, p. 328). As such, separately and in tandem, these fiscal and spatial infrastructures facilitate a state-society *interface*, that is, the point “at which state efforts at urban development and modernisation [...], urban administration or political control [...], and market regulation and penetration, are met, or confronted, by their ‘target populations’ in various and complex ways, and these responses in turn shape the nature of interventions” (V. Watson, 2009a, p. 2270). Lastly, on the ground, tax and renewal interventions in informal economies are often intertwined – in particular in the case of marketplaces. As I return to in Chapter 11 and 12, taxation in marketplaces is increasingly used to fund renewal, and then renewal is used to justify (increased) taxation. We may think of this interplay – taxing to renew and renewing to tax – as a potential tax-renewal nexus in informal economies.

In light of these fundamental commonalities and interlinkages, bridging fiscal-political and socio-spatial perspectives can generate a more integrated and cross-cutting understanding of how state power is exercised and challenged in informal economies and how different state interventions mutually

reinforce – and add complexity to – conflict between the state and informal workers in rapidly growing cities.

Going forward: Foregrounding meaning to understand conflict

The reviewed literature offers diverse perspectives on the roots and dynamics of conflict over urban informality. As discussed, there are still advances to be made to generate a more nuanced, contextualised and integrative understanding of how conflict is socially constructed in urban informal economies. Reviewing research on taxation and renewal in the urban global South, this has elucidated how these fiscal and spatial interventions are not only prevalent but also interlinked centrepieces in state efforts to govern urban informality. Recognising the central role of taxation and renewal as facilitators of state governance and state-society conflict, I adopt this two-fold prism to my study of conflict in marketplaces in Dar es Salaam.

Moreover, synthesising fiscal-political and socio-spatial insights, this chapter has shown how existing research converges around three overarching themes: conflict in thought, conflict in communication, and conflict in action. This tells us that conflict, evidently, is constructed in a multidimensional social process through what social actors think, communicate and do. We can think of this as the ideational, symbolic and interactional dimension of conflict. More fundamentally, considering the central role of thought, communication and action in conflict, it is clear that *human meaning making* is key to the social construction of conflict between informal workers and the state. Recognising this, the following chapter sets out to theorise conflict over urban informality through the lens of meaning and through the two-fold prism of tax and renewal.

Chapter 4.

Theorising conflict through a lens of meaning

Chapter 3 uncovered that existing research on conflict over urban informality converges around three themes: conflict in thought, in communication and in action. This tells us that conflict between the state and informal workers is, at heart, a social phenomenon constructed through these social actors' *meaning making*. In this chapter, I develop the theoretical argument of conflict over urban informality through the lens of meaning. This chapter proceeds in two parts. First, I theorise the role of meaning in the social construction of conflict; specifically, I propose to understand conflict as tension in and between interpretations, narratives and practices of individuals, communities and institutions. Second, I apply this lens to theorise conflict over urban informality, through the prism of tax and renewal, as tension in interpretations, narratives and practices of tax and renewal at the individual, communal and institutional level.

Conflict through a lens of meaning

Across disciplines, the phenomenon of conflict is conceptualised in different ways. In comparative politics, conflict is largely connotated with repression, violence or war. However, drawing on sociological understandings of conflict and constructivist ontology, I understand conflict as a social phenomenon constructed in a (social) context through (social) actors' meaning making (Berger & Luckmann, 1966; Wedeen, 2004, p. 284). Correspondingly, I understand conflict as tension in social actors' meanings (Moser & Horn, 2011). To develop this argument, the following section draws on hermeneutic phenomenology and ordinary language philosophy to conceptualise the concept of *meaning*.

Conceptualising meaning

Human meaning does not only refer to “thinkings” or instrumental rationality, but to the “values, heartfelt beliefs, and feelings” through which social actors make sense of the social world, themselves and others (Yanow, 2023, p. 5; C. Taylor, 1971). Meaning is situated and constructed (Schwartz-Shea, 2014, p. 136) through people's individual life-worlds¹⁶, through social interaction within

¹⁶ I understand life-world as “the bedrock of beliefs against which the very ordinary, mundane moving through one's everyday world, interacting with others, takes place and through which one shapes and reaffirms one's sense of oneself and the elements of one's social world” (Yanow, 2014d, p. 12).

communities and through institutional policy and practice (Yanow, 2014d, p. 12). As such, individuals, communities and institutions are all meaning making social actors. Embedded within a social context, social actors' meanings are not constructed in a vacuum but in interaction with contextual norms, values, etiquette, collective identities, shared beliefs and concepts (Gauri et al., 2012). We can thus conceive of meaning as "meaning for a subject" "of something", which exists "in relation to the meanings of other things" (C. Taylor, 1971, pp. 11–12; Yanow, 2023, p. 1). In this way, social subjects' (actors') meanings "of something" are always contextual and set against a social, temporal, spatial and historical backdrop (Berger & Luckmann, 1966; Wedeen, 2004, p. 284). This implies that social actors' meanings of different phenomena can *differ* across these actors' positionality as well as space and time (Schwartz-Shea & Yanow, 2012, p. 84).

Loci and levels of meaning

What comprises the "central locus" of human meaning has been debated within interpretive research for decades (Yanow, 2014d, p. 11). Coupling the insights in Chapter 3 with hermeneutic phenomenology and ordinary language philosophy, I focus on three loci of meaning: interpretations, narratives and practices. I define *interpretations* as social actors' "situated understandings" of a phenomenon,¹⁷ *narratives* as their told and enacted creative recreations and broader stories of a phenomenon,¹⁸ and *practices* as their socio-spatial and social interactions carried out in relation to a phenomenon. Evidently, these are ideational, symbolic and interactional loci of meaning, all of which are important to include if we are to understand conflict over urban informality (cf. Chapter 3).

According to hermeneutic phenomenological thought, social actors' *interpretations* are a central locus of meaning (Gadamer, 1975; Annells, 1996; Lavery, 2003). Interpretation is viewed as "an inevitable and basic structure of our 'being-in-the-world'" (Finlay, 2009, p. 11) and "an integral aspect of any understanding of experience" (Gill, 2020, p. 89, also see p. 75). In this way, "there are no such things as uninterpreted phenomena" (van Manen, 1990, p. 180). Second, actors' *narratives* are a central locus of meaning. Through narratives, actors recreate experiences and representations of themselves and others, and frame their broader philosophical, moral and ethical meanings

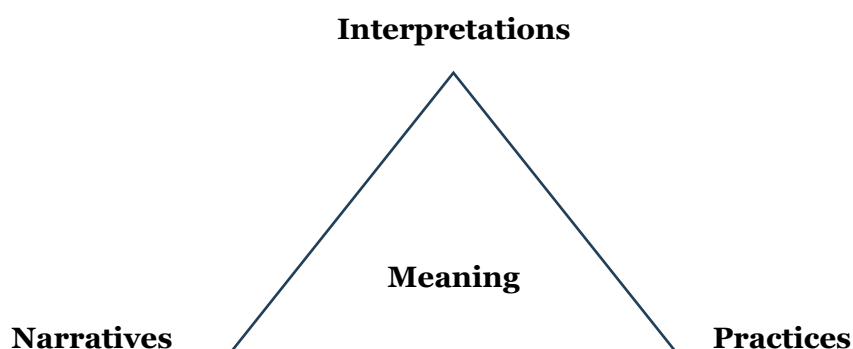
¹⁷ This aligns with the hermeneutic (phenomenological) view that interpretation is a "situated activity", which emphasises that social actors' understandings of the world are situated in "a specific time and a particular social and spatial context" (Kristiansen, 2020, p. 138).

¹⁸ This echoes Ricoeur's understanding of a narrative as an actor's creative imitation that recreates rather than copies "some pre-existing reality" and the view that narratives are expressed in the stories we tell and act out in bodily form (Ricoeur, 1984, p. 45, ch. 2 and 3).

(Ricoeur, 1984). Lastly, actors' *practices* are a central locus of meaning, as these "done for reasons and are influenced by ideas about value [...] imbued with normative expectations [and] ideas about that one is entitled to expect of people" (Hollis, 2011, pp. 144, 145). In short, actors' practices embody their intentions (Schwartz-Shea & Yanow, 2012, pp. 52, 90).

Importantly, the ideational, symbolic and interactional loci of meaning do not operate independently of each other; on the contrary, there is an interplay them; actors' interpretations of a certain phenomenon are typically intertwined with their broader narratives of themselves, others and the phenomenon itself, and this is embodied in their practices. Recognising this, it is necessary to be attentive to the ways in which these loci of meaning interact. Figure 4.1 below illustrates this conceptualisation of meaning.

Figure 4.1. Loci of meaning



As mentioned, individuals, communities as well as institutions are meaning making social actors. Hence, interpretations, narratives and practices are constructed at both the individual, communal and institutional level. At the individual level, *subjective interpretations* are a person's situated understandings, which are rooted in their individual life-worlds, ideas, belief systems and embedded in the broader social context (Yanow, 2014d). *Subjective narratives* are a person's recreations of their experiences, themselves and others and well as the broader philosophical and ethical framings that these stories give rise to (Laitinen, 2002, p. 6). *Socio-spatial practices* refer to a person's interaction with the built space around them.

At communal level, *shared interpretations* are the social situated understandings created through dialogue and everyday interaction within epistemic communities (C. Taylor, 1971; Yanow, 2014d, pp. 13–14). *Social narratives* are the socially shared stories, which become the "social imaginary – that body of collective stories, histories and ideologies" within communities (Ricoeur, 2009). Lastly, *social practices* refer to everyday social interactions within groups and encounters with other groups. At the institutional level, *institu-*

tional interpretations refer to institutions' situated understandings of phenomena as conveyed in policy, legislation and the spatial organisation of society. *Institutional narratives* are the broader framings that institutional actors communicate through strategies, plans and projects (Yanow, 1995). Lastly, *institutional practices* refer to institutional actors' collective administrative practices through which they enact their mandate. This framework, which incorporates social actors' interpretations, narratives and practices (loci of meaning) at the individual, communal and institutional level (levels of meaning), is illustrated in Table 4.2 below.

Table 4.2. Loci and levels of meaning

	Interpretations	Narratives	Practices
Institutional level	Institutional interpretations	Institutional narratives	Institutional practices
Communal level	Shared interpretations	Social narratives	Social practices
Individual level	Subjective interpretations	Subjective narratives	Socio-spatial practices

Expressions of meaning

A key assumption in this dissertation is that meaning is inscribed onto and expressed through “material manifestations or objectifications of mind” (artifacts) (Yanow, 2014d, p. 15). Knowing actors' meanings thus requires interpreting these material expressions of meaning. Based on hermeneutic phenomenology and ordinary language philosophy, I focus on *language*, *acts* and *built space* as expressions of meaning (Austin, 1975; Gadamer, 1975; C. Taylor, 1971; Yanow, 2014a). In both these interpretive traditions, language is considered a key expression of meaning (Weinzweig, 1977; Hekman, 1980; Mulhall, 2019; Leeten, 2022). From a hermeneutic phenomenological perspective, “language is where our understanding, our mode of being in the world, comes to realisation” (Moran, 2000, p. 270), and it is therefore difficult to understand social realities “in abstraction from the language we use to describe them, or invoke them, or carry them out” (C. Taylor, 1971, p. 24). As a medium to interpret human experience (Gadamer, 1975), studying language in both conversation and text is a way to understand experience and meaning (Langdrige, 2008, pp. 1137–1138; Ricoeur, 1976). From an ordinary language-philosophical perspective, language conveys human meaning and thought (Pitkin, 1973, on the works of Ludwig Wittgenstein; Austin, 1975; Wedeen, 2004). Language is here seen as a reflection of “the realities we use words to talk about” (Austin, 1979, p. 8) and

of “the accumulated wisdom or shared culture of a community” (Schaffer, 2014a, p. 184). This position foregrounds ordinary uses of language, contending that studying words, phrases and concepts can help us understand how actors think. Knowing how language is used in its natural context is key to understanding human meaning (Wedeen, 2004, p. 281), to “accurately interpret the intentions of such actors” (Schaffer, 2014a, p. 186) and ultimately to know the phenomenon in question (Pitkin, 1967, pp. 9–11).

Second, human acts express meaning (Hollis, 2011, pp. 144, 145). We may think of acts as “text-analogues” (C. Taylor, 1971) which are “written” and “read”; the “author” ascribes meaning to an act in carrying it out, and “readers” ascribe meaning when observing it. As such, we must understand “human action in the light of actor’s intention and context” (Gilje, 2020, p. 119), while recognising that acts, once carried out, have manifold meanings (Yanow, 2023, p. 1). Lastly, built spaces “embody meanings: the values, beliefs, and feelings of those who created them—of architects and their clients—as well as of agency clients and more distant publics” (Yanow, 1995, p. 410). Formal spatial vocabularies, such as the architectural design, spatial layout, building footprint and height, fixed exterior and interior infrastructure, flooring, circulation routes and aesthetic references, convey meanings of designers and governing institutions (Yanow, 2014a, p. 370). Informal spatial vocabularies, that is, the unplanned, adaptive and user-driven spatial elements that emerge organically through daily uses of built space, convey meanings of users.

Conflict as tension in meanings

Based on this argument, rooted in constructivist ontology and interpretive epistemology, we can understand conflict as *tension in meanings* – that is, tension in narratives and practices of social actors at the individual, communal and institutional level. Table 4.3 below illustrates potential points of tension in meanings of individuals, communities and institutions. Building on Chapter 3, which elucidated an ideational, symbolic and interactional dimension of conflict, we can imagine tension *within* each locus of meaning: as *ideational tension* in interpretations, *symbolic tension* in narratives and *interactional tension* in practices – either at the individual, communal and institutional level (↔) or across these levels (↕). We could, for example, imagine that individuals’ different life-worlds and positionality manifest in ideational tension in their subjective interpretations of social phenomena (like tax and renewal). Second, we may imagine tension *across* the loci of meaning either at individual, communal and institutional level (↔) or across these levels (↗). For example, there may be tension between what institutions say they do (institutional narratives) and what they actually do (institutional practices), or between an individual’s

subjective interpretation of a certain phenomenon, and the social narratives that exist within their community of that phenomenon.

Table 4.3. Conflict as tension in meanings

	Interpretations	Narratives	Practices
Institutional level	Institutional interpretations	Institutional narratives	Institutional practices
Communal level	Shared interpretations	Social narratives	Social practices
Individual level	Subjective interpretations	Subjective narratives	Socio-spatial practices

Conflict over tax and renewal through a lens of meaning

Rooted in the theoretical framework outlined in the previous section, we can now transfer this argument to conflict over urban informality through the two-fold prism of tax and renewal. At heart, I contend that conflict over tax and renewal is socially constructed through tension in meanings of individuals, communities and institutions engaged in (marketplace) tax and renewal in urban informal economies. Rooted in the theoretical framework, we can imagine that conflict is constructed through points of tension within each locus of meaning: through ideational tension in actors' interpretations, through symbolic tension in their narratives and through interactional tension in their practices of tax and renewal. We can also imagine that conflict is constructed through tension actors' interpretations, narratives and practices of tax or renewal – or even in between their meanings of tax and of renewal. Coupling this framework of conflict through a lens of meaning with the insights from fiscal-political and socio-spatial research discussed in Chapter 3, this section expands on points of tension in meanings of tax and renewal.

Ideational tension in interpretations of tax and renewal

Regarding the ideational locus of meaning, we can understand *subjective interpretations of tax* as individuals' situated understandings – conceptions, ideas, beliefs, imaginaries and expectations – associated with taxation (Yanow & Schwartz-Shea, 2014, p. 12; for works on emic understandings of tax, see, for example, Bak, 2019; Makovicky & Smith, 2020b; Sheild Johansson, 2020b; Bak & van den Boogaard, 2023). Moreover, *shared interpretations of tax* are socially shared understandings of tax within different communities of taxpayers and of tax officials (for works on social representations of tax, see, for example Kirchler, 2007c; Schmoll, 2021). *Institutional interpretations of tax* can

be understood as legislative definitions and uses of tax terms, delimitations of taxability of certain territories and populations, and attribution of decision-making or implementation authority to certain institutions (speaking to works on tax law in the informal economy, such as Roever, 2006; Memon, 2013).

Similarly, *subjective interpretations of renewal* refer to individuals' situated understandings – notions, associations, expectations and imageries – of renewal of infrastructures. *Shared interpretations of renewal* are the socially shared understandings of renewal that exist within communities, that is, within groups of users and within professional communities (building on idea of rationalities and systems of meaning in planning, see V. Watson, 2003; Huxley, 2006; Healey, 1992). *Institutional interpretations of renewal* refer to formal spatial vocabularies of renewed infrastructures (related to works on aesthetics in urban renewal, see, for example, Larkin, 2018; Gallagher et al., 2021; Roelofs, 2021).

Based on this, we can imagine different points of *ideational tension* in actors' interpretations of tax and renewal. As discussed in Chapter 3, individuals' *subjective interpretations of tax* vary across social, economic and political positionality and context (Bak & van den Boogaard, 2023). Some may associate tax with representation or fairness (Guyer, 1992; Prichard & van den Boogaard, 2017), reciprocity and fiscal exchange (Levi, 1988; Tilly, 1992b; Timmons, 2005b) or with government oppression (Roitman, 2007; Titeca & Kimanuka, 2012). Others may connect taxation to notions of citizenship (Vicol, 2020), while others think of taxation as a way to be independent from the state (Hummel, 2021; Sheild Johansson, 2020b). Some people may not associate tax with the state at all, for instance in contexts where non-state actors, such as traditional authorities or ecclesiastical actors, are also involved in collection of tax-like payments (such as tithe) and service provision (Buur & Kyed, 2005; van den Boogaard et al., 2019). Moreover, different epistemic communities' may have diverging *shared interpretations of tax* because words, phrases, expressions, objects, are interpreted differently according to [their] frame of reference" (Healey, 1992, p. 152). Lastly, *institutional interpretations of tax* may diverge across government levels, agencies and legislation; this may particularly be the case in urban informal economies where taxation is often governed through multiple legal schemes and by multiple state actors (Roever, 2006).

As for renewal, there may be ideational tension in individuals' *subjective interpretations of renewal* rooted in differences in their contextual positionalities, conceptions, associations and imaginaries of renewal. Second, different epistemic communities' *shared interpretations of renewal* may diverge due to differences not only in "economic and social position, or in specific wants and needs, but in *systems of meaning*" (Healey, 1992, p. 152, original emphasis). As discussed in Chapter 3, informal workers may to some extent interpret

public space, infrastructure and renewal through logics of survival, whereas the shared interpretations of state officials may, to some extent, be shaped by the logics of governing (V. Watson, 2003, p. 402, 2009a, p. 2269). However, there may also be other points of tension such as broader interpretations of desirable urban development and rights and responsibilities in the city. Lastly, ideational tension may exist in *institutional interpretations of renewal* across government levels, state agencies and non-state partners.

Lastly, ideational tension may exist across the levels of meaning. For example, there may be tension between individuals' and institutions' interpretations of tax seeing that people's situated understandings of tax are not always "correct with regard to existing laws and administration of laws" (Kirchler, 2007c, p. 31).

Symbolic tension in narratives of tax and renewal

Regarding the symbolic locus of meaning, *subjective narratives of tax* are individual recreations of experiences related to tax, as well as their larger stories about tax, themselves and other actors (e.g., building on Mugler et al., 2024b). *Social narratives of tax* are shared stories of tax within a community (related to works like Kasper et al., 2017; Kirchler, 2007c). When reproduced at a communal level, such narratives translate into collective "stories, histories and ideologies" that connect to broader fundamental themes such as values, moral, justice and legitimacy (Ricoeur, 2009). *Institutional narratives of tax* are institutional actors' framings of tax systems, tax relations and actors as seen in strategies, press releases and other types of (non-legal) communication (M. Moore, 2008). As for renewal, *subjective narratives of renewal* are individuals' recreations of renewal experiences and their broader stories of renewal, themselves and other actors involved (drawing on works like Watt, 2021; Lombard, 2014). *Shared narratives of renewal* are the socially shared stories of renewal within communities – among users of a given space and within groups of professionals (drawing on Lefebvre, 1991, pp. 33, 38; Meade, 2021). Lastly, *institutional narratives of renewal* are institutional actors' framings of certain places and renewal projects as well as broader stories of urban order and development (for example, building on Wacquant et al., 2014).

Based on this, we can imagine several points of *symbolic tension* in actors' narratives of tax and renewal. First, *subjective narratives of tax* may diverge depending on individuals' recreations of tax experiences, themselves and other actors involved. Likewise, *social narratives of tax* may diverge across communities such as taxpayer groups and tax officials (Schmoll, 2021; Mascagni et al., 2025) depending on the collective that these communities hold of taxation and each other (Kasper et al., 2017). As we know from insights on social representations of tax, social narratives of tax may not be "true" in any 'objective' sense

but if the players in the game believe them to be (and act as if they do) then the reality is constructed” (Cullis & Lewis, 1997, p. 310). Moreover, *institutional narratives of tax* between state institutions, e.g., depending on the tax schemes the institutions enforce or challenges they encounter in tax collection.

As with tax, symbolic tension can exist between people’s *subjective narratives of renewal* depending on their individual representations of experiences, themselves and the meanings and value they assign to (old and renewed) places. Likewise, *social narratives of renewal* may diverge between communities of “users” and communities of “professionals” (Babere, 2013, p. 287; Kerr, 1994, p. 26). We can, for example, expect that users value the spaces they inhabit or work in (Watt, 2021), while state officials discredit these same spaces and the people living or working there (Meade, 2021, p. 193; cf. territorial stigmatisation Wacquant et al., 2014). Lastly, *institutional narratives of renewal* may diverge across state and non-state institutions depending on their role in renewal processes, experiences in renewal projects or interaction with “user” communities.

Lastly, symbolic tension may also exist in narratives across the individual, communal and institutional level; for example, informal workers’ social narratives of renewal may diverge from institutional narratives (Gillespie, 2016; Kenny, 2018; Lesutis, 2022).

Interactional tension in practices of tax and renewal

Regarding the interactional locus of meaning, *socio-spatial practices of tax* refer to individuals’ interaction with space in processes of taxation. *Social practices of tax* refer to everyday social interaction over taxation within and across communities of taxpayers and tax officials (related to works such as Kirchler, 2007a; Mascagni et al., 2025). *Institutional practices of tax* regard state institutions’ collective administrative tax practices.

Similarly, *socio-spatial practices of renewal* are individuals’ interactions with renewed built spaces (Becker, 1998b; Yanow, 2023, p. 4). *Social practices of renewal* are the everyday social interactions between different communities in before, during and after renewal processes (drawing on works like Dewar & Watson, 1990; Lawrence & Low, 1990; A. Rapoport, 1976; Ünlü-Yücesoy, 2013; Yanow, 1995). *Institutional practices of renewal* refer to the administrative practices of institutional actors involved in renewal projects.

Based on this, we can imagine multiple points of *interactional tension* in actors’ practices of tax and renewal on the ground. Regarding tax, there may be tension in individuals’ *socio-spatial practices of tax* depending on their positionality, experiences, understanding of or ability to pay tax. Moreover, there may be tensions in *social practices of tax* across contexts or places depending on the taxpayers’ and state officials’ “basic assumptions about the others’ goals

and strategies” (Kirchler, 2007b, p. 168). Indeed, in contexts like informal economies, where social interaction over tax is often antagonistic, practices tend to resemble “cops and robbers” or “hunters and prey” (Kirchler et al., 2008). Lastly, there may be tension in *institutional practices of tax* across state institutions. As for renewal, we can imagine tension in people’s *socio-spatial practices of renewal* depending on their understanding and judgment of the purpose and suitability of renewed spaces (Yanow, 2014a). Moreover, *social practices of renewal* may conflict within and across communities of informal workers and institutional officials engaged in renewal projects. Lastly, we can imagine conflictual *institutional practices of renewal* rooted in institutional actors’ administrative and implementational modus operandi in renewal processes.

Tension across loci of meaning and meanings of tax and renewal

Beyond tensions *within* loci of meaning, we can expect tensions across interpretations, narratives and practices of tax and renewal. For example, informal workers’ subjective narratives of renewal can diverge from their socio-spatial practices in renewed spaces. This would be a tension *within* one level but across narratives and practices. Moreover, state authorities’ institutional narratives of tax may diverge from state officials’ social practices of tax; this is, as evident, a tension in how tax is broadly represented at the institutional level and how it is carried out in practice by state officials in encounters with taxpayers. This would be tension across levels and across interpretations and practices.

Moreover, we may also expect tension *across* meanings of tax and renewal. As discussed in Chapter 3, tax and renewal are not parallel state interventions aimed at governing urban informality but entangled and mutually reinforcing instruments that make people and territories legible and governable for the dual purpose of revenue mobilisation and modernisation. Making certain people, activities, objects, moments and spaces taxable – particularly in urban informal economies – is partly dependent on logistics, access, techniques, valuations and delimitations through which these “entities” can become taxable. As such, the spatial organisation of places, people and activities and the valuation of and practical access to physical infrastructures informs who and what is made taxable and where. We may call this entanglement the *spatiality of tax*. In turn, modernising the cityscape by renewing its physical infrastructures is partly dependent on the valuation and taxability of the activities and people that occupy spaces of interest. Not only because states need revenue to fund modernisation initiatives, but also because valuation and tax determination can determine which types of actors can afford to occupy certain spaces. As such, taxability can shape activities in and the appearance of an urban

landscape. We can call this entanglement the *taxability of space*. With this interwovenness, tension may also arise in meanings of tax and renewal. In renewed markets, for example, there may be tension between traders' interpretations of what constitutes fair taxation, and what state institutions, given the spatial conditions of renewed markets, regard as taxable and fair taxation.

Theoretical framework and contribution in short

This chapter has developed a theoretical framework for understanding and studying the social construction of conflict over urban informality. Drawing on interpretive scientific thought, I first outlined a general argument for why and how meaning matters for conflict and consequently how we can think of conflict as tension in meaning. Coupling this argument with insights from Chapter 3, I proposed that conflict over urban informality, through the prism of tax and renewal, is socially constructed through tension in how tax and renewal is interpreted, narrated and practiced by individuals, communities and institutions engaged in urban informal economies. Table 4.4 illustrates that we can expect tensions within each of the three loci of meaning at one level ($\leftrightarrow$ in Table 4.4) and across levels ($\updownarrow$). I refer to these as ideational, symbolic and interactional tensions. Moreover, seeing that there is an interplay between interpretations, narratives and practices, we can expect tension across the three loci of meaning at one level ($\leftrightarrow$) or across levels ($\nearrow$). Lastly, due to the linkage between taxability and spatiality, we can expect tension across the actors' meanings of tax and meanings of renewal ($\leftrightarrow$).

Table 4.4. Theoretical framework of the dissertation

	TAX $\leftrightarrow$ RENEWAL		
	Interpretations	Narratives	Practices
Institutional level	Institutional interpretations	Institutional narratives	Institutional practices
Communal level	Shared interpretations	Social narratives	Social practices
Individual level	Subjective interpretations	Subjective narratives	Socio-spatial practices

$\leftrightarrow$ (red) $\leftrightarrow$ (blue)

Evidently, this theoretical framework is not tailored to or based on the specific context of Dar es Salaam. However, when studying conflict over urban informality – through a lens of meaning and a two-fold prism of tax and renewal – in marketplaces in Dar es Salaam, certain social actors are particularly relevant

to take into account. At the institutional level, such actors include local and national state institutions and development partner institutions, as these are key actors in fiscal and spatial state interventions in the city. At the communal level, such actors include market trader communities and communities of municipal and national state officials and officials working in development partner institutions involved in marketplace taxation and renewal. At the individual level, relevant actors include market traders, who are subjected to tax and renewal, and institutional officials, who implement these state interventions on the ground. I elaborate on this throughout Chapter 5 (Methodology), and in Chapters 6 and 9 outlining the broader legal and social context of fiscal and spatial state interventions in Dar es Salaam's informal economy.

This theoretical framework can further our understanding of conflict over urban informality, through the two-fold prism of tax and renewal, in three ways. First, it theorises why and how meaning matters for conflict between the state and informal workers. Through its emphasis on ideational, symbolic and interactional tension, the framework builds on and speaks to the different dimensions of conflict that emerged through my synthesis of existing research on conflict over urban informality. However, by providing micro-level and interpretively grounded argument of how conflict is constructed through ideational, symbolic and interactional tension in social actors' meanings, this chapter advances our ontological and epistemological foundation for studying and analysing conflict over urban informality.

Second, specifying loci, levels and expressions of meaning, the chapter offers a fine-grained theoretical framework for understanding and studying the social construction of conflict. Distinguishing between ideational, symbolic and interactional tension within and across the individual, communal and institutional level makes us better equipped to elucidate where and how conflict is located and expressed in a social context. Acknowledging the interplay between these dimensions of conflict, the framework also brings our attention to the ways in which interpretations, narratives and practices interact and reinforce each other to construct conflict over urban informality. Similarly, emphasising the commonalities and interlinkages of tax and renewal, the framework also takes a step towards integrating existing research on fiscal and spatial state interventions in urban informal economies and analysing how these interventions, separately and in tandem, facilitate conflict between the state and informal workers. This is key to developing a more integrated understanding of conflict over urban informality.

Third, by foregrounding meaning making, the theoretical framework may help us recognise and interpret different manifestations of conflict. As mentioned, conflict over urban informality materialises in different ways across space and time. Without attention to social actors' interpretations, narratives

and practices, *latent* manifestations of conflict, such as inertia or disengagement, can easily be overlooked, and *overt* manifestations, like protests, confrontation or other public displays of tension, may be misread. As such, a lens of meaning can help us to elucidate and understand conflict over urban informality, even when difficult to observe or interpret.

At heart, paying attention to social actors' *situated* interpretations, narratives and practices can enable us to generate more localised, interpretive and nuanced understandings of conflict over urban informality. This, I would argue, is not only key to deepening our theoretical understanding of this social phenomenon, but also to situate global South contexts as authoritative sites of knowledge and theory production. In this way, interpretive attention to meaning making may be a way to "see from the South".

Chapter 5.

Methodological framework

This chapter outlines the methodological framework of the dissertation. First, I lay out the interpretive epistemological and methodological grounding of the empirical study. I then present the research design, data and methods and analytical strategies, which comprise the methodological foundation for my empirical study of conflict over urban informality, through the lens of meaning and two-fold prism of tax and renewal, in marketplaces in Dar es Salaam. Lastly, I discuss key ethical considerations in the study.

Interpretive epistemology and methodology

As argued in Chapter 4, the dissertation rests on the interpretive epistemological assumption that understanding social phenomena requires studying “how meaning is generated, negotiated, reproduced, and altered among social actors in a specific social context” (Trangbæk & Cecchini, 2023, p. 124). In other words, it requires understanding actors’ meanings *from within* (cf. Verstehen, the “proactive, intentional, willed effort to understand from within”, Yanow, 2014d, p. 11 for a brief discussion of Verstehen in the reasoning of Weber, Schütz and Dilthey). Below, I discuss the types of knowledge claims that interpretive research aims to make, and the research quality criteria that guides interpretive research.

Knowledge claims in interpretive research

The “philosophical wagers” of interpretive political science differ from those of the objectivist tradition and the positivist modes of inquiry¹⁹ dominating the field of political science (Jackson, 2011, p. 24). Whereas positivist research is a “front-loaded, standardized research process based on positivist conceptions of knowledge and positivist standards of evaluating knowledge claims and the research process that has produced them”, interpretive research is much more iterative, situated and abductive (Schwartz-Shea & Yanow, 2012, p. 91). Foregrounding meaning making, interpretive research relies on a different understanding of causality, reality and its “knowability”. As such, interpretive knowledge and the standards (criteria) for evaluating these knowledge claims differ from positivist research (see Schwartz-Shea & Yanow, 2012, p. 113, Table 6.1 for an overview of differences between interpretive and positivist methodologies).

¹⁹ Also known as “variance-based” research.

Assessing the truthfulness of interpretive knowledge claims

A positivist critique of interpretive research regards the truthfulness of interpretive knowledge claims. As Wedeen (2010, p. 266) phrases it, sceptical “positivists in political science often ask interpretive social scientists how they can trust what interpretivists say to be true” – be it the conceptual claims, causal arguments, observations or analyses. Underlying this critique is the fundamental notion of an objective, neutral, universal truth, and the researchers’ ability to uncover that one truth. Interpretive research, however, does not aim (or claim) to uncover one objective truth about social phenomena. With phenomena constructed in the social world, “there may be no one right way of seeing it”, as philosopher of language, J. L. Austin, has phrased it (Austin, 1963, p. 101; cited in Pitkin, 1973, p. 102; Wedeen, 2010, p. 266). As such, rather than searching for an objective truth, interpretive research examines “the social construction of facts [...] and different ways of seeing” a social phenomenon (Wedeen, 2010, p. 267) by investigating the meanings the actors ascribe to it; in an interpretive sense, knowing meanings is the way to *knowing* a social phenomenon (Pitkin, 1973; Trangbæk & Cecchini, 2023, p. 124; Yanow, 2014d, p. 13).

To illustrate how interpretive research generates knowledge about the social world, let me give an example. I am extremely scared of clowns. I have never watched the 2007 horror movie *It*, but if someone asked me to close my eyes and imagine a “clown”, this is what I see in my mind’s eye:

What I imagine when I think of a “clown”



This is, evidently, a creepy and crazy-looking creature with a distorted smile, evil yellow eyes, spiky hair, bad intentions and “coming-to-get-you” hands with

long, chipped nails stretching out to capture me.²⁰ This is, to say the least, not a nice guy. Other people may have starkly different imageries of a clown: a colourful, naïve and goofy fella with funny-looking clothes, floppy shoes, a friendly attitude and a lot of party tricks. As such, what I regard my biggest phobia may be what others regard as the perfect fit for a kid's birthday party.

I would argue that neither my nor others' interpretation of a "clown" – as a social phenomenon – can be deemed wrong (or "untrue" in an objective sense). As different meaning making actors, we simply ascribe different meanings to the social phenomenon "clown". To an interpretive researcher, this is not a contradiction to be eliminated in the pursuit of that one universal, objective truth of what a "clown" is. Instead, this is a contradiction that tells us something important about the complex nature of this social phenomenon. The interpretive task is to elucidate this contradiction, understanding why actors, given their life-worlds and contextual positionalities, interpret clowns in certain ways and what that means, for example, for how they act if they were to see (someone dressed up as) a clown to a kid's birthday party.

Social phenomena of interest to political science are also constructed through meaning. Fred Schaffer (2000) has, for example, examined the social phenomenon of democracy through differences in (ordinary citizens' and elites') contextual meanings of the English "democracy" and the Senegalese "demokaraasi". Inspired by this and other works (e.g., Wedeen, 2002, 2010; V. Watson, 2003; Yanow, 1993a, 2014b; Bak & van den Boogaard, 2023), this dissertation examines conflict over urban informality, through the two-prism of tax and renewal by uncovering tension in individuals', communities' and institutions' meanings of these social phenomena. Importantly, the knowledge claims that these – and my – works bring forth are not aimed at uncovering one objective truth, but at understanding how truth claims ("tax is unfair") are situated and operate within social contexts (Wedeen, 2010, p. 267).

This is not to say that interpretive knowledge claims merely are (or should be) mirrors of "native" testimonies (Wedeen, 2010), or that interpretive research is (or should be) relativist to the point where anything goes ("a clown is any man with a hat" or "taxation is all monetary transactions in the world"). It means that interpretive knowledge claims will inevitably contain complexities, ambiguities and contradictions reflecting the social world we live in. As such, we learn something different about the social world, phenomena, human beliefs and actions from interpretive research and from positivist research.

²⁰ Source of picture: <https://www.wnytv.com/2019/06/25/it-movie-review/>

Making causal claims

Another characteristic of the interpretive tradition is constitutive causality, which differs from a mechanistic understanding of causality prevailing in positivist research. The assumption is that meaning making is *constitutive* of human actions; we *act* due to our contextual interpretations, stories and experiences of the social world (Schwartz-Shea & Yanow, 2012, pp. 52, 90). This corresponds to the Thomas theorem: “if men define situations as real, they are real in their consequences” (Merton, 1995; see Schwartz-Shea & Yanow, 2012, p. 52; Fujii, 2008). Put differently, meaning not only informs how people think and communicate but also how they act; in this way, meaning provides the “why” of human behaviour. As such, interpretive research examines meanings to understand why humans act as they do rather than try to explain behaviour with references to (near-)universal “laws” (Yanow, 2014b, p. 149; Hammersley, 2008).

Transferability of knowledge claims

In a field like political science, where generalisability is a key concern (and aim), the inference potential of interpretive research has been debated. As argued, interpretive research assumes that meaning and context is intimately connected; as such, can knowledge generated through interpretive research be generalised to other contexts, polities or people? Political scientist Lisa Wedeen has argued that “an argument can be generalizable—providing accounts of how and why the world is as it is”, whereby such accounts challenge existing insights, “explicate mechanisms that can have wide-ranging application, and bring new ways of seeing and understanding into plain view” (Wedeen, 2010, pp. 267–268, 2004). Others have made a case for *transferability* of interpretive research (Lincoln & Guba, 1985), which highlights that interpretive researchers must “provide sufficient ‘thick description’ so that others can assess how plausible it is to transfer insights from that research study to another setting” (Schwartz-Shea, 2014, p. 142). Hence, transferability is about showing “how the context shapes the findings” to help other researchers “assess the transferability of the findings to other contexts” with which they are familiar (Trangbæk & Cecchini, 2023, p. 126). Even in instances, where concepts or insights generated in one study are not immediately transferrable to studies of other contexts (Yanow, 2014b, p. 148), “each insight leads to new questions that are transferable” (Pader, 2014, p. 206).

Evaluating the quality of interpretive research

Lastly, the evaluability of interpretive research (quality) has been subject to debate. Undoubtedly, interpretive research must be undertaken with the same level of scientific integrity as positivist research to ensure that we generate

trustworthy knowledge claims; and evaluating the quality of interpretive research is as important as in positivist research. However, as positivist research criteria rest on different (realist) ontological and (objectivist) epistemological assumptions, these criteria are ill-suited for evaluating interpretive research (Lincoln & Guba, 1985; Miles et al., 2020; Schwartz-Shea, 2014; see Schwartz-Shea & Yanow, 2012, p. 91 onwards for a discussion on the limitations of positivist standards for interpretive research; see Yanow, 2014c for discussions on rigor and objectivity). Below, I outline the interpretive research criteria that have informed the undertaking of this study and against which the quality of the study can be assessed.

Interpretive research quality criteria

Though interpretive research (quality) criteria are ever evolving (Lincoln & Guba, 1985; Maxwell, 1992; Brower et al., 2000; see Schwartz-Shea, 2014, p. 124 onwards for an overview of the interpretive criteria literature), this dissertation has been informed by four widely accepted criteria: trustworthiness, thick description, reflexivity and triangulation (Schwartz-Shea, 2014 cf. first order terms).

Informed by the criterion *trustworthiness*, a key concern for me has been to generate a trustworthy account of the phenomena under study – and for others to be able to assess whether the account is, indeed, trustworthy. To this end, I have aimed to be “self-consciously deliberate, transparent, and ethical [...] enacting a classically ‘scientific attitude’ of systematicity while simultaneously, in the spirit of doubt (or ‘testability’), allowing the potential revisability” of the insights generated in this study (ibid, p. 131). To this end, this chapter aims at providing a methodological foundation for assessing the trustworthiness of the dissertation’s analytical accounts and conclusion. It does so by meticulously describing the research process, the ways in which I have accessed the field, generated and worked with data and the ethical considerations that have informed the undertaking of the study.

Second, based on the *thick description* criterion, I have aimed at generating analytical accounts that contain “sufficient descriptive detail—of an event, setting, person, or interaction—to capture context-specific nuances of meaning such that the researcher’s interpretation is supported by ‘thickly descriptive’ evidentiary data” (ibid, p. 132). This is key to contextualising what is being studied (Wilkinson, 2013), what is said and unsaid and what “webs of relationships” the object under study is embedded in (Wedeen, 2010). To this end, I have aimed at uncovering the “whys” and “hows” underlying “statements” “whats” to contextualise simplified, judgmental or confrontative accounts (Schwartz-Shea & Yanow, 2012, p. 48; Geertz, 1973). Moreover, I have tried to foreground the contradictions, ambiguities and discrepancies to “refine the

portrait of the whole—in order to offer, in the end, a convincing representation of its complexity and diversity” (Becker, 1998a, p. 210). Such thick description is not only key to the study’s trustworthiness, but also to the transferability of its arguments, approaches and, potentially, insights (Trangbæk & Cecchini, 2023).

Third, informed by the *reflexivity* criterion, I have aimed to “be critically conscious of what one is doing as one does it” (Crapanzano, 2010, p. 56), among other things, by keeping a reflexive journal, discussing my interpretations with colleagues and getting feedback on insights from research participants.²¹ Having a reflexive practice is essential, because I, as a human researcher, am “the means, the instrument used, to produce the research study” (Schwartz-Shea & Yanow, 2012, p. 105). And as a human researcher, I have a positionality – based on my “gender, nationality, ethnicity, class, sexuality, educational background, political beliefs, cultural background and interests, place of residence, professional status, relationship status, age and religious or philosophical beliefs” (Wilkinson, 2013, p. 134) – which shapes how I experience and interact with a research context and its actors and how I interpret what I observe. Given my positionality, the accounts presented in this study will inevitably comprise a “partial view” on the social phenomena and actors I study (Haraway, 1988). This is not a problem, but a mere consequence of the “philosophical rejection of the possibility of knowing from the outside—of objectivity” that undergirds interpretive research (Yanow, 2014c, p. 107). However, it demands that I am reflexive and transparent about my “thoughts, behaviour, actions, feelings and emotions” – not for the purpose of “navel-gazing” (Wilkinson, 2013, p. 132) or “getting the facts right” (Schwartz-Shea & Yanow, 2012, p. 105), but to be able to discover my blind spots or unintentional exclusion of certain perspectives – and, followingly, provide a nuanced representation of the social reality I have studied (Schwartz-Shea & Yanow, 2012, p. 105). This chapter includes examples of my reflexive practice including considerations on access, language, positionality and power in the research field.

Lastly, based on the *triangulation* criterion, I have generated this study using “multiple data sources (persons, times, places), [and] multiple methods of data generation (observation, interviews, documents—this is the most commonly understood meaning)” (Schwartz-Shea, 2014, p. 133) and interpretively grounded analytical strategies. The purpose is simply to elucidate and understand nuances, inconsistencies and contradictions (Atkinson & Hammersley, 1983) and to “‘read’ intertextually for the ways in which texts, actions, events ‘cite’ one another (or fail to)” (ibid, p. 133). This has pushed me “to grapple with, rather than discount, inconsistent and conflicting findings”, which is key

²¹ This is the case with the insights generated during my first fieldwork.

to producing nuanced and trustworthy knowledge claims (Schwartz-Shea, 2014, p. 133).

Research design

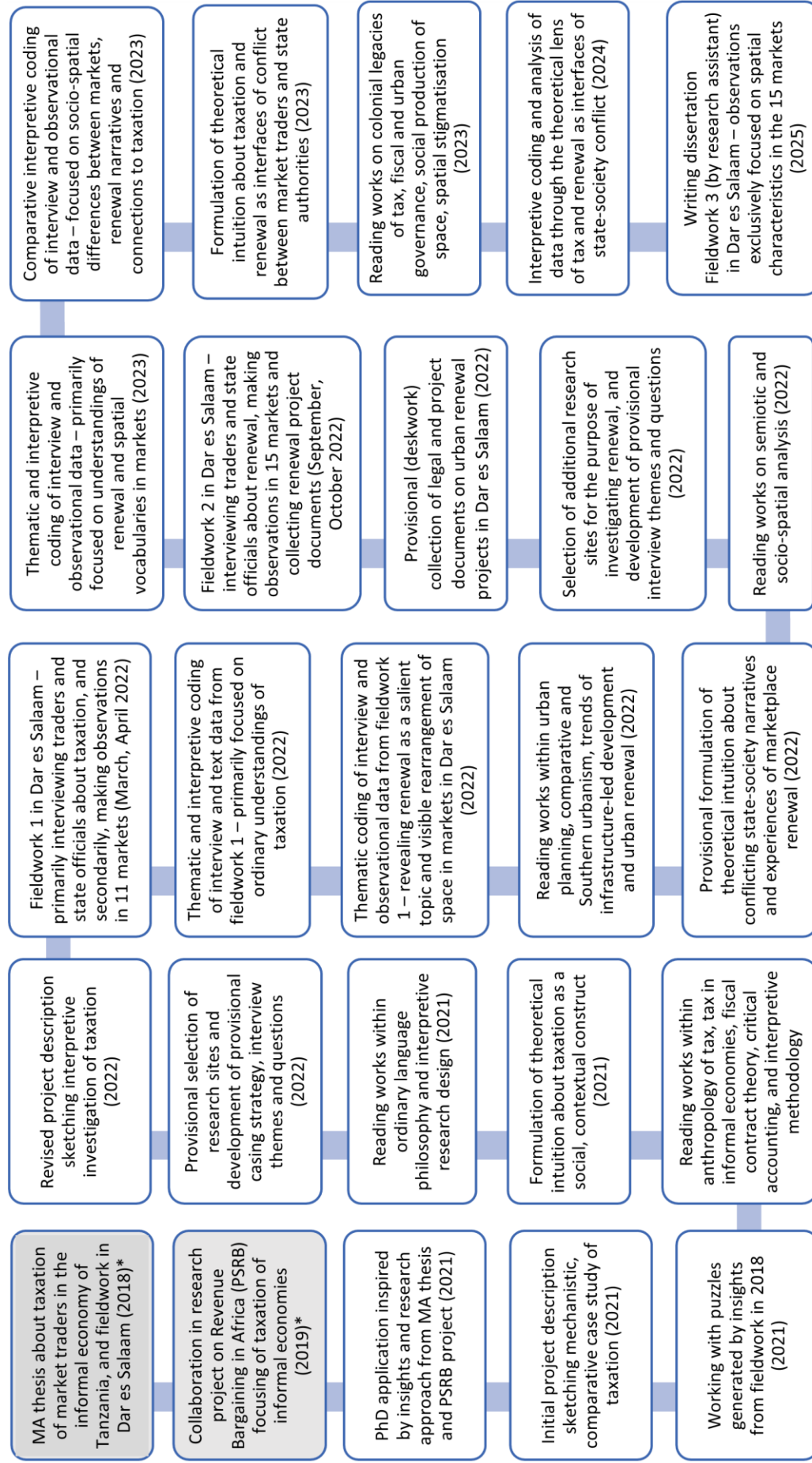
Based on the theoretical framework presented in Chapter 4, the empirical study investigates conflict by elucidating tension in individuals', communities' and institutions' interpretations, narratives and practices of marketplace taxation and renewal in Dar es Salaam. As such, this is an interpretive comparative study (Yanow, 2014b, p. 147). In the following I outline the logic of inquiry, data sources and data generation methods, coding and analytical strategies through which the study is generated.

Abductive logic of inquiry

The research process of this dissertation has followed an abductive logic of inquiry. As such, I have continuously moved between theoretical, empirical and analytical work (Schwartz-Shea & Yanow, 2012, p. 32; Tavory & Timmermans, 2014; Swedberg, 2017). This does not imply that the study is atheoretical; however, it means that it has been generated in a iterative and recursive process between existing knowledge and the empirical context of Dar es Salaam (Wedeen, 2010). Figure 5.1 illustrates (a simplified version of) my research process.

While such an overview may seem sophomoric, it demystifies abduction as a logic of inquiry. Much abductive research, my own included, starts from a puzzle – typically a tension between (theoretical) expectations and lived experiences on the ground – and from there, theorisation and empirical observation go hand in hand in addressing that puzzle. Evidently, this dissertation has been produced through a “back and forth” research process between theorising, observing, reading and analysing.

Figure 5.1. Abduction in practice. Simplified overview of the research process, 2021-2025



Note: The first two boxes (grey, marked with *) are not part of my PhD project but have informed the theoretical development and my choice of research context.

As Figure 5.1 shows, I started out by wanting to study taxation as a prism on conflict between the state and informal workers. My interest in taxation dates back to 2017, where I read a lot of works on revenue sources in the global South during a master course. Around the same time, I met fellow Denmark-based tax enthusiasts²², who researched revenue bargaining, state-society dynamics and taxation in African contexts (see Kjær et al., 2023). A year later, I went to Dar es Salaam for the first time to conduct fieldwork for my master thesis on taxation and collective action among women market traders in the city. Inspired by fiscal contract theory (Timmons, 2005a) and works in fiscal sociology and development economics (Bräutigam et al., 2008; Fjeldstad & Therkildsen, 2008; M. Moore, 2008; M. Moore et al., 2018c; Prichard, 2015; and in the context of Dar es Salaam, Tripp, 1997; Lugalla, 1997; Kironde, 1995; Msoka, 2007 and others), I specifically set out to “test” the conditions under which taxation triggered collective action women traders (see Edslev, 2023, which based on my master thesis). Being in the markets was a humbling experience. Tax practices were more complex, and the traders’ understandings of tax were a lot much contextually and socially embedded than what I had (theoretically) expected. As such, my presuppositions and expectations, based on fiscal contract theory, often did not resonate on the ground.

When I began my PhD in 2021, I knew I (once again) wanted to study taxation in markets as a fiscal prism on state-society conflict in Dar es Salaam’s informal economy. However, informed by my previous experience researching tax in that context, I wanted to find out what resonated on the ground rather testing field-dominant hypotheses. This sparked my interest in social actors’ meaning making and *emic* understandings of taxation. Since then, I have returned to the “established, research-relevant literature” to investigate understandings of taxation within comparative political, fiscal sociological and anthropological strands of research (Schwartz-Shea & Yanow, 2012, p. 18). Hence, my ontological understanding of and methodological approach to studying informal economy taxation (as a prism on state-society conflict) are based on my engagement with theoretical and empirical strands of literature as well as my own empirical experience in the research context. In an abductive fashion, this dissertation has thus materialised through a process of formulating theoretical intuitions, exploring the practical realities and generating data, analysing and making provisional sense of that data, revising intuitions, going back to the field to learn more and analysing data once again (Schwartz-Shea & Yanow, 2012, p. 113).

As illustrated in Figure 5.1, my focus on marketplace renewal, as a spatial prism on state-society conflict in Dar es Salaam’s informal economy, grew out

²² Tax ladies as it were.

of my first PhD fieldwork in 2022. At the time, I had limited knowledge of research on infrastructural development, urban planning and renewal; however, as I was moving around in Dar es Salaam, in and out of old, common, new and renewed markets, it was clear that marketplaces had become key sites of urban renewal, since I had conducted fieldwork in the city in 2018. This topic also recurrently came up in conversations with traders and state officials alerting me to the politics of marketplace renewal, its conflictual dynamics and inter-linkage with fiscal state interventions in Dar es Salaam. Had I not had an abductive approach, I probably would have left this (spatial) aspect out of my study; however, this would have meant ignoring an important part of the story of conflict over urban informality in the city.

These are just two of multiple examples of the ways in which the insights in this study have been generated in the dialectic space between theory and empirics. This does not reflect poor preparation, but a conscious and intentional abductive strategy that allows for “puzzles [to] grow on the backs of other puzzles” (Schwartz-Shea & Yanow, 2012, p. 55).

Selection strategies: Access, relevance and mapping for meanings

My selection of research sites, interviewing participants, data generation methods and sources has been based on considerations of access and relevance. First, *access* to specific settings, actors, data sources, languages etc. is essential to generate (interpretive) research (Schwartz-Shea & Yanow, 2012, p. 58). In my case, access to the research context, market traders, officials and institutions have largely been facilitated by my social relationships with actors in Dar es Salaam. First, my *formal* access has been enabled by my affiliation with the research project Political Settlement and Revenue Bargaining in Africa (PSRB)²³, which had a formal COSTECH²⁴ research clearance in Tanzania at the time. Moreover, REPOA, a well-renowned independent Tanzanian research institution and PSRB partner, has aided me in gaining permission from relevant local government authorities (LGAs) to conduct research in specific markets in the city. My contact to Tanzania Revenue Authority has been facilitated by research colleagues collaborating with this national revenue agency.

Second, I have gained *informal* access to the field by drawing on my existing social relationships with NGOs, researchers, representative organisations and market traders whom I know from my fieldwork in 2018. It is by virtue of these different actors that I have been allowed a glimpse into the daily lives,

²³ PI is Professor Anne Mette Kjær. Link to research project details: <https://ps.au.dk/forskning/forskningsprojekter/political-settlements-and-revenue-bargains-in-africa>

²⁴ Tanzania Commission for Science and Technology

challenges and tensions of market traders and the dynamics of marketplace taxation and renewal in Dar es Salaam. Moreover, my informal access, in particular to marketplaces, has arguably also been facilitated by my “field skills” including learning Kiswahili and meeting humans in the research context with a transparent, compassionate attitude (Atkinson & Hammersley, 1983; Spradley, 1979). In relation to language, I prioritised learning Kiswahili to the point where I could interview market traders. This approach was not flawless by any means, and I often made linguistic or grammatic mistakes, searched for words or, at times, misunderstood something. However, it ensured that I could speak with people in the language they usually speak, which, in an ordinary language philosophy perspective, is key to accessing their contextual meanings conveyed through language. Moreover, recognising my linguistic limitations, I would most often interview traders with a Tanzanian research assistant on the side-line to ensure that I did not misunderstand or miss important elements.

In relation to the attitudinal aspect, I prioritised being transparent meant about my aim to understand conflict and my inclusion of actors on “both sides” of conflict. This transparency is, to me, essential to provide an ethically sound foundation for people to choose whether or not participate in the study and avoid “manipulating” them into opening up by obscuring what I was researching. Relatedly, I have aimed to have an equally compassionate attitude towards all research participants. Compassion is key to the interpretive commitment to genuinely understand *from within* and to me, it implied being empathic towards the actors and their perspectives and being mindful not to judge, take sides or implicate anyone. This meant recognising the legitimacy and realness of people’s situated meanings, even if conflictual or contradictory, rather than judging some as “right” and others as “wrong”. This resonated with the people I interacted with and helped me gain access to people in different positions and to their perspectives on conflict, taxation and renewal. Lastly, my informal access to market traders has been facilitated by my “hanging out” in some of markets (Nair, 2021, p. 3); this essentially entailed having informal conversations with traders, doing some grocery shopping or spatial observations. This helped me get to know – and adapt to – traders’ routines, which, in turn, was key to minimising their (time) costs of participating in interviews. I return to this at the end of the chapter, where I discuss ethical considerations of doing research with disadvantaged groups with severe time and economic constraints.

Second, *relevance* has been central to my selection of sites, participants and data sources. Specifically, I have relied on the interpretive *exposure rationale* for choosing where to go, whom and what to engage with and how to do it. This rationale rests “on the notion that the researcher wants to encounter, or to be exposed to, the wide variety of meanings made by research-relevant participants of their experiences, whether in face to face encounters or through

written records” (Schwartz-Shea & Yanow, 2012, p. 85). Based on the interpretive assumption that actors’ meanings vary according to their positionalities, that is, their social, temporal, spatial, geographical, occupational, economic and political positions in a given context, I have sought to maximise my exposure to different *meanings* by maximising my exposure to different relevant *positions* in the research setting (Schwartz-Shea & Yanow, 2012, p. 85, cf. positional differences). To this end, I have made a *mapping* of relevant positional differences in the context: the “types” of marketplaces across urban municipalities (research sites); traders, state and development partner actors in various roles (research participant); legislation at the municipal and central state level government (text data); development partner and government initiatives (text data); and data generation methods suitable for the setting, topic and approach (interview, observation and document collection). Considering that Dar es Salaam is a city with 102 wards (URT & MoFP, 2022, p. 84) and approximately one market per ward,²⁵ I have not been able to (or tried to) map all markets in the city. Instead, I have drawn on my own knowledge of markets from my previous research,²⁶ my network of local researchers and conversations with research participants to familiarise myself with markets across the city.

Based on this mapping – and my aim to be exposed to a “wide variety of meanings” – the empirical study rests on a range of positional differences. Concretely, the study has been generated on the basis of spatial and participant observation in 14 marketplaces across four municipalities, interviews with 87 market traders in 11 markets, 13 municipal officials, 9 central state officials, 5 development partner officials and 44 secondary actors, and desk research, particularly focused on local and national government legislation, plans, strategies and reports, development partner strategies, reports and infrastructural development project documents and news articles. Table 5.2 below shows a simplified overview of the positional differences in the study.²⁷

²⁵ Wards are the administrative units in the municipal districts. I have not been able to obtain or make a list of the exact number of marketplaces in Dar es Salaam, but I was told by several municipal officials that there is typically one marketplace per ward.

²⁶ I have previously conducted research in six of the marketplaces selected for this project, including Ilala, Mchikichini, Kisutu, Tandale, Magomeni and Temeke Stereo.

²⁷ See Appendix A, Table A1, for an overview of positional differences in the study.

Table 5-2. Overview of positional differences in the study

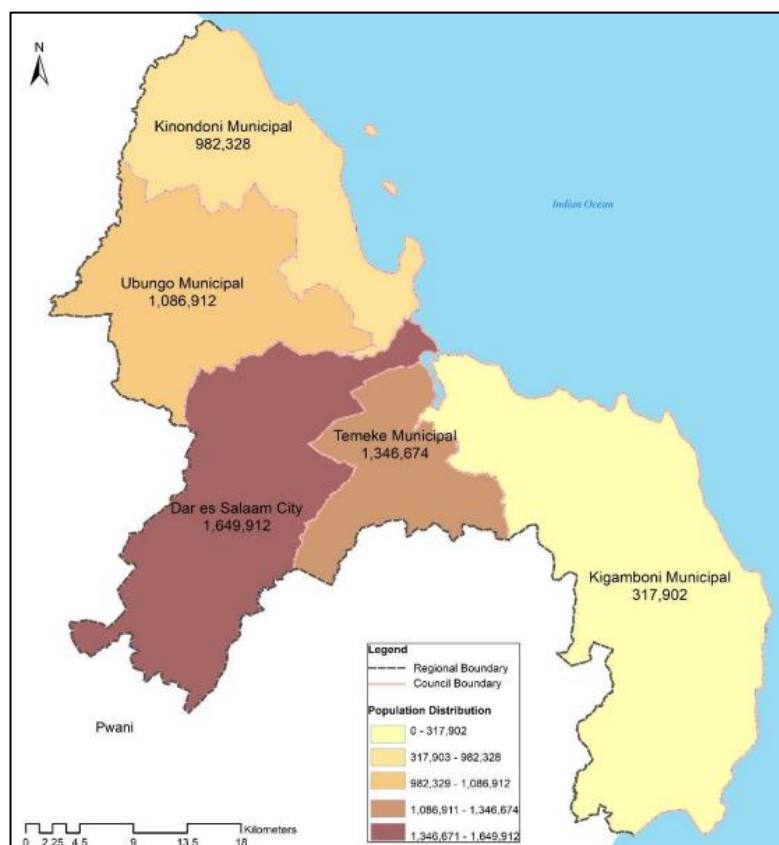
Research sites		Primary research participants			Data generation	
Municipal councils* (LGAs)	Marketplaces	Market traders	Municipal officials	TRA officials	Development partners	Methods
Ilala Municipal Council (IMC)	Ilala	Market traders in different occupational groups	Revenue administration officials	Revenue collection officials at a TRA tax service centre	Officials working for international development agencies and partners	Interviews with research participants
	Mchikichini					
	Kisutu					
	Machinga Complex Buguruni					
Ubungo Municipal Council (UMC)	Mawasiliano	Market traders with different types of business premises	Municipal market officers	TRA HQ research officials	Officials working in national partners of international agencies	Observations of space, actors and activities in markets
	Manzese		Market managers			
Kinondoni Municipal Council (KMC)	Tandale					
	Magomeni		Accountants			Document collection:
	Bwawani	Market traders at different levels of responsibility				Municipal and central state legislation
Temeke Municipal Council (TMC)	Mburahati					
	Temeke Stereo					
	Mtoni	Market traders in different social positions				Development partner and government project documents
	Makangarawe					

Selecting research sites

The 14 selected marketplaces are located across four of the five municipal districts in Dar es Salaam: Ubungo Municipal Council (UMC), Kinondoni Municipal Council (KMC), Temeke Municipal Council (TMC) and Ilala Municipal Council (IMC). Importantly, Ilala Municipal Council was “upgraded” to the Dar es Salaam City Council around the time of my fieldwork, after President Magufuli dissolved the former Dar es Salaam City Council in 2021 (Nyyssölä et al., 2021, p. 2). On the ground, both traders and municipal officials still referred to it as Ilala Municipal Council during my fieldwork in 2022, and the municipal bylaws and website had not been yet updated. In this dissertation I therefore refer to this district as Ilala Municipal Council.

As illustrated in Map 5.3 below, the selected municipal councils are the populous municipal districts: ranging from KMC’s 980,000 inhabitants to IMC’s 1,650,000 inhabitants (URT & MoFP, 2022, p. 83, Map 7.0).

Map 5.3. Population size in Municipal Councils, 2022



Source: The illustration is from the Administrative Units Population Distribution Report (URT & MoFP, 2022, p. 83, Map 7.0).

The selected municipalities are also the most economically active with high concentrations of informal economy activity. According to the Informal Sector

Survey 2019 conducted (National Bureau of Statistics, 2020, p. 44), the highest concentration of informal economic activities is within the inner parts of the selected municipal districts, where population density is particularly high and the busiest commercial areas are located. For example, the inner-city areas of Ilala (IMC) are home to the Central Business District where the offices of large (formal) companies and several of the busiest markets are located. Temeke (TMC) to the south is also a hub for informal economic activity with large wholesale markets serving low and low-middle customers from the city, the coastal and inland regions south of Dar es Salaam. Kinondoni (KMC), the northern-most municipal district, is a mix of commercial and residential areas, and the inner parts are home to the city's most affluent residential areas, high-end restaurants, malls and leisure activities as well as to low-income unplanned areas with a high concentration of informal businesses. Lastly, Ubungo (UMC), the western district (which used to be a part of KMC), has multiple commercial areas, in particular along Morogoro Road and is home to university campuses as well as large residential districts with both low- and middle-income areas.

The administrative size of these four municipal councils differs considerably; IMC is the largest administrative district with 36 wards,²⁸ TMC has 23 wards, KMC has 20 wards and UMC has 14 wards. Despite these differences, the local governments of these four councils have similar responsibilities: “to deliver services and facilities, maintain peace and order, and promote the socio-economic wellbeing of the inhabitants” (Kombe & Muheirwe, 2024, p. 13; Kombe & Namangaya, 2016). This responsibility is rooted in the semi-autonomous governance structures²⁹ of urban municipal councils (Nyyssölä et al., 2021). In relation to governance, these municipal councils all have a presidentially appointed District Commissioner (DC) and a Municipal Executive Director (MED), who cannot be fired by (the elected members of) the municipal councils. Moreover, these councils are governed by ward councillors (WCs) and a municipal mayor – the WCs being elected by the public in the municipal district, and the municipal mayor being elected among and by the WCs. Despite (or because of) this semi-autonomous status, “the central government has considerable formal and de facto power over local governments” (Kombe & Muheirwe, 2024, p. 12). This specifically means that the ruling political party CCM (Chadema Cha Mapinduzi) – which has been the one-party national government since Tanzania's independence in 1961 (when CCM was known as TANU

²⁸ Wards as administrative subunits in urban municipal councils in Tanzania.

²⁹ This is in accordance with the two-tier governance system stipulated in the 1977 Constitution of the United Republic of Tanzania. Other relevant legislation on the administration of *urban* local governments (also called municipal authorities), such as the five councils in Dar es Salaam, includes the Local Government Urban Authority Act No. 8 of 1982 and the Local Government Finance Act No. 9 of 1982.

PF) – has significant influence over local governments. That said, the leading opposition party CHADEMA has traditionally been popular in urban areas peaking in 2015, when CHADEMA controlled local government in most urban councils in Tanzania (Collord, 2020, p. 6). In Dar es Salaam, CHADEMA won the majority of WC seats in Ubungo Municipal Council in the 2010 and 2015 local elections and also elected a CHADEMA municipal mayor despite the national government’s attempt to weaken the opposition party’s voter base by splitting up the Ubungo constituency into Ubungo and Kibamba. As such, CHADEMA effectively controlled the UMC during the 2010s.³⁰ At the time of my fieldwork, however, all municipal councils in Dar es Salaam were controlled by CCM in part because CHADEMA and other opposition parties had boycotted the 2019 local elections with allegations CCM committing electoral fraud (Al Jazeera, November 23, 2019)³¹ and in part because President Magufuli (CCM) in 2021 “deployed a variety of strategies to dislodge opposition strongholds in the city” (Kombe and Muheiwere 2024, p. 12).³² Magufuli’s decision to dissolve the existing city council in 2021 has been highlighted as one such strategy. In the 2024 local elections, CCM fortified its stronghold in local governments across the country, winning more than 98 % of the seats; again, CHADEMA protested the election with allegations of unfair disqualification of its candidates and incidents of violence.

Due to the central government’s control over local politics, the municipal councils in Dar es Salaam have limited autonomy and influence on important political matters. The District Commissioners and Municipal Directors are influential in various local government affairs, and so is the President’s Office – Ministry of Regional Administration and Local Governments (PO-RALG in English, TAMISEMI in Kiswahili), which “oversees the performance of all local governments and regional authorities” (Kombe & Muheirwe, 2024, p. 13). Moreover, sectoral ministries and national level agencies are often influential in local government affairs related to land administration, electricity and water supply, municipal road management and economic planning (ibid, see p. 13 for specific ministries and agencies). Hence, local governments have “little influence over major investments, such as in technical infrastructure or economic development/investments” (ibid, p. 10). Relatedly, local governments have limited financial autonomy; approx. 75 % of municipal revenue comes from

³⁰ Personal communication with Researcher 16, February 14, 2025.

³¹ Al Jazeera, November 23, 2019: “Tanzania to hold local elections amid opposition boycott”, <https://www.aljazeera.com/news/2019/11/23/tanzania-to-hold-local-elections-amid-opposition-boycott/>, accessed February 14, 2025.

³² Kombe and Muheirwe (2024) here refer to an unpublished 2023 ACRC report by S. Nyamenda and M. Collord, *Political settlements report: Dar es Salaam Tanzania* (Manchester: African Cities Research Consortium, The University of Manchester).

central government transfers today. Speaking to this, the pool of local governments' own-source revenues has been reduced in the last decade; in 2015, for example, the central government delegated the local governments' mandate to collect property tax to Tanzania Revenue Authority (TRA), the national semi-autonomous revenue authority (Fjeldstad et al., 2019). Similarly, TRA has been tasked with administering the presumptive tax system aimed at small-scale businesses, including market traders. Hence, local governments are no longer the only state authorities collecting revenue from markets in Dar es Salaam; as I return to in Chapter 6, 7 and 8, TRA is also a key actor in marketplace taxation – and conflict between the state and market traders in the city.

Despite being curtailed by the central government's local control, the four local governments included in this study are relevant actors, as they are key revenue (tax) collectors in markets and mandated to construct markets within their municipal jurisdiction (Fjeldstad et al., 2019, p. 17). Relatedly, seeing that the 14 markets in the study are distributed *across* the four municipal districts, we may expect that marketplace taxation and renewal according to local government priorities and practices.³³

Marketplace characteristics

The 14 markets selected for this study are located relatively centrally in Dar es Salaam region with a maximum distance of 12 km from the Central Business District but vary significantly in terms of their immediate surroundings and internal characteristics. Table 5.4 below provides an overview of the research sites according to municipal council and market construction.

As evident in Table 5.4, the selected markets are distributed across municipal councils and vary according to market construction type. Five markets are located in IMC, the most populous municipality with the largest number of markets; three markets are in KMC, three are in UMC and three are in TMC. As for types of market construction, the study includes four *old* markets (in Ubungo MC, Ilala MC and Temeke MC); one *partially renewed* market (in Ilala MC); five *completely renewed* markets (in Ilala MC, Kinondoni MC and Temeke MC), all of which replace an old existing market. Lastly, the study includes four *new* markets (in Ilala MC, Kinondoni MC, and Ubungo MC), all of which are built in locations, where there previously was no marketplace. Map 5.5 below shows the location and market construction type of the 14 marketplaces. Each marketplace is assigned a figure (square, circle, triangle and pentagon) indicating the municipal council they are in, and a colour (green, purple,

³³ In Appendix A, Table A2 summarises the demographic, political and commercial characteristics of all five municipal councils in Dar es Salaam Region.

yellow and red) indicating the market construction type: that is, whether the market is old, partially renewed, completely renewed or new.

Table 5.4. Research sites according to MC* and market construction type

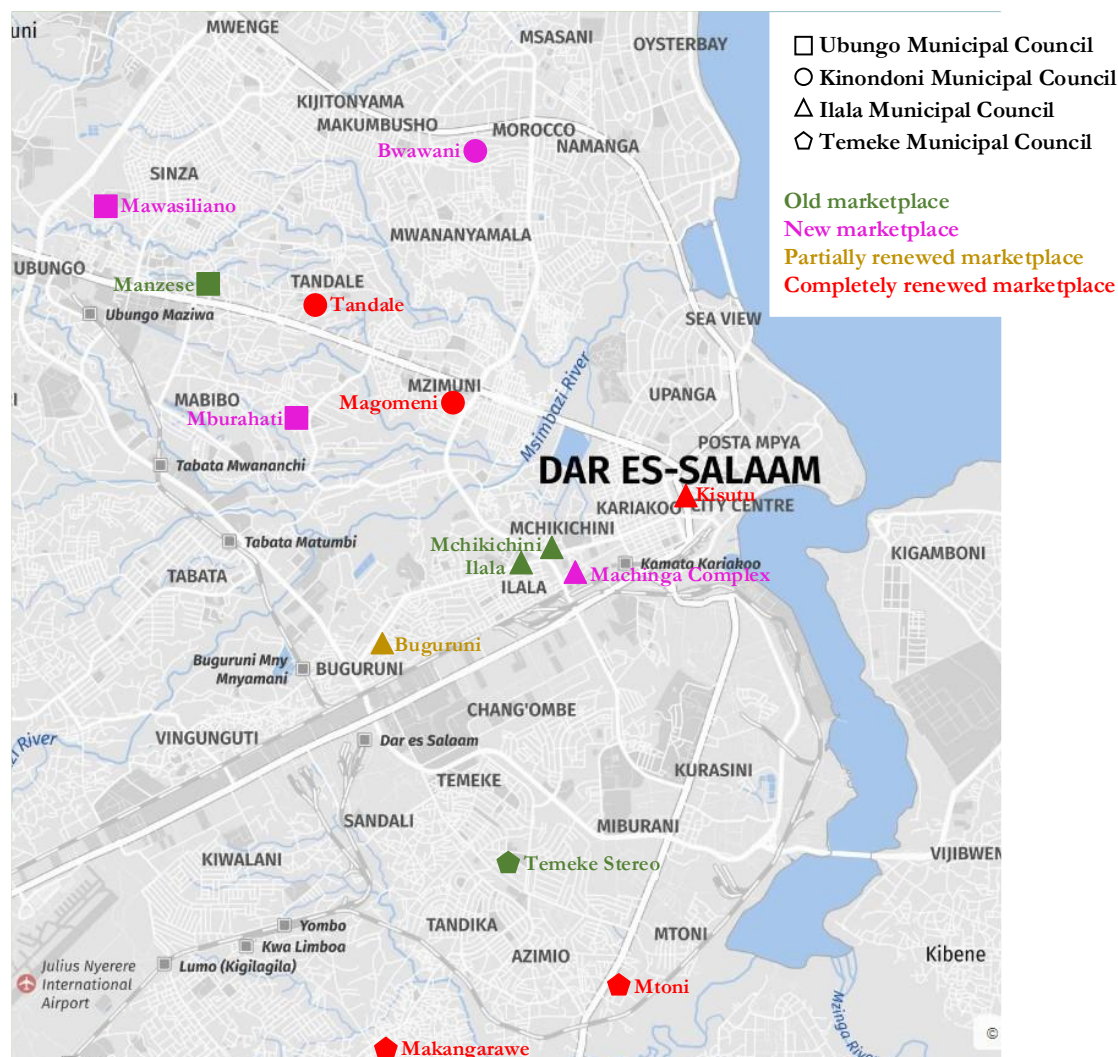
	Market construction type				
	Old market	Partially renewed market	Completely renewed market	New market	Total
Municipal Council	IMC	2	1	1	5
	KMC		2**	1	3
	UMC	1		2	3
	TMC	1		2	3
	Total	4	1	5	4

Note: *MC stands for Municipal Council. **Renewed Tandale market was under construction in 2022 but was finished in 2025.

Evidently, the five markets Kisutu, Ilala, Mchikichini, Buguruni and Machinga Complex are located in Ilala MC (Dar es Salaam City Council), the most commercial district where the Central Business District (CBD), the Kariakoo area and offices of international companies are located. Kisutu is a completely renewed retail market in the CBD; Ilala and Mchikichini are old wholesale markets; Buguruni is a partially renewed wholesale market; and Machinga Complex is a new retail market. All markets, except Kisutu, are located along Uhuru Street, a main thoroughfare connecting inner Dar es Salaam with north-south-bound ring roads.

Moreover, three markets – Magomeni, Tandale and Bwawani – are located in Kinondoni MC, a diverse municipal district with multiple low-income neighbourhoods with informal settlements (such as Tandale), middle-income areas (such as Regent Estate and Mwenge) and the highly affluent areas of Masaki and Oyster Bay. Both Tandale and Magomeni are completely renewed retail markets; Magomeni is located in a primarily commercial area at the intersection between the Kawawa Road (north-south-bound thoroughfare) and Morogoro Road, one of the busiest thoroughfares for all traffic to and from the central and western parts of Tanzania. Tandale is located in a low-income residential area on the northern side of Morogoro Road. During my fieldwork in 2022, Tandale market was still under reconstruction, and traders had set up stalls along the roads surrounding the construction site. Today, in 2025, the construction of new Tandale market is finished. Bwawani is a new retail market located in the low-/middle-income residential area Mwananyamala somewhat close to the main thoroughfare Bagamoyo Road.

Map 5.5. Research sites. Marketplaces in Dar es Salaam



Source: Generated via OpenStreetMap.

The markets – Mawasiliano, Manzese and Mburahati³⁴ – are located in Ubungo MC, a “new” district which was previously part of Kinondoni MC, and a mixed area with low- and middle-income residential areas, commercial areas and university campuses. Mawasiliano is a new market located next to the Simu 2000 bus stand, a central hub for north- and west-bound *daladala* routes until President Magufuli in 2021 decided to build the Magufuli bus stand on Morogoro Road further west. Manzese is an old, combined retail/wholesale market located along Morogoro Road in a low-income area. Mburahati is a new retail market located in a low-income residential area on the southside of Morogoro Road.

³⁴ During the construction of Mburahati market, the then Kinondoni Municipality was split into Kinondoni MC and Ubungo MC with Mburahati market located in the new Ubungo MC (Nordic Consulting Group, 20117, accessed March 10, 2025; interview with development partner 2, 15.09.22).

Lastly, the three markets Temeke Stereo, Mtoni and Makangarawe are located in the southern-most district, Temeke MC, largely a low-income area with inhabitants originating mostly from the southern parts of the country and with a lot of small-scale commercial activity. Temeke Stereo is an old wholesale market located in a mixed commercial and residential area, relatively close to the main south-bound thoroughfare Kilwa Road, which connects the city to Kigamboni MC and southern regions such as Pwani. Mtoni market is a completely renewed retail market located in a low-income residential area close to Kilwa Road. Lastly, Makangarawe is a completely renewed retail market located in a low-income residential area; of the selected markets, it is furthest from the city centre in the least accessible area (in terms of proximity to main roads).

Selecting interview participants

The primary actors of interest in this study are market traders, municipal and central state officials and officials in development partner institutions, who are involved in processes of marketplace taxation and renewal in Dar es Salaam. Informed by considerations of access and relevance, I have selected interview participants from these “actor groups” with a view to maximising my exposure to different positions, and hence, meanings. Interview participants thus include market traders across commodity groups, social and economic positions, associational affiliations and roles and with different trading premises and tax liabilities; municipal officials engaged in marketplace taxation and/or renewal in the four selected local government authorities (LGAs); national state officials from Tanzania Revenue Authority (TRA) engaged in taxation; as well as officials working in development partner institutions. Additionally, I have conducted background interviews with 44 secondary actors such as trader representative organisations, NGOs and researchers.³⁵

Selecting objects of study

Because of the “abstract, less accessible, and less observable nature of meaning”, studying meaning necessitates identifying and analysing the “material manifestations of mind” that embody and express meaning (Yanow, 2000, p. 20). Drawing on hermeneutic phenomenology and ordinary language philosophy (cf. Chapter 4), I thus study actors’ interpretations, narratives and practices of taxation and renewal through language, acts and built space.

Specifically, I study interpretations both through language and built space. As mentioned, language is viewed as a lens into “a world of multiple realities, multiple interpretations” (Yanow, 2014d, p. 13), because actors’ language use

³⁵ In Appendix A, Table A3 provides an overview of these research participant groups across positional differences.

conveys their situated understandings of the social world (Austin, 1975; cf. “experiential” meaning, C. Taylor, 1971). According to ordinary language philosophy, social actors’ interpretations are conveyed in everyday language *in use*: in their choice of words, terms, tropes, metaphors, language games, categories, comparisons, descriptions, definitions, judgments and accounts (Schaffer, 2014a, pp. 184–185; also see Baz, 2016; C. Taylor, 1971). Moreover, institutional interpretations are expressed in legislation – in the definitions of terms, delimitations of governed subjects and territories, in conditions for exemptions, violations and sanctions etc. (Yanow, 2000, 1993a; Roever, 2006; Memon, 2013). Moreover, interpretations are expressed through the spatial vocabularies of built spaces: their siting, scaling, visual symbolism, aesthetics, design, materials, lighting and décor (Yanow, 1995, 2014a). Formal spatial vocabularies, that is, the planned and permanent spatial structures, convey interpretations of designers, architects and governing authorities, while informal spatial vocabularies such as the temporary and self-built structures express the interpretations of individuals and users of a certain space.

In addition, I study narratives as expressed in language. As argued by Ricoeur (1984), language is a key medium for actors to recreate experiences, themselves and others. Language not only conveys actors’ subjective and social narratives of particular occurrences (“first-order narratives”) but also frames their larger stories (“second-order narratives”) about themselves, others and of broader philosophical and moral questions, for example, related to ethics, justice and legitimacy. Language also expresses institutional narratives, for example, through the ways in which a problem is framed in government policy, plans and project documents, or through the way institutions frame communities, places and issues through non-legal communication, e.g., in the media (Yanow, 2000).

Lastly, I study practices as expressed in acts and built space. In line with hermeneutic phenomenological thinking, social practices are expressed through social interaction between members within and across communities. Such encounters articulate the ways in which “people manage to understand one another without necessarily making explicit the ‘rules’ for living that they, by and large, adhere to” (Yanow, 2014d, p. 13; Berger & Luckmann, 1966; Hall, 2016). Institutional practices are also expressed in acts, specifically through institutions’ administrative and implementational enactment of their mandate on the ground. Moreover, socio-spatial practices materialise through individuals’ interaction with built space and through built space, as “fixed monuments” of people’s practices (Yanow, 2023, p. 4). Rooted in this, the objects of study – conveying social actors’ expressions of meaning – in the empirical study are conversation and text (language), social and socio-spatial interaction (acts) and spatial vocabularies (built space). As I discuss below, this has warranted

different types of data sources and data generation methods (Yanow, 2000 ch. 6; E. Watson, 2004; van der Waal, 2009). Table 5.7 below lists the objects of study in the analytical chapters and their relation to the overall theoretical framework.

Table 5.7. Objects of study in relation to the theoretical framework

Loci of meaning	Expression of meaning	Objects of study	Data generation methods	Chapters
Subjective interpretations Shared interpretations Institutional interpretations	Language and built space	Conversation, text and spatial vocabularies	Interviews Documents Observations	7 and 10
Subjective narratives Social narratives Institutional narratives	Language	Conversation and text		8 and 11
Socio-spatial practices Social practices Institutional practices	Built space and acts	Spatial vocabularies and administrative, social and socio-spatial interaction		12

Data and methods

This study relies on textual and visual data generated through interviews with different social actors, spatial and participation observations primarily in marketplaces and document collection. This is thus a mixed methods study with an interpretive methodological basis (Schwartz-Shea & Yanow, 2012, pp. 133–134).

Fieldwork

Fieldwork is “research based on personal interaction with research subjects in their own settings” (Wood, 2009, p. 123) where the researcher can observe the phenomena in which they are interested unfolding in practice (sources). According to this understanding, my fieldwork is comprised of two stays in Dar es Salaam – 60 days in spring 2022 and 35 days in fall 2022. I spent time with traders in the markets where they worked and interviewed them one or multiple times; I interviewed municipal and central state officials at their workplaces one or multiple times; and I interviewed development partners at their workplaces. Moreover, I conducted *spatial* observations of markets’ spatial vocabularies and *participant* observation of socio-spatial and social practices of

market traders and institutional officials. During both stays, I collected different types of documents that were not accessible online, e.g., municipal bylaws. My engagement with the context and its actors, however, goes well beyond my short-term fieldwork trips as illustrated in Table 5.8 below. I thus consider my field engagement as *patchwork*: a continuous process where data is generated at multiple times and sites, in person and online, through direct and indirect interaction, drawing on different methods and sources and patched together to a substantive body of data over time (Günel & Watanabe, 2024, cf. patchwork ethnography).

With my prior research experience in Dar es Salaam, my contextual knowledge and recollection of the fiscal and spatial infrastructures in markets in 2018 has aided me in gaining access, selecting sites, participants and data, and importantly, contextualised my insights. In short, my empirical insight into the market-scape in Dar es Salaam prior to my PhD fieldwork has helped me contextualise antagonistic narratives, diverging interpretations and conflictual practices, and not least, understand the transformation that (some) markets in the city are currently undergoing.

Moreover, between and after my fieldwork trips, I have continued to engage with the field through conversations and interviews, for example, with researchers, state officials, development partners and umbrella organisations working in marketplaces. I have also multiple rounds of document collection, and in the early spring of 2025, I had a research assistant carrying out spatial observation in the 14 marketplaces to document changes in the spatial vocabularies, activity and movement since my fieldwork in 2022. The extensive visual data, i.e., photos, produced during these observations has enabled me to have a temporal perspective on the marketplaces. This is particularly relevant in relation to marketplace renewal, as spatial realities in new and renewed markets change over time; for example, it often takes time before such markets become fully operational (development partner 5, 06.10.22).

Table 5.8. Field engagement in Dar es Salaam. Prior to and during PhD project

Field engagement	Days	Description
Spring 2018	30	Fieldwork for MA thesis. Interviews with women traders and observations in 10 marketplaces in Dar es Salaam. Interviews with local NGOs and trader representative organisations.
Fall 2021	-	Online background interviews with researchers on political economy, taxation, land use and infrastructure in Dar es Salaam and Tanzania. Online document collection of and text work on national tax legislation and tax strategies.
March-April 2022	60	Fieldwork for PhD study (1). Interviews with market traders, and municipal and central state officials primarily on tax. Document collection of and text work on municipal tax legislation. Exploratory observations in 11 markets focusing on interactions over tax. Exploratory visits to new and renewed marketplaces.
May-September 2022	-	Online interviews with central state officials and umbrella organisations on tax, informal trading and trader representation in Dar es Salaam. Online interview with development partner engaged in DMDP* in Dar es Salaam. Online interviews with researchers on infrastructure and renewal trends in Dar es Salaam. Online document collection of and text work on government strategies renewal, DMDP project documents, and newspaper articles on market renewal in Tanzania and Dar es Salaam.
September-October 2022	35	Fieldwork for PhD study (2). Interviews with market traders, municipal and central state officials and development partners primarily on renewal and secondarily, on tax. Document collection of and text work on project documents on marketplace renewal. Observation at tax service centre focusing on social tax interactions. Observations in 14 markets focusing on spatial vocabularies and socio-spatial interaction in old, new and renewed marketplaces.

October 2022-February 2024		Informal conversations with researchers, e.g., on interpretation of tax legislation and reform, ongoing processes of market renewal and sketched projects. Document collection of and text work on legislation and project documents.
February-March 2025	14	Fieldwork for PhD study (3) conducted by research assistant. Observations in 14 markets focusing on spatial vocabularies, activity and movement in old, new and renewed markets.

Note: *DMDP stands for the Dar es Salaam Metropolitan Development Project, in which market renewal is a subcomponent.

Ethnographic sensibility

In a classic sense, ethnographic fieldwork entails “the close-up, on-the-ground observation of people and institutions in real time and space, in which the investigator embeds herself near (or within) the phenomenon so as to detect how and why agents on the scene act, think and feel the way they do” (Wacquant 2003, p. 5, in Auyero, 2006). In this way, the data generation in this study may not be considered as *ethnographic* fieldwork. Inspired by Pader (2014), however, I have arguably approached the field with an *ethnographic sensibility*: that is, “an intense respect for differences of opinion and of belief systems as well as a profound ability [...] to really listen hard to someone else’s common sense and logical structure, and to trust the other” (ibid. 205) and a respectful recognition of “multiple sources of knowledge (for instance, local knowledges or competing professional knowledges)” (pp. 204-205). Importantly, adopting such a sensibility means committing to the “deep appreciation” for social actors’ meanings and lived experience, having a genuine interest in what is meaningful to them and understanding their perspectives in the social context in which they are embedded (McGranahan, 2018, p. 7). This way of “seeing” has shaped how I have moved around in the field and interacted with different social actors and prompted me to “check” my interpretations and insights with actors involved in the study (Wilkinson, 2013). It has also shaped how I have approached sensitive topics, explored concepts or accounts in interviews and analysed what I have learned. As such, this study arguably has a core ethnographic element.

Triangulation

Rooted in the triangulation criterion and the exposure rationale described previously, I have aimed to triangulate data types, sources and methods in this study (Lamont & Swidler, 2014). For me, drawing on interviews, observations and textual data has been a fruitful way to elucidate multiple meanings (across actors, time, space and objects of study) and the tension in between these. For example, interviews have been useful to reveal ideational and symbolic dimensions of conflict, which are difficult to observe, but have not sufficiently elucidated interactional dimension or institutional perspectives (Pugh, 2013). To this end, observation and textual data have been useful; however, these have not provided sufficient in-depth insights into “*why* situations are the way they are” in the same way as interviews (Lamont & Swidler, 2014, p. 166). I have practiced triangulation in different ways. As for market traders, the primary kind of triangulation has been by *data source* (different persons, marketplaces and times) and *data method* (interviews and observations) (Miles et al., 2020, p. 293). Specifically, I have prioritised talking to many different traders in

different marketplaces and to the same traders at different times (Lamont & Swidler, 2014). As for institutions and their officials, I have triangulated by *data method* (interviews, documents and observation) and *data type* (legal texts, project documents, strategies, statistics) (Miles et al., 2020, p. 294). Interviews and observations have helped me uncover different meanings within institutions, while different (written) data types have been key to uncover institutional meanings (Yanow, 2000, pp. 20, 37, cf. interpretive policy analysis).

Language

Recalling Table 5.7, conversation and text (spoken and written language) are primary objects of study in this dissertation. Through conversation, I have elucidated tension in people's interpretations and narratives (Austin, 1975), and through text, such as laws and policies, I have uncovered tension in institutional interpretations and narratives (Yanow, 1993b; Curry, 2025; Roever, 2006; Hutton, 2009; Fallon, 2015). Based on the assumption of ordinary language philosophy (OLP) that language *in use* elucidates actors' contextual meanings (Austin, 1975), I have being particularly attentive concepts, words, categories, tropes, metaphors, imageries etc. used by these social actors to describe and ascribe meaning to themselves, others, marketplace taxation, renewal and conflict (Schwartz-Shea & Yanow, 2012, p. 53; Pitkin, 1973; Wedeen, 2004; Schaffer, 2000). Moreover, conversation and text data has also been key to elucidate these actors' narratives of particular experiences, broader stories and moral reflections (Ricoeur, 1984).

OLP is well suited for studying tension in meanings of social phenomena, as it foregrounds "the complexity of social actors' thinking", the conceptual ambiguities, contradictions, puzzles and stories that actors "struggle with" when making sense of social phenomena (Schaffer, 2014b, p. 314). Rather than aiming to arrive at authoritative understandings, OLP aims to elucidate "how our different uses imply various understandings [...] without stifling the conflict or denying their logical incompatibilities" (Wedeen, 2004, p. 281). Similarly, rather than dismissing points of tension, it centres such "areas of ambiguity and contestedness" in our analyses, because they tell us something about the phenomenon in question (Schaffer, 2014a, p. 186). To this end, OLP offer strategies for studying and elucidating contradictions, ambiguities, discrepancies and puzzles in actors' interpretations and narratives of social phenomena (Schaffer, 2016 on elucidative strategies, 2014a on ordinary language interviewing).³⁶

³⁶ Examples of OLP-inspired research include Schaffer (2000) on "democracy", Soss (2000) on "welfare claims" and Wedeen (2002) on "culture", which demonstrate that elucidating different meanings is key to avoid flattening our concepts and developing thin descriptions that do not capture essential contextual aspects of socio-political phenomena (Schaffer, 2014b). They also show that (difference in) meaning has real-life consequences; Schaffer shows

Moreover, OLP undergirds my commitment to understanding from within (cf. Verstehen Yanow, 2014d, p. 11) and seeing from the South (V. Watson, 2009a). Recently, in fiscal sociology, Bak and van den Boogaard (2023) have argued that attending to people’s emic, contextual understandings of tax – among other things by studying how they speak about tax – is key to understanding dynamics and effects of taxation in different contexts in the global South. If we do not, we may unintentionally overlook contextual ideas of taxation and reinforce dominant (often Global Northern) conceptions (Hughes, 2007; Makovicky & Smith, 2020b; Mugler et al., 2024b; Burnyeat & Sheild Johansson, 2022; Bak, 2019), thereby oversimplifying reality on the ground (Cheeseman et al., 2017). As such, studying language in use – rooted in OLP – may be a step towards centring global South contexts as sites of theorisation in urban and political science theory.

Interviews: Conversation data

Specifically, I have generated conversation data through interviews with the objective of elucidating social actors’ interpretations and narratives of tax and renewal at the individual and communal level. As shown in Table 5.9 below, primary interview participants include 87 market traders, 22 state officials, and 9 officials working in development partner agencies, and 46 secondary actors.³⁷ Most interviews with primary actors and some with secondary actors were largely conducted during my fieldwork in 2022.

Table 5.9. Interview participants (total = 160). Divided into actor categories.

Primary actors				Secondary actors				
Market traders	Municipal officials	Central state officials	Development partners	NGOs	Trader representative org.	Umbrella organisations	Research-ers	Small shop traders
87*	13**	9	5	2	5	2	17	20***

Note: *13 traders were interviewed twice (6 months apart). **Three officials were interviewed twice (6 months apart). ***Background interviews. Originally conducted for a research collaboration with Dr Constantine George at REPOA, as part of the 2016-2023 research project Political Settlements and Revenue Bargaining in Africa (DANIDA, 16-03-AU).

(2000) that people’s situated understandings of democracy may affect the functioning of democratic institutions, and Soss (2000) illustrates that people’s understandings of welfare claims shape their engagement with state authorities.

³⁷ See Appendix B, Table B1, for a full list of interview participants.

Interviews with market traders

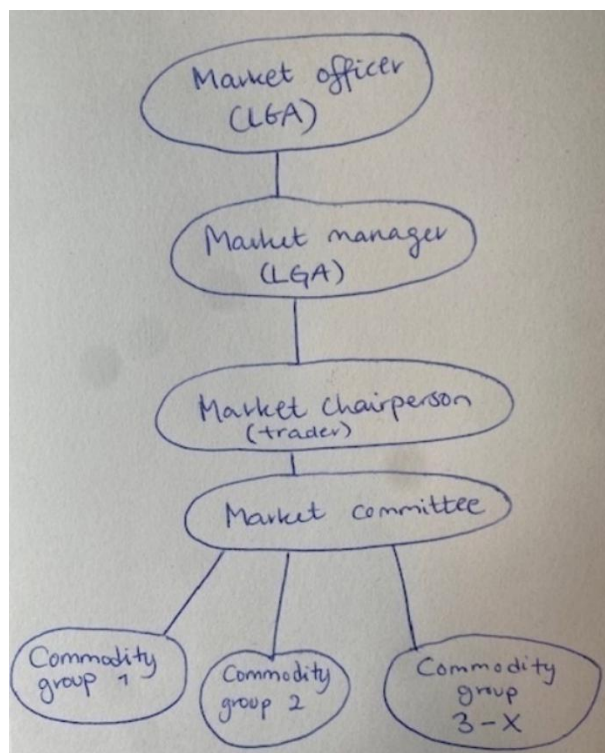
Market traders were interviewed during the two rounds of fieldwork: 80 in spring 2022, and 13 (including five who I had interviewed before) in fall 2022. Corresponding to the exposure rationale, I recruited interview participants across different positionalities, including traders with leadership positions or organisational affiliations, commodity group leaders, market chairpersons and members of market committee and market associations. In total, I conducted 40 interviews with 51 traders (13 of them twice) with my research assistant during my two rounds of fieldwork in 2022. The remaining interviews with a total of 36 traders were conducted by a second research assistant. The 87 market traders who were interviewed for this study differ across a range of parameters. Rooted in the exposure rationale, having a diverse sample of traders has been a high priority, and obtaining this has required different recruitment strategies, primarily theoretical and snowball sampling (Møller & Harrits, 2021, pp. 86–87).

The distribution of market trader interview data is skewed towards seven marketplaces: Ilala, Mchikichini, Kisutu, Magomeni, Tandale, Mawasiliano and Manzese. I only conducted one formal interview in Machinga Complex (2 people), Temeke Stereo (2 people) and Mtoni (1 person) due to temporal and practical reasons. I did not conduct interviews in Buguruni, Bwawani, Mburahati and Makangarawe, because I did not have municipal permission to do so. In all these markets, I had many informal conversations with traders, which have informed my understanding of these places – except in Bwawani and Makangarawe, which were largely vacant or, at least, empty when I visited. These practical and permission-related circumstances limited my exposure to meanings in these markets, and some parts of the empirical analysis draw less on insights from these sites than from the remaining seven markets.

As I return to in Chapter 6, most markets in Dar es Salaam are under municipal jurisdiction, and in each municipal council, the local government authority (LGA) has a market office – headed by a market officer – that oversees operations in the markets within the municipality. I thus started my fieldwork by introducing myself to these official, presenting my research focus and the marketplaces where I wanted to conduct interviews. These officials then provided written or oral permission for me to conduct interviews in these markets and connected me to the municipal market manager (*mkuu wa soko*) in each market. The market manager then connected me to the market chairperson (*mwenyekiti wa soko*), the market committee (*kamati ya soko*) or commodity group/association leaders (*viongozi wa vitengo/ushirika*), all of whom are traders, typically elected by other traders to different leadership positions. In my conversations with some of these actors, we jointly laid out the governance structure of the market as illustrated in the drawing from my interview notes.

In addition to identifying potential interview participants, this mapping was key to my understanding of market governance structures, cooperation between traders and LGAs, and their roles and practices in tax and renewal processes.

Municipal market governance structure



Source: Interview notes, municipal official 10, 08.04.22.

Based on this, I recruited interview participants from associational and leadership structures in the markets to obtain a sample of traders in different positions within each market and with similar positions across markets. It was primarily leaders of commodity groups – that is, heads and representatives of traders selling a particular commodity such as vegetables, second-hand clothes, chickens or kitchen wear – who connected me with “ordinary” traders in the markets. Often, I would interview a leader who afterwards introduced me to traders within the commodity group. This meant that I could maximise the sample of traders across commodity groups, with different business premises and selling retail and wholesale goods, all of which increased my exposure to positional differences. However, this was also a snowballing strategy, where I recruited interview participants among traders the leaders had introduced me to. I asked commodity leaders to introduce me to traders they did not really know, but this was not a fruitful strategy; the traders we approached often seemed uncomfortable being “cold called” and quickly referred to their leader – who was standing right next to me – as the representative. This is illustrated in fieldnote excerpt 5.10:

Fieldnote excerpt 5.10. Cold calling with Salum in Ilala market, 30.03.22

After the interview with Salum [vegetable commodity group leader], he brought me to a *mboga mboga* woman [vegetable trader]. She sat on a small stool under an umbrella and sold okra from an on-the-ground wooden pallet in the middle of the dirt road, which makes up the vegetable traders' main area in the market. It was as if Salum had just randomly spotted her and in a rather harpoon-like way (cold call) went directly up to her, no introductions, and asked her if I could interview her. Then, I actually tried to present the purpose of the interview a bit, and my research assistant tried too. Reluctantly, the trader said yes to being asked a few questions, but it didn't look like she wanted to. I asked if we could audio record, and though she didn't really answer, she looked uncomfortable, looking at the ground, then at Salum, then at the ground. Salum looked at me, said "it's fine". At this point, I felt quite uncomfortable, because the trader didn't seem to want to say no, may because Salum was there, but it also seemed like she didn't really want to be interviewed. I told her that I we didn't have to use the audio recorder, but she thought I meant that we didn't have to do the interview. And she looked relieved and said that "the group leader has covered what is necessary to be said". And I said, that was absolutely fine. And so, we left.

To include more traders whom leaders had not pointed out, I tried recruiting people directly at their business premises, but this caused confusion among some traders as to what I was doing there, who I was affiliated with and whether they were "allowed" to speak to me. Some would say they did not know enough about the topic, and others expressed a fear of being "implicated" by participating in the study. This is illustrated in fieldnote excerpt 5.11 from Tandale market below.

These experiences pushed me to find other strategies for recruiting traders without leadership positions; specifically, I chose to train a research assistant, who – as a Tanzanian with previous experience interviewing market traders, had much more of an "insider status" than me. This proved to be a fruitful approach, and the assistant, as mentioned, ended up conducting 28 interviews with 36 traders, none of whom were in leadership positions. Beforehand, I had trained the assistant ordinary language interviewing (Schaffer, 2014a), and we recurrently checked in to discuss the approach, challenges or clarifications throughout the interview process.

Fieldnote excerpt 5.11. “I don’t want to be implicated”, 19.04.22

We [my research assistant and I] got to the vegetable trader stand, where three men were gathered: a middle-aged man, a man in his 30s and an older man who I immediately assumed was the representative of the vegetable traders. I therefore mainly introduced the interview subject to the older man, and it was not until the youngest of them, the man in his 30s, started asking sceptical questions that I learned that *he* was the representative. I obviously had made an assumption about who was who, and I wondered if that was why he was so sceptical. I asked the representative if I could interview him, and instead of saying no, he talked a lot, said things like “I do not have that kind of knowledge” and “I cannot tell you anything”, but there were also parts I didn’t get. Clearly, he did not want to participate, so I just told him we didn’t have to do the interview. We talked for a bit, and then my research assistant and I left. Afterwards, I asked my assistant if she thought it was my misunderstanding of who was in charge of the vegetable traders that had made him not want to be interviewed, and she answered: “No, he more or less directly said that he didn’t want to be ‘implicated’”, making air quotes as she said “implicated”, “but I don’t know if it was because of the subject or the interview or you”.

All these interviews were conducted in Kiswahili for one important reason. When you aim to understand people’s meanings as expressed in the language they *use*, it is key to talk about the subjects of interest in the language they *speak*. Though English is one of the two official languages in Tanzania, Kiswahili is the lingua franca of the majority population in Dar es Salaam, including the market traders I interviewed, most of whom did not or preferred to not speak English. As such, conducting the interviews in English would have been detrimental to examining the traders’ contextual meanings of tax and renewal and potentially to my field relationship with them. As mentioned, I had to learn Kiswahili. While learning a foreign language is a “standard” practice in disciplines such as anthropology and human geography (E. Watson, 2004), it is not common in political science. Some political scientists, working with ordinary language, have pointed to the importance of speaking the vernacular language of the social actors we study (e.g., Schaffer, 2000; Bak & van den Boogaard, 2023), but it is not considered a key research skill broadly. However, as discussed earlier, my interviews with market traders in Dar es Salaam in 2018 taught me that speaking Kiswahili is a “need to” skill in an interpretive study aiming to examine people’s contextual meaning making and understanding *from within*. Learning Kiswahili has thus been a key part of my fieldwork preparation, stays in Dar es Salaam and in the later analytical stages where I examined and interpreted the interview data.

Learning a foreign language takes time, and since I am still not fluent in Kiswahili, I conducted all interviews alongside a Tanzanian research assistant.

During the interviews, the assistant would occasionally translate words and longer accounts that I did not fully know or understand, and after the interviews, we would discuss key themes and go through things that had not been entirely clear to me. This arguably aided my understanding of the traders' perspectives in the situation, particularly in the beginning of my fieldwork. As my Kiswahili and subject-specific vocabulary improved, so did the flow of my interviews. However, I still often misunderstood something, chose the wrong terms, mispronounced words or formulated nonsensical sentences, and while this is arguably not ideal, it had two unintended positive effects. First, when I misunderstood a term, a story, a critique, the traders often corrected me, elaborated and expanded on what they *meant* – rephrased it, used other examples, drew on related ideas. These elaborations turned out to be very useful for examining their situated understandings and stories in the analytical stages. Second, my (flawed) Kiswahili often eased the interview situation, simply because it made traders and my assistant laugh. While this did not even out our positional differences, my outsider status or the power hierarchies at play in such a situation (which I return to later), it eased some of the tension or strangeness. Relatedly, the traders generally appreciated that I spoke Kiswahili – with all its flaws. They appreciated that I wanted to learn the language and was trying to speak it, even though I felt embarrassed about my (lack of) proficiency and vain about all the mistakes I made. To them, it signalled a genuine willingness and effort to understand their perspectives despite my own discomfort. This more than anything else helped me cultivate good and trust-based field relations with several traders. Most importantly, this is a key consideration in relational ethics and a key element in ethical research practice, and it facilitates “access” to social relations in the research setting and to people’s meaning making.

To examine market traders’ interpretations and narratives of tax and renewal through their language, I have drawn on techniques from ordinary language interviewing (OLI, cf. Schaffer, 2014a) with elements of episodic interviewing (Flick et al., 2015; Flick, 2000). Rooted in ordinary language philosophy, OLI is “a tool for uncovering the meaning of words in everyday talk” (Schaffer, 2014a, p. 184) and elucidate the meanings of social phenomena through the ways in which they are talked and moralised about, what terms, words, phrases and categories are used to describe and evaluate it, what and whom it is associated with, how it is delimited from other (related) phenomena and actors, and how ideas, imageries, connotations and stories connect to individual positionality and the broader social context.

According to Schaffer, OLI is particularly useful “when the people under investigation are from a culture different from one’s own, when there are significant differences between [interview participants’] intentions (and vocabulary) and one’s own”. This is because cultural difference may “reveal, to the

outside observer, different repertoires of action and motivation” (Schaffer, 2014a, p. 186). Additionally, I would argue, being an “outside observer” pushes one to ask questions about things which may be considered redundant or uninformative to insiders. As such, to me, the value of being a cultural outsider is less about “revealing” things about the “people under investigation” than about elucidating tacit knowledge and practices.

Specifically, OLI entails engaging the interview participant “in a conversation and, within that conversation, offer the person occasions to use particular words of interest in ways that reveal their various meanings” (Schaffer, 2014a, p. 187). Though this implies a somewhat open-ended interview structure, such conversation can be facilitated by different questioning strategies which require the interviewee to describe, give examples, elaborate and “express opinions and make discriminations” about the phenomena in question. Following Schaffer, I made use of *judgment questions* (“in your opinion, is [tax term 1] good or bad?”; “Is [tax term 2] good or bad?”) followed by different probes, such as elaboration prompts (“How so?”; “Can you elaborate on [X] part?”), example prompts (“Have you experienced [X] at some point? What happened?”; “What could an example of that be?”) or restatement questions (“Did I understand you correctly, when you said [X]?”). In addition, I often used more descriptive or free association questions, as they can also elucidate social actors’ “beliefs, thoughts, and feelings of individuals concerning this respective social object” (Kogler & Kirchler, 2019, p. 194; Kirchler, 2007c, p. 41; Moscovici, 1976). This was particularly the case in interviews focused on tax, because there is a myriad of tax-related terms, which actors tend to understand differently depending on their positionality, lifeworld etc. For example, knowing that *ushuru* describes a variety of payments and may be translated to “levy”, “duty”, “excise” or “tax” depending on the context and use of qualifiers, I would ask directly: “When I say *ushuru*, what do you think of?” I did the same with other tax terms such as *kodi*, which is also a payment that can mean taxation, tax, income tax or rent if used with qualifiers. Regarding renewal, I often asked about colloquial terms used to describe different types of marketplaces in Dar es Salaam: *soko la zamani* (“traditional market”), *soko la kawaida* (“common/normal market”), *soko la jipya* (“new market”) and *soko la kisasa* (“modern market”).

Episodic interviewing has been a useful approach to explore actors’ narratives of specific episodes and elucidate how these episodes have informed the actors’ broader stories of a social phenomenon, themselves and others (Flick et al., 2015; Flick, 2000). This is key not only to elucidate narratives, but also to understand the interplay between narratives, interpretations and experience in

constructing conflict between the state and informal workers. Table 5.12 below shows an excerpt from the interview guide on tax with market traders.³⁸

Table 5.12. Interview guide on tax (excerpt). Market traders

Theoretical focus	Interview themes	Interview questions (examples)
Everyday life and experiences in the market	Everyday life and business	Could you try to describe how a normal day looks for you?
	Positive things, experiences and challenges in the market	What things work well in the market? What challenges exist in the market? How do you experience this? How are these challenges dealt with? And by whom?
Meanings of tax (market)	Understandings of tax-related terms	When I say [specific tax term], what do you think of? Is [specific tax term] good or bad? How so?
	Taxation in the market	What taxes are paid in the market? What do you do when you pay taxes? What do you pay? For what? To whom? How is it collected? Can you walk me through it? How do you feel about paying [specific tax term]? Are there certain situations that made you feel this way? What happens if someone does not pay? Has that ever happened – to you or others? Can you explain what happened in that situation?
Meanings of tax (broad)	Taxation on a broader scale	Do people generally pay taxes? Is this a good or bad thing? What do people pay for? Who should pay taxes? Who should collect taxes? Who should not? Why? In your view, do the tax authorities always have the right to make people pay taxes?*

Note: *This is question 39A in the Afrobarometer (Round 8) questionnaire, where “taxes” are translated into *ushuru* in the Kiswahili questionnaire.

All 87 trader interviews were audio recorded, transcribed in Kiswahili and then translated into English by two Tanzanian research assistants, one of whom conducted the interviews with me. Both transcriptions are maintained in the final transcribed interviews as illustrated in the transcription excerpt in Table 5.13.

³⁸ See Appendix C for full interview guides on taxation used in interviews with traders (Table C1) and on renewal used in interviews with traders (Table C2).

Table 5.13. Excerpt from English-Kiswahili transcription of a trader interview

ANE	When I say <i>ushuru</i> [levy, tax, fee], what do you think of?	Ninaposema <i>ushuru</i> , unafikiria nini?
FATUMA	What I know about the whole issue of <i>ushuru</i> , I think that it is the government revenue that is collected on a daily basis, that is the meaning of <i>ushuru</i> . That you have entered to do business, therefore according to the laws of the council concerned, the day you entered to do business it is your right to pay <i>ushuru</i> is what I know	Mimi ninachojua kuhusu ishu nzima ya <i>ushuru</i> , nafikiria kwamba ni yale mapato ya serikali yanayokusanywa kwa kutwa ndo maana ya <i>ushuru</i> , kwamba umeingia kufanya biashara kwahiyo kwa mujibu wa sheria za halmashauri husika, siku umeingia kufanya biashara ni haki yako kulipa <i>ushuru</i> ndicho ninachojua

Note: ‘Fatuma is a pseudonym.

Source: Fatuma, Ilala market, 30.03.22.

This double procedure and transcription are key to the trustworthiness of my analysis. By keeping the traders’ original wording, phrases and uses of terms intact, I have been able to trace the exact language they use when talking about tax and renewal, as well as to use words from the Kiswahili transcriptions in my analyses, when the choice of words is analytically important. I have also been able to continuously compare original and translated statements and thereby interrogate my analytical interpretations of the English transcriptions throughout the process. When in doubt, I discussed wordings, tropes, phrases or accounts with research colleagues whose native tongue is Kiswahili. Such reflexive practices are key to adhering to interpretive research quality criteria in general (Schwartz-Shea & Yanow, 2012), but are particularly important in multilingual research where a non-native researcher seeks to understand actors’ contextual meanings of a social phenomenon (Crane et al., 2009).

Interviews with state officials

Of the 22 interviewed state officials, 13 are municipal officials working with revenue collection in the four selected LGAs (IMC, KMC, UMC and TMC) and nine officials are national level state officials working with presumptive taxation in central state agencies. This includes five officials working in a local tax service centre of Tanzania Revenue Authority (TRA), three TRA headquarter officials and official at the Ministry of Finance and Planning.³⁹ These interviews were mainly conducted in English, and occasionally in Kiswahili, as the officials

³⁹ I have interviewed 19 of the 22 officials, primarily during my fieldwork. Two officials (cf. Appendix B, Table B1) have been interviewed by a research colleague.

used both as work languages. Though I encountered a genuine interest in and willingness to participate in the study, the interviewed state officials asked that the interviews were not audio recorded, so these interviews were documented in thorough interview notes and fieldnotes.

To recruit interview participants, I largely relied on a purposive strategy (Fujii, 2018; Møller & Harrits, 2021, p. 84) meaning that I selected state officials who were involved in and could offer relevant perspectives on regulatory and implementational aspects of marketplace taxation and renewal. I primarily relied on more on semi-structured interview strategies (Kvale & Brinkmann, 2009; Seidman, 2006) and episodic interviewing to investigate how implementation processes worked in practice from the perspectives of the officials, and to capture their interpretations and narratives of challenges, tensions with market traders and other state authorities involved in tax and renewal; to this end, episodic interviewing proved highly useful. Table 5.14 below shows an excerpt from the interview guide on tax with state officials.⁴⁰

Table 5.14. Interview guide on tax (excerpt). State officials

Theoretical focus	Interview themes	Interview questions (examples)
Tax legislation (markets)	Tax legislation	What are the main sources of tax legislation governing taxation in markets? What taxes are levied on market traders? What determines tax liability?
	State actors involved	Who has decided these rules and regulations? What role does [state authority] play in this?
Tax implementation (markets)	Tax practices	How is tax in markets implemented? Who is in charge of tax implementation? Collection? What role does [state authority] play in this?
	Cooperation between state actors	Is there any cooperation between [state authorities]? How? Do the traders generally comply? Can you elaborate on this?
Challenges in taxation of markets	Challenges in tax implementation	What are the main challenges of taxation in the markets? Can you give an example of this? Are there differences across markets? How are these challenges dealt with? And by whom?

⁴⁰ See Appendix C for full interview guide on taxation in interviews with state officials (Table C3).

Interviews with development partner officials

Lastly, I interviewed five officials working in development partner institutions: one from a bilateral donor country and four officials from international development institutions, including the World Bank and other non-state organisations. As with state officials, I recruited officials working in development partner institutions using a purposive sampling strategy. Preparing for my second field trip, I investigated which institutions were involved in the renewal efforts in the marketplaces I had visited in Dar es Salaam. Based on this, I reached out to officials to set up interviews. As argued by Fujii (2018), purposive sampling often means that the “intentional and mindful selection of participants” happens over the course of the research process, as the researcher develops their focus and becomes more familiar with the setting, people and their social relations. As I became more familiar with urban renewal and its influence on marketplaces in the city, I learned that LGAs and development partner institutions cooperate in renewal processes, and as such, some of the officials I interviewed were also affiliated with the LGAs in IMC, TMC and KMC, where some marketplace renewal projects have been implemented by the World Bank-funded Dar es Salaam Metropolitan Development Project (DMDP) (development partner 5, 06.10.22).

These interviews were semi-structured (Kvale & Brinkmann, 2009; Seidman, 2006) focusing on the purposes, concrete initiatives, status, progress and challenges of renewal projects in the city. As publicly available institutional documentation of marketplace renewal is scarce, these interviews provided useful insights, particularly, on the DMDP-funded marketplace renewal projects and the broader efforts of infrastructure-led development in the city. Table 5.15 below shows an excerpt from the interview guide on renewal in interviews with development partner officials and state officials.⁴¹ As evident, introductory questions were typically about the overall (DMDP or government-initiated) project and purpose, components and status of implementation followed up by more specific questions about marketplace renewal, including about the specific (new and renewed) markets, the decision-making processes, the actors involved, the market designs, as well as status and challenges of implementation. In this section, I also included judgment questions, inspired by OLI, to learn about the officials’ perspectives on specific renewal efforts and personal reasoning about results and challenges.

⁴¹ See Appendix C for full interview guides on renewal in interviews with state officials and development partner officials (Table C4).

Table 5.15. Interview guide on renewal (excerpt). Development partners and state officials

Theoretical focus	Interview themes	Interview questions (examples)
Market-place renewal	Subcomponent Objectives	What does the DMDP subcomponent “upgrading of low-income communities” entail? What are the objectives? How does renewal of marketplaces fit into this subcomponent?
	Specific markets	Which markets have been renewed? Which are new? Why these markets?
	Actors and decision-making	Which actors have been involved in deciding which markets to renew, the design of the new markets etc.?
	Trader involvement	Have traders participated in the decision making or implementation process? How?
	Market design	What are the differences between the old and new markets in terms of design? What about customer base etc.?
	Implementation	What is the status on implementation? What are the next steps?
Challenges	Challenge in implementation	What are the main challenges in relation to the renewal of marketplaces [in DMDP/gov’t funded projects]?

Documents: Text data

Document data, generated through online and in-person collection in the field is the primary basis of my analysis of institutional interpretations and narratives of marketplace taxation and renewal. As for taxation, I have collected relevant national tax legislation including the Local Governments (Urban Authorities) Act 1982/ CAP 288 R.E 2002, The Local Government Finance Act (CAP 290 R.E. 2019), Business Licensing Act (1972) and the Income Tax Act (CAP 332, R.E. 2019), which are all available online. With respect to LGAs’ own-source revenue collection in markets, I have collected the Municipal Bylaw for Levies and Operation of Markets and Open Markets (*Sheria Ndogo za (Ushuru wa Masoko na Magulio)*) in the four municipal councils. As these bylaws are unavailable online (except for the UMC bylaw as of 2023), I have obtained them by visiting the LGAs or municipally appointed market managers in the 14 markets. This legislation is the primary data source for my analysis of institutional interpretations of tax, whereas non-legal institutional material provides the basis for my analysis of institutional narratives of tax. This, for example, includes the national government’s National Five-Year Development Plans (FYDPs) and Tanzania Revenue Authority’s Corporate Plans (CPs). Additionally, I have

collected a range of reports on revenue performance, implementation measures and challenges as well as economic and fiscal analyses of other actors. As for renewal, I rely on legislation such as the Local Governments (Urban Authorities) Act 1982/CAP 288 R.E 2002, The Urban Planning Act (No. 8 of 2007) and zoning and planning standards to provide an overview of the legal and institutional context of planning and renewal in Dar es Salaam. Moreover, I have collected various government (agency) strategies such as the FYDPs, the Tanzania 2025 Development Vision and the Dar es Salaam City Master Plan (2016-2036) to examine institutional narratives of marketplace renewal. To this end, I have also collected a range of development partner institution strategies, reports and project documents, mainly from the Dar es Salaam Metropolitan Development Project (DMDP). Table 5.16 below lists the primary documents mainly used in the analysis of institutional interpretations and narratives of tax and renewal.

Table 5.16. Primary documents included. By type

Document type	Primary documents
Legislation	National legislation on local government authority and finance, business licence, taxation, Tanzania Revenue Authority, urban planning and zoning Municipal bylaws on levies and operations in markets
Government (agency) plans and strategies	National Five-Year Development Plan II and III Tanzania Revenue Authority Corporate Plans City masterplans Tanzania 2025 Development Vision
Government reports	National audit reports National revenue collection reports
Development partner strategies and reports	Economic outlooks Case studies
Urban development and renewal project documents	DMDP* project documents and reports (appraisal, implementation results and completion, reviews, audit reports) Documents from other projects (ULGSP, TACTIC)

Note: *DMDP is the Dar es Salaam Metropolitan Development Project.

Built space and acts

Beyond language, built space and acts are key expressions of meaning and thus objects of study. Specifically, I study spatial vocabularies to examine tension in interpretations and practices of marketplace renewal, and I study institutional, social and socio-spatial interaction to elucidate tension practices of tax and renewal.

Built space are “fixed monuments” of meaning (Yanow, 2023, p. 4), and “spatial elements communicate contextually specific meaning” (Yanow, 2014a, p. 376). Specifically, built spaces have their own spatial vocabularies “through which they articulate properties, identities, values, and so on without recourse to words” (ibid, p. 376). As mentioned, such spatial vocabularies include siting, scale and size, characteristics and proximity surroundings, landscaping, use of space building materials, and mass, shape, colour, cultural, historical and aesthetic references, appurtenances, décor, furnishing and other “props” (Yanow, 1996). To the extent that marketplaces – as built spaces – are largely constructed by state and non-state actors, these institutional actors can be regarded as the designers – the “authors” – of these spaces. In this way, we can study the formal spatial vocabularies of marketplaces as embodiments of institutional interpretations of these spaces, and correspondingly, of renewal (Yanow, 1993a, 1993b, 1995 on buildings as policy stories). Additionally, informal spatial vocabularies of marketplaces – that is, the spatial elements which have emerged organically through people’s usage of the markets – reflect users’ meanings of these spaces. As such, built space conveys both meanings of its designers and of its users.

In order to “access” such spatial data, I have been “observing and engaging or using the spaces and associated ‘props’ themselves” (Yanow, 2014a, p. 372). Conducting spatial observation is a three-dimensional task, where one experiences and interprets a built space by moving through it; as such, one’s understanding of a given space is not only informed by spatial vocabularies and usage of the space, but also of one’s “own experience of the space” (Yanow, 2014a, p. 371). This has required me to be reflexive about my own presuppositions and spatial preferences, but importantly, also about my assumptions about *others’* experiences of space. Fieldnote excerpt 5.17 below illustrates this.

Fieldnote excerpt 5.17. “This is not a place for humans”, 06.10.22

Today’s visit to Manzese market was wild. First, I interviewed Abdullah. There was a vague smell of chicken and flies all over me. After, I walked around a bit and took some photos, and the smell of chicken was honestly overwhelming. I wanted to interview more people, but I just could not handle sitting so close to where they keep the live chicken. I pulled myself together and walked through a small corridor close to the *mamalishe* area, where I met Flavia, who gave me a big hug. Then Ahmed, the commodity group leader of chicken traders, showed up and said: “come, we’re going to the office”. He guided me to a small building inside the market and told me that this office was originally supposed to be the original chicken slaughterhouse. But there was no water, and it had never been finished. And so, the chicken slaughterers were outside in a different spot. We talked for a while, and then he insisted on showing me the space that was actually in use. And partly because I was embarrassed about being so sensitive about the smell of chicken and partly because I was curious to see the setup, I followed him. We then walked to chicken slaughter spot. It didn’t smell that much, because it was outside with no roof. But water and blood were literally flowing everywhere – on the floor, in the aisles, running down small cracks. Next to the slaughter tables, women were cleaning chicken feet and guts in big buckets, and next to them, a few *mamalishe* were cooking food on small stoves on the ground. We walked around a bit, and Ahmed and Ibrahim noticed that I was overwhelmed. I felt embarrassed about that, and I tried to justify my reaction to all the blood by saying: “I don’t eat meat”. And though that was true, that’s not why I was overwhelmed. I was standing in the middle of a pool of blood, water, there were feathers everywhere, and it freaked me out. Ahmed then pointed to the *mama lishe* cooking, to the young men slaughtering chicken, to the blood on the tables, floors, walls and cracks and said: “This is not healthy. People’s health is affected by this. This is not a place for humans”. He then patted me on the shoulder, as if to say, “don’t worry, you don’t have to pretend”, and I realised that I had unconsciously assumed that the traders would regard these conditions as acceptable or, at least, ‘normal’. That was kind of wake-up call about my own assumptions.



Turning to acts, administrative, social and socio-spatial interaction are the objects of study (Gilje, 2020; Gracia & Oats, 2015; McFarlane, 2012). First, I study institutional practices of tax and renewal by examining their administrative and implementational enactment of their mandate on the ground. Second, at the communal level, I examine people's and communities' social interactions. Third, at the individual level, I examine interactional tension through people's socio-spatial interaction, that is, their interaction with built environment around them. As analysing spatial vocabularies and action on the ground requires *observing* built spaces and people, *spatial* and *participant* observation in markets have been a key data generation method to study the interactional dimension of conflict in this dissertation.

Observations: Space and action data

To study meanings as expressed in built space, I have conducted spatial observation in 14 marketplaces focusing on the characteristics, similarities and differences in their spatial vocabularies. Moreover, I have conducted participant observation in the marketplaces to examine the social interaction between people and people's socio-spatial interaction with the built spaces. I conducted observation in all 14 markets but generally spent longer time in markets where I also interviewed traders. As mentioned, a research assistant conducted 14 days of spatial observation in all 14 marketplaces in early 2025 to capture changes in the built environment since my fieldwork in 2022.

In addition, I have conducted participant observation in municipal market offices, at a TRA tax service centre in connection with interviews as well as at REPOA during training of research assistants for the roll-out of the Afrobarometer (Round 9) survey. Though I do not consider these primary sources of observation data, they have provided me with useful contextual knowledge about tax implementation in practice, social interaction between traders and state officials and, in the case of the REPOA training, attentiveness to research practice in a multilingual context. Table 5.18 below summarises the spatial and participant observations conducted for this study.

Table 5.18. Overview of observations during fieldwork round 1, 2 and 3

Place	Days	Hours a day	Observation focus	Month
Marketplaces	22	Avg. 5-6	Spatial and participant	March, April, Sep. and Oct. 2022
Municipal offices	4	1-3	Participant	March, Sep. and Oct. 2022
Tanzania Revenue Authority local service centre	1	5	Participant	Sep. 2022
REPOA, Afrobarometer research assistant training	1	2	Participant	Sep. 2022
Marketplaces*	(14)	4-5	Spatial	Feb.-March 2025

Note: *This was conducted by a research assistant, hence the parenthesis.

Spatial and participant observation

As argued, generating space data often requires the researcher's physical presence in the built space that is studied, because this is how they "identify the character, the 'feel,' of the space and artifacts commonly used" by different actors (Yanow, 2014a, p. 371). I spent hours moving around each market, walking in front it, around it, through it, moving between floors, through different sections, using multiple entrances and means of getting around, such as stairs and elevators, taking note of the lighting, décor, materials, crowded and empty spaces, smells and sounds, "feel" and atmospheres I encountered. I also observed people's usage of space and its elements to understand what these *signify* to different users and passersby. While my aim in this context was to observe and document the spatial vocabularies of the marketplaces, it felt natural to also examine social actors' movements, uses, activities and interaction with the spatial elements. This is, in fact, why I started thinking about socio-spatial interaction as a way to study meaning in marketplaces. As such, participant observation has been my primary approach to studying socio-spatial and social interaction (Spradley, 1980).

Spatial and participant observation often went hand in hand, and I therefore constructed an observation guide that included strategies for observing both space and the people in it. My observation guide draws on classic observation strategies (Spradley, 1980) and focuses on spatial, people- and activity-related aspects as illustrated in Table 5.19 below.

Table 5.19. Observation guide. Spatial and participant observation

Focus	Description
Spatial vocabularies	Siting, scale and size, characteristics and proximity of surroundings, landscaping and use of space, building materials and mass, shape, colour, cultural, historical and aesthetic references, appurtenances, décor, furnishing and other “props”
Actors	People present
Actions	Something a person does, including socio-spatial interaction
Activities	Something multiple people do, including social interaction
Events	Series of connected activities
Time	Rhythm and sequence of events
Purpose	What people are trying to achieve
Emotions	Bodily expressions of what people feel

Note: Based on Spradley (1980).

As a face-to-face practice, taxation was a key focus in my participant observation. Levies, service charges and other municipal payments are typically collected from traders on a daily basis by a tax agent, which I observed several times. I also observed tax-related interactions in municipal offices and at a TRA tax service centre. However, as taxation is a quite a dispersed practice – across time, space and institutions – it was difficult to generate useful insights from my observations. To understand tax-related social interactions, I supplemented these somewhat “thin” participant observations with insights about tax-related social interactions from interviews. As for renewal, I focused my participant observation on how traders and other users of the markets interacted with each other and different spaces in old, new and renewed markets to uncover similarities and differences between practices in the markets. As for interactions between traders, state officials and development partners, I supplemented with insights from interviews and secondary data such as news articles and other types of media outlets, as I did not have access to internal state-development partner meetings, and no meetings with traders and institutional actors were held at the time of my fieldwork. I learned from interviews that engagement between these actors had primarily happened in the early stages of renewal processes, and that direct interaction between them was somewhat limited during and after renewal processes. However, interview insights supplemented by news articles helped me contextualise the (lack of direct) interaction.

Fieldnotes

The primary data I generated through observation are fieldnotes and different types of visual data. Making fieldnotes was an integral part of my fieldwork; in the marketplaces, I would make jot notes based on my observation guide, either in my notebook or as audio notes using my audio recorder or iPhone. After each day of observations, I would make extended notes, which included concrete descriptions based on my jottings as well as ongoing methodological and analytical reflections. I also made head notes containing my memories, sensory impressions, feelings and bodily experiences of the marketplaces I visited. In addition, I used a week plan as a calendar and recorded events chronologically in a logbook. Through my fieldwork, and particularly as I started writing up and reading through my fieldnotes, I would add meta notes containing analytical memos. I revisited them during my second round of fieldwork, and they helped me see the analytical patterns in the data (DeWalt & DeWalt, 2002, pp. 141–162).

Initially, I kept a very organised fieldnote guide with columns such as “fieldnotes”, “emotional reactions”, “analytical ideas” and “methodological reflections”. However, I learned that rather than spending time and energy categorising my notes beforehand, it was much easier to just write and then add headlines, move passages around and make pins that reflected a connection between different parts. My fieldnote guide thus ended up being structured after my week plan, so that each entry was related to a specific “entry” – a market, an interview, an observation or an analytical moment during a coffee break in a café etc. Under each entry, I would then add the relevant headlines, e.g., “fieldnotes during an interview”, “observation by the entrance of Magomeni market, ground floor”, “methodological reflections”. As I started writing the extended notes, it felt natural to write analytical memos, and during this process, many of the same patterns emerged. I therefore started giving the analytical memos general headlines related to overall analytical theme and sub-headlines related to the specific analytical point I derived from an observation in a specific entry. Examples of general headlines of analytical memos are “New dead markets”, “Movement matters”, “Markets outside markets”, “Traders don’t have a culture for taxation” or “Mismatch between new market demand and supply”. These headlines were then supplemented with sub-headlines; in the case of “New dead markets”, there are memos with sub-headlines like “Traders leave the market”, “There are no customers” and “Everyone goes to the old market close by”. As evident in the analytical chapters, some of these memos are central themes in my analyses of conflict over tax and renewal.

Another characteristic of my fieldnotes is that they contain extended field descriptions based on spatial observations in the markets. These field descriptions contain all my written notes, photos and drawings from each spatial

observation at different locations in markets and are paired with the participant observations of people, their actions, activities as well as my own impressions and experiences during the observation. The field descriptions are therefore key data, particularly in the analyses of the spatial vocabularies, administrative, socio-spatial and social interaction in the markets.

Visual data

Photos, drawings and maps comprise key visual data in this study (Miles et al., 2020, pp. 91–92; Dhadphale, 2020). Photos of the markets and their spatial vocabularies has been an integral to my analysis of the similarities and differences of old, new and renewed markets (Becker, 1998b). Often, in the beginning of my fieldwork, I experienced forgetting a lot of spatial details after despite taking thorough notes during my observations; I simply could not recall details such as whether shops had doors or no, whether there was artificial or only natural light, whether there were concrete floors everywhere or only in a few spaces. So, I started taking photos of markets; at first, because I wanted to use the photos when writing up my fieldnotes. However, I quickly realised that the photos were important testimonies of the spaces I was interested in understanding, and using photos were made it easier for me to convey my findings. In Chapter 10, photos from my fieldwork and satellite photos comprise key data to analyse ideational tensions in marketplace renewal; these are integral to show how conflict over renewal manifest in space and on the ground.

Beyond photos, I have used city maps primarily to analyse different markets' surroundings and integration into mobility networks in the city, and made drawings to generate overviews of fiscal relationships (Chapter 6), ideational patterns of tax (Chapter 7, Appendix E), timelines, organisational structures etc. Lastly, I have recorded sound from the different markets, as these give a sense of the feel, atmosphere and activity in market. These sound bites, together with fieldnotes and visual data, provide rich information of the life and "death" of markets (cf. Chapter 10 and 11). The written fieldnotes, photos, drawings, maps and sound bites constitute a triangulated data basis which, put together, elucidates the diverging realities of the marketplaces and helps contextualise the insights I have generated through interviews and document collection.⁴²

Data analysis: Elucidation and comparison of meanings

Rooted in the assumption that studying meaning requires analysing more concrete, observable and accessible artifacts (of meaning) (Yanow, 2000, p. 20), I

⁴² In Appendix C, Table C5 Table lists the observation data generated through spatial and participant observation.

have drawn on different interpretively grounded analytical strategies aimed at elucidating meanings of tax and renewal as expressed in language, acts and built space. With my aim to understand conflict over tax and renewal, I have focused on uncovering *tensions* in meanings of tax and renewal. As theorised in Chapter 4, this specifically includes uncovering ideational, symbolic and interactional tensions in meanings within and across the individual, communal and institutional level, tensions between the different loci of meaning and tensions between meanings of tax and renewal. As argued, investigating conflict through the lens of tensions in meanings helps us understand how conflict between the state and informal workers is socially constructed and recognise and interpret latent and overt manifestations of conflict, which we may otherwise overlook or misread. Based on this, the main aim of my empirical analysis has been to uncover and interpret tensions in meanings of tax and renewal – within and across different loci and levels of meaning and in the “links” between tax and renewal – by analysing language, acts and built space.

A general characteristic of interpretive research is the acknowledgment that the divergence in meanings – across individuals, “epistemic–interpretive groups”, time, place and positionality – is not a mere difference but tends to “provoke not only disunity but also conflict” (Schwartz-Shea & Yanow, 2012, p. 47). Interpretive analysis thus entails foregrounding and shedding light on conflicting or contradictory meanings etc. by identifying and comparing different actors’ interpretations, experiences, stories, practices etc. of the phenomenon one aims to understand. And rather than analysing the “objective truthfulness” of these meanings, the goal is to analyse them with a view to the context, the actors’ positionalities, identities and belief systems. This also means that “solving” one’s research puzzle is more about *making sense* of it – understanding it better in light of the conflictual meanings uncovered – than about identifying one specific factor that “explains” the puzzle (Schwartz-Shea & Yanow, 2012, p. 109). As such, the goal of uncovering traders’, state officials’ and development partners’ conflictual meanings of tax and renewal is not to explain conflict over urban informality in Dar es Salaam through the prism of tax and renewal but to *make sense* of it.

Drawing on ordinary language philosophy (OLP) and hermeneutic phenomenology, I have made use of different analytical (and coding) strategies to elucidate and compare meanings in different types of artifacts. Specifically, I have used elucidation strategies to examine meanings in conversation and text data (Schaffer, 2016; Yanow, 2000), hermeneutic strategies to study meanings in administrative, social and socio-spatial interactions (Gilje, 2020), and spatial semiotic strategies to investigate meanings in spatial vocabularies (Yanow, 1996, 2014a). Using these strategies, I coded and analysed the data in two steps. In the first step, I elucidated meanings of tax and renewal in the data material.

As I discuss below, this step aimed to identify interpretations, narratives and practices but was more inductive as I also paid attention to “emergent themes” (Deterding & Waters, 2021, p. 726, cf. flexible coding). In the second step, I compared interpretations, narratives and practices of tax and renewal to uncover tensions in and across loci and levels of meaning as well as between meanings of tax and renewal. Here, I drew on interpretive comparison rooted in OLP and hermeneutic phenomenology (Schaffer, 2021; Yanow, 2014b). All interview, document and observation data have been imported and coded in NVivo.

Step 1: Elucidation of meanings

The first step of the coding and analytical process, which aimed at elucidating meanings of taxa and renewal, consisted of two stages: a partly exploratory, partly theoretically informed stage 1 and a more analytically focused stage 2 where I coded specific sentences, passages and elements in interviews, documents and observation data according to both loci and levels of meaning.

The first stage entailed an open coding focusing on the “big picture”, the general and emergent themes (ibid, p. 726). I often used *in vivo* codes, based on the exact terms or phrases used by a person or in a document, to maintain the meaning. For the interview data, I used incident-to-incident codes, which are based on people’s accounts of specific episodes, to begin to understand how certain episodes played a role in their sense-making (Charmaz, 2006). I would code pieces of data as “emergent” if I could see they reflected the actors’ meanings, even if I could not exactly place it according to my research focus (ibid, p. 726). After my first round of fieldwork when I did open coding for meanings of tax, renewal emerged as a theme. Specifically, I coded municipal bylaws on taxes in marketplaces, and I discovered that tax rates, stated in the Ilala MC bylaw, differed depending on whether it was a normal/common market (*soko la kawaida*) or a modern market (*soko la kisasa*). Coding interviews, I could also see that traders often made connections between taxes and market “types”, for example, when explaining how taxes in certain marketplaces had increased “because now, those markets are new and modern” (e.g., Abdu and Nuru, Temeke Stereo, 20.04.22). My open coding of “challenges” was primarily based on the interview data. Because of my research focus on *conflict*, I wanted to explore which challenges the actors highlighted, whether and how tax and renewal featured in these accounts, which other actors they spoke about, what their reasoning was as to the roots of these challenges and the judgments they made about how to solve them, who was responsible etc. This helped me understand what problems were salient to the different actors, and how they were connected to their expectations, moral reflections and experiences.

When coding, I would ask questions such as “what is going on here” with a focus on processes and contexts, “what, whom, how and where” are the interview participants, document passages or observation elements referring to, “what are the most important elements, actors, settings and events at stake” in this particular piece of data, “what are the main problem framings – who, what and where is it connected to” and “what are the reasonings for these framings” articulated in this particular chunk of data to try to understand the conceptions, values, beliefs and assumptions at play (Charmaz, 2006). In this way, this coding stage was partly informed by my theoretical focus and partly grounded in the empirics and “aha” moments (Deterding & Waters, 2021, p. 727). This was not only key to understanding different actors’ emic reasonings and associations but also for me to be reflexive about and interrogate my own assumptions about what tax and renewal would *mean* to the different actors, and why these would be cause for conflict.

Having generated all data, my open coding at this stage resulted in four broad first-order codes “all things tax”, “all things renewal”, “all things challenges” and “emergent themes”. The tax code contained codes related to tax legislation, payments, initiatives, actors, conceptions, stories, ideas, episodes and experiences – and ditto for the renewal code. The “challenge” and “emergent” codes were broader thematically. Sometimes, I even coded specific pieces of data under several first-order codes. For example, I might code a certain statement both under “tax” and “challenges”, if the interview participant highlighted a specific tax as a challenge. Moreover, at this stage, having coded data from different actors – traders, trader associations, state officials, legislation, development partners etc. – I could begin to distinguish between meanings across the individual, communal and institutional levels. This idea of “levels of meaning”, as theorised in Chapter 4, thus largely came out of this coding stage and became an important basis for comparing meanings in later coding and analytical stages. This back-and-forth between theory and empirics is, as argued, a key characteristic of the abductive logic of inquiry.

In stage 2, borrowing from grounded theory, my coding was more focused, “using the most significant and/or frequent earlier codes to sift through large amounts of data” (Charmaz, 2006, p. 57). I was also more attentive to whether pieces of data could be regarded as interpretations, narratives and practices. I formulated analytic first-order codes based on these three loci of meaning and then created second-order codes based on the coded material from the open coding stage. For example, looking through the “all things tax” code, I could see that much of the coded material regarded different types of *ushuru*, a common payment levied on market traders, which may be translated to levy, duty, fee, tax or excise. I therefore created a first-order code called “Interpretations of tax” and under this a second-order code named “Interpretations of *ushuru*”.

Next, under third-order codes, I recoded all *ushuru*-related codes that reflected an interpretation of *ushuru* under this, as well as other (uncoded) statements reflecting interpretations of *ushuru*, for example, “*ushuru* as a service levy” or “*ushuru* as income to the government”. Following the same procedure, I created first-order codes for “Narratives of tax” and “Practices of tax” and second- and third-order codes under each of these. Table 5.20 below illustrates this code hierarchy using my coding of interviews with traders as an example.

Table 5.20. Coding for tax analysis. Step 1, stage 2. Market traders

Actor group	First-order codes	Second-order codes	Third-order codes (examples)
Traders	Interpretations of tax	Interpretations of “ <i>ushuru</i> ”	“ <i>ushuru</i> as income to the government” “ <i>ushuru</i> as a service levy”
		Interpretations of “ <i>kodi</i> ”	“ <i>kodi</i> is a rent” “ <i>kodi</i> is income tax for big traders” “what do you mean by <i>kodi</i> ?”
	Narratives of tax	Narratives of “ <i>ushuru</i> ”	“ <i>ushuru</i> is important for development” “we know we should only pay <i>ushuru</i> ”
		Narratives of “ <i>kodi</i> ”	“market traders don’t pay <i>kodi</i> ” “TRA wants to make us pay <i>kodi</i> ”
	Practices of tax	Practices of LGAs (municipal council)	“MC collects tax via agents” “MC throws you out if you don’t pay tax”
		Practices of TRA (central state agency)	“TRA makes field visits to register traders” “TRA assesses by looking at your shop”
		Payment practices	“Traders go to the bank to pay <i>kodi</i> ” “I pay <i>ushuru</i> every day to the agent”

Having gone through these two stages after my first round of fieldwork, I had a clearer theoretical focus on the three loci of meaning going into the second round, which primarily focused on renewal. Nonetheless, I went through both open and focusing coding with the renewal data.

Step 2: Comparison of tensions in meanings

Going into the second step, I had a substantial body of first-, second- and third-order codes related to tax, renewal and challenges for each actor group. Based on the notion of interpretive comparison, the aim of the second step was to compare these codes – reflecting the interpretations, narratives and practices of tax and renewal of different actors at different levels – to identify differences,

nuances, ambiguities, discrepancies and contradictions between these elements. This step resembles theoretical coding in grounded theory (Charmaz, 2006), though with a clear comparative focus.

A characteristic of interpretive comparison is that the researcher does not *a priori* stipulate substantial points of comparison, because “the *a priori* designation of what is locally meaningful is a logical contradiction” (Yanow, 2014b, p. 149). While my theoretical argument guided my analytical attention towards interpretations, narratives and practices of different actors, I did not *a priori* know what the substantive differences (or similarities) in and across the loci and levels of meaning would be, nor how different (or similar) these would be. However, as interpretive comparison prescribes, I largely searched for *intertextuality* – “cross-referencing’ across data genres, for example, identical key words or phrases appearing across talk and print sources” – or for its absence (Yanow, 2014b, p. 147).

In stage 1 of this second step, I focused on identifying tensions *within* loci of meaning. Based on the exposure rationale (which also guided my research design and selection of research sites and participants), I started “mapping” differences horizontally or vertically – across actor groups and the individual, communal and institutional level – within one locus of meaning. In this process, I sifted through multiple research sites, actors, data types and sources and slowly started to recognise patterns and differences within and across these elements. For example, reading through the codes based on the different municipal bylaws on levies in markets – with the theoretical aim of identifying tensions within institutional interpretations of tax – I noticed several points of tension such as diverging legal interpretations of certain tax terms or different usages of a specific tax term. Likewise, I encountered very diverging narratives of traders’ understandings of taxation when I looked through the codes under “subjective narratives of tax” of traders and state officials, respectively. This mapping exercise resulted in new second-order codes such as “Diverging legal interpretations of *ushuru*” and “Conflicting narratives of traders’ tax understanding”, which would then hold the third-order codes containing data on these specific interpretations of narratives. These new second-order codes contain the points of comparison – and elucidate tensions – of each locus of meaning.

In stage 2 of this process, I read through the new second-order codes as well as the third-order codes from step 1 (elucidation of meanings) with the purpose of comparing narratives, interpretations and practices across actors and levels of meaning. In this process, I discovered, for example, that in shared narratives of *kodi* within trader communities were often quite positive – emphasising the importance of *kodi* to further development or fund public infrastructures like schools and hospitals – often conflicted with their socio-spatial practices, when

TRA (Tanzania Revenue Authority) visited the markets to register eligible traders as presumptive tax payers (*kodi ya mapato* in colloquial terms). In such instances, some traders would often hide, close their shops and “run away” to avoid being registered. This became the code “Conflicting social narratives of *kodi* and socio-spatial practices”. Exemplified by the coding process for the tax analysis, this second coding step is illustrated in Table 5.21 below.

Table 5.21. Coding for tax analysis. Step 2, stage 1-3. Based on Step 1, stage 2

Step 2: Comparison of tensions in meaning		
	Tensions	Examples
Stage 1: Comparison within loci of meaning within and across levels	Ideational tensions (interpretations) Symbolic tensions (narratives) Interactional tensions (practices)	Conflicting institutional interpretations of <i>ushuru</i> Conflicting subjective narratives of traders’ fiscal knowledge
Stage 2: Comparison across loci of meaning	Tensions between interpretations, narratives and practices	Conflicting institutional interpretations and subjective narratives of <i>ushuru</i> Conflicting institutional narratives and practices of tax
Stage 3: Comparison and meanings of tax and renewal	Tensions in meanings of tax and renewal	Conflicting subjective interpretations of presumptive tax and conditions for tax in renewed new market

Lastly, after having generated all data and completed coding step 1 (stage 1 and 2) and step 2 (stage 1 and 2) for the tax analysis and the renewal analysis, I started revisiting all the generated codes to identify the linkages between tax and renewal made by the actors, data sources and types that had emerged from these coding stages. This marked stage 3 of the comparative coding step (cf. Table 5.21). Corresponding to the theoretical argument, I primarily looked for linkages speaking to the spatiality to tax or taxability of spaces. In an abductive fashion, I then compared such “linkage” codes to understand what tensions between meanings of tax and renewal may look like. Going through interview data from the new markets, I often encountered trader accounts reflecting interpretations of presumptive tax as being a tax levied *outside* markets and then complaints about being subjected to this tax, because they now worked in a new market. In their understanding, *renewed* markets were still just markets, and as such, they were spaces which were supposed to be exempted from presumptive tax. This was thus a tension linking tax and renewal, which I ended up

coding as “Conflicting subjective interpretations of new market and interpretations of *kodi*/ presumptive tax (traders)”. Summing up, coding of the empirical analyses of tax and renewal was conducted in two steps, each containing a number of stages with different elucidative or comparative purposes. In Appendix D, Table D1 illustrate the coding process, steps and stages, first-order codes and examples of second-order codes. I have compared interpretations, narratives and practices of tax and renewal to uncover tensions in and across loci and levels of meaning as well as between meanings of tax and renewal. Here, I draw on interpretive comparison rooted in OLP and hermeneutic phenomenology (Schaffer, 2021; Yanow, 2014b).

Ethical considerations

Research ethics is integral to all kinds of scientific research, and ethical considerations at all stages of the research process are key to integrity and quality of research. Within social science, ethical considerations play a particular and articulated role in interpretive and ethnographic research. Interpretive research traditions emphasise that the researcher is “the means, the instrument used, to produce the research study” (Schwartz-Shea & Yanow, 2012, p. 105); this requires researchers to be reflexive about how their positionality in and partial view of the social world may affect their research (ibid; Haraway, 1988). Moreover, interpretive research, such as ethnographic work, involving direct contact with an empirical context, its human subjects, social relations and hierarchies, fosters ethical questions throughout the research process. This particularly includes questions in relation to (researcher) positionality, relations of power within the research context and between the researcher and researched, and the potential uses and social consequences of the knowledge produced (Fujii, 2012; Kvale, 2007). As such, when conducting interpretive and ethnographic research, it is necessary to go beyond adhering to procedural ethical principles and be guided by relational or situated ethics (Christians, 2008; Ellis, 2007). In addition to emphasising the need for researchers to be reflexive about power, positionality, and representation, relational ethics foreground the dignity and ethical treatment of research participants (Sultana, 2007; Fujii, 2018). Drawing on this, I discuss main ethical considerations of positionality and power.

Procedural ethics

Rooted in the Belmont Report of 1979, the three widely recognised procedural principles for ethical research include the respect for persons, beneficence, and justice. The first principle emphasises the importance of “treating participants as ends rather than means”, which, among other things, is ensured by voluntary and informed consent. Second, beneficence entails “minimising harm and maximising benefits” enabled, by protecting participants’ rights to privacy and

confidentiality. Lastly, the justice principle demands fairness in selection of research participants (Fujii, 2012). In this dissertation, I have taken several steps to adhere to these principles in a way that is meaningful given the social context and research participants of the study.⁴³

First, adhering to the first principle, I have sought to obtain informed and voluntary consent from all research participants. Before going to the field, I authored a consent form, which briefly stated the information on my project's purpose, methodology and funding sources, protection and processing of personal data, communication of project results, debriefing opportunities, opportunities to exist the study, and my contact data. Recognising that many of my primary research participants, market traders, probably did not speak English, I translated the consent form into Kiswahili and brought printed versions to give to interviews participants during my fieldwork. However, as soon as I started interviewing market traders, I realised that the consent form, or at least compliance with it, was meaningless; some traders just signed it without reading it, some were largely indifferent to it and some could not read; sensing that traders did not understand what they were consenting to, I threw out the form and delivering the information verbally, and seeking verbal consent. Although this was a much more contextually resonant approach, I continued encountering traders asking me to skip "the technical stuff" (fieldnotes, 2022). Similarly, adhering to the second principle of beneficence, and being particularly aware of the sensitivity and contention inherent to my topic of research, I attempted to ensure research participants' confidentiality and privacy, for example, by giving them pseudonyms.⁴⁴ However, often, traders would tell me that pseudonymisation was unnecessary; some even wanted to be mentioned by their real name (which I declined).

While I have continued to prioritise to adhere to the three procedural ethical principles, these early experiences in my fieldwork demonstrated that ethical research, in practice, is about much more than adhering to these principles (Fujii 2012, p. 718). In this particular research context, I found out that it was particularly important to transparent about my role and aims, when conducting research in the markets. Specifically, explicating that I am a researcher – not an NGO or development partner employee or a government official – has been key to managing expectations about the "outcomes" of my research. Hence, transparency about what can and cannot be expected from my research,

⁴³ The three procedural principles also comprise the backbone in the Policy for research integrity, freedom of research and responsible conduct of research at Aarhus University and the Supplemental standards for responsible conduct of research at Aarhus BSS, Aarhus University.

⁴⁴ Recognising the challenges of anonymisability in qualitative research, research participants have been pseudonymised and fieldnotes are anonymised.

and from taking part in it as a participant has been integral to acting ethically. This resonates with Fujii's (2012, p. 718) argument that "the responsibility to act ethically rests ultimately on the individual researcher".

Relational ethics

Turning to the relational ethics in this study, I want to highlight key considerations in relation to positionality, power and the knowledge produced in this dissertation (Fujii, 2012; Kvale, 2007).

Positionality

As discussed earlier in this chapter, it is widely recognised interpretive research that researchers' positional traits such as "gender, nationality, ethnicity, class, sexuality, educational background, political beliefs, cultural background and interests, place of residence, professional status, relationship status, age and religious or philosophical beliefs [...] affect how [they] experience and interpret the world around [them]" (Wilkinson, 2013, p. 134). In short, a researcher's positionality shapes her interpretations of and relationships to the research context, and this influences the research process and outcomes. As such, any given researcher will have a "partial view" on the social realities and actors they study (Haraway, 1988). This is also echoed in hermeneutic phenomenology (Smith 2004), which emphasises that researchers, based on their ontological assumptions, theoretical and methodological commitments, tacit knowledge and practical skills, will have certain pre-understandings that inform how they view and engage in the research context (Gadamer, 1975; Gilje, 2020, p. 120). Moreover, researchers' positionality also shapes their access to the field and the ways in which people in the field interact with them (Tavory & Timmermans, 2014).

Followingly, my positionality – e.g., as a Danish (and European) woman in her early-30s and as a political scientist conducting (interpretive) research for her PhD project – has shaped my pre-understandings and partial view of conflict over urban informality, my experiences and interactions with market traders and officials Dar es Salaam's, and my interpretations of what I have heard, read and seen throughout the research process. Hence, my positionality has, inevitably, shaped the knowledge claims that this dissertation brings forth (Gans, 1968; Haraway, 1988; Schwartz-Shea & Yanow, 2012; Ybema et al., 2009). For example, it is important to note that I am a non-native in the research context, that I have recently learned Kiswahili and that I, therefore, have a lot to learn with regards to the cultural and social meaning the language carries. Moreover, as a European conducting research in Tanzania, my relationship with the empirical context and the research participants are embedded in much broader historical, material and symbolic hierarchies related to

(neo)colonialism, globalisation and uneven development. Despite my awareness of these structural power asymmetries, it has arguably shaped my interpretations, approaches and interactions with research participants – and vice versa (Conti & O’Neil, 2007). Recognising this, the insights of this dissertation are my partial perspective on the social phenomena, relations and meanings I set out to study (Haraway, 1988).

As discussed, having a reflexive practice is key to staying aware of how researcher positionality shapes the research process and knowledge production. To this end, I have continuously noted down aspects of my interactions with people that speak to this, discussed with colleagues how to interpret specific words, tropes, accounts or interactions, and taken steps, such as hanging out a lot in some of the markets, to make my presence there a little less “strange” (Yanow & Schwartz-Shea, 2014). Though my strangeness – or outsider status – in this research context can never be eliminated, having conducted research in markets in the city before, having learned Kiswahili, and having spent a lot of time in the markets have helped me build *rappport* with traders. Moreover, being a woman myself has arguably facilitated my access to women market traders; I have, for example, been invited to meetings in women’s associations, and had the privilege of listening to women’s gender-sensitive accounts, which were for women’s ears only. As such, some of my positional traits may have made my strangeness a little more familiar.

Power in research with vulnerable communities

According to the procedural principle of justice, research must be fair. According to the Danish Research Ethics Committees, this means that there must be a “reasonable distribution of the benefits and burdens” arising from participation in research. This implies that “unnecessary inclusion of vulnerable populations should be avoided” while at the same time ensuring that “special consideration is given to the least advantaged” (Danish Research Ethics Committees, 2024). Though mainly aimed at health science research, this principle’s core – of fairness, justice and avoiding placing unnecessary burdens on disadvantaged groups – is also deeply relevant for social science research with vulnerable populations. As such, it is also relevant in this dissertation.

As discussed in Chapter 3, urban informal economies employ polyethnic, heterogeneous populations; as such, informal workers are positioned along axes power, social resources and socioeconomic position (Lindell, 2010b; Meagher, 2010b). However, at large, disadvantaged communities – “marginalised and impoverished urban populations” (V. Watson, 2009a, p. 2267) or the “urban poor” (Bayat, 2004, p. 80) – tend to be overrepresented in informal employment; particularly the forms of employment associated with high precariousness, economic insecurity and low turnovers, long work hours (Gallien et al.,

2025; ILO, 2023a), and no access to social protection (Bayat, 2004; Torm et al., 2021). As such, informal workers, such as market traders, often face significant economic and time constraints (Bhowmik, 2012). Recognising this when designing a study relying on participation of informal workers is essential to adhering to the justice principle, as research participation not only adds to the pressures on their limited time, but may also require them to allocate time away from income-generating activities.

Informed by this, I have, in respect for market traders' time and economic constraints, taken several measures to minimise market traders' burden of participating in my research. First, all interviews with traders have been conducted in their stalls, in the markets, where they work during the workday. Hence, no interview participants have had to travel to locations, where they do not usually go, and they have been able to conduct their business activities during the interviews; indeed, most interviews in the markets were interrupted multiple times, because customers or other traders came over, or because the interview participant had to leave to make an errand. While it may have interrupted the interview flow or left some perspectives unexplored, this way of interviewing traders has allowed the traders to continue their daily activities. Second, and relatedly, knowing that traders' peak hours typically differ depending on where they operate, what they sell, whether they are retail and wholesale traders, and what weekday it is, I scheduled interviews outside peak hours. If it turned out that traders were busy at the time of the scheduled interview, we would re-schedule if they wished to. Lastly, I aimed to keep interviews at a maximum length of 30 minutes, and would always wrap up interviews long before that, if the participant expressed wanting to. The measures mentioned were relatively unproblematic; at large, traders appreciated my respect for their time and work, and my research colleagues in Dar es Salaam expressed that these measures aligned with local research practices.

For the sake of ethical transparency, I also want to highlight an ethical aspect I found much less straightforward: namely, whether and how to economically compensate market traders for their participation in my study. This taps into a broader current ethical debates, particularly notable within health science across the global South and North (Abadie et al., 2025; Collins et al., 2017; Molyneux et al., 2012), on whether economic compensation is essential or detrimental to *ethical* research practice. On one hand, proponents of no or minimal economic compensation highlight that paying research participants may facilitate coercion and undue influence on research (Russell et al., 2000). Similar concerns have led to "an abundance of caution" and "payment conservatism" within International Review Boards (Largent & Lynch, 2017). On the other hand, proponents of economic compensation emphasise that such payment conservatism "threatens justice and fairness without providing substan-

tive protection for participants” (Abadie et al., 2025, p. 3) and undergirds “exploitation of disadvantaged populations” in research (Lamkin & Elliott, 2018, p. 12).

In social science, ethical debates on economic compensation is primarily discussed in cross-cultural research with vulnerable groups (Swartz, 2011; Hugman et al., 2011), and in research based on postcolonial and decolonial approaches (L. T. Smith, 1999). Swartz (2011, p. 58) notes that “few if any research projects speak of the financial cost of research”, but emphasises the importance of doing so for the sake of ethical transparency and for researchers wanting to pursue “intentional ethics of reciprocation” in research with vulnerable groups. Reciprocation, a key concept in feminist research (Kirsch, 1999), is about “giving back” both “ownership of knowledge and material benefit to those participating in research” (Swartz, 2011, p. 58). Whether participant payment is part of such reciprocation is, however, a point of debate. Rooted in feminist political economy, it has been argued that payment can be considered an “ethics of care” practice in recognition of “researchers’ reliance on participants, and the caring responsibilities that might be affected by participation” and the financial insecurities of vulnerable research participants (Warnock et al., 2022, pp. 195–196; Butler, 2004). In this view, payment is a way to avoid (additional) unpaid labour (Rai et al., 2014). On the contrary, it has been argued that paying participants fosters an implicit “commodification” of research, particularly in global South contexts (Hammett & Sporton, 2012; Anwar & Viqar, 2017) shaping research-related interactions and voluntary consent in ways that may put the research integrity of studies at risk (Head, 2009). Rooted in this, practices of participant compensation are neither standardised nor transparent in social science research with vulnerable populations.

Aware of the contradicting scholarly standpoints on economic compensation, I struggled with how to recognise market traders’ interview participation in a respectful, dignified and locally resonant way. Discussions with research colleagues with fieldwork experience with intersectionally vulnerable groups⁴⁵ in Dar es Salaam and Tanzania indicated that cash payments, as participant compensation, are not common in this local context (researcher 1, 05.10.21; 2, 12.10.21; 4, 25.10.21; 5, 22.02.22; 6, 15.03.22; 7, 28.03.22; 8, 28.03.22; 16, ongoing communication). Based on this, I decided not to give monetary payments to interview participants. However, inspired by intentional ethics of reciprocation and feminist ethics of care, I tried to reciprocate market traders’ interview participation, to some extent, by buying them drinks, snacks and, when allowed, a meal.⁴⁶ Moreover, I always prioritised buying vegetables, fruits and

⁴⁵ Children, youth, informal workers and women.

⁴⁶ I also provided financial means to my research assistant, who conducted some of the interviews with market traders, to implement this practice.

other perishable goods from interviewed retail traders, whose turnovers are lower than wholesale traders, and I would sometimes buy clothes and kitchen wear. Evidently, this is a very modest reciprocation. As such, I am acutely aware that I have and will continue to benefit much more from my research than market traders, and specifically, interview participants have done.⁴⁷

Beneficial and power asymmetry may be an inescapable part of researcher-research participant relations, at least when participants are members of structurally disadvantaged communities. Moreover, hinging on (neo)colonial hierarchies, it may be even more pronounced in cross-cultural research, in which structurally privileged researchers from the global North conduct studies that rely on the participation of structurally disadvantaged groups in contexts in the global South. Surely, participant compensation does not, by any means, flatten structural power asymmetries in research; asymmetries which are deeply embedded in and (re)produced by (neo)colonialism, epistemic hierarchies and the datafication of the global South (Mbembe, 2015; L. T. Smith, 1999; Swartz, 2011; Connell, 2014, 2007; L. Taylor & Broeders, 2015; Asiamah et al., 2021). However, seeing that a lack of economic compensation may facilitate exploitation of disadvantaged groups, bringing payment practices (or lack thereof) in fieldwork-based research into the light is key in discussions of how to adhere to the justice principle, the beneficence (“do no harm”) principle (Mertens & Ginsberg, 2009), and “counter the imbalance of benefit” (Bridges, 2001, p. 79) along axes of (neo)colonialism.

As pointed out by Fujii (2012, p. 722), “enter[ing] another’s world as a researcher is a privilege, not a right”; and how we, as researchers, *manage* that privilege is key to upholding an ethical research practice. For me, an integral part of ethically managing that privilege is to acknowledge *all* participants as moral agents whose views, however conflictual, are deserving of dignity. This sensibility has been referred to as “recognition respect” by Fujii (2012), and also aligns with the hermeneutic “compassion principle” (Davidson, 1984) emphasising that “in order to understand what actors mean by what they say, write or do, *start with* the idea that most of what they say, write or do has the intended effect [...] when interpreting what informants say, interpret most of the statements as appearing to be *true*. Similarly, when interpreting what informants do, interpret most of the actions as appearing as *intentional*” (Gilje, 2020, p. 117). In other words, if we genuinely aim to understand *from within*, we must be compassionate when interpreting what we see, hear and read in the field.

Recognition, respect and compassion have been imperatives for me in my engagement with research participants in this study. When researching conflict

⁴⁷ E.g., see Swartz (2011) and Molyneux et al. (2012) for discussions of beneficial asymmetry in research.

through a lens of meaning, it sometimes exposes tensions reflecting illegality, evasion, subversion, coercion or exploitation. While shedding light on such tensions is important for our understanding of conflict between the state and informal workers, it also risks unintentionally reproducing stereotyping (Cecchini, 2019) and reinforcing power relations (Fujii, 2012; Kvale, 2007). To counter this risk, I have not only aimed at *meeting* traders and institutional officials with a compassionate and respectful sensibility, but also *portraying* tensions I have uncovered in ways that illustrate *how* these are embedded in the broader social context and power relations, and *why* these tensions (e.g., illegal, evasive, subversive, coercive or exploitative practices, interpretations and narratives) are meaningful in the social worlds of the actors.

INTERMEZZO

Based on the first five chapters of this dissertation, we are now ready to turn to the empirical reality of tax and renewal in Dar es Salaam's marketplaces.

Chapters 6, 7 and 8 comprise **ANALYSIS PART I** focusing on conflict over marketplace taxation. Chapter 6 outlines the tax-scape of Dar es Salaam's marketplaces including relevant national and local level tax legislation, government actors, key implementation challenges, revenue composition and collection trends as well as the different types of tax payments and fiscal relationships that market traders are subjected to. Chapter 7 investigates ideational tensions in institutional, shared and subjective interpretations of tax through text and conversation. Chapter 8 examines symbolic tensions in institutional, social and subjective narratives of taxation, tax relations and actors through text and conversation.

Chapters 9, 10, 11 and 12 comprise **ANALYSIS PART II** focusing on conflict over marketplace renewal, and, at the end, on the linkages between renewal and tax. Chapter 9 provides an overview of marketplace renewal in Dar es Salaam, covering key national and local legislation on urban planning, land use, and finance, as well as the roles of government actors and development partners. It also situates current, somewhat parallel, renewal initiatives within the city's colonial and postcolonial legacies of planning and infrastructure. Chapter 10 investigates spatial vocabularies of old, new and renewed marketplaces thereby revealing tension in institutional, shared and subjective interpretations of marketplaces and renewal. Chapter 11 elucidates symbolic tensions in institutional, social and subjective narratives of marketplaces and marketplace renewal through text and conversation. Lastly, Chapter 12 examines interactional tensions in marketplace taxation and renewal. Elucidating tension in institutional, social and socio-spatial practices in tax and renewal processes on the ground, this chapter illustrates the commonalities and interlinkages between fiscal and spatial state interventions and state-society conflict in Dar es Salaam's informal economy.

Chapter 6.

Fiscal intervention in Dar es Salaam's informal economy: A complicated simplified tax regime?

As discussed in Chapters 2 and 3, taxation of Dar es Salaam's informal economy has been expanded over the last two decades, and both national and local government are involved in these efforts (Tripp, 1997; Lewinson, 1998; Msoka, 2007; Haji, 2015; George et al., 2023; National Bureau of Statistics, 2019). In this chapter, I map the tax-scape in Dar es Salaam's marketplaces to shed light on the legal basis for and state actors involved in revenue collection in markets and the fiscal relationships that market traders are thus part of. This is key to understanding the fiscal reality that informal workers, state officials and institutional actors navigate and must (try to) make sense of. As discussed in Chapter 3, many African governments at the national and local level have set up "simplified" tax regimes to levy taxes on informal small-scale businesses, which may not keep records or use ICT to track economic activity, and which are not targeted in formal income tax systems due to low turnover or other circumstances that disqualify them from personal or corporate income tax (Hoy et al., 2024). This is also the case in Tanzania, and Dar es Salaam specifically, where marketplace taxation is carried out through a (simplified) presumptive tax regime at the national level and a targeted tax scheme at the local level. However, as I show in this chapter, a closer look at the tax-scape in Dar es Salaam's marketplaces shows that the regulatory tax setup as a whole is one of multiplicity and complexity rather than simplicity. This becomes evident when I map the multiple legal schemes which cover a range of payment types charged on market traders, the multiple governments levels and state agencies engaged in tax legislation and enforcement in marketplaces, and the multifaceted fiscal relationships this creates in the city's marketplaces.

The following section outlines key legislation, actors, and tax payments levies in marketplaces in Dar es Salaam. Legislation includes national acts governing local finance and fiscal decentralisation as well as municipal bylaws on market revenue collection. Relatedly, both ministries, Tanzania Revenue Authority (TRA) and local government authorities (LGAs) are discussed here. Having outlined these characteristics, I will discuss some of the main revenue collection trends in the city's informal economy in recent years. Combined, this provides a contextual backdrop for investigating tension in meanings of tax in Dar es Salaam's marketplaces.

Marketplace taxation at the local government level

As mentioned in Chapter 5, local government authorities (LGAs) in Tanzania have semi-autonomous governance structures (cf. the two-tier governance system stipulated in the 1977 Constitution). Mandated by national level legislation outlined below, the revenue base of LGAs not only consists of borrowing or inter-governmental grants from the central government but also own-source revenue.

National level legislation governing local government taxation

Local Government (Urban Authorities) Act (CAP 288 R.E 2002)

The Local Government (Urban Authorities) Act (CAP 288 R.E. 2002) is the principal law that mandates *urban* local government authorities (LGAs) to operate, regulate and collect revenue from marketplaces. Relevant directives include Section 62 (1)(f) and (n), which authorises the LGAs to “provide, maintain, supervise and control public markets [... and all matters and things as may be necessary for the convenient use of such markets [... and to impose fees, rents, and tolls in respect of the use of public markets [...] by any person”. Relatedly, LGAs have the power to “establish, regulate and control markets, regulate and control trade therein, construct market buildings, and let stands or plots in such matters” and to “regulate and control the fixing of and collection of storages, rents and tolls in markets” (Schedule, Section 62(2) (34) and (36)). LGAs are also mandated “to prohibit or regulate the establishment and conduct of markets other than public markets established by the authority” (Section 66 (n)) and “prohibit, regulate or control trade otherwise than at established markets” (Schedule, Section 62(2) (35)). This effectively means that LGAs have power over the supply and operation of marketplace activity within their areas of jurisdiction, including control of revenue streams and (re)construction of marketplaces (The Local Government (Urban Authorities) Act (CAP 288 R.E 2002), 2002).

Local Government Finance Act (CAP 290 R.E 2019)

The Local Government Finance Act (CAP 290 R.E 2019) gives LGAs power to formulate municipal bylaws for establishing other sources of revenue within their areas of jurisdiction and to maintain, update and implement these bylaws (Section 13(1)). The sources of revenue that LGAs are mandated to administer include produce cess on buyers, service and facility charges, license and permit fees, levies, sales, hiring and renting of LGA assets, market dues, fines and penalties. As such, this act is also relevant to local government revenue collection in marketplaces. According to the Act, market dues are charged on (i) market stalls and slab dues as prescribed under the Markets Ordinance (Cap.106), (ii)

magulio (open markets) and (iii) auction markets (*minada*) (Schedule, Made under section 16). Furthermore, it is specified that that revenue of *urban* LGAs shall consist of “all moneys derived from fees paid in respect of rents of shop, butcheries, market stalls, user charges, service charges [...]” (Section 6 (1), part of (m)).

With legal basis in this act, LGAs can collect a range of payments from marketplaces. As market traders must have a permit to work from a premise in a marketplace, LGAs can levy license fees on market traders and charge a monthly rent on market traders’ stalls or shop premises. Moreover, the Act mandates LGAs to charge a service levy on all corporate entities within their area of jurisdiction with a maximum of 0.3 % on turnover, net of VAT and excise duty (Schedule, Made under section 16(4)). User charges may also be levied on market traders by the LGA, including abattoir charges, livestock market fees, cesspit usage and emptying, and clean water service (*ibid*, 16(2)). In case of noncompliance, the Act mandates the LGAs to give out fines and penalties to market traders, as stipulated in the bylaws (*ibid*, 16(6)).

Business Licensing Act (1972)

According to the Business Licensing Act of 1972, businesses must have a license to operate within an area under municipal jurisdiction, and this license is obtained through the LGAs. Applicants pay license fees to the LGAs thus contributing own-source revenue. The Act outlines rules regarding the eligibility of businesses to acquire a license fee, the validity of the license fee, payment procedures, penalties for failure to obtain or renew a license etc. In this way, payments going into LGAs’ own-source revenue from business licenses include both license fee and penalties.

Local governments and local level legislation

Local Government Authorities (LGAs)

As evident, The Local Government Finance Act (1982/2019) grants LGAs the responsibility and authority to formulate bylaws establishing sources of revenue (own-source revenue) and collect revenue within their areas of jurisdiction. Through revenue committees, LGAs are responsible for the preparation and review of local revenue generation strategies, monitoring and evaluation of the revenue collection system vis-à-vis LGA budgets, as well as outlining terms of reference and performance assessments of revenue collection agents (National Audit Office, 2020, p. 16). On the administrative level, the Finance and Trade Department and the subordinate Revenue Section are responsible respectively, for managing and implementing revenue collection.

As marketplaces are most often within the municipal jurisdiction, LGAs are key government actors in revenue collection in marketplaces. According to the

chairperson of MUMADA, the Dar es Salaam Market Trader Association (*Muungano wa Wafanyabiashara Masoko Mkoa wa Dar es Salaam*), whom I interviewed during my fieldwork, there are 106 marketplaces in the city. 87 are managed by the LGAs (ibid; municipal officials): 27 in Temeke MC, 22 in Kinondoni MC, 18 in Ilala MC, 13 in Ubungo MC, and seven in Kigamboni MC. Based on the Local Government Finance Act, LGAs are mandated to collect different taxes, levies, fees and charges in these markets. In addition, LGAs are mandated to establish, develop and demolish marketplaces,⁴⁸ enact and enforce regulations regarding the use of marketplaces including instituting regulations on day-to-day operations and to organise certain market services such as waste collection, sanitation services and security. LGAs also have the power to improve market infrastructure, though larger renewal projects are typically funded and largely governed by the central government and PO-RALG.

Municipal Bylaw for Levies and Operation of Markets and Open Markets

Market operation, management and revenue collection are also regulated in local legislation. As mentioned, the mandate to formulate bylaws regarding own-source revenue is regulated under the Local Government Finance Act (CAP 290 R.E. 2019). The content of this municipal bylaw is formulated by the LGA itself and provides the main guidelines and means for operation, management and revenue collection from marketplaces within its jurisdiction. The bylaw specifically outlines the different types and rates of chargeable fees (*ada*), levies (*ushuru*) and charges (*tozo*) levied on traders with permanent, leased business premises in a market (such as retail and wholesale traders) and on traders who primarily import produce to the market and sell it to the traders (temporary traders such as farmers and wholesale traders). As I will return to, the main types of payments include daily levies, rental fees, import levies, service charges and service/municipal levies. In addition, the bylaw outlines leadership structures, regulations of waste management, sanitation and cleaning standards in the markets, as well as rules and procedures for revenue collection and collecting agents (PO-RALG, n.d.a, pp. 26–27). The process of formulating, amending and deciding the municipal bylaws – including the one of revenue collection in marketplaces – involves different actors in the LGA as well as The President’s Office – Regional Administration and Local Government (PO-RALG) in English. Amendment proposals, e.g., related to type, structure or rate of fees, are supposed to be formulated in a “consultative process” involving the traders and market management of an LGA’s markets, the municipal Business and Trade Officer and the municipal Market Officer and the traders. Proposals are then

⁴⁸ In line with LGA priorities, other regulations and in consultation with the President’s Office – Regional Administration and Local Government (PO-RALG).

submitted to the municipal management under leadership of the Municipal Director for approval.

With the local mandate to formulate own-source revenue bylaws, revenue collection differs across the selected municipal districts. First, the types, rates and terminology of payments levied by the LGAs in marketplaces differ, as they are defined and governed in the bylaw in each municipality. Second, the ways in which revenue collection is undertaken in practice differ across LGAs. Though each LGA is responsible for the implementation, the bylaw mandates it to choose collection agents; usually, LGAs hire clerks or tender private contractors to each market in their municipal districts. I will return to this later in the chapter when I present the specific payment types and rates, collection agent types and, more broadly, the fiscal relationships that market revenue collection involves in the municipalities. Third, payments levied on traders also differ according to the type of business premise they occupy. As mentioned, this is because premise types are typically valued differently, e.g., according to construction style, size and location, and thus assigned differentiated tax liabilities. It is relevant to note that categories of business premises are not stipulated in central regulations. Hence, the bylaws not only set the rates but also define business premise categories used to govern revenue collection in markets. Table 6.1 provides an overview of the business premise categories that figure in the section of the four bylaws that outlines payment types and rates.

“Stall” (*kizimba*) is the only premise category mentioned in all four bylaws, and “hut” (*kibanda*), “food trader premise” (*mama/babalishe*) and “market office” (*ofisi za sokoni*) are mentioned in three of four bylaws. While this definitional authority clearly lies with the LGAs, the differences pave the way for diverging understandings, valuations and tax liability assessments of (potentially similar) business premises across municipalities. As I will return to in Chapter 7, differences like these contribute to confusion and a lack of fiscal understanding among traders in Dar es Salaam’s markets. Another source of variation in payment type, rate and instalment period is trader “status”. In most of Dar es Salaam’s marketplaces, there are both *permanent* traders (with long-term market stall leases) and *temporary* traders (such as farmers bringing their produce to markets to sell to the market traders). Rental fees are typically charged only on permanent traders and import and cargo truck levies on temporary traders. Specific to the new markets constructed under the Dar es Salaam Metropolitan Development Project (DMDP), it is envisioned that permanent traders pay lower fees with longer payment periods than temporary traders to make it affordable to be a permanent trader (PO-RALG, n.d.a).

Table 6.1. Business premise categories in schedules of municipal bylaws.

	Kinondoni MC	Ilala MC	Ubungo MC	Temeke MC
Stall: kizimba	X	X	X	X
Hut: kibanda	X		X	X
Table: <i>meza</i>	X			
Gazebo	X			
Container: <i>konteina</i>	X			
Ground space: <i>mpanga chini</i>		X	X	
Frame: frem, fremu	X			
Shop: duka		X		X
Kiosk: <i>kioski</i>	X			
Room: nyumba ya biashara	X	X		
Food trader premise: mama/baba lishe		X	X	X
Butcher: <i>bucha</i>			X	X
Chicken slaughterhouse: <i>machinjio ya kuku</i>		X	X	
Sack (<i>gunia</i>), box (<i>boksi</i>), cart (<i>kiroba</i>) and basket	X	X	X	X
Storage / cargo	X		X	
Cars with cargo (entry)		X	X	
Office in the market (<i>ofisi za sokoni</i>)	X	X	X	
Open market	X	X		

Source: Municipal Bylaw for Levies and Operation of Markets and Open Markets in the four selected Municipal Councils (MCs).

The Municipal Bylaw for Levies and Operation of Markets and Open Markets in each of the four municipalities specifies the types and rates of payments levied on traders in markets (last schedule). Table 6.2⁴⁹ below provides an overview of this schedule organised by type of payment in English followed by the original Kiswahili term. The general payment categories are daily levy, rent, service/municipal levy, import levy, gate/care entry levy, parking fee, storage fee, person-based levy, open market levy, advertisement fees and street trader levies. I also discuss service charges, which do not figure in the schedules of the bylaws.

⁴⁹ See Appendix E, Table E1 for a full overview of the rates in the municipal bylaw schedules.

Table 6.2. Tax categories and rates municipal bylaws. Across selected LGAs/municipal councils

	Kinondoni MC	Ilala MC	Ubungo MC	Temeke MC
Daily levy <i>Ushuru wa kutua</i> <i>Ushuru kwa kila siku</i>	Between 500 and 1,500 TSh or “amount is up to the bookkeeper” depending on premise type	Between 300 and 5,000 TSh depending on premise type and whether premise is located in modern or common market	Between 300 and 2,500 TSh depending on premise type	Between 500 and 1,000 TSh depending on premise type
Rent <i>Kodi ya pango</i>	For rooms/frames, amount is up to the bookkeeper” Rent for other business premises is unspecified	Basket area: 70,000/100,000 TSh Rent for other business premises is unspecified	Between 15,000 and 450,000* TSh	Unspecified
Import levy <i>Ushuru wa kuingiza</i>	Unspecified	Between 1,000 and 4,000 TSh depending on unit (basket, truck)	Between 100 and 10,000 TSh depending on unit (fruit, basket, trucks)	Between 500 and 1,000 TSh depending on unit (sack, box, cart)
Cargo levy <i>Ushuru wa kupakia na kushusha mizigo katika masoko</i>	Between 200 and 7,000 TSh depending on unit and commodity	Unspecified	Unspecified	Unspecified
Gate entry levy <i>Ushuru wa geti gari kubwa / gari ndogo</i>	Unspecified	Unspecified	Small car: 500 TSh Large car: 1,000 TSh	Unspecified
Parking fee	Unspecified	500/1,000 per hour	Unspecified	Unspecified

	Kinondoni MC	Ilala MC	Ubungo MC	Temeke MC
Storage fee	Unspecified	Cargo storage fee is dependent on product types and volume/tons.	Monthly cargo storage fee: 150,000 TSh	Unspecified
Person-based levy (Carrier, broker, technicians)	Unspecified	Between 300 and 1,000 TSh per person	Unspecified	Unspecified
Open market levy <i>Ushuru wa gوليو</i>	Between 700 and 7,000 TSh per day depending on usage of or premise in open market	500 TSh per person	Unspecified	Unspecified
Product and service advertisement fee <i>Matangazo ya bidhaa na huduma sokoni</i>	Advertising fee: 20,000 per month	Unspecified	Unspecified	Unspecified
Street trader levy in permitted areas in the MC <i>Ushuru wa wamachinga</i>	1,000 per day	Unspecified	Unspecified	Unspecified

Note: * The large hut (*kibanda kubwa*) rent is 450,000 TSh, but the temporal basis unspecified.

Source: Municipal Bylaw for Levies and Operation of Markets and Open Markets from the four selected MCs.

As Table 6.2 shows, there are similarities and differences between the payments outlined in the schedules of the municipal bylaws. First, only the daily levy is mentioned in the schedules of all four bylaws, and it varies across bylaws what other general payment categories are mentioned and what they are called. Second, the rate of specific types of payments varies across the bylaws; for example, the import levy rate for units or types of goods varies across Ilala MC, Ubungo MC and Temeke MC, and the weight-related gate/entry levy for trucks differs across Ubungo MC and Ilala MC. Moreover, in Ilala MC, rates of all types of payments are dependent on whether a given marketplace is defined as a common market (*soko la kawaida*) or a modern market (*soko la kisasa*). At the time of research, this was the only municipal bylaw that differentiated between market construction status.

DAILY LEVY. All (permanent) traders in markets are charged a daily levy (*ushuru wa kutwa*) for their business premise. This payment is also known as stall, pitch, ground, frame or table levy (PO-RALG, n.d.a). Rates are typically based on the type and size of the business premise. The lowest rate identified in the municipal bylaws is 300 TSh per day, which is levied on stalls (*vizimba*) in “common” markets in Ilala MC and traders selling bananas in bunches (*mkungu wa ndizi*). The highest rate is levied on rooms (*vyumba*), shops, butchers, storage space, market offices and ice chambers of 21+ sqm in “modern” markets in Ilala MC at a rate of 5,000 TSh per day. In the new DMDP markets, it is envisioned that the daily levy rate is based on location in the market – “fees are normally higher for stalls near the entrance” (PO-RALG, n.d.a, p. 18). However, in my fieldwork in three DMDP markets, Bwawani, Makangarawe and Mtoni, I did not come across noteworthy differences between levies primarily charged on permanent traders and temporary traders; and the import levy rates in these DMDP markets were highly similar to both old and central government-funded renewed markets. Lastly, unlike in the other municipalities, daily levy rates of stalls (*vizimba*) and tables (*meza*) in markets in Kinondoni MC are not set in the bylaw schedule; here, “the amount is up to the bookkeeper” (*itakuwa kwa mujuibu wa mktaba*). The bylaw does not specify assessment criteria for the bookkeeper’s rate setting, which may cause confusion among traders.

RENT. (Permanent) traders with business premises in marketplaces also pay rent (*kodi ya pango*), also described as a “monthly fee” (*ada kwa mwezi*) in the Ubungo MC bylaw. In new DMDP markets, this payment is also known as “unit fee” or “rental fee” (PO-RALG, n.d.a, p. 18). Like the daily levy, rent rates are based on the type and size of business premises. As Table 6.2 shows, only the bylaw schedule of Ubungo MC specifies rental fees for different premise types, which range between 15,000 TSh and 100,000 TSh per month. In Kinondoni MC, rent rates of frames and rooms are “up to the bookkeeper”. Bylaws in Ilala MC and Temeke MC do not mention rent rates. However, from my interviews with

traders and municipal officials, it is evident that rent rates for stalls, huts, tables and ground spaces are often lower than rates for frames and small shops and that the specific differentiated rent rates in the other three municipalities are relatively similar to those of Ubungo MC. This is particularly the case in renewed markets across the municipalities where business premises are often well confined and formalised with permanent premise delimitation and numbering. In many renewed markets, the monthly rent for tables and stalls (*meza* and *vi-zimba*) is typically around 15,000 TSh and for shops or frames (*maduka* or *frem/fremu*) typically between 50,000 and 100,000 TSh. The clearest difference in rent rates is between business premises in old and new markets; in fact, in some old markets, rent was not charged at all (e.g., Manzese, April, fieldnotes, 2022). Though rent rates are relatively similar across municipalities and markets, informal practices also shape rate setting. A recent national audit report concludes that rather than adhering to the rental rates established in legal regulations, LGAs across the country make use of “unapproved rental rates” in markets, resulting in large financial losses of 1.72 billion TSh in 2022/2023 (National Audit Office, 2024, p. 149). Though the report only mentions this practice in Shekilango market in Ubungo MC, my interviews with municipal officials in Kinondoni MC, Temeke MC and Ilala MC indicated that that unofficial rent rates may be a broader phenomenon (municipal official 10, 27.09.22; 6, 20.04.22; 2, 04.04.22); however, the officials did not speak of revenue losses in relation to this. Nonetheless, according to the audit report, rental charges comprise the primary uncollected revenue source in Ilala MC/DMCC and Ubungo MC in 2022/23, potentially reflecting this issue (National Audit Office, 2024 Appendix 14).

SERVICE LEVY. With a legal basis in the Local Government Finance Act (CAP. 290 R.E. 2019), the *service levy*, also known as the municipal levy, is a charge imposed by LGAs on “corporate entities or persons” operating with a business license within the area of municipal jurisdiction they are located (Section 7-1(y); 161(7)). The LGAs are entitled to charge up to 0.3 % of these actors’ turnover (PwC, n.d.), but in marketplaces where turnover is typically low and unknown, set rates are often used.

IMPORT LEVY. Traders who bring produce into the marketplaces are charged import levies (*ushuru wa kuingiza*), typically based on the space occupied or the quantity of produce brought in for sale. As Table 6.2 shows, import levies are specified in the bylaw schedules of Ilala MC, Temeke MC and Ubungo MC and are largely based on produce quantity/units: number of sacks, boxes, baskets or carts with produce or, in Ubungo MC, number of individual fruits (pineapple and papayas). For these relatively small units, the rates are between 50 and 2,000 TSh per unit depending on the type of produce and unit. Moreover, import levies are charged on trucks bringing produce into the market depending

on weight. The Ubungo bylaw specifies that the import levy is charged on each product (*kila bidhaa*). However, this does not make much sense in relation to the import levy on trucks, as this would imply a rate of 500 TSh per product for trucks up to 2.9 tons compared to 10,000 TSh per product that arrive in trucks of +7 tons. If the latter were the case, this would be an extremely high import levy per product or unit. Another way to read this schedule is that each *truck* is charged an import levy – in Ubungo MC, between 500 and 10,000 TSh per day depending on weight. This, however, implies that import levies for trucks are extremely low. Comparing the bylaws to the manuals for the new DMDP markets, it seems that the latter reading of the schedules is correct. In the DMDP markets, where this payment type is called commodity importation fee, vehicles bringing goods into markets are charged differentiated rates depending on vehicle type. For example, type 1 vehicles (up to 1.5 tons) are charged a daily importation fee of 4,000 TSh, and type 7 vehicles (8-10 tons) are charged 25,000 TSh daily (PO-RALG, n.d.a). In Ilala MC, the import levy rates for trucks depend on whether trucks enter a “common” or “modern” market; the difference is only 500 TSh per truck. Another more substantial difference is between import levies for trucks in markets in Ilala MC and Ubungo MC. As Table 6.2 shows, the light truck categories are similar, but for trucks between 4-6.9 tons and particularly for trucks of +7 tons, rates differ significantly. In Ilala MC, 4-6.9-ton trucks are charged max 3,000 TSh, and +7-ton trucks max 4,000 TSh (in modern markets). In Ubungo MC, 4-6.9-ton trucks are charged 5,000 TSh, and +7-ton trucks 10,000 TSh. Though these rates are modest in absolute terms, it is plausible that the differences make farmers whose goods are transported in trucks opt for markets with lower levies, which over time may skew the influx of trucks into different markets in the city. As of now, the largest and most widely serving markets are located in Ilala MC, whereas many markets in Ubungo MC contribute less to the city’s marketplace economy (municipal official 2, 04.04.22; 3; 06.04.22).

CARGO LEVY (loading, unloading inside market). The bylaw in Kinondoni MC has a very detailed section on cargo levies for loading and unloading different types of commodities inside the markets. Rates are between 30 TSh and 7,000 TSh based on different unit types or tons. The commodities are categorised as fruits, vegetables, grains, other foods and ingredients, subcategorised as, e.g., tomatoes, onion, ginger, mango or beans. Unlike the other bylaws, KMC bylaw closely regulates each product.

GATE/CAR ENTRY LEVY. In Ubungo MC, a gate/car entry levy (*ushuru wa geti gari*) is charged on cars entering through market gates typically to load or unload goods. Depending on the size of the car, rates vary between 500 and 1,000 TSh per car.

PARKING FEE. In Ilala MC, the bylaw specifies a set rate of *parking fees* based on the type of vehicle and charged upon entry into a market. Cars are

charged 500 TSh per hour in common markets and 1,000 TSh per hour in modern markets.

STORAGE FEE. In Ilala MC, cargo storage fees are dependent on product types and volume. In Ubungo MC, the fee is 150,000 per month, which is quite high compared to rent, which is also levied on the occupancy of space (for purposes of storing *and* selling goods). This means that, in practice, market traders *rent* a small shop (or another type of room-like business premise) for storage purposes rather than pay storage fees. To sell their goods, they may then have self-organised stalls outside the market (which is the case in Bwawani DMDP market, where business activity has never caught on inside the market), or work as street traders in more densely populated areas or along roads with more “movement” of people, public transport etc. (which was the case during the ID card initiative for street traders in 2019-2020).

OTHER LEVIES AND FEES. In addition to the payments mentioned above, a few other types were outlined in the bylaws. In Kinondoni MC and Ilala MC, open market levies (*ushuru wa gulio*) are charged per day either for personal usage of open markets (500-700 TSh) or for a stall in open markets (7,000 TSh). In Ilala MC, different person-based levies (300-1,500 per person) are charged on carriers (*wachukuzi*), brokers (*madalali*) and sewing machine technicians (*wafundi nguo wa cherehani*). This quite specialised category reflects the substantial tailoring sections at markets, particularly Ilala, in this municipality. In Kinondoni MC, advertisement for products and services (*matangazo ya bidhaa na huduma sokoni*) is charged at 20,000 TSh per month. Moreover, only Kinondoni LGA requires street traders working in areas with LGA permission to pay a levy (*ushuru wa wamachinga*) of 1,000 per day, which is higher than the daily levy on traders in small business premises inside markets.

SERVICE FEES AND CHARGES. Service charges (*ushuru wa huduma*) are levied on all traders for usage of “supporting market facilities” such as public toilets, showers, water kiosks etc. in the market. Although these do not figure in the schedules of the bylaws outlined in Table 6.2, service charges are widely used across markets (e.g., municipal official 2, 04.04.22; 4, 08.04.22; 9, 05.04.22).

Trends in own-source revenue collection

Over the past ten years, LGAs’ revenue bases have changed. In 2015/16, recurrent grants from the central government made up 58–68 % of total revenue in the LGAs, and own-source revenue only 26–35 %. And while LGAs are still highly reliant on central government transfers, their mobilisation of own-source revenue has increased over past 10 years (National Audit Office, 2020, p. 130). A national tax statistics report shows that from 2017 to 2023, the actual revenue from LGAs increased steadily from 360,084 mil. TSh in 2017 to 1,021,039.3 mil. TSh

in 2023 (National Bureau of Statistics, 2024a Appendix III, p. 4). As a result, the average actual collection nationally exceeded the budgeted targets in both 2021/22 and 2022/23 (National Audit Office, 2023, 2024).

Importantly, a recent national audit has concluded that today, “most of the LGAs have invested in financial institutions, brick-making factories, bus stands and markets” (National Audit Office, 2024, p. 149). As such, municipally managed marketplaces have become more important bases of LGAs’ own-source revenue. Below, Table 6.3 shows the actual and relative collection of selected revenue categories, which are all charged in, e.g., marketplaces.

Table 6.3. LGA’s own-source revenue collection across selected revenue categories, 2018-2023. Tanzania Mainland

	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Service levy	108,644 mil. TSh (16 % of total own-source revenue)	-	153,583 (14.5 %)	158,595 (16 %)	205,299 (16.6 %)	233,617 (19.6 %)
Business licenses and permits	16,765 (7 %)	27,455 (8.5 %)	64,067 (8.5 %)	56,334 (10 %)	22,232 (9.5 %)	64,638 (7.8 %)
Market fees and charges	10,857 (4.5 %)	17,085 (5.3 %)	28,936 (4.5 %)	30,978 (4 %)	22,232 (5.4 %)	15,525 (6.2 %)

Note: Actual revenue collected is indicated in million Tanzanian Shillings (TSh). Percentages in brackets indicate the share of revenue category of total own-source revenue collection in LGA.

Source: National Bureau of Statistics, 2024a Appendix V, pp. 4-5.

From 2017 to 2023, the collection of the service levy – charged by LGAs on businesses and individuals operating within their municipal jurisdictions, including marketplaces – has increased. During this period, the levy’s share of LGAs’ total own-source revenue rose from 16% to 19.5%. Moreover, business licenses and permits, which are also levied on market traders, has also increased in both actual and relative terms and makes up a growing share of LGAs’ own-source revenue. The picture is bit blurrier when it comes to market fees and charges. As the table shows, the actual collection of this revenue type tripled from 10,857 mil. TSh in 2017 to 30,978 mil. TSh in 2021. This substantial increase indicates the growing focus on marketplaces as sources of own-source revenue towards the end of the 2010s. A drop in actual collection of this revenue source to 15,525 mil. TSh in 2022/2023 reflects a fall in total own-source revenue collection in this fiscal year. Even with this drop, the share of market fees and charges of total own-source revenue collection increased from 4.5 % in 2017 to 6.2 % in 2023.

In my fieldwork, I encountered two perspectives on marketplaces as important revenue sources. As mentioned, there are around 80 municipally managed markets in the four municipalities where I conducted research, so their sheer number makes them important spaces for revenue collection. Moreover, the four municipal councils, especially Ilala MC and Temeke MC, are home to several of the city's largest and busiest wholesale markets with 1,000-5,000 traders and particularly high business activity. The concentration of thousands of traders in certain marketplaces means that the LGAs can access substantial taxpayer bases in a few places, which makes these wholesale markets attractive revenue sources; as such, large (wholesale) markets are key to mobilising local revenue. This was echoed in interviews with municipal officials; in Ilala MC, one referred to Ilala market (also known as Ilala Boma) as a "cash cow", and another showed me records of actual revenue collection Temeke Stereo far surpassing the budgeted target (municipal 2, 04.04.22; 6, 20.04.22).

Challenges in local government taxation

Despite recent advances in own-source revenue collection, LGAs' revenue performance has fluctuated over the years and continues to be challenged, not least due to the political dynamics and tension between the central and local government levels, which have persisted for decades. In 1996, when the local government reform agenda was introduced, the aim was to create more autonomous LGAs, increase fiscal decentralisation and ensure LGAs' mandate to collect own-source revenue. As part of the Local Government Reform Program (LGRP), the local revenue system was reformed by "devolving political, administrative and financial decision-making powers and duties from the central to the local government levels" (cf. fiscal decentralisation by devolution, *ibid*, p. 36). With this, LGAs also abolished administratively costly revenue instruments and improved local revenue bases by simplifying rate structures and collection procedures (Fjeldstad et al., 2010).

From 2000 to 2007, urban LGAs increased their local revenue collection by 36 % (*ibid*). However, with the abolishment of the business license in 2004 and challenges in relation to outsourced local revenue collection, revenue from local taxes remained limited (Fjeldstad & Katera, 2017, p. 47). Towards the end of the 2000s, the local governments therefore became increasingly dependent on central government fiscal transfers (Tidemand & Msami, 2010, p. 13). Since most of these transfers were conditional or earmarked for specific activities, LGA revenue and spending priorities were recentralised. At the same time, development partners withdrew funding support to the LGRP due to concerns over corruption, which meant that the second phase of the reform programme was not realised (Anyimadu, 2016; IEG, 2016). By the mid-2010s, these changes – combined with limited control over staff – once again limited LGAs' administrative and fiscal

autonomy (Fjeldstad, 2015; Fjeldstad et al., 2010), and consequently, LGAs “were not substantially more powerful in 2013 than they were in 2000” (Fjeldstad & Katera, 2017, p. 55). Though actual own-source revenue collection has generally increased over the past 10 years, LGAs continue to be challenged by shifting commitments by the national government and development partners to strengthen local financial autonomy and revenue collection (Issa, 2022) as reflected in revenue collection figures. Between 2016 and 2021, actual own-source revenue collection was below the budgeted amount in many LGAs. In Dar es Salaam, the LGAs collected 85 % of the targeted revenue collection from 2015 to 2019 leading to a ranking as “medium performers” (National Audit Office, 2020, p. 130). During this period, Kinondoni MC was the best performing LGA in the city with an average collection rate of 100 % of the target followed by Temeke MC at 97 %, Ilala MC at 80 %, Ubungu MC at 63 % and Kigamboni MC (excluded from this study) at 60 % (ibid, p. 131). Even in recent years, when many LGAs have collected *above* target, the LGAs in Dar es Salaam still struggle. In 2022/23, own-source revenue collection only exceeded its target in Kinondoni MC (National Audit Office, 2024 Appendix 6). In comparison, actual collection was below target in Temeke MC (at 91 %), Ilala MC/Dar es Salaam CC (at 80 %) and especially in Ubungu MC (at 55 %) (National Audit Office, 2024 Appendix 7).⁵⁰

LGAs still face challenges in adequately implementing, monitoring and reporting on own-source revenue collection. An audit report estimated “uncollected revenue from potential revenue sources” amounted to 14.3 billion TSh in 2021 (\$6.18 million USD in 2021), in particular due to a lack of rental fee collection in shops, bus stands and markets. It further estimated that uncollected rental fees amounted to 400,000,000 TSh in Ilala MC/DSMCC (National Audit Office, 2022, pp. 36, 235–236). Moreover, in 147 LGAs, a “significant amount” (17 billion TSh) of collected revenue through point of sales machines (such as daily levies) remains unbanked, thus hindering implementation of activities that were budgeted to be funded by own-source revenue. This “revenue leakage” has been attributed to “inadequate controls, including non-performance of regular (at least weekly) reconciliations and close monitoring of collectors to ensure prompt banking of revenue collections” (ibid, p. 36). In Dar es Salaam, this problem is particularly pronounced in Kinondoni MC, which had the 6th highest unbanked collected revenue (at 528,850,236 billion TSh) in the country in 2021. Unbanked collections were also relatively widespread in the former Dar es Salaam City Council, which overlaps somewhat with Ilala MC (at 321,542,900, 15th highest

⁵⁰ In the most recently audited fiscal year 2022/2023, the actual collection of own-source revenue in the four selected municipalities was 65,000,000,000 TSh in IMC/DSMCC, 54,935,000,000 TSh in KMC, 35,877,430,716 in TMC and 30,802,994,121 TSh in UMC (National Audit Office, 2024 Appendix 12).

nationally) and Ubungo MC (at 173,368,905, 29th highest nationally) (ibid, Appendix 5-1).

Figures like these indicate that just as TRA continues to face challenges in presumptive tax collection from small businesses, LGAs experience issues in own-source revenue collection and management. While we can observe that national level presumptive tax collection and local level own-source revenue increased in the 2010s, we also know that these efforts are challenged by limited institutional administrative and technological capacity. This, more broadly, illustrates that taxation in Dar es Salaam's informal economy, including its marketplaces, is not a straightforward task for national or local state authorities.

Marketplace taxation charged by central government

In addition to local government revenue collection in marketplaces, nationally regulated and enforced taxation is on the rise in Dar es Salaam's informal economy. Before turning to the tax collection trends, I outline the main legislative frameworks and central government and state actors relevant to taxation in marketplaces.

National level legislation governing presumptive tax

Income Tax Act (CAP 332, R.E. 2019)

In Tanzania, the Income Tax Act (CAP 332, R.E. 2019) governs the presumptive tax system. Presumptive taxation is an indirect means to determine tax liability rather than through standard books and records-based administration (Thuronyi, 1996; Getachew, 2019). Presumptive tax was first introduced in the 2004 edition of the Income Tax Act “to make it easier for informal sector operators (including start-up businesses) to register, formalize and start paying taxes” (Haji, 2015, p. 75). Since then, this scheme has been amended several times, most recently in the Income Tax Act (CAP 332, R.E. 2019), which raised the upper annual turnover threshold from 20,000,000 to 100,000,000 TSh, reduced the tax rate in the lowest tax band from 150,000 to 100,000 TSh per year and introduced a three-month grace period from the start of business. As outlined by the Minister of Finance and Planning in his 2019 Budget Speech to the National Assembly, the purposes of these amendments were to reduce costs incurred by taxpayers, improve voluntary compliance, increase government revenue, reduce the tax compliance burden on small businesses, align the tax rates with the minimum amount of turnover required for businesses to use electronic fiscal device (EFD) machines and to emphasize compliance with using EFD machines (Edslev & George, unpublished working paper).

In the current Income Tax Act of 2019, the First Schedule (under section 4(6)), Section 2(1) states that “where a resident individual meets the following

requirements for a year of income, the individual's income tax payable with respect to section 4(1)(a) for the year of income shall be equal to the amount of presumptive income tax provided in subparagraph (3)". These requirements are that "the individual's income for a year of income consists exclusively of income from a business having a source in the United Republic", that "the turnover of the business does not exceed the threshold in subparagraph (2)", and that "the individual does not elect to disapply this provision for the year of income" (ibid, a-c, p. 128). According to subparagraph (2), the turnover threshold is 100,000,000 TSh. Subparagraph (3) outlines the presumptive tax scheme. The presumptive tax scheme in the act has *five* "categories" of annual turnover. Businesses with annual turnovers up to 4,000,000 TSh are not eligible to pay presumptive tax, and the annual turnover thresholds are thus 4,000,000 and 100,000,000 TSh.⁵¹ Within these thresholds, there are four tax bands in which businesses are placed depending on annual turnover. For example, businesses with turnovers of 4-7,000,000 mil. TSh are placed in tax band 1 and have the lowest tax payable, whereas businesses with turnovers of 14-100,000,00 mil. TSh are placed in tax band 4 and have the highest tax payable under the presumptive tax scheme. Moreover, tax payable depends on whether businesses have complete or incomplete records. For those who have complete records, annual turnover – and accordingly presumptive tax liability – is determined by an assessment of these records by the Tanzania Revenue Authority (TRA), the central implementing organ of presumptive tax. For businesses with incomplete records, turnover assessment is based on TRA's "best judgment" based on, e.g., physical visits to the businesses in question (TRA, 2022).

Both annual turnover and the "status" of business premises decide eligibility for presumptive taxation. Business premises must be recognised as a *permanent establishment*, as this is a main requirement for obtaining a business licence from the local government, a tax identification number (TIN) and be registered as a taxpayer. The preliminary provisions of the act define "permanent establishment" as "a place where a person carries on business", among other things, including "(a) a place where a person is carrying on business through an agent, other than a general agent of independent status acting in the ordinary course of business as such; (b) a place where a person has used or installed, or is using or installing substantial equipment or substantial machinery" (Section 3, p. 23). This is relevant in relation to presumptive taxation in marketplaces, as it varies whether individual business spaces within market premises are considered permanent establishments.

⁵¹ At the time of research (November 10, 2022), \$1 USD equalled 2,330.99 TSh.

Tanzania Revenue Authority Act (CAP 399 R.E. 2019)

Like most other countries in Africa in the 1990s, Tanzania established a semi-autonomous revenue authority (SARA) with the Tanzania Revenue Authority Act of 1995. The establishment of SARAs was part of broader efforts to make public administrations more efficient and legitimate and to limit red tape by signalling credible commitment to economic reform, limiting illegitimate political interference and ultimately increasing domestic resource mobilisation (Fjeldstad & Moore, 2009; Jeppesen, 2021, 2022). Semi-autonomy is a fuzzy concept, and as argued by Jeppesen (2022), the formal autonomy of SARAs can be measured by agency head and board status, hierarchical, managerial, financial and legal autonomy (p. 51). In Tanzania, the act specifies that TRA “shall be an agency of the Government and shall be under the general supervision of the Minister” (of Finance), hence the *semi*-autonomous status (Section 4(1)) (Tanzania Revenue Authority Act (CAP 299 R.E. 2019), n.d.). Moreover, the agency head, the Commissioner General, is appointed by the president on the recommendation of the minister of finance (Section 15 (1)). The agency board has decision-making power within its procedural schedule, but the minister of finance has a mandate to regulate this schedule (Jeppesen, 2021, p. 60). Compared to SARAs in Malawi and Lesotho, TRA is required to report regularly to the minister of finance, which curtails the agency’s hierarchical autonomy (ibid, p. 65). As for managerial autonomy, many SARAs are mandated to determine staff salaries and control staffing conditions. In Tanzania, however, TRA’s board sets salaries in consultation with the minister of finance (ibid, p. 70). With these characteristics, it may be argued that Tanzania Revenue Authority is comparatively less autonomous from the central government – particularly the Ministry of Finance – than other SARAs in Africa. However, TRA’s financial autonomy is, in some ways, relatively high; TRA is mandated to borrow money, and unlike the SARA acts in Kenya, Uganda and Zambia, the act in Tanzania does not specify that this requires approval from the minister of finance or the government (ibid, p. 74). Since the early 2000s, there have been many amendments to the TRA Act (Jeppesen, 2022, p. 219), which are all included in the consolidated Tanzania Revenue Authority Act (CAP 399 R.E. 2019). The current functions of TRA include, among other things, administering and implementing the laws and law provisions specified under the act’s first schedule, and for this purpose, to assess, collect and account for all revenue to which those laws apply. This includes administering revenue collection as specified in the Income Tax Act (CAP 332 R.E. 2019), which, as mentioned, governs presumptive taxation (First Schedule). As such, TRA is the main administering and implementing organ of presumptive taxation of small-scale businesses in Tanzania.

Though markets being under municipal jurisdiction, presumptive taxation *can* be levied on market traders. Specifically, market traders eligible for presumptive taxation are those with 1) annual turnovers of 4-100,000,000 TSh, who 2) operate in legally accepted, formal, permanent business premises and 3) have a business license and a tax identification number (TIN). In practice, this largely includes market traders in small shops (*maduka*), frames (*frem*) or rooms (*vyumba*). In many of the old markets like Ilala and Manzese, no traders pay presumptive tax, because their business premises – typically self-organised, unnumbered stalls – are not regarded as ‘permanent’. However, in new and renewed markets like Kisutu, Bwawani and Magomeni, small shops and frames are constructed in such a way that they can be considered ‘permanent’ business premises; as such, traders operating in such premises may be eligible for presumptive tax.

National government actors involved in marketplace taxation

Ministry of Finance (MOF)

The Ministry of Finance, which at the time of my fieldwork in 2022 was called the Ministry of Finance and Planning, and the minister are key actors in national revenue mobilisation. According to the Budget Act (CAP 439, R.E. 2020), the Minister of Finance prepares the annual Plan and Budget Guidelines, which, among other things, include targets for overall national revenues every fiscal year. Moreover, the minister is responsible for managing and setting principles for planning and researching existing and potential sources of revenue, developing revenue measures for the government budget and promoting effective management of revenues (Section 59(2)). The ministry also has oversight responsibilities including, among other things, the budgetary and financial management of LGAs. This means that LGA budgets, which include the annual revenue estimates in municipal councils, must be approved by the minister (Section 60), and that the minister can take “corrective actions against a local government authority” if it causes “financial non-compliance or face financial problems” (The Budget Act (CAP 439 R.E. 2020), 2020, Section 66(1)). While the Local Government (Urban Authorities) Act and the Local Government Finance Act grant some fiscal decentralisation and local authority over revenue collection with municipal jurisdiction, the Ministry of Finance and the central government have influence over LGA’s own-source revenue (National Audit Office, 2020).

President’s Office – Regional Administration and Local Government (PO-RALG)

The President’s Office – Regional Administration and Local Government (abbreviated PO-RALG in English and TAMISEMI in Kiswahili) is one of the main

implementing organs of local revenue collection. Through the Finance Section under the Local Government Division and Regional Secretariats, PO-RALG is responsible for managing and monitoring revenue collection of LGAs. As outlined in the Local Authority Revenue Administrative Manual issued by PO-RALG in 2019, PO-RALG's responsibilities include policy making, guidance through circulars, implementation manuals etc., standard setting and quality assurance, approval of municipal bylaws, technical support to LGAs, monitoring and evaluation of revenue performance, and making changes to revenue source "after consultation with other stakeholders" (National Audit Office, 2020, p. 16). On behalf of PO-RALG, the Regional Secretariats manage revenue collection activities by monitoring LGA plans, budgets and revenue reports and providing support such as "interpretation of relevant policies on revenue" and capacity building of LGAs to "enhance knowledge, skill, professionalism and overall understanding of revenue matters" (ibid, p. 17). As part of its management responsibility, PO-RALG also formulates guidelines for LGA revenue collection. This includes the Local Authority Revenue Administration Manual of 2019 outlining key aspects such as a description of the roles and responsibilities of ministries and the LGAs as well as procedures for and control of local revenue collection. Moreover, PO-RALG has co-authored the guidelines for outsourcing revenue collection to collecting agents in LGAs (2016) with the Public Procurement Regulatory Authority outlining procedures for revenue collection outsourcing, procurement, monitoring and supervision (National Audit Office, 2020, pp. 13–14).

Tanzania Revenue Authority (TRA)

As described in the Tanzania Revenue Authority Act (CAP 399 R.E. 2019), TRA is the main national revenue collection agency in the country and the administering and implementing organ of presumptive taxation. The concrete administrative functions, such as identification, registration and assessment of (potential) presumptive taxpayers, are carried out by Block Management System (BMS) teams in the TRA tax service centres, which are responsible for different geographical areas in the city (ATAF & GIZ, 2014; Joshi et al., 2014).

Trends in national tax collection

At the national level, the government's initiatives to bring informal businesses into the tax system through simplified regimes are closely linked to its broader goals of fostering economic growth and strengthening domestic revenue mobilisation. As mentioned, "pervasive informality" is highlighted as one of the main constraints on both private sector growth (URT, 2021, p. 41), tax compliance and sufficient public revenue mobilisation (World Bank, 2023c, p. 37). Despite recent growth in Dar es Salam in, e.g., construction, the majority of the city's poor

communities have not benefited, and informal employment remains widespread (ibid, p. xiv; Nyyssölä et al., 2021). Against this backdrop, the Tanzanian government is looking to the informal economy as a way to strengthen domestic resource mobilisation. Like in other African countries, there has long been a focus on increasing domestic tax revenue in Tanzania. Though direct and indirect taxes already constitute a part of government revenue, public revenue is still relatively reliant on external and domestic grants and loans. For many years, IFIs like the World Bank and the IMF and bilateral development partner countries have been core foreign financiers. However, since the 2008 financial crisis, access to concessional loans and international development aid has decreased, and non-concessional borrowing from commercial banks, at higher borrowing costs, has been on the rise. As a consequence, shifting Tanzanian governments have attempted to build a fiscal system that is more reliant on domestic tax mobilisation with the overall objective of ensuring economic growth and macroeconomic stability (IMF, 2024, pp. 3, 7, 72).

The national tax efforts in Tanzania have been fruitful to some extent. From 2004/05 to 2022/23, the national tax-to-GDP ratio increased from 10 % to 11.8 % (World Bank, 2023c). In 2023/24, the tax-to-GDP ratio was 14.2 %, an indicator of intensified and increasingly successful national tax efforts in recent years (World Bank, 2024b, p. 10). Like in many other LMICs, the largest source of tax revenue at the national level continues to be indirect taxation: import taxes and value added tax. In 2017/18, indirect taxes constituted 7.5 % of GDP and 64 % of total tax revenue, while direct taxes only made up 4.2 % of GDP and 36 % of tax revenue (World Bank, 2023c, pp. 35, 45). However, the recent increase in total tax revenue has largely been driven by a growth in direct taxation – personal income tax (PIT) and corporate income tax (CIT) – from 3.8 % of GDP in 2018/19 to 5.1 % of GDP in 2023/24. This is rooted in an increase in personal income tax through the PAYE (pay as you earn) system for formally employed individuals, in corporate income tax and withholding taxes (National Bureau of Statistics, 2024b, p. 11, Table 2.2) and in the increased collection of presumptive taxation. According to the World Bank, this increase in tax revenue reflects “the government’s commitment to optimize revenue” through “accurate tax monitoring, expanding taxpayer and VAT registration through targeted campaigns, and refining tax collection systems to make them more user-friendly” (World Bank, 2024b, pp. 11, 12). This, more broadly, indicates that the national strategy to increase revenue mobilisation is partly aimed at “broadening the tax base” and “formalising the informal sector” (ibid, p. 13).⁵²

⁵² See “Notes of Minister of Finance presenting in the Full Parliamentary Committee. The System and Limitations Proposals of the Government Budget for the year 2024–25, March 2024”.

As neither the Tanzania Revenue Authority nor the National Bureau of Statistics publish data on presumptive tax collection, it can be difficult to assess how much presumptive tax has contributed to the increase in direct tax collection.⁵³ The last publicly available figures on presumptive tax collection are from 2017/18. Back then, presumptive tax collection amounted to 213,418 mil. TSh, which comprised 1 % of total tax revenue and 3 % of direct tax revenue in that fiscal year (World Bank, 2023c, p. 45). According to unpublished TRA data made available to me in 2022,⁵⁴ however, presumptive tax collection in 2017/18 may have been slightly higher (at 229,415.84 mil. TSh, approx. \$100.72 million USD based on 2018 exchange rates). Moreover, this unpublished data shows that presumptive tax collection dropped to 205,029.80 mil. TSh in 2018/19 and increased to 222,289.88 in 2019/20 and 235,066.5 million TSh (\$101.55 million USD in 2021) in 2020/21. While this indicates an overall upwards trend in presumptive tax collection towards the end of the 2010s, the nominal increase in presumptive tax collection from 2017/18 to 2020/21 amounts to \$830,000 USD or approx. 0.82 %. The increase in presumptive tax collection may reflect the government's effort to broaden the presumptive tax base, e.g., by reforming the presumptive tax system in 2019 (Edslev & George, unpublished working paper). However, the fact that the increase is relatively modest indicates that mobilising substantial revenue through presumptive tax is still difficult.

According to the unpublished TRA data, the (modest) total growth in presumptive tax collection can partly be ascribed to increased collection in Dar es Salaam. This data indicates that within five years, presumptive tax collection in Dar es Salaam increased from 40,079.39 million TSh in 2017/18 to 63,378.4 million TSh in 2020/21 (from \$17.60 million USD to \$27.38 million USD based on 2018 and 2021 exchange rates). Adjusted for inflation, this is a real percentage increase of about 55.6 %. With this, Dar es Salaam's share of presumptive tax collection thus increased from 17.5 % to 26 % of the national total during this period. Due to the lack of publicly available data on presumptive tax collection, I have not been able to crosscheck the figures, but they may reflect a broader tendency observed in African countries: a "tax registration obsession" in national state authorities (M. Moore, 2022). Interestingly, evidence suggests that the revenue yields from taxing the informal economy are often modest (Gallien et al.,

⁵³ Presumptive tax collection is not specified in the National Statistics Reports published annually by Tanzania's National Bureau of Statistics, which means that it is not possible to accurately estimate the share of presumptive tax of total direct tax revenue over time.

⁵⁴ Unpublished data provided by TRA to my research colleague Constantine George, REPOA, and me for a joint project on the 2019 presumptive tax reform in Tanzania (Edslev and George, unpublished working paper).

2023; Keen, 2012; Rogan, 2019), and in light of this, the presumptive tax collection increase in Dar es Salaam is quite substantial.

These national level trends indicate that direct taxation generally has been on the rise in Tanzania throughout the 2010s. And while presumptive tax, which is charged on informal operators, may still constitute a relatively modest source of direct tax revenue, there has been a significant increase of presumptive tax collection in Dar es Salaam leading up to the time of my fieldwork in 2022. As such, presumptive tax has become an increasingly common state intervention vis-à-vis informal workers in the research context. That said, presumptive tax turnover thresholds of 4,000,000 TSh (1,485 USD, April 2025) and 100,000,000 TSh (approx. 37,000 USD, April 2025) are relatively high, especially considering that GDP per capita in Tanzania is 1,149 USD.⁵⁵ Market traders are generally low-income earners, and many are placed in the lower tax bands of the presumptive tax scheme. And contrary to TRA's expectations, the share of presumptive taxpayers graduating to higher tax bands is relatively low; as such, actual presumptive tax collection in markets relatively limited (TRA official 1, 12.05.22).

Challenges in national tax collection

TRA's revenue performance has fluctuated over the years. After its initial success, a lack of political support and increased corruption challenged TRA's ability to perform in the 1990s and beginning of the 2000s (Fjeldstad, 2003; Fjeldstad & Moore, 2009). In the early 2010s, annual reviews under the Tax Modernisation Programme, a development partner programme contributing to funding the CP implementations, concluded that TRA, despite "senior level commitment to its reform [...] is not meeting expectation". This "underperformance" is "due to procurement delays of a key ICT system [and] slower than expected delivery in other areas", "over-ambitious revenue targets" and factors beyond TRA's control, such as currency depreciation, import increases and income tax shortfalls due to changes in the withholding system (FCDO, 2015, p. 1). Despite advances towards 2020, national revenue collection could not keep up with GDP growth.

Indeed, the implementation of TRA's Corporate Plan (2017-2022) faced several challenges constraining its "smooth execution" (TRA, 2024, p. 10). Among other things, competition over insufficient financial and human resources led to non-attainment of revenue collection targets and necessitated prioritisation of initiative implementation. Moreover, a lack of data availability, limited advancement in use of ICT and staff failure to adhere to project standards and requirements led to a lack of monitoring of and delays in implementation and procedure as well as procurement noncompliance (ibid, pp. 10-11).

⁵⁵ Cf. World Bank Group, April 4, 2025 (<https://www.worldbank.org/en/country/tanzania/overview>).

A recent performance audit report about of the administration of electronic fiscal devices (EFDs) covering the years 2020-2024 indicates that tax collection, also in the informal economy, continues to challenge TRA. As the national revenue authority, TRA is responsible for administering the EFD system, which was introduced in 2010 to reduce tax collection costs and encourage tax compliance (Fjeldstad, 2019). EFDs are used in, among other places, the presumptive tax regime to register users, monitor compliance and enforce operations to reduce tax collection costs (National Audit Office, 2025, p. 21). However, as the audit report concludes, “TRA has not adequately administered EFDs [...] to ensure compliance in revenue collection” and “has not sufficiently identified and registered eligible EFD users due to incomplete trader turnover data and ineffective use of the available information”. The report finds that TRA does not know the turnovers of the vast majority of registered traders (91 % in 2021 to 84 % in 2023; *ibid* p. 35), which challenges TRA’s ability to assess traders’ EFD eligibility. This means that many traders whose turnovers, by the look of their business premises, are likely over the current threshold of 11,000,000 TSh and who are thus eligible to use EFDs, remain unregistered in the system. According to the report, this lack of registration is particularly prevalent in the Kinondoni Tax Region and Kariakoo Tax Region (somewhat overlapping with Ilala MC) in Dar es Salaam. According to TRA officials interviewed for the audit report, the lack of EFD registration is related to challenges of follow up and issue notices due to inadequate implementation of strategies for the monitoring and enforcement of EFD usages (*ibid*, p. 36). This is in line with the report’s conclusion that TRA’s “monitoring and enforcement of EFD activities are ineffective, as programs such as desk examinations, online checks, and field visits are inadequately implemented”, all of which impedes taxpayer registration and assessment (*ibid*, p. 84). Evidently, TRA faces challenges in implementing presumptive taxation despite it being a simplified tax regime. I return to this in Chapter 8 when examining institutional and state officials’ conflicting narratives of this system.

Tax-scape in marketplaces: Payments and fiscal relationships

As evident in the sections above, revenue from marketplaces is governed in multiple regulatory and legal frameworks and encompasses different payment types. As these payments contribute to local and central governance, we can (for now) conceptualise them as *taxes* or simply *taxation* (cf. recent inclusive conceptualisations of taxation, e.g., see van den Boogaard et al., 2019). Market traders thus navigate in a variegated and complicated fiscal system with multiple schemes and payments.

The *formal* payments can be divided into two categories as shown in Table 6.4 below. The first one includes formal levies (*ushuru*), fees (*ada*) and charges (*tozo*), which are all primarily related to services, levied on all market traders and paid to the LGA. The second category encompasses rent (*kodi ya pango*) and daily levies (*ushuru wa kutwa*) related to occupancy of space in the market and most often levied on all market traders and paid to the LGA. The third one is presumptive tax (*kodi ya mapato*⁵⁶), which is related to annual turnover and premise permanence and levied by TRA on market traders living up to the legal eligibility requirements.

Lastly, traders often also pay *informal payments* such as informal levies and charges (*ushuru/tozo usio rasmi*); indeed, “informal taxation” is widespread in informal economies (van den Boogaard et al., 2019). While informal taxes are beyond the scope of this study, these payments add to traders’ tax burden and are noted here for context.

⁵⁶ Although *kodi ya mapato* translates directly to “income tax”, this is the term colloquially used by traders and authorities about the tax paid under the presumptive tax system (*mfumo wa makisio ya kodi*).

Table 6.4. Types of tax payments in market trading in Dar es Salaam. Tanzanian Shillings (TSh)

Formal payments			Informal payments
	Municipal payments		National payments
	Levies, fees and charges (<i>ushuru</i>) (<i>ada</i>) (<i>tozo</i>)	Rent and daily levy* (<i>kodi ya pango/ada ya pango</i>) (* <i>ushuru wa kutwa</i>)	Presumptive tax (<i>makisio ya kodi</i> , colloquially called <i>kodi ya mapato</i> meaning “income tax”)
Who pays?	Traders in stalls, small shops (<i>maduka</i>) or temporary on-the-ground stands within the premises of a market	Traders in stalls (in some markets) and in small shops within the premises of a market	Markets traders with annual turnover between 4-100,000,000 TSh, with a Tax Identification Number (TIN) and permanent business establishment; typically market traders in small shops
What is paid for?	Security charge Cleaning charge Waste collection charge Import levy Gate/entry levy Service/municipal levy (0.3 % of turnover) Electricity fee (per unit) Business licences Permit fees (for location)	Rent of business premise Daily levy	Examples of informal payments (mentioned in interviews): Levies for assistance for loading and unloading goods of trucks Levies paid to brokers (<i>madalali</i>) in the market Levies paid to brokers (<i>madalali</i>) in relation to transportation

		incomplete records) or with a combination of a set amount and a percentage of annual turnover (if complete records)	Charges paid to previous stall-owners Membership fees in commodity groups and other market associations
When is it paid and to whom?	Paid daily or monthly to the municipal authorities, through a contractor tendered by or clerk employed by the municipality Electricity unit fees paid to the supply company	Paid monthly (or less often, daily) to the municipal authorities. If private market, it is paid to the market owner Paid through monthly or quarterly instalments to Tanzania Revenue Authority in a multi-step process; payments made as bank deposits or mobile money transaction	Differs across actors and context
How much is paid?	Differs across markets, commodity groups, and wholesale and retail traders Differs across market and nature of business premise; monthly rent for stall tenants up to 15,000 TSh, and for shop tenants up to 100,000 TSh Daily levy ranges from 500 TSh to 1,500 TSh depending on the market's location and whether it has been modernised	Yearly payments between TSh 100,000 and 3,500,000 (if incomplete records) dependent on turnover	Difficult to estimate, as services/ goods "taxable" and payment amounts do not figure in written records and differ across context

Note: Per November 10, 2022, \$1 USD equals 2,330.99 Tanzanian Shillings (TSh).

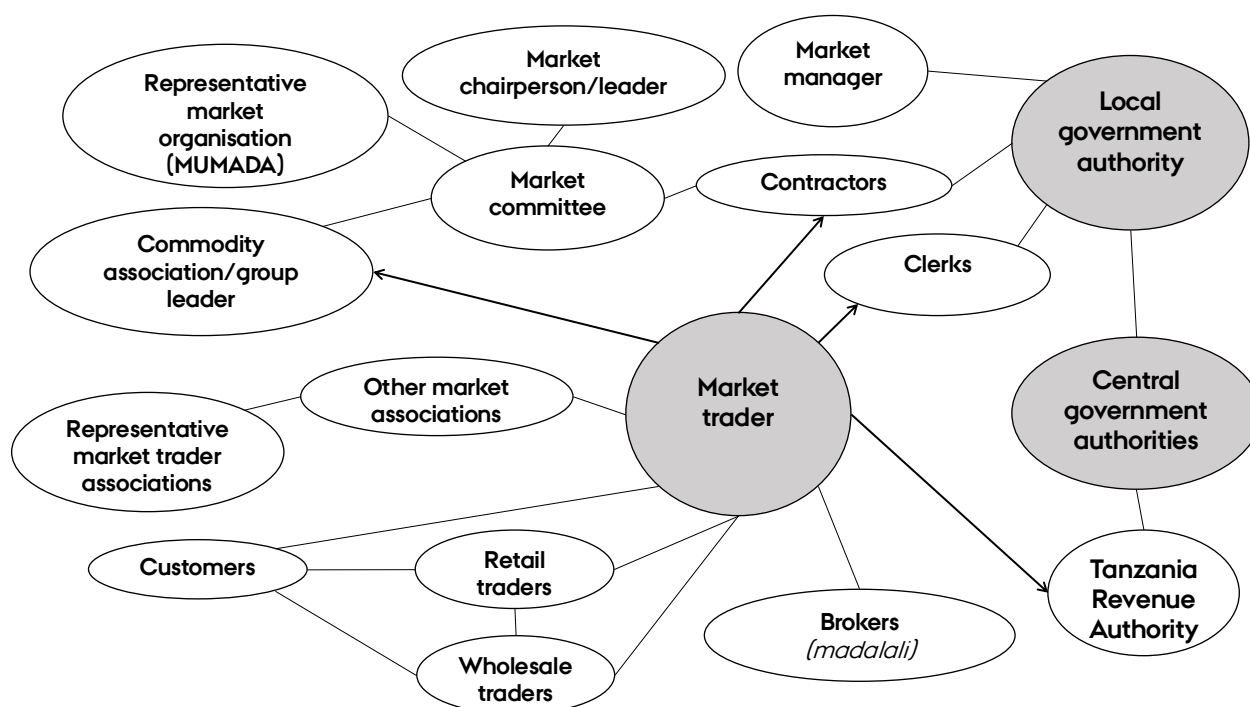
Sources: *Levies:* Municipal bylaws on taxation of the markets; interviews with market traders and municipal officials; *Presumptive tax:* (TRA, 2022) and the Income Tax Act (Nov 30, 2019); *Informal payments:* interviews with market traders and municipal officials.

Faced with multiple legislative frameworks, payment schemes and implementation practices involving different levels of government and non-state actors, market traders in Dar es Salaam are embedded in complex economic and fiscal relationships. Generally, my interviews in the markets showed that traders navigate an economic landscape that goes well beyond what we may expect from stylised notions of a binary fiscal relationship between state and taxpayer. Figure 6.5 below illustrates the multiple fiscal and economic relations that traders working in marketplaces in Dar es Salaam usually have. As described in the previous sections, traders have fiscal relations both to LGAs and the central government authorities through local and national level legislation. These relations (indicated by arrows in Figure 6.5) are mediated by revenue collection agents/agencies. Tanzania Revenue Authority (TRA) is the implementing agency of presumptive taxation. In practice, presumptive tax registration, assessment, collection and sanctioning are carried out by (BMS) teams in the regional TRA tax service centres in the city. At the local level, daily revenue collection is typically carried out by municipally hired clerks or municipally tendered contractors monitored by the LGA. In some cases, like in Kinondoni MC, rental fees are paid directly to the Market Office at the LGA (fieldnotes, 2022).

Beyond fiscal relations, market traders have multiple economic relationships with different individual and collective actors including brokers, other traders, customers and collective networks in the marketplaces.

BROKERS. Non-state charges also create economic relationships between traders and multiple other actors in the marketplaces. First, brokers or middlemen (*madalali*) are the “bridge between farmers and customers in the city” and thus key actors in the trading supply chain (municipal official 6, 13.10.22). They receive farmers’ goods, which arrive on trucks from upcountry, and sell the goods to wholesale traders in the urban markets. Brokers do not carry any costs (except in Kinondoni MC, which, as mentioned, has a broker levy) but have great influence over pricing and selection of buyers.

Figure 6.5. Economic and fiscal relationships of market traders



Sources: Interviews with market traders, municipal officials and informal worker representatives; municipal bylaws. Economic relationships are indicated by lines, and fiscal relationships by arrows.

AD HOC ASSISTANTS. If traders need assistance with transportation, (un)loading or carrying goods, or other services, they typically pay a fee to other traders or broker assistants. Traders also have economic relations to brokers or middlemen (*madalali*).

PREVIOUS TENANTS. In some markets, particularly markets with high economic activity and premise vacancy (at least in favourable locations in the market), low, extra-legal, informal “rental fees” are sometimes charged on current tenants of business premises. Known as *taxtortion*, such informal fees are typically charged by a previous tenant of a business premise although they have no claim to it (Afia, 22.04.22; Fatuma, 11.04.22).

COLLECTIVE NETWORKS. Traders may be part of different collective networks in marketplaces, including commodity groups and associations, lending and loan groups and identity-based associations. Across and within marketplaces, the formalisation level of these collective networks varies. Some are largely informal, which may facilitate discussions between traders selling the same commodity or performing the same function in the market. Others are formalised associations with members, official guidelines and registered with state authorities. Particularly in the more formalised associations, affiliation or “membership” encompasses economic payments, but even in looser networks, traders

usually make ad hoc monetary contributions to assist each other with life events such as weddings, illness or funerals. Other contributions also figure in some collective networks in the marketplaces. For example, in several markets in Ilala MC and Temeke MC, the local NGO Equality for Growth has helped women establish and run village community banks (VICOBA). Each week, members of a VICOBA pay a fixed economic contribution. With time, members can thus take loans from the VICOBA common pool, e.g. to buy a small piece of land or equipment for agriculture, at a low interest rate, and pay back in small instalments. *Upatu* groups, another communal lending network, have a similar function. However, between my fieldwork trips in 2018 and 2022, their popularity had evidently decreased, as traders often experienced that members would rapidly take loans and never pay them back.

CUSTOMERS AND OTHER TRADERS. Market traders also have economic relations to customers and other individual traders. Customer-trader relations may be the most obvious and important economic relationship of a market trader and is relevant in relation to taxation in at least two ways. Customers are allowed to ask traders who are liable to use Electronic Fiscal Device (EFD) for business sales and purchases to issue an EFD receipt for their purchases. As EFD activity is used by TRA to assess traders' annual turnover and estimate tax payable under the presumptive tax scheme, customers can thus indirectly influence traders' tax payable. In this way, this economic relationship is also entangled with the fiscal conditions of traders. As for trader-trader relations, my fieldwork showed that market traders engage with each other economically by buying/selling goods and lending/owing money to each other. When I was hanging out with traders in their stalls in different markets, money often changed hands between traders without having to do with an obvious trade. Rather, traders would come by the stall to lend money, pay or collect debt (fieldnotes, 2022).

Lessons

This chapter has shown that marketplace taxation in Dar es Salaam is governed through multiple legislative schemes and regulations at both local and national government levels. As such, market traders face various types of tax payments, which are charged for different purposes, based on different criteria and collected in different ways by multiple government actors including ministries, semi-autonomous government agencies and local governments authorities (and in case of outsourced revenue collection: non-state actors). Although designed as *simplified* tax regimes to suit the informal and diverse nature of market trading, these characteristics indicate that the fiscal eco-system in Dar es Salaam is rather complex. This complexity can make it difficult, particularly for laymen like market traders, to get a complete overview of *who* pays *what* and *how much* to *whom*

and *when* and *why*. Doing so involves gaining access and insight into multiple legislative and policy frameworks, mapping different state and non-state actors' responsibilities, and their monitoring and implementation practices. As I return to in Chapter 7, this complexity does indeed result in a lack of fiscal understanding among (groups of) traders in Dar es Salaam's marketplaces. Moreover, this multiplicity of government actors in marketplace taxation in Dar es Salaam may also reflect *intra-state* competition for tax revenue and a lack of coordination between the central and local government levels. As argued by Mick Moore, in countries characterised by "limited commercialisation", we often observe "competition among different tax offices to obtain money from the same taxpayers, failure to share information about taxpayers, and high transaction costs for taxpayers who have to deal with two or more tax offices" (M. Moore, 2013, p. 28). In Chapter 8, I elucidate this issue from a symbolic angle by exploring how local state officials and national TRA officials represent themselves and each other.

With this overview of the legal, institutional and relational context of marketplace taxation, we now have a better understanding of the fiscal landscape that market traders and state actors navigate. This is key to contextualising the tensions that exist in these actors' meanings of tax. Against this backdrop, Chapter 7 and 8 explore tensions in interpretations and narratives of tax across the institutional, communal and individual level.

Chapter 7.

Ushuru, kodi, tax, levy:

Tension in interpretations of taxation

This chapter investigates tax interpretations of market traders, state officials and institutional actors to understand the ideational tensions between these actors' interpretations of tax and the role these tensions play in constructing conflict over tax in Dar es Salaam's marketplaces. Specifically, I elucidate different types of ideational tensions, including ambiguity, discrepancy, polysemy and synonymy in subjective, shared and institutional tax interpretations. In other words, this is essentially an elucidation of conflict over "who pays what and how much to whom when and with what purpose?". This illustrates that conflict, as argued in Chapter 4, does not always manifest in overt, confrontational and behavioural ways but also more latently in confusion, knowledge asymmetry and conflictual expectations.

Tensions in institutional tax interpretations

As presented in Chapter 6, revenue collection in marketplaces in the city is governed through multiple pieces of tax legislation at the local and national level. Upon analysing the municipal and national regulations, it becomes clear that there are multiple ideational tensions in and across these institutional interpretations of taxation. These include ambiguity, discrepancy, polysemy and synonymy, as I show here.

Tensions in municipal bylaws on tax payments in markets

This section investigates ideational tensions in and across the four Municipal Bylaws for Levies and Operation of Markets and Open Markets (*Sheria Ndogo za (Ushuru wa Masoko na Magulio)*⁵⁷ governing local government revenue collection in the different marketplaces in this study. Evidently, I have translated

⁵⁷ My translation of these bylaws and the payments are based on how the tax terms are used in the bylaws, how municipal officials have spoken about the bylaws in interviews, and how secondary and researchers have talked about *ushuru* in Dar es Salaam's marketplaces (researcher 6, 15.03.22, organisation 2, 24.03.22; Researcher 16, personal communication) (*Sheria Ndogo za (Ushuru wa Masoko na Magulio)* za Halmashauri ya Manispaa ya Ilala za Mwaka 2019, 2019); (*Sheria Ndogo za (Ushuru wa Masoko na Magulio)* za Halmashauri ya Manispaa ya Kinondoni za Mwaka 2019, 2019); (*Sheria Ndogo za (Ushuru wa Masoko na Magulio)* za Halmashauri ya Manispaa ya Ubungo za Mwaka 2019, 2019); (*Sheria Ndogo za (Ushuru wa Masoko na Magulio)* za Halmashauri ya Manispaa ya Temeke za Mwaka, 2015).

“*Ushuru*” to “Levies” here, but it is important to note that *ushuru* is a term with broader connotations. Depending on the exact context in which it is used, *ushuru* can also mean tax, taxation, duty, excise and even tariff. Investigating the bylaws, five payment types are used recurrently. These are *ushuru* (“levy”), *ada* (fee), *kodi ya pango* (rent), *kodi* (tax) and *tozo* (charge).⁵⁸ Looking across the bylaws, it is evident that there is an ambiguity in what these terms *mean*, as not all terms are formally defined in the bylaws. The only payment that the bylaws provide an official legal interpretation of is *ushuru* (levy) as illustrated in Table 7.1 below. *Kodi ya pango* (rent) is only defined in three bylaws, while *ada* (fee) is only legally defined in the IMC bylaw. There are no institutional interpretations of *kodi* (tax) or *tozo* (charge) in any of the bylaws. While the usage of these different terms in each bylaw may provide some conceptual clarity, the absence of a legal interpretation of central tax terms introduces some degree of ambiguity as to what these payments entail. Turning to the bylaws’ specification of the frequency of rent collection, we encounter another ambiguity. As Table 7.1 shows, rent (*kodi ya pango*) is paid by a trader tenant to the Municipal Council (LGA) – or alternatively to a private market owner (cf. IMC) – on a monthly or daily basis (cf. UMC, IMC and TMC bylaws). Though this flexibility in collection frequency gives the LGAs an opportunity to tailor collection to different markets, these different interpretations of frequency is a source of ambiguity.

Looking at bylaws’ interpretations of *ushuru* (levy), there is evidently a degree of *polysemy*, i.e., a coexistence of multiple meanings of this specific tax term. In KMC and UMC, *ushuru* is interpreted as a charge on *services*. In TMC, *ushuru* is a charge levied on products entering market. Though it is not specified in the Interpretations section, this understanding of *ushuru* is equivalent to the import levy (*ushuru wa kuingiza*). Finally, in IMC, *ushuru* is interpreted as a charge on *sold or registered products*. “Registering” of products typically happens during import of goods into the market, and in this sense, *ushuru* might here, to some extent, be understood as an import levy. However, this is not entirely clear from the formulation of the interpretation. These polysemous interpretations of *ushuru* are also mirrored in diverging usages of *ushuru* in the bylaws.

⁵⁸ I have translated relevant sections of the bylaws to English but also display the Kiswahili terms for each payment for purposes of transparency and interpretation.

Table 7.1. Institutional interpretations of tax terms in municipal bylaws

	UMC (2019)	IMC (2019)	KMC (2019)	TMC (2015)
Levy <i>Ushuru</i>	“Levy” (<i>ushuru</i>) means a charge (<i>tozo</i>) paid after or before receiving services from the Council (section 3)	“Levy” (<i>ushuru</i>) means the charge (<i>tozo</i>) paid by each trader for each product sold or registered and submitted to the Market Committee and to the Head of the Market (section 3)	“Levy” (<i>ushuru</i>) means a charge (<i>tozo</i>) paid after or before receiving services in the market or open market (section 3)	“Levy” (<i>ushuru</i>) means a charge (<i>tozo</i>) paid by every trader or paid for every product that enters the market for business (section 3)
Fee <i>Ada</i>	N/A	“Fee” (<i>ada</i>) means the money paid by a businessman or any person for a service or permit provided by the Council (sect. 3)	N/A	N/A
Rent <i>Kodi ya pango</i>	“Rent” (<i>kodi ya pango</i>) means the tax (<i>kodi</i>) paid by the tenant to the Council on a monthly or daily basis in accordance with this by-law (section 3)	“Rent” (<i>kodi ya pango</i>) means the tax (<i>kodi</i>) paid by the tenant to the Council or the owner of the market every month or every day in accordance with this bylaw (section 3)	N/A	“Rent” (<i>kodi ya pango</i>) means the tax (<i>kodi</i>) paid by the tenant to the Council every month or every day in accordance with this bylaw (section 3)
Tax <i>Kodi</i>	N/A Used in relation to the term “rent” (<i>kodi ya pango</i>)			
Charge <i>Tozo</i>	N/A Used in relation to the term “levy” (<i>ushuru</i>) as an individual type of payment and in the form of the verb “to charge” (<i>kutozwa</i>)			

Sources: Municipal bylaws for “Levies and Operation of Markets and Open Markets” in Ilala Municipal Council, Tememe Municipal Council, Kinondoni Municipal Council, and Ubungo Municipal Council. Sections are translated from Kiswahili to English by the author.

Lastly, Table 7.1 shows several examples of *synonymity*, i.e., overlapping meanings of different terms. In all the bylaws, the term *tozo* (charge) is used as a synonym for *ushuru*. However, *tozo* also denotes an individual type of payment. Another term that is used interchangeably with *ushuru* is *ada* (fee), but when coupled with the qualifier “*ya pango*”, *ada* means rent (*ada ya pango*, cf. KMC by-law). There are also overlapping meanings between *ada* and *kodi* (tax), which also denotes rent (*kodi ya pango*).

In sum, the interpretations and usages of the most common tax payments – *ushuru* (“levy”), *ada* (fee), *kodi ya pango* (rent), *kodi* (tax) and *tozo* (charge) – in municipal bylaws indicate that there is ground for ideational tensions within and across local tax legislation. Some central tax payments are not legally defined in the bylaws, some are ambiguous, and several of the institutional tax interpretations, both with and without qualifiers, are polysemous and synonymous. While these characteristics are not uncommon in tax legislation targeting informal economy activities and spaces (Roever, 2006; Memon, 2013), they do introduce confusion or disagreement as to what certain tax payments *mean*. This may particularly be the case in contexts like Dar es Salaam with multiple municipal districts and municipally governed tax legislation. In the city, there are around 100 marketplaces distributed across the five municipal districts, and what particular tax scheme any given marketplace is subjected to depends on its exact location. In other words, a relatively modest number of locations is governed by five different tax schemes. This implies that traders working in similar marketplaces located close to each other but on each side of a municipal border will be subjected to different tax schemes. It also implies that traders, if they choose to move their business a few kilometres from one market to another, may face not only a different tax scheme, but also different interpretations of tax payments than they are used to. While it may be sensible for LGAs to be able to formulate municipal bylaws in a way that fits the local characteristics and municipal needs and priorities, the lack of streamlining of interpretations and usages of terms in the five municipal bylaws contributes to a complex fiscal landscape where tax schemes differ, and payments have different or overlapping meanings within a relatively small radius.

Tensions in national legislation of presumptive tax

As mentioned, the central national regulation governing presumptive tax is the Income Tax Act (CAP 332 R.E. 2019). However, the Act does not offer an institutional interpretation of presumptive tax, and it is not mentioned until Part II: Imposition of Income Tax in section 4 § 5, which states:

Where a resident individual meets the requirements of paragraph 2(1) of the First Schedule with respect to a year of income, the income tax payable by the individual

with respect to subsection (1)(a) for the year of income shall be equal to the amount of presumptive income tax provided in paragraph 2(3) of the First Schedule (section 4 § 5, p. 30).

This excerpt briefly outlines the requirements for presumptive tax qualification, and while this is expanded on in the First Schedule, § 2, subparagraphs 1-3 (pp. 128-129) there is no legal interpretation of presumptive tax. As in the municipal bylaws, the lack of such a central tax term introduces ambiguity as to what this payment means and entails. Another source of ambiguity in the Act is the basis (or object) of presumptive tax. The Act denotes this payment type presumptive *income* tax. This is illustrated in the excerpt below and in the Act's First Schedule section entitled "Presumptive income tax for individuals". However, in this Schedule, which outlines presumptive tax scheme, presumptive tax is not based on individuals' annual *income* but on annual *turnover* (pp. 128-129). This is shown in Table 7.2.

Table 7.2. Presumptive income tax. The Income Tax Act (CAP 332, R.E.2019)

Turnover	Tax payable where section 35 of Tax Administration Act is not complied with	Tax payable where section 35 of Tax Administration Act is complied with
Where turnover does not exceed TSh 4,000,000	NIL	NIL
Where turnover exceeds TSh 4,000,000/= but does not exceed TSh 7,000,000	TSh 100,000/=	3 % of the turnover in excess of TSh 4,000,000/=
Where turnover exceeds TSh 7,000,000/= but does not exceed TSh 11,000,000/=	TSh 250,000/=	TSh 90,000/= plus 3 % of the turnover in excess of TSh 7,000,000/=
Where turnover exceeds TSh 11,000,000/= but does not exceed TSh 14,000,000/=	TSh 450,000/=	TSh. 230,000/= plus 3 % of turnover in excess of TSh 11,000,000/=
Where turnover exceeds TSh 14,000,000/= but does not exceed TSh 100,000,000/=	Not applicable	TSh. 450,000/= plus 3.5 % of turnover in excess of TSh 14,000

Source: Subparagraph (3), First Schedule (Made under section 4(6)), Section 2(1), Income Tax Act (CAP 332, R.E. 2019), pp. 128-129.

This conflation between "income" and "turnover" may be unsurprising seeing that the Income Tax Act defines "turnover" in relation to a business by a resident

person for the year of income, means an amount to be included in calculating the person's income under section 8 without deducting any amount under Subdivision D of Division I of Part III" (Section 3, p. 38). Evidently, turnover and income are interlinked; as such, for actors well-acquainted with nuances of legal fiscal definitions, this may only be considered a minor ambiguity, if any at all. However, as I return to below, it is an ambiguity that may contextualise the ideational discrepancy that exist between institutional interpretations and market traders' subjective interpretations of presumptive tax.

In addition to mirroring this interchangeable use of "income" and "turnover", the Tanzania Revenue Authority's (TRA) online administrative index on income tax for individuals shows that there is a *legal discrepancy* in the national regulations on presumptive tax.⁵⁹ Specifically, there is a discrepancy between the presumptive tax scheme in Income Tax Act of 2019 (cf. Table 7.2 above) and the presumptive tax scheme on TRA's online administrative index illustrated in Table 7.3 below (TRA, 2022).

Comparing Table 7.2 and Table 7.3, there is a discrepancy between the number of tax bands (based on turnover), the amount of tax payable in the upper tax band as well as between the requirements related to the use of Electronic Fiscal Devices (EFDs) for sales and tax assessment. The Income Tax Act 2019 outlines five tax bands, whereas the scheme on TRA's website only outlines four tax bands. As evident in Table 7.2, based on the Income Tax Act, the second highest tax band applies to businesses with annual turnovers between 11 and 14 mil. TSh, and the highest tax band is for businesses with 14-100 mil. TSh in annual turnover. In both bands, tax payable differs depending on whether businesses have complete records (thus complying with section 35 in Tax Administration Act, 2019, pp. 32–33). According to this scheme, only businesses with turnovers of 14-100 mil. TSh are required to use EFDs for sales and tax assessment. For businesses with complete records, there is no set tax payable ("not applicable"), as this is to be decided through the EFD-generated data. Turning to Table 7.3, the scheme on TRA's website has collapsed the upper two tax bands. This means that the turnover threshold for the highest tax band has decreased from 14 to 11 mil. TSh. In practice, all businesses with annual turnovers of 11 mil. TSh or more are required to use EFDs, and tax payable is therefore set at 3.5 % of turnover regardless of record keeping. In effect, businesses with annual turnovers between 11 and 14 mil. TSh are no longer assessed and placed in a separate tax band but are pooled with businesses with +14 mil. TSh turnovers in the highest tax band – even though this is not in accordance with the Income Tax Act (CAP 332, R.E. 2019).

⁵⁹ Source: Tanzania Revenue Authority: <https://www.tra.go.tz/page/income-tax-for-individuals>, last accessed June 2, 2025.

Table 7.3. Presumptive income tax. Tanzania Revenue Authority, 2022/2025

Annual turnover	Tax payable when records are incomplete	Tax payable when records are complete
Where turnovers do not exceed TSh 4,000,000	NIL	NIL
Where turnover exceeds TSh 4,000,000/= but does not exceed TSh 7,000,000	TSh 100,000/=	3 % of the turnover in excess of TSh 4,000,000/=
Where turnover exceeds TSh 7,000,000/= but does not exceed TSh 11,000,000/=	TSh 250,000/=	TSh 90,000/= plus 3 % of the turnover in excess of TSh 7,000,000/=
Where turnover exceeds TSh 7,000,000/= but does not exceed TSh 11,000,000/=	TSh 250,000/=	TSh 90,000/= plus 3 % of the turnover in excess of TSh 7,000,000/=
Where turnovers exceed TSh 11,000,000/= but does not exceed TSh 100,000,000/=	3.5 % of turnover	3.5 % of turnover

Source: Tanzania Revenue Authority website: <https://www.tra.go.tz/page/income-tax-for-individuals>, last accessed April 28, 2025. This scheme figures under 1) Individual traders who are under presumptive tax regime.

According to a high-ranking TRA official I interviewed, the amendment of the scheme was made effective by January 2022 (TRA official 1, 12.05.22), that is, just before my fieldwork in the marketplaces started. According to the official, the amendment was an “administrative decision” made by TRA to capture businesses that “are keeping under a specific turnover to not be placed in the high bands. So, they are hiding in the small bands”. As I discuss in Chapter 8, this narrative that businesses and traders try to “hide” from being taxed is common among state officials. The official also mentioned that the scheme was amended to “enforce the use of EFDs, reduce informality of these businesses [and] increase compliance of this group of taxpayers” (ibid). The primary point was that collapsing the highest tax bands would make more businesses eligible to use EFDs, and that this would make tax assessment easier and more accurate. While this may be the case in theory, it is important to recall that TRA’s usage of EFDs has recently been critiqued by national auditors, among other things a lack of EFD availability and inconsistent training and usage of EFDs (National Audit Office, 2025). Nonetheless, as of 2022, TRA started enforcing the administratively amended tax scheme (Table 7.3), even though the Income Tax Act of 2019, which

outlines a different tax scheme, is still in force. This discrepancy between the legally adopted and the administratively enforced presumptive tax scheme in Dar es Salaam's marketplaces arguably makes for ideational tension, which may cause confusion or disagreement.

Tensions in subjective tax interpretations: Market traders

Turning to tax interpretations at the individual level, there are multiple examples of ambiguity, discrepancy, polysemy and synonymity, all of which create ideational tensions between individuals. Investigating market traders' subjective interpretations of tax, it is evident that *ushuru* and *kodi* are the most widely used tax terms in everyday conversation about tax in the 14 marketplaces. While this mirrors the tax terms mentioned in the municipal bylaws, traders' use of these terms and the meanings they ascribe to different payments show that their situated understandings of the two payments *ushuru* and *kodi* are much broader than the legal definitions. As explained, *ushuru* can be translated to levy, duty, excise and tax, and sometimes it is referred to as a charge, fee or tariff. Moreover, *ushuru* is often used with qualifiers to denote certain types of levies, e.g., import levy (*ushuru wa kuingiza*) or service levy (*ushuru wa huduma*). *Kodi* can be translated to tax and taxation, and when used with qualifiers, it specifies the type of tax, such as income tax (*kodi ya mapato*) and rent (*kodi ya pango*).

Polysemy and ambiguity of the tax term *ushuru* (levy)

Starting with *ushuru* (levy), Display 7.4 below illustrates its main purposes as identified in the 67 interviews with a total of 87 market traders exemplified with quotes from the interviews. As evident, *ushuru* is a highly polysemous concept. Most of the interviewed market traders associate *ushuru* with the municipal system and the local government (or municipal authority). Many traders highlighted that markets are under municipal oversight: "the market belongs to the council [LGA]" (Mahonge, 19.04.22), the municipal authority "manages the levy collection exercise" (Penda, 13.04.22), and collection of *ushuru* "brings income [that] makes it possible to run the market" (Abdullah, 05.04.22).

Display 7.4. Main purposes of *ushuru*. Market trader interpretations

Purpose	Examples
Income	
Municipal system and income	“It is the municipality that manages the entire levy collection exercise” (Penda) “Levy is a legal charge that brings in income [that] makes it possible to run the market” (Abdullah)
Concrete purposes	
Business in marketplaces	“Once you enter the market and do business, you are responsible for paying levies” (Zahur) “<i>ushuru</i> is a certain charge in the place where you do business” (Adea) “doing business without paying levies is impossible” (Leila)
Daily payment	“Every day you just have to pay levies” (Leila)
Services	“we pay levies so we can have electricity, a clean place for people, garbage collectors and things like that” (Mosi) “through the levy (.), we clean and they collect the garbage, they bring us a car, the council takes and it throws away” (Abdullah) “I know that if I pay levies, development is required, buildings should be improved, electricity services should be available, water should be available, toilets should also be clean and everything should be clean” (Mtalam) “Taxes are paid for services in the markets, water, electricity, sanitation and the like” (Abbas)
Import	“If you unload your 10 sacks, the levy for each sack is 500 TSh” (Leila)
Improvement of markets	“I have to pay because in order for the government to be able to improve the markets” (Hasani)
Abstract purposes	
Development and contribution	“<i>Ushuru</i> is the national income because if you contribute <i>ushuru</i>, you contribute to the nation” (Baba) “Paying levy is an obligation so that there can be development” (Kito) “levies is what is going to pay people’s salaries” (Hami) “for the government to exist, human resources must be there, and if there are no human resources, the country cannot exist and we are the ones who have to pay those levies” (Hasani)
Progress	“I believe that without paying <i>ushuru</i> , there is no progress” (Kito)
Responsibility	“I know paying levies is my responsibility” (Shani) “Everyone knows the responsibility of paying levies” (Mustapha)
Knowledge	“if you ask someone why you pay levy, they will tell you that they don't know” (Benson) “Few businessmen have that knowledge” (Mtalam) “the environment also causes a person to avoid paying taxes, but it's not that he doesn't know it's important to pay” (Daniel)

When traders referred to “the government” when talking about *ushuru*, they meant the *local* (municipal) government as evident in statements like these: “*ushuru* belongs to the government” (Nymusye, 29.03.22) and “*ushuru* is a payment for something that you make in government areas [...] this area belongs to the government” (Bakari, 19.04.22). More broadly, this reflected a shared interpretation among traders that *ushuru* – levies – are local government “income” levied in areas under municipal jurisdiction.

Ushuru is also associated with doing business. As formulated by Adea, “*ushuru* is a certain charge in the place where you do business” (Adea, 12.04.22). Others more specifically associated *ushuru* with doing business in marketplaces, e.g., “once you enter the market and do business, you are responsible for paying levies” (Zahur, 13.04.22). Many traders highlighted that *ushuru* is a daily payment collected for various purposes: “every day you just have to pay levies” (Leila, 11.04.22). As illustrated in these quotes, traders would often first highlight that they paid *ushuru* to be able to “do business”, and though they rarely specified what this meant, they often referred to the *daily levy*, which they pay to the LGA to occupy a premise in the markets. This is not to be confused with rent, though the daily levy is also related to access to business space inside markets. Most traders paid between 300 and 1000 TSh in daily *ushuru* to the LGA to be allowed to conduct business in the markets, and some *also* paid rent (*kodi ya pango*) for their specific business premises. This double payment was particularly prevalent in new markets like Kisutu and Magomeni but also in the old market, Temeke Stereo. Though traders were aware that the two payments are different, a few expressed confusion about paying multiple payments for access to space (e.g., Shani, 13.04.22)

A third common association of *ushuru* is that it is charged for services in the marketplaces. Below, Display 7.5 illustrates the concrete purposes of *ushuru*, and different services, such as cleaning, security, garbage collection and electricity, were mentioned in many interviews. These payments can broadly be categorised as *ushuru wa huduma* (service levies). Interestingly, while many traders knew that they were paying different amounts for different services, they lumped them together and rarely distinguished between, or explicitly mentioned, the specific types of *ushuru* payments. Some referred to them as “service levies”, but most just called them “*ushuru*” as illustrated here: “*ushuru* is to assist in cleaning, sanitation, electrical matters, security matters” (Djimon, 11.04.22). In addition to service levies, many wholesale traders talked about *ushuru* as an import levy they paid for bringing goods into the market, as illustrated by Leila’s explanation of the *ushuru* she paid for unloading and importing sacks of onions into Ilala market: “if you unload your 10 sacks, the *ushuru* for each sack is 500 TSh” (Leila, 11.04.22).

Display 7.5. Concrete purposes of *ushuru* (levy). Market trader interpretations

	No. of interviews	No. of references
Services		
Services (general)	37	128
Cleaning	34	98
Security	34	153
Waste or garbage collection	41	102
Electricity	21	51
Other purposes		
Rent	28	60
Import (entry)	35	95

Source: Based on 67 interviews with 87 market traders. Numbers are based on codes in NVivo.

The last common “concrete” association of *ushuru* was, somewhat surprisingly, rent. As mentioned, rent is not a type of payment referred to as *ushuru*; in the municipal bylaws, it is referred to as *kodi ya pango* or, in a few instances, *ada ya pango*. However, as described above, I sometimes encountered an ideational conflation of daily levy and rent among traders, as evident in Hasani’s definition: “a daily levy is for someone who rents a hut” (Hasani, 04.05.22). This may partly explain why many traders, when reflecting on the meaning of *ushuru*, would bring up rent. However, this associational linkage between *ushuru* and *kodi ya pango* (rent) is arguably also rooted in the fact that both payments are collected by the municipal authorities, among other things, for purposes of access to space. This tells us that not only does the term *ushuru* connote (and encompass) a range of different payments in the marketplaces, the subjective uses of *ushuru* are inexact and draw ideational linkages to payments like rent (*kodi ya pango*), which are in fact not *ushuru* even though they are collected by the same government authority. In addition to these purposes, some traders used *ushuru* when describing payments to non-state actors such as carriers transporting goods to the markets (*ushuru wa usafiri*: transport levy) or assistants to middlemen (*madalali*) who helped unload goods from trucks in the market (Abdu, 02.04.22). This reflects more broadly both polysemy and ambiguity in market traders’ subjective interpretations of *ushuru*. As I discuss below, this may contribute to the confusion that some of the interviewed traders refer to when talking about the payments they are subjected to.

Beyond these concrete services, it was generally highlighted that paying *ushuru* is key to improving the marketplaces in a more general sense, as illustrated by Hasani's comment: "I have to pay in order for the government to be able to improve the markets" (Hasani, 04.05.22). Interestingly, traders often expressed this associational link between levies and market improvements – both in relation to concrete upgrades such as reliable electricity grids, proper sewage and more extensive infrastructural improvements. Kito, a trader in the old Manzese market, said: "like the issue of building markets [...] paying *ushuru* is an obligation so that there can be development [...] that's why, we have our new slaughtering house [...] you've seen the modern one [...] it's one of the developments" (Kito, 25.04.22). As evident here, paying levies is a matter of concrete improvements but also reflects a broader "obligation" to ensure development.

Going back to Display 7.4, this speaks to the more abstract purposes traders associated *ushuru* with. Some associated *ushuru* with the functionality of marketplaces, such as Abdullah: "*ushuru* enables the continuation of the market and market activities to be alive" (Abdullah, 05.04.22); others spoke of *ushuru* in much broader terms. Some emphasised that *ushuru*, as government income, is essential to make the state work. Hami said, "*ushuru* is what is going to pay people's salaries" (Hami, 04.05.22), and Hasani argued, "for the government to exist, human resources must be there, and if there are no human resources, the country cannot exist, and we are the ones who have to pay that *ushuru*" (Hasani, 04.05.22). Many viewed paying *ushuru* as a responsibility as market traders and citizens (Shani, 13.04.22, Mustapha, 06.04.22), and for Msia, paying *ushuru* had a moral dimension: "as a legitimate trader, you must pay *ushuru*" (Msia, 19.04.22). Among the abstract purposes, development, progress and contribution to the country were often mentioned, for example by Hasani: "the [municipal] council needs to get something from you, the trader, for other developments [otherwise] councils cannot pay workers, cannot buy medicine, cannot do anything" (Hasani, 11.04.22). More broadly, this was also evident in reflections, such as "I believe that without paying *ushuru*, there is no progress" (Kito, 25.04.22), or "*ushuru* is the national income [...] if you contribute with *ushuru*, you contribute to the nation" (Baba, 25.04.22). As illustrated here, I relatively often encountered conceptions of *ushuru* as a source of government income that will fund broader developmental purposes. This reflected that many market traders not only thought of *ushuru* as a specific market payment in return for specific services or access to space but also placed *ushuru* in a broader societal context with connotations to nation-building, progress and development. When I asked *who* should pay *ushuru* to fund all these goals, traders would often say "everyone" or "we should", like Shani: "paying *ushuru* is my responsibility" (Shani, 13.04.22), or Hami: "we pay levies or taxes to build the country" (Hami, 04.05.22). Talking

about *ushuru*, many interviewed traders expressed a very real sense of obligation, pride and a genuine wish to contribute.

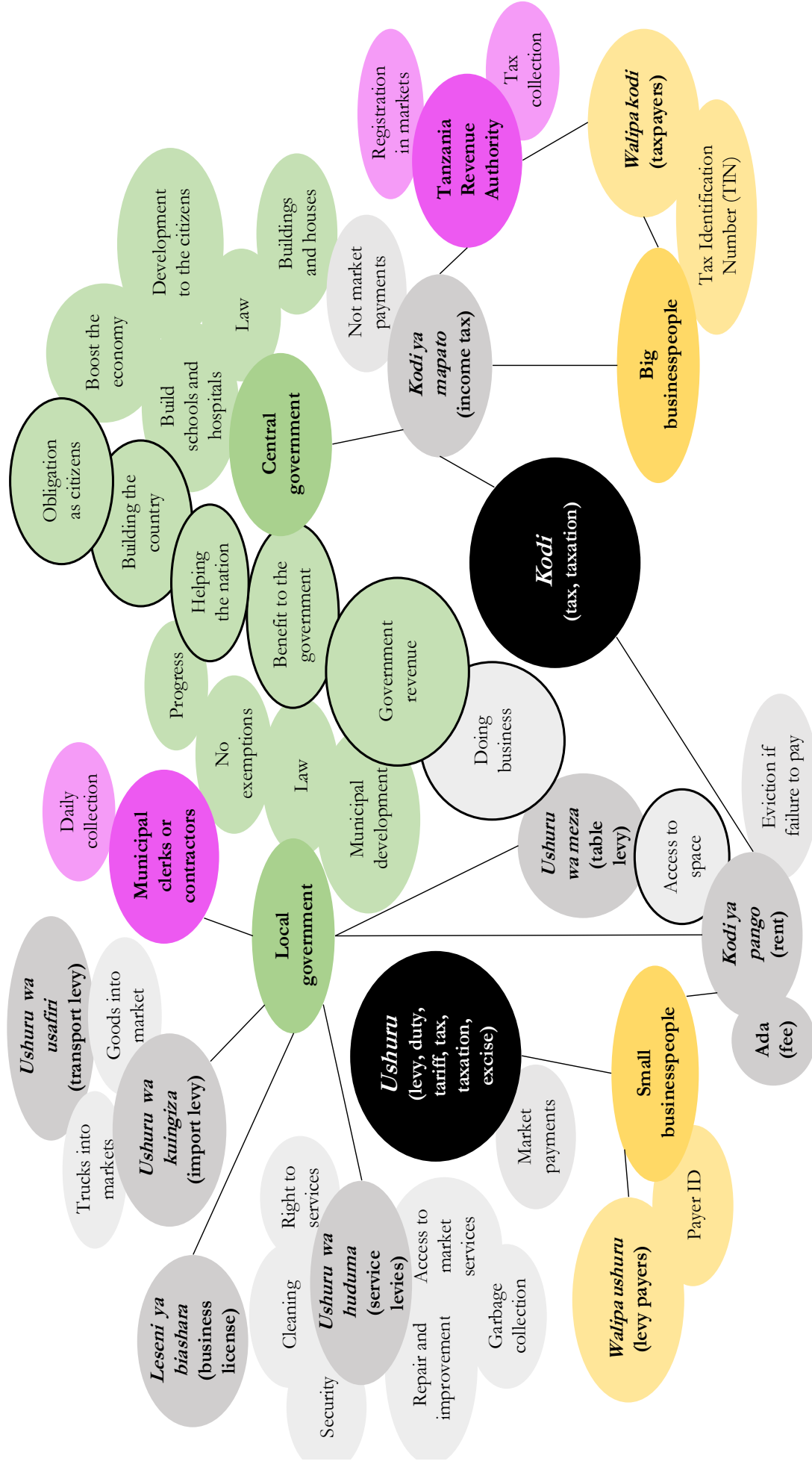
Figure 7.6 below lists the 87 interviewed traders' main associations and uses of *ushuru* and *kodi*. While it does not capture any individual's full perspective, it illustrates the breadth, differences and overlaps in subjective interpretations of the two tax terms.⁶⁰ In line with my analysis in the previous section, the left side of Figure 7.6 shows that *ushuru* is indeed a *polysemous* concept, which traders use to denote different types of payments (dark grey circles, left). We can translate *ushuru* to "levy", "duty", "tariff", "tax", "excise" and "taxation" (black circle, left). As argued, these are primarily associated with different payments with a range of purposes at the municipal level, which contribute to local government revenue (green circles, mid-left).

Importantly, varies considerably who articulates broader moral associations of *ushuru* and when they do it. In the interviews, notions of responsibility and obligation in relation to *ushuru* were common among traders in leadership positions, market associations or other collectively organised groups such as VICOBA.⁶¹ Followingly, they viewed themselves as having key role in raising fiscal awareness among traders in the markets (Fatuma, 30.03.22; Deborah, 01.04.22; Bakari, 03.10.22). Moral associations of *ushuru* and feelings of obligation were less prevalent among traders without leadership or organisational affiliation, in part due to confusion about what they were paying for and how the money was spent. Interestingly, across traders in different social positions, the sense of responsibility and obligation to pay was much less pronounced in relation to the payment *kodi*: tax or taxation. We turn to associations of this payment now.

⁶⁰ For the sake of transparency, the key tax terms are listed in Kiswahili (accompanied by English translations) in Figure 1, as these terms were used by traders in the interviews to describe their fiscal realities.

⁶¹ VICOBA stands for village community banks and are common among women traders in the markets in IMC and TMC due to the work of the local NGO Equality for Growth (organisation 2, 08.04.22; organisation 3, 30.03.22).

Figure 7.6. Market traders' subjective interpretations of *ushuru* and *kodi*



Polysemy of the tax term *kodi* (tax)

The right side of Figure 7.6 (previous page) shows a degree of *polysemy* in the traders' use of *kodi*. This payment, which can be translated to “taxation” and a “tax” (black circle, right), is most commonly associated with both *kodi ya pango* (rent) and *kodi ya mapato* (income tax) (dark grey circles, bottom and right). As evident, traders largely associate it with *kodi ya pango* (rent) at the local government level, which are paid by traders to access space. On the other hand, *kodi ya mapato* is broadly connoted with national level income tax paid by large businesspeople to the national revenue agency Tanzania Revenue Authority (TRA). Depending on the sub-type of *kodi*, the local and national level as well as the local government and TRA are associated with this payment. Importantly, this means that *kodi* is used to denote payments inside and outside markets, which implies polysemy and a source of ideational tension in traders' ordinary uses of *kodi*. Among other things, *kodi* is broadly associated with abstract purposes of building the country (Juma, 31.03.22), helping the nation (Baba, 25.04.22), boosting the economy (Fatuma, 11.04.22) and ensuring development to the citizens (Hasani, 04.05.22).

Synonymity and difference: *Ushuru* and *kodi*

The ideational relationship between *ushuru* and *kodi* is complex. This is reflected in the overlaps and differences in traders' subjective interpretations as evident in Display 7.7.

Display 7.7. Synonymous uses of *ushuru* and *kodi*. Market trader interpretations

Use	Examples
Levy and rent	“The daily levy is for someone who rents a hut” (Hasani)
Levy and tax	“the levy (<i>ushuru</i>) is like his tax (<i>kodi</i>)” (Juma) “the levy (<i>ushuru</i>) is a government tax (<i>kodi</i>)” (Penda) “here we only pay government income tax (<i>kodi ya mapato</i>), which is 500 TSh for each businessman” (Fatuma) “Levies (<i>ushuru</i>) are taxes (<i>kodi</i>)” (Jani) “the municipality is in charge of collecting taxes (<i>kodi</i>)” (John) “isn't the word levy (<i>ushuru</i>) a tax (<i>kodi</i>)?” (Zahur)

First, some traders used *kodi* and *ushuru* interchangeably highlighting a degree of synonymity between these terms. Specifically, many traders used one term to describe or define the other. In Display 7.7, this is evident in statements like: “*ushuru* is like a tax (*kodi*)” (Juma, 31.03.22), and “a levy (*ushuru*) is a government tax (*kodi*)” (Penda, 13.04.22). This synonymous use is hardly surprising,

since both are broad terms with overlapping meanings. Recalling Figure 7.6, the circles with black contours illustrate some of these ideational overlaps between the tax terms *ushuru* and *kodi*. The fact that traders associate both payments with concrete purposes such as “doing business” and “access to space” makes sense in the context: access to space is related to both types of payments, as traders are required to pay *ushuru* (*ushuru wa meza*: table levy) and/or *kodi* (*kodi ya pango*: rent) for their premise in a market. Moreover, *kodi* and *ushuru* are connoted with “government revenue” and “benefit to the government”, which also makes sense as both local and central government collect taxes. Other overlaps include the abstract purposes of “helping the nation” (Marianne, 04.05.22, Baba, 25.04.22) and “building the country”, and in this regard, market traders considered paying *kodi* and *ushuru* an “obligation as citizens”. Importantly, this did not mean that market traders considered *themselves* obligated to pay all types of taxes; particularly on the matter of *kodi ya mapato*, traders’ interpretations of their own eligibility differed.

In contrast to the synonymous use of these tax terms, some traders were very explicit about the differences of *ushuru* and *kodi* (Ayanna, 25.04.22; Mtalam, 30.03.22; Jovin, 31.03.22; Malika, 04.04.22). As mentioned, traders generally associated *ushuru* with a payment to the local government: “the word *ushuru* means that it is municipal” (Djimon, 11.04.22). Relatedly, traders emphasising the differences between *ushuru* and *kodi* largely connoted *ushuru* with *small businesspeople* and *kodi* with *big businesspeople* (Mtalam, 30.03.22; Jovin, 31.03.22): “here in the market, we only pay *ushuru*. There are no big businessmen here. The whole market is just a *ushuru* [...] *Kodi* is levied on big businesses, and TRA are the ones who levy *kodi*” (Mtalam, 30.03.22). The abbreviated form of *kodi* here denotes *kodi ya mapato*, i.e., income tax or presumptive tax, levied by TRA. Moreover, it was often mentioned that inside markets, “big businesspeople” were *not* eligible to pay *kodi ya mapato* (income tax), because markets were under municipal jurisdiction and as such areas of *ushuru*. Again, a reflection by Mtalam illustrates this: “there is someone here who earns up to 20-30 million TSh, and who has reached the level of paying *kodi* – but why is he not paying *kodi*? Because he is in the market” (ibid).

I often encountered this associational difference in interviews with traders, that is, *ushuru* is a payment levied on *small businesspeople inside* markets by *municipal* authorities, and *kodi* is a payment levied on *big businesspeople outside* markets by TRA. This situated understanding of *ushuru* and *kodi* also existed at the communal level in an organisation working with fiscal and legal awareness raising among market traders. The interviewed senior employee said: “market traders don’t pay TRA taxes, these are small businesses, and if you are a big business, you are not in the market, they are in other places” (organisation 3, 30.03.22). As I will return to, these associational differences

influenced the actors' expectations of what they personally should and should not be subjected to, and this sometimes provided an ideational foundation for conflict over tax between market traders and TRA.

Discrepancy in legal awareness and knowledge

Investigating market traders' interpretations of tax, I encountered a discrepancy between their legal awareness and knowledge of tax. Despite knowing that the local government is the collector of *ushuru*, only about half of the traders talked about *ushuru* as a payment regulated by law. Most did not specify the specific laws regulating *ushuru* but talked in broader terms, like levies are regulated "in the law of the market" (Zahur, 13.04.22; Fatuma, 30.03.22). However, many traders' awareness about the legal basis of *ushuru* was rather limited. They knew that they were required by the municipal authorities to pay levies but were often unsure of the relevant regulations as illustrated by Johannes' reflection on paying *ushuru*: "I know it's an obligation, I don't know if it's like that or if it's a law" (Johannes, 12.04.22). A few traders even were unaware that municipal bylaws govern revenue collection in their markets (Imani, 11.04.22; Yahya, 14.04.22).

In my interviews with local organisations working with informal traders in Dar es Salaam, I explored the subject of limited legal awareness. A leading employee of an organisation that specifically works to raise legal awareness in marketplaces in Temeke and Ilala MCs said that:

the biggest challenge [...] is that traders do not understand the bylaws that govern the markets, they do not know their responsibilities and rights and they are in the market [...] the municipal authorities do not include businessmen, or businessmen may give their opinions, but when they give their opinions, these are not considered [...] most businessmen do not understand the law, they do not have time to go and study when they wake up, some leave their homes at 04.30 am, when they arrive home with the challenge of transportation, you find it is at 09.00 pm, so there is no time to say that I should go and study this or search for this (organisation 3, 30.03.22).

The employee here argues that the "biggest challenge" is that "traders do not understand the bylaws" and that "they do not know their responsibilities and rights". This analysis was shared by interviewed employees from a representative organisation working with informal traders mentioning "high levels of literacy" (organisation 1, 23.03.22), a local NGO working with women market traders (organisation 2, 24.03.22) and an elected representative from a city-wide marketplace organisation (organisation 4, 08.04.22). As evident in the interview excerpt above, there are different interpretations of the roots of the limited legal awareness among traders. First, it is highlighted that the municipal authorities either do not "include" traders in legal affairs or "consider"

traders' opinions. As I return to in Chapter 8, this interpretation is closely linked to a common narrative among traders and trader representatives that the municipal authorities are inattentive or indifferent to traders' demands and needs. Second, emphasising that traders "do not have time" to "go and study this or search for this", the interviewed employee speaks to the constraints that many small-scale traders working long hours face. Becoming acquainted with the legal basis of their payments to understand their rights and responsibilities is a time consuming and mentally challenging task many market traders struggle to perform.

In accordance with the organisational perspective above, accounts of many traders revealed a lack of knowledge, awareness or insight into the legal basis and purpose of the taxes they paid. For example, when describing his daily "government levy" of 500 TSh, Abasi mentioned that 200 TSh were for cleaning, and 300 TSh to the "government", that is, the LGA. About the purpose of the 300 TSh to the LGA, he said: "you have been told that this 300 [TSh] goes to the government [...] it has its own budgets, and we don't know the analysis of that [...] they will know their division" (Abasi, 11.04.22). This was echoed by traders in other markets: "only they [LGA] know what they are going to do with it" (Sefu, 14.04.22), and "there will be something that goes to the government, again, I can't judge more" (Shani, 13.04.22). Another trader in Mawasiliano laughed when asked about the LGA's use of the collected *ushuru* and said: "it is actually difficult because the revenue they receive and distribute to different parts is the municipality's, it is no longer ours [...] our job to give it, and so if we get electricity, we will know that it is the *ushuru* that paid for electricity" (Adea, 14.04.22). In Temeke Stereo market, the Temeke Municipal Council (LGA) had just announced an increase in *ushuru* when I interviewed market traders in April 2022, and when I asked if they were informed why, one trader just said: "it is out of our control because the market belongs to the council [LGA]" (Mahonge, 19.04.22). Another common manifestation of this knowledge gap was that many traders exhibited an understanding of why taxes were charged on people in *general* but seemed much less certain why taxes were charged in the markets and by the LGAs. An example is Hami's reflection on the importance of tax: "here, in the city, I have no experience [...] I know tax matters [...] 'let's pay taxes, let's build our country' (*tutoe kodi tuijenge nchi yetu*) is the motto here [...] but how it is divided here, I really have no experience" (Hami, 04.05.22). Hami here referred to TRA's motto "Together we build our nation" (*Pamoja tunajenga taifa letu*) reflecting knowledge of TRA's mission.

In contrast, some groups of traders had quite a deep insight into the legal basis of taxation and the government's use of collected taxes. A handful of the interviewed traders explicitly mentioned that *ushuru* was regulated in munici-

pal bylaws and were familiar with the legal basis, purposes and collection procedure of *ushuru* (Mtalam, 30.03.22; Jovin, 31.03.22; Baraka, 04.04.22; Mahonge, 19.04.22; Abdu and Nuru, 20.04.22; Mudi, 08.04.22). These traders all had a representative or leadership position in their markets. As such, the fiscal knowledge gap was particularly related to position in internal market organisational hierarchies. Reflecting on their roles as representatives, traders in leadership positions often referred to being responsible for raising awareness among the traders they represented about the rules and regulations they were subjected to; not only to help traders understand the importance of paying levies, but also to make them critical of extra-legal charges or changes. This double role of leaders in relation to taxation was not uncontested, but sometimes a cause for conflict; I return to this in Chapter 12.

According to Baraka, a wholesale trader and commodity leader in Kisutu market, one way of interpreting this responsibility was to know and have access to the municipal bylaw governing revenue collection in the markets. During an interview, he suddenly got up from his stool, looked in a drawer in his small shop in Kisutu market and found a hardcopy of the IMC bylaw on levy collection in markets. He had asked the market manager for a copy, because it was not available anywhere, and “how are we then supposed to know what we should pay and not pay?” (Baraka, 03.10.22). Importantly, Baraka was one of the only traders I encountered during my fieldwork who had a copy of the municipal bylaw governing *ushuru* in the markets (Jovin, 31.03.22; Nuru and Abdu, 20.04.22). This is somewhat unsurprising considering the extensive process people must go through to acquire municipal bylaws, as described in Chapter 6. At the time of research, these bylaws largely existed as hardcopies at the municipal office and could be accessed only by sending a formal request to the municipal directors at the LGA (municipal official 10, 27.09.22; except UMC). Most traders I interviewed had never seen the municipal bylaws on revenue collection in writing, so their general lack of legal awareness can, at least to some extent, be ascribed to the lack of (easy) physical access. Moreover, as argued by an interviewee an organisation, the lack of fiscal awareness was also a product of lack of sensitisation. A couple of months before my fieldwork, two LGAs had brought the bylaws to the markets, saying “every leader should make a copy so that he has the bylaws”, but without giving instructions about how to understand it. The interviewee problematised this, saying “if you give a leader a copy of the bylaws without explaining it to him, then he can just continue to read [...]. but it is not easy to understand how these work in the markets” (organisation 3, 30.03.22). The organisation – echoed by traders such as Fatuma and Deborah – pointed to the need for sensitisation, education and training, rather than mere access to the municipal bylaws, as measures to increase traders’ fiscal literacy.

There was also a gap in traders' general assessments of the fiscal knowledge, and interviewees' assessments varied substantially. Several traders, particularly in organisational and leadership positions, argued that traders generally had limited fiscal knowledge (e.g., Lucas, 06.04.22). This is captured in statements by Mtalam and Benson:

I have been here for a long time. I know that if I pay *ushuru* [levies], I should get services in return. That is the development of the businessman. Most do not know [...] they only that they are selling in their business, they pay *ushuru* as a fee [...] they think they just pay it and then it goes to the government [...] but it has to be returned (Mtalam, 30.03.22).

If you ask someone "why do you pay *ushuru*?", they will tell you that they don't know (Benson, 06.04.22).

In contrast, other interviewees contended that market traders generally knew *that* they had to pay and understood *why* they paid. Interestingly, these traders also often argued that if someone did not pay or resisted taxation, it was not so much because of limited knowledge, but because they found the tax burden too high (Mudi, 08.04.22; Abdu, 20.04.22) or were dissatisfied with a lack of return (Mahonge, 19.04.22; Johannes, 12.04.22; Fatuma, 30.03.22; Sefu, 14.04.22; Flavia, 05.04.22) and with difficult circumstances. This is reflected in Daniel's claim: "it's the bad environment that causes a person to avoid paying taxes [...] it's not that he doesn't know it's important to pay" (Daniel, 01.04.22). I return to these narratives in Chapter 8, as they conflict somewhat with state officials' narratives of market traders' tax burdens and reasons for tax non-compliance.

Lack of fiscal understanding

For many of the interviewed traders, the ideational tensions described above manifested in a lack of fiscal understanding of what they were paying and not paying for, what to expect, to whom they were paying, and when and how much they were paying. When I asked a trader in Mawasiliano market to describe what *ushuru* was used for, they replied: "we neither know, nor do we understand" (Adea, 14.04.22). Similarly, rooted in the synonymous (overlapping) meanings, many traders found it hard to distinguish between *ushuru* and *kodi*, including what the payments were charged for and by whom. In several interviews, when I asked what traders associated with *ushuru* and *kodi*, many immediate replies were along the lines of: "I do not understand, when you say *kodi*, what do you mean, and when you say *ushuru*, what do you mean?" (Abasi, 11.04.22) or "is *ushuru* not *kodi*? Or is there *ushuru* and then there is *kodi*?" (Imani, 04.04.22). From follow-up questions, it was clear that most traders were aware that the payments differ, but often we spent a substantial amount

of time collectively disentangling the commonalities and differences. According to both traders and local NGOs, this lack of fundamental fiscal knowledge is particularly prevalent among traders without leadership positions or affiliation with associations through which they could gain fiscal awareness (organisation 3, 30.03.22). The fiscal reality they had to navigate was therefore extremely complex, unclear and opaque to them. Interestingly, even traders whose fiscal awareness was relatively high found it difficult to gain a substantive understanding of the rules, what they could expect from their payments, whom to hold accountable and how to go about (Fatuma, 30.03.22).

Alongside the ideational tensions in local and national tax regulations discussed earlier in this chapter, a perceived lack of communication from state authorities seemingly contributed to this lack of fiscal understanding. Reflecting on this, a trader in Manzese market said: “the municipality doesn’t explain what the money has done, so I don’t know [...] maybe they want to make good market infrastructure, maybe the others are going to the other sources” (Azizi, 14.04.22). One may ask why traders would need the state authorities to “explain” what taxation is (used) for, and it is important to note that national and local tax regulations, in different ways, are quite *inaccessible* in this context. At the time of research, online versions of relevant national tax legislation were all in English and largely inaccessible to the many market traders who do not speak English. Municipal bylaws are written in Kiswahili but are also inaccessible given the lack of online access and the extensive procedures for requesting hard copies at the LGA offices. These different types of inaccessibility of tax regulations arguably also contributed to the lack of fiscal understanding.

Importantly, this lack of fiscal understanding manifested both as latent and overt conflict. A local NGO working with legal issues in marketplaces pointed out that market traders often did not violate tax regulations intentionally but simply did not fully understand them. Despite this, their (unintended) violations would reinforce the municipal authorities’ negative view and sometimes lead to overt conflict:

Within the bylaw, there are rights and responsibilities, [but] traders do not know, which causes conflict between the municipality and the businessmen. The trader will do something, but the municipality says that is not the way of the law. But [...] the trader sees it as “my right to do this” (organisation 3, 30.03.22).

The lack of fiscal understanding also manifested in a more latent conflict environment causing a traders’ *disengagement* from taxation. Rather than seeking out more knowledge or pushing authorities to clarify tax purposes and practices, many traders would pay but be sceptical, reluctant and suspicious towards the state authorities (Aisha, Mustapha, Benson, 06.04.22; Fatuma, 30.03.22). In fact, state-trader disengagement was quite prevalent in several

markets in this study, and while this could give an offhand impression of acquiescence, this was rarely the case. This becomes evident in Chapter 8, where I elucidate the actors' social *narratives* about each other, and in Chapter 12, where I revisit this social practice of disengagement.

Tensions in institutional and traders' tax interpretations

Discrepant uses of tax terms

Regarding national level taxation, I identified a discrepancy between official and ordinary uses of the term “presumptive tax”. In the TRA administrative index (TRA, 2022), the presumptive tax system is denoted *Mfumo wa Makisio*⁶² *ya Kodi* in Kiswahili, which translates to “tax estimation system”. It also refers to the basis of presumptive tax as *makisio ya mauzo yao kwa mwaka*, an estimation of their annual *turnover*.⁶³ Based on this terminology, one could expect that “presumptive tax” in daily speech may be referred to as *kodi ya kisio* (tax estimate) or *kodi ya mauzo* (turnover/sale tax). However, in interviews, traders referred to income rather than *turnover* when describing the basis of presumptive tax, thus simply calling presumptive tax *kodi ya mapato*, income tax (Anne, 01.04.22; Baraka, 04.04.22). This discrepancy might be rooted in the conceptual ambiguity in the Income Act and TRA's administrative index, which use both *income* and *turnover* to describe the basis of presumptive tax. While this conceptual ambiguity might be minor in a legal context, the fact that the traders did *not* use turnover (*mauzo*) and income (*mapato*) interchangeably to describe the basis of presumptive taxation creates a potential for confusion and disagreement about who is liable to pay (presumptive) tax. Moreover, I identified examples of *discrepancy* between institutional and traders' shared interpretations of tax terms. At the local level, the frequent use in municipal bylaws of the term “fee” (*ada*) – meaning levy and rent (with the qualifier *ya pango*) – was not mirrored in interviews with the traders. On the contrary, traders used the term “fee” mainly to denote their contributions to market commodity associations (Mtalim, 30.03.22). Moreover, only 18 of 87 interviewed market traders used the term “fee” (*ada*) when talking about tax in the markets.

⁶² Though *makasio* (estimation) is the term used in the administrative index, TRA most often uses the term *makadirio* (estimate, assessment) to denote this type of payment. Thanks to REPOA colleague, Constantine George, for this clarification.

⁶³ In Kiswahili, *mauzo* can both mean *turnover* and *sales*.

Discrepant interpretations of presumptive tax eligibility in markets

Recalling Figure 7.6, market traders tended to semantically associate levies (*ushuru*) with taxation of *small* businesspeople in *municipal* areas, and presumptive tax (*kodi ya mapato* in colloquial terms) with taxation of *big* businesspeople in areas under the jurisdiction of TRA. In my interviews with the different trader groups, it was clear that these associations influenced their assessments of their own tax liability and the types of taxation they could fairly and legitimately be subjected to. The small-shop traders in Mwenge and Kariakoo tended to perceive themselves as big businesspeople operating in premises (legitimately) subjected to presumptive taxation charged by TRA. In their view, they thus belonged to the “semantic field” of income tax (*kodi ya mapato*) (I1, Kariakoo and I12, Mwenge, July 2022). In contrast, market traders largely thought of themselves as belonging to the semantic field of levies (*ushuru*), because they viewed themselves as *small* businesspeople working in markets under *municipal* jurisdiction.

Relatedly, many of the interviewed traders were under the impression that markets – and by extension, market traders – were exempted from presumptive taxation. In Manzese market, one trader argued: “we pay *ushuru* because this is a municipal council area, it is an area that gathers small businesses [...] it is the big businessmen who pay *kodi ya mapato* [presumptive income tax]” (Abdullah, 05.04.22). In Mawasiliano, a trader said: “presumptive income tax is not required to pay for people who own shops” (Ayanna, 25.04.22). In Mchikihini and Ilala, traders contended that “no traders here pay presumptive tax” (Malika, 29.03.22) and “market traders are only supposed to pay levies, not presumptive tax” (Mtalam, 30.03.22). This, however, does not correspond to institutional interpretations of presumptive tax (eligibility) in the Income Tax Act or TRA online index. Legal requirements for presumptive tax eligibility are annual turnover and permanence of business establishment (Income tax Act, CAP 332 R.E. 2019), and it is not specified anywhere that businesses located in markets are exempt from presumptive tax. Eligibility is thus dependent on (the permanency of) traders’ business premises and annual turnover – not whether they operate inside or outside marketplaces. As such, some market traders in Dar es Salaam may be eligible to pay presumptive tax (cf. the Income Tax Act, TRA’s administrative index). This was also mirrored in the subjective interpretations of both TRA officials (TRA official 1, 12.05.22, TRA official 3, 05.10.22) and a representative organisation for informal workers in Tanzania (organisation 1, 23.03.22), and I did encounter some (not many) market traders who paid presumptive tax (e.g., Anne, 01.04.22; Baraka, 04.04.22; Nuru, 20.04.22). As I discuss later in the chapter, this ideational tension also

manifests in disagreement among state officials, market traders and between the two communities.

Tensions in tax interpretations: State officials and traders

Turning to the interviewed state officials' interpretations of tax, there were, interestingly, several overlaps with market traders' interpretations. For example, municipal officials largely emphasised similar purposes of taxation; specifically, they spoke of *ushuru* (levies) in markets as being charged for concrete purposes such as market services and import of goods into the market, and for broader purposes such as development of markets, building hospitals and roads, general development as well as political purposes (e.g., municipal official 2, 04.04.22; 5, 6, 20.04.22; 11, 04.10.22).⁶⁴ Regarding types of revenue, they primarily focused on payments like *ushuru* (levies) and *kodi ya pango* (rent), which makes sense since these are the main payments charged in markets by LGAs. This also mirrors market traders' understandings. Several officials highlighted the importance of these payments and more generally revenue collected from markets as part of generating own-source revenue, which corresponds to the local level regulatory revenue system (cf. Chapter 6). Municipal officials also talked extensively about the challenges they faced in revenue collection in the markets. Among other things, they described a varying willingness to pay taxes among traders, various modes of non-compliance and issues of conflicting political interests and interference. In Chapter 8, I examine these narratives of challenges in more depth.

A few TRA officials also highlighted the broader importance and purposes of taxation, but most interviewees focused on the specific tasks that TRA performs in the informal economy, including markets. Officials primarily focused on presumptive tax (*kodi ya mapato* in colloquial terms), the presumptive tax system, collection and concrete implementation procedure and practices (TRA official 3, 4, 5, 6, 7 05.10.22; TRA official 8, 14.07.22). Like municipal officials, they highlighted a range of challenges. Concretely, they experienced a low willingness to comply among traders, highlighting modes of evasion and reasoning why this was the case. On a broader level, officials spoke much about the link between informality and the "tax gap" as well as central level political interference in tax collection (ibid; TRA official 1, 12.05.22; TRA official 2, 05.10.22). I return to this in Chapter 8, where I examine symbolic tension in market traders' and municipal and TRA officials' narratives about tax and each other.

⁶⁴ See Appendix F, Figure F1 and F2 for a visual overview of municipal officials' subjective tax interpretations.

Discrepant expectations of sequencing of reciprocity

As mentioned, traders and municipal officials generally shared expectations of reciprocity, that is, payment of tax in return for services and broader developmental purposes. Despite this and the ideational overlaps between the actors' interpretations of tax purposes, there were significant tensions between their *expectations* to what constituted a *fair* sequencing of taxes and services, that is, whether payments were prerequisites for services – or vice versa.

To illustrate this, we can examine the *ushuru* strike in Ilala market in 2019. Here, traders boycotted paying *ushuru* (levies) to the LGA, because they were unsatisfied with the (lack of) services they received in return. To the traders, the fair sequencing of the reciprocal arrangement was “services first, levies second”, and therefore, they deemed it unfair that they had to pay *ushuru*, for example, cleaning and electricity, when the market was dirty, infrastructures were bad and electricity unreliable (Mtalam, Fatuma, organisation 1, 30.03.22). Consequently, they decided to stop paying *ushuru* until the services had been improved. However, the LGA had different expectations to the sequence of reciprocity, namely “levies first, services second”. The main reason was quite practical: “if they don't pay, how can we improve the services?” (municipal official 2, 11.10.22). This expectation was echoed in other interviews with officials who had not been involved in the *ushuru* conflict in Ilala. One official explained: “if traders do not pay, it is often because they have complaints. But the market manager will tell them that they have to pay first, and then, the market manager can address the complaints” (municipal official 7, 29.03.22).

Rooted in their expectations to sequencing of reciprocity, the LGA and the involved municipal officials interpreted the *ushuru* strike in Ilala market as a lack of reciprocity on the part of the traders rather than a legitimate reaction to their unmet expectations. This discrepancy of what constitutes *fair* sequencing of levies and services led to overt conflict between traders and the LGA in Ilala market in 2019. The strike lasted for a few months, and during this time, LGA demanded that the traders start paying *ushuru* again. As this did not work, the LGA arrested multiple commodity leaders in Ilala market to set an example (municipal official 2, 04.04.22). A trader who had been a commodity leader in Ilala market in 2019 explained that “I, as a leader, was one of 12 leaders who were taken into custody [...] we were locked up, kept inside for two days” (Mtalam, 30.03.22). The conflict ended after the Regional Commissioner of Dar es Salaam at the time, Paul Makonda, got involved; traders started paying again, but at a lower rate than stated in the bylaw (Fatuma, 30.03.22; municipal official 2, 04.04.22). This example illustrates that although neither traders nor the LGAs rejected a reciprocal relationship between payments and services,

conflict over tax was spurred by a mismatch between their expectations to the sequencing of reciprocity.

Discrepant interpretations of presumptive tax eligibility in markets

As mentioned, a significant ideational tension concerned whether market traders may, under certain circumstances, be eligible to pay presumptive tax. This tension was mirrored in both state officials' and market traders' subjective interpretations.

Subjective interpretations of municipal and national state officials

The question of market traders' eligibility to pay presumptive tax was the most prominent ideational tension in state officials' subjective interpretations. At the municipal level, most officials were of the impression that market traders *could* be eligible to pay presumptive tax. A municipal official in Temeke MC said that in Temeke Stereo market, which is an old market, "traders in small shops pay presumptive tax (*kodi ya mapato*); the license is paid to the municipal council, and the TIN [Tax Identification Number] and presumptive tax are paid to TRA [...] it is wholesale traders in the market that pay both *ushuru*, rent and presumptive tax" (municipal official 6, 13.10.22). In Temeke Stereo, this was corroborated by traders who paid presumptive tax (Nuru, 20.04.04). Likewise, an official in Kinondoni MC said: "traders may pay presumptive tax [...] and then TRA needs information from us, for example when getting a tax clearance or a business license" (municipal official 10, 27.09.22). In practice, however, few traders seemingly pay presumptive tax. In the markets in Kinondoni MC (Tandale, Bwawani or Magomeni), I encountered no traders who paid presumptive tax. This marks tension between subjective interpretations and institutional practices of presumptive tax (cf. Chapter 4). A municipal official appointed to Mawasiliano market spoke to this tension saying that "in front of the market, there are traders who are liable to pay presumptive tax", but that "none of them are paying right now". When I asked why, the official replied: "They run away when TRA officials come to register them" (ibid). I return to this quite common socio-spatial practice of disengagement in Chapter 12.

In contrast to the common interpretation, some municipal officials in Kinondoni MC and Ubungu MC were of the impression that no traders were to pay presumptive tax. Illustratively, an official in Ubungu MC explained that "in markets, traders only pay levies, there are no presumptive taxpayers" (municipal official 1, 30.03.22). This interpretation was echoed by an official in Tandale market (municipal official 13, 29.09.22). As such, there was evidently an ideational discrepancy in between local state officials' subjective interpretations of market traders' presumptive tax eligibility. I even encountered this ideational

discrepancy in an interview with a municipal official appointed to Kisutu, a renewed market in Ilala MC. He explained that “no market traders are supposed to pay presumptive tax, only *ushuru* to the municipal council” (municipal official 2, 04.04.22). This was surprising to me as Baraka, a wholesale trader on the 3rd floor in Kisutu market, had just shown me his presumptive tax receipts from TRA. I asked if he knew if any traders in Kisutu market *did* pay presumptive tax, even though they were not “supposed to” according to the official. He replied that he did not, but a few minutes later he said: “actually, there are some traders on the 3rd floor who pay presumptive tax” (municipal official 2, 04.04.22). These traders had been relocated from a different market after a fire, and since they used to pay presumptive tax at their original premises, they continued to pay after the relocation. Elsewhere in Ilala MC, another official argued that no traders paid presumptive tax to TRA – specifically in old Ilala market (municipal official 7, 29.03.22). This was not a question of *eligibility*, however, but a statement about the current situation in the market.

Turning to TRA officials, there was higher correspondence between their subjective interpretations of market traders’ presumptive tax eligibility. One TRA official concretely explained that “under our jurisdiction, we have three markets where people pay to TRA: Machinga Complex, Mchikichini and Buguruni. These are people in frames (*fremes*)” (TRA official 3, 05.10.22). The three markets are included in this study. Initially, I thought that presumptive tax was only charged in new or renewed markets, because the business premises here are generally more easily defined as “permanent business establishments” (I return to this in Chapter 11). However, according to the TRA official’s account above, this is seemingly not the case: Machinga Complex is a new market, Buguruni is a renewed market, and Mchikichini is an old market. Another TRA official said, “even in Manzese market, you have to be registered as a taxpayer. You’ll be put in the band where you qualify” (TRA official 1, 12.05.22). Manzese market is an old market, and this tells us that presumptive tax is not merely charged in new or renewed markets but implemented more broadly in Dar es Salaam’s marketplaces. Despite this, state officials clearly have diverging interpretations of market traders’ presumptive eligibility.

Subjective interpretations of traders and state officials (and legislation)

In contrast to most municipal and all interviewed TRA officials, many market traders were under the impression that traders in municipally managed markets were *not* eligible to pay presumptive tax. This was rooted in their interpretation of the difference between *ushuru* and *kodi* and accordingly where and on whom these payments could be legitimately levied. However, as we have just seen, this interpretation diverged not only from institutional interpretations but also from the subjective interpretations of TRA and (some) municipal

officials (TRA official 1, 12.05.22; TRA official 3, 05.10.22; municipal official 3, 06.04.22; municipal official 2, 04.04.22). This ideational tension seemingly spurred conflict in several markets. In Mawasiliano market, TRA has repeatedly tried to register the large *mitumba* (second-hand clothes) market traders who have shops on the market's outer edge as presumptive taxpayers. The traders have consistently resisted, because they deem it unfair and illegitimate taxation of traders working in a municipal market and paying *ushuru*. In these cases, traders would have contentious interactions with the TRA officials who came to register them or simply leave their shops until the officials had left the market (municipal official 3, 06.04.22). As evident, ideational tension played a role in constructing this conflict. Though the market traders were lawfully subjected to presumptive taxation, they deemed this tax enforcement unfair, because it simply did not resonate with their understanding of legal and legitimate taxation in marketplaces.

Discrepant expectations of spatial conditions of taxability

Another ideational tension related to presumptive tax was that, in some renewed markets, TRA officials and market traders had conflicting expectations to the *spatial conditions of taxability*; more specifically, the stage at which the spatial conditions of business premises rendered these spaces taxable. In Magomeni market, this ideational tension triggered overt conflict between traders and TRA officials. In the late 2010s, Magomeni was renewed.

Magomeni market, 2022



Like other “modern” markets (*soko la kisasa*), it is now a roofed, multistory market with permanent concrete building structures, specific areas for different commodity groups, designated trading spaces including small shops and formal amenities, such as washrooms, elevators, and running water. With the

reconstruction, traders in the markets' small shops became eligible to pay presumptive tax, so when the market opened in 2021, TRA officials visited to register them as presumptive taxpayers. The traders did not consider this fair, as the modernised market infrastructure, according to them, was still incomplete. For example, several market services, like running water systems, were still inoperative. Moreover, individual business premises were considered unfinished, as rolling shutter doors had yet to be installed in some shops. In sum, the traders did not find that the spatial conditions of their business premises and the market were at a stage to justify taxation (Afia, Magomeni, 26.09.22; Abigail, Magomeni, 27.09.22; Zahra 19.04.22).

Magomeni market's shops without shutter doors, 2022



Note: Premise owners unrelated to quotes cited here.

When the TRA officials visited in fall 2021, it resulted in a confrontation between the officials and several traders in the market. One trader explained how traders “came together [and] chased the TRA officials away and told them to come back when the market was finished [...] because what is the income tax for when the market is not finished?” (Zahra, 19.04.22). During my two field trips in 2022, TRA had not yet returned to Magomeni market, and several interviewed traders contended that they did not plan on paying presumptive tax willingly, should the officials come back to register them. In their view, their business premises were still too incomplete to justify presumptive taxation (ibid; 26.09.22; Bakari, 19.04.22; Abigail, 22.04.22). This case shows that ideational tension regarding presumptive tax not only revolves around questions of eligibility and *who* can be rendered taxable, but also when a space is considered taxable. This, more broadly, illustrates that there are several aspects to ideational tensions concerning *taxability* in Dar es Salaam's markets.

Lessons

This chapter has elucidated tensions in interpretations of taxation within and across the individual, communal and institutional level. This illustrates how conflict over tax in Dar es Salaam's marketplaces is *ideationally* constructed through tension in interpretations of tax itself. By examining how traders, officials, and institutions make sense of tax systems and tax payments, this chapter has illustrated how ambiguity, polysemy, synonymy and discrepancy in market traders', state officials' and institutional interpretations of tax manifest in latent and overt ideational conflict over tax.

At the institutional level, I have shown that municipal bylaws and national legislation embody ideational tensions – ambiguity, polysemy, synonymy and discrepancy – in different ways. For example, municipal bylaws define and use key tax terms in overlapping and sometimes contradictory ways. Ambiguity also exists in institutional interpretations of presumptive tax in national regulations, and there is seemingly a legal discrepancy between the Income Tax Act of 2019 and the online administrative index that Tanzania Revenue Authority (TRA), per January 2022, uses as basis for presumptive tax in practice. These tensions evidently create ground for confusion and disagreement at the micro-level.

At the subjective level, market traders interpret different tax payments in ways that extend far beyond their legal definitions. Evidently, there is a high degree of polysemy in traders' interpretations of *ushuru* (levy) ranging from associations to access to space and services to abstract connotations of obligation, responsibility, and contribution to broader development. *Kodi* (tax) is also a polysemous concept tying both to rent and income tax. Adding to this ideational complexity, some traders use *kodi* and *ushuru* synonymously, while others contrast these payments. Among those contrasting these payments, *ushuru* largely connotes with taxes levied on small traders by municipal authorities in markets, while *kodi* is associated with taxes levied on larger businesses by TRA outside markets. Evidently, these interpretations inform the traders' expectations, sense of fairness and legitimacy in relation to taxation in markets. Importantly, I also identified a substantial discrepancy – a knowledge gap – in fiscal awareness among traders. While leaders are generally knowledgeable of municipal tax rules and obligations in the markets, many traders outside market governance structures are largely unaware about the legal basis of taxation; among these traders, I encountered a notable lack of fiscal understanding rooted in the legal complexity of tax regimes in markets (cf. Chapter 6), limited sensitisation and a lack of access to information. In short, examining traders' subjective interpretations, I encountered both confusion and discrepancy related to who should pay, what should be paid, to whom, when, and for what purpose.

Related to this, I encountered multiple manifestations of ideational tension between traders and state officials. At the local level, I identified a significant discrepancy between traders' and officials' interpretations of reciprocity. Importantly, these actors generally recognise the basic principle of reciprocity – that taxes should be matched by services – but they seemingly disagree on sequencing of reciprocity, that is, whether services should precede payment or vice versa. As shown, these mismatched expectations were a recurrent source of latent and overt conflict. In relation to presumptive tax, the central ideational tension concerns the tax eligibility of market traders. This tension has a spatial aspect, rooted in traders', officials', and institutions' conflicting interpretations of whether municipally managed markets are taxable spaces within the nationally administered presumptive tax system. As shown, this tension led to latent conflict, particularly manifesting in trader disengagement, and open contestation as seen in the TRA-trader confrontation in Magomeni market.

In sum, this chapter has shown that conflict over taxation in Dar es Salaam's marketplaces is, at least partly, constructed through tension in interpretations of tax. Evidently, this ideational dimension of conflict is always immediately visible; sometimes, it merely manifests in contradiction, unclarity, misunderstanding, conflicting conceptions and expectations. However, as illustrated here, ideational tension fertilises the ground for both latent and overt conflict between the state and market traders.

Chapter 8.

Stigma, blame and mistrust: Narrating tax issues, actors and relations

This chapter explores the symbolic dimension of conflict over tax between market traders, municipal officials and officials in Tanzania Revenue Authority (TRA). Recalling Chapter 3 and 4, it is important to emphasise that narratives are *recreations* – stories, discourses, representations, framings – that speak to the meaning-making of the actors reiterating them. Narratives of a phenomenon and actors involved may revolve around particular occurrences, more generalised accounts or even fundamental moral judgments and questions. In this chapter, I elucidate narratives of tax, actors and relations at the institutional, communal and individual level and show how these narratives serve to symbolically construct conflict between market traders, state officials and authorities by *reflecting* and *reproducing* stigma, blame assignment and generalised mutual mistrust in tax relations in marketplaces of Dar es Salaam.

Narratives of tax gaps, tax burdens and tax systems

In this part, I investigate narratives related to taxation in the informal economy. Specifically, I elucidate conflicting narratives about the causes of the “tax gap” in Tanzania, the magnitude of informal workers’ tax burden and the functionality of the presumptive tax as system.

Causes of the “tax gap”: Informality and political interference

As discussed in Chapter 3 and 6, there is a dominant narrative, nationally and internationally, that Tanzania has a “tax gap”. Investigating institutional and state official narratives, it is evident that there is a symbolic tension in the *causes* of this tax gap. I examine this by elucidating the following narratives: the “tax gap is caused by informality” and the “tax gap is caused by political interests and interferences”.

The “tax gap is caused by informality” narrative

The national tax gap is ascribed to large-scale informality and informal employment by institutional actors (World Bank, 2023c, p. 37). There are different ways to interpret the linkage between a tax gap and informality in these narratives. One interpretation is that informal employment equals exclusion of informal workers from the tax net; in this interpretation, the tax gap is produced by informality, because large-scale informality equals a narrow tax base. The

solution implied in this narrative is to broaden the tax base to effectively incorporate more taxpayers into the tax net. This version of the tax gap narrative is arguably at work in the Tanzanian context, where the government over the past years has emphasised the need to broaden the tax base by registering taxpayers in the informal economy and improving tax collection among them (URT, 2021, p. 5; IMF, 2024, p. 73; World Bank, 2024b, pp. 11, 12). In another interpretation, the underlying assumption of this narrative is that informal workers are taxed to such a limited extent that they do not contribute substantially to tax revenue. Here, the tax gap is produced by informality, because large-scale informality equals a tax base of extremely small taxpayers. The implied solution is to support the growth of small businesses, so they can become larger taxpayers with bigger revenue contributions. This version of the narrative also seems to be at work in the Tanzanian context, where the TRA has focus on “providing a conducive environment for business and investments to grow” as a key condition for securing revenue growth in its current Corporate Plan, which outlines the agency’s strategic priorities (TRA, 2024, p. 21). This mirrors the national government’s third Five-Year Development Plan focusing on “private enterprise growth and for the formalization of the informal sector” as a way to facilitate revenue growth (URT, 2021, p. 55). Neither of these institutional plans mentions a “tax gap”, but it is clear from their emphasis on broadening the tax base, facilitating private sector growth and formalising the informal sector that there are elements from both versions of the tax gap narrative at the institutional level. While this narrative is socially produced, it is arguably embedded in the contextual characteristics of Tanzania’s regulatory tax setup vis-à-vis informal operators. The “narrow tax base” version of the tax gap narrative can probably be attributed to the fact that informal workers, market traders included, are not taxed through the formal personal income or corporate income tax system. The “limited tax contribution” version of the tax gap narrative is probably more based on the fact that the simplified presumptive tax regime, through which some informal workers are taxed, tends to generate rather modest revenue.

The “tax gap is caused by political interests and interference” narrative

Some individual state officials’ subjective narratives of the tax gap differed from the institutional and social narratives in state official communities at large. Instead of pointing solely to informality as a source of the tax gap, TRA officials highlighted that political interference, in particular from the central government, affected TRA’s ability to exercise its mandate in practice. Here, they pointed to the conflicting interests of the central government as one of the main challenges. On the one hand, the central government seeks to close the tax gap and therefore pressures the TRA to show consistent revenue growth, lower

compliance costs, expand the taxpayer base, and strengthen enforcement. This, according to the officials, had translated into sustained political pressure on the TRA to broaden the tax base and raise collections year after year. As illustrated in fieldnote excerpt 8.1, I witnessed this pressure to perform – and to close the tax gap – in my interview with a TRA official:

Fieldnote excerpt 8.1. The pressure to perform, 12.05.22

Today, I interviewed TRA official 1 via Zoom about the presumptive tax system and the challenges that TRA experiences in implementing and enforcing presumptive tax. During the interview, the official mentioned at least three different studies and different kinds of data that TRA had used to give advice to the government on fiscal affairs. I told the official that I had been searching online for revenue data or studies but had not had any luck in finding any of the material he referred to. He replied that they were internal document and not publicly available. But I could get access, he said, if I “requested it formally”. We talked for a bit, and I said something about how useful it would be to see the data and studies, TRA used in their work. He agreed, but then said: “remember, you can’t share it publicly, because people will be mad. We’re very few who are paying taxes. The government is committing itself not to having done enough. This is why we try to avoid to publicise”. Somehow, I wasn’t surprised. But the fact that we don’t know how much presumptive tax is collected, and that I cannot share the numbers once I get the materials, tells me that there is an intense pressure to perform: for TRA to improve tax collection, and for the government to show that “broadening the tax base” also generates revenue.

Update, 2025: I never managed to get the materials.

TRA officials also talked of a counterpressure from the central government – especially during election periods – to stop, or at least ease, taxation of informal workers. According to the TRA officials, this was largely a question of the central government, the president in particular, gaining political support among informal workers, who – due to their substantive numbers – constitute an important voter base in both local and national politics in Tanzania. In a focus group with TRA officials, one participant said: “Political interference is a problem. Before, we were able to lock up people’s shops, if they didn’t pay or register. Now, we can’t lock up shops, because we’re not allowed anymore”. When I asked who had decided that TRA officials were not allowed to lock up shops, the official said: “You know who”. When I asked if they meant Magufuli, the official laughed, raised his eyebrows as if to imply “yes”, but did not say anything (TRA official 6, 05.10.22). He continued:

if the government is strong on tax, people pay [...] that is, if the government orders it [...] the problem is elections [...] during election time, laws and initiatives are reversed, because there is no political will to keep the laws in place. They say, “all

is forgiven”, so people think they can just avoid paying taxes, but they don’t understand what “forgiven” means [...] if something is the law, then that is what we have to do [...] political leaders should only assist (TRA official 6, 05.10.22).

Highlighting election time as a time when “laws are reversed” and “all is forgiven”, the official’s account speaks to the narrative of political interest and interference as impeding tax enforcement. As such, political pressure *not to tax* informal workers was one reason TRA faced challenges enforcing their mandate effectively.

Another example provided by the officials indicated that political interference not only challenged enforcement practices but also hampered revenue collection. As mentioned, President Magufuli issued ID tax cards to street traders (*machingas*) in 2019/20, which effectively exempted them from paying other taxes. This, according to the TRA official, also rubbed off on presumptive taxpayers: “in 2020, when the ID card was introduced, traders in shops said, “we’re closing business” [...] But in reality, they would just get the *machinga* card, sell their wares as *machinga* on the streets and then keep their shop for storage [...] So, they didn’t have to pay presumptive tax [...] That hurt revenue collection” (ibid). A subjective narrative like this indicates that at the individual level in state authorities, the tax gap was not only attributed to informality and non-compliance among taxpayers but also to the conflictual interests and shifting political commitment to taxing informal workers (TRA official 4-7, 05.10.22).

Like TRA officials, several municipal officials, in part, ascribed the tax gap to the political interests and interference in enforcement of revenue collection at the local level. In relation to the central government, the most dominant narrative among municipal officials was that local enforcement of revenue collection had been severely hampered particularly under the Magufuli-led government. Mirroring what others have argued, municipal officials expressed that the central government aimed to obtain political support from informal workers by halting tax collection and exempting them from municipal levies (like with the ID tax card). This put municipal officials between a rock and a hard place: they felt pressured by the municipal leadership to generate own-source revenue, and they felt pressured to stop taxing traders, because they had the support of the president. Political interference from the local government, particularly the local councillors (*madiwani*), also figured centrally in the municipal officials’ narratives about the enforcement challenges contributing to the tax gap. However, revenue collection was not halted by the municipal officials’ fear of repercussions (as with the central government) but by local councillors “eating the money” (*kula pesa* in Kiswahili) that was collected (municipal official 2, 04.04.22, 11.10.22; municipal official 6, 20.04.22, 13.10.22). “Eating the money” is a colloquial term for corruption (see Sambaiga, 2018 on the

term *kula*) that I often encountered in relation to tax collection, particularly at the local level. Here, it is important to recall from Chapter 6 that local governments and local level taxation have a mixed legacy in Tanzania. As mentioned, the local reform programme implemented during the 2000s was not renewed for a second phase due to development partner concerns of corruption (Anyimadu, 2016; IEG, 2016). Local government corruption has been a theme in local and national politics in Tanzania for decades and has been a key justification for the central government to recentralise fiscal authority several times over the past 20 years (Fjeldstad, 2015). As such, the historical backdrop of the context in which the interviewed municipal officials operated is not only characterised by the legacy of corruption but also by a longstanding power struggle between the national and local political level in Tanzania. The narrative of local *authorities* “eating the money” – or more broadly, corruption – was also quite prevalent among market traders. Importantly, the traders’ version was not limited to local *councillors* but tended to also include municipal officials as representatives of the LGAs and the councillors. In this way, municipal officials seemingly became subjects of their own narrative. I return to this later in this chapter.

Informal workers’ tax burdens and ability to pay

Related to narratives of tax gap causes, I encountered tension in narratives of the magnitude of informal workers’ *tax burden* and *ability to pay*. I discuss these by elucidating the following narratives: “broaden the tax base”, “reduce the tax burden” and “tax burden is (too) high”.

The “broaden the tax base” and “reduce the tax burden” narratives

The link in the institutional “tax gap caused by informality” narrative at the government and international level could suggest that government actors in the country are sceptical of the idea that informal workers’ tax burden is high. How could it be (too) high, if they are not taxed at all or are taxed so little that their revenue contribution is insignificant? And if informal workers’ tax burden was seen as being (too) high, why keep pushing to expand and increase revenue generation in the informal economy? On this matter, however, there seems to be a tension in narratives at the institutional level – also over time.

Going back to spring 2022, at the time of my first fieldwork, the central government’s narrative of informal workers in relation to tax was undergoing changes. Less than a year before, President John Magufuli had died, and in accordance with the Constitution of Tanzania (Article 37), then Vice President Samia Suhulu Hassan assumed the presidency for the remaining term (lasting until the general elections in fall 2025). During President Magufuli’s rule from 2015 to 2021, the narrative on tax was a unique combination of “hard on tax

evasion and corruption” and “soft on small-scale taxpayers”. On the one hand, Magufuli was known to firmly push tax collection efforts and punish tax evasion hard; in 2017, for example, the Magufuli government issued a \$190 billion tax bill on multinational Acacia Mining due to allegations of under-reporting of gold and copper exports (BBC, 2017). Likewise, known for its anti-corruption stance, the Magufuli government took multiple steps to battle corruption in tax collection; in 2016, for example, Magufuli dissolved the TRA board due to alleged diversion of funds (The Citizen, 2016). Throughout his presidency, Magufuli reiterated the need to “broaden the tax base” (The Citizen, 2021a). This was also reflected in reforms targeting small-scale workers, such as the introduction of an excise duty on widely used mobile financial services in Tanzania and informal businesses (Msami et al., 2022), and the presumptive tax reform in 2019, which, among other things, expanded TRA’s use of ICT to increase tax registration and collection among informal workers (Edslev & George, unpublished working paper).

Despite Magufuli’s “no-nonsense attitude” and emphasis on revenue generation (Msami et al., 2022, p. 8), his stance on – and narrative about – taxation of informal workers was relatively soft. In 2018, Magufuli issued a set of new tax administration directives after criticising TRA for making it difficult for small-scale taxpayers to pay tax due to high tax rates and cumbersome procedures. The following year, the Magufuli government introduced the above-mentioned *machinga* ID tax cards to small-scale traders (cf. George et al., 2022), which he said would “discharge their duties according to the law” (The Citizen, 2018a). The purpose of the ID tax cards, which effectively exempted traders from paying any other levies and taxes, was that informal businesses could operate “without being disturbed or harassed by anyone” (George, 2022, p. 140). While emphasising the need for and making advances to improve tax collection nationally, President Magufuli thus exhibited a much more lenient approach to taxing informal traders – not least accommodated and justified by the narrative that small-scale traders’ tax burden and compliance costs were high. These efforts, along with other pro-poor and anti-corruption initiatives, arguably contributed to President Magufuli popular image as a *raisi wa wanyonge*: the President of the down-trodden, poor or weak. This epithet was widely used among the market traders I interviewed during my fieldwork in 2022 and reflected a high regard for the, then, late president. As I discuss later in the chapter, this positive narrative of Magufuli shaped many of the traders’ narratives of the central government and its role in taxation. However, it also seemed to feed back and inform President Magufuli’s narrative of the poor, the informal workers and small-scale traders, and his role as a guardian of their interests and needs. Importantly, I do not mean to represent this as a story of a president protecting the poor out of his good heart. As discussed by others,

the timing of the ID tax card and other pro-informal worker initiatives in 2019 and 2020 suggests that objectives of political support in the general elections in 2020 were also at play (George, 2022, p. 288). Despite this, these narratives seemingly still produced a (symbolic) alliance between President Magufuli and informal workers.

When I started my fieldwork in 2022, President Samia Suhulu Hassan and the government's narratives of informal workers and taxation had become blurrier. On the one hand, Magufuli's approach was still present; in 2021, President Samia, urged local and national tax collecting agencies to adopt more a more "efficient tax collection approach" to not overburden small taxpayers and to stop harming taxpayers through "vicious tax collection" (IPP Media, 2021). Meeting with traders in Dar es Salaam after fires in Kariakoo and Mchikichini markets in 2022, President Samia urged municipal councils to include in their budgets "a special fund to improve working areas for petty traders" (The Citizen, 2022). The president declared that "the government now officially recognizes this group [of petty traders] as one among [Tanzania's] special groups" indicating that small-scale traders have priority in line with other "special groups" like youth (The Chanzo, 2022). However, at the same time – and over time – President Samia has increasingly emphasised the government's goal to "broaden the tax base". In her speech at the swearing in of the new government ministers in April 2021, she urged TRA to "expand the tax base and come up with new taxpayers" (The Citizen, 2021b). Different from Magufuli, President Samia announced 1 % income tax cuts for formal taxpayers and plans for removing "unfriendly taxes and charges to Tanzanians" in 2021 (Reuters, 2021), all the while pushing to expand the taxpayer base. Among others, the Tanzania Private Sector Foundation (TPSF), which represents private companies (corporate taxpayer), "hailed" these tax directives (AllAfrica, 2021). Over the last four years, the Samia government has taken continuous steps to expand the country's tax base. In 2024, the president appointed The Presidential Commission for Tax Reforms in Tanzania (launched October 4, 2024), which, among other things, has a specific focus area on "Broadening the Tax Base" (The Citizen, 2024a). At the Taxpayers' Appreciation Awards in January 2025, the president reiterated the government's commitment to incorporate more small-scale businesses in the tax net and fight tax evasion. In her speech, Samia said the narrow tax base and tax evasion "hamper the country's development and delay the government's ability to implement its plans" (IPP Media, 2025).

The "the tax burden is (too) high" narrative

In the market trader communities of the 14 marketplaces where I conducted interviews, "the tax burden is (too) high" was a highly dominant narrative. A small shop trader said: "a good number of taxpayers evade presumptive tax,

simply because the rate is too high and not fair” (I10, Kariakoo, July 2022). Many traders described how they or other traders in the markets have failed to pay *ushuru* charged for various purposes or, to a lesser extent, rent (*kodi ya pango*), because they have not earned enough on a particular day (cf. Chapter 6 and 7). Illustratively, a trader in Mawasiliano market said, “when the LGA comes to claim the levy, but a person has not sold anything that day, that is the biggest challenge” (Benson, 06.04.22). The narrative that the “tax burden is (too) high” has different roots: multiple payments (Abdu, 20.04.22), high tax rates (Mudi, 08.04.22; Tabari, 13.10.22) and tax increases (Mtalam, 30.03.22). Importantly, the narrative was prominent at certain times and in certain groups. Traders highlighted that the tax burden was especially tough when business is scarce and customers are few (Nymusye, 04.04.22; Msia, 19.04.22), when movement around the market is low (Mahonge, 19.04.22), when living conditions are hard (Abdu, 20.04.22), when life events such as weddings or funerals occur (Jaha, Marianne, Zainab, 05.04.22) and, importantly, when traders have moved to new markets or other locations, but customers have not followed (yet) (Mudi, 29.09.22; Afia, 26.09.22; Abigail, 27.09.22; Tabari, 13.10.22). As evident, the last reason is an example of the connection between tax and renewal: that taxes are typically set at a higher rate in new and renewed markets, but that it takes a while before business is up and running. This challenge was voiced by Isaam in the renewed Magomeni market: “we are grateful for building this market, but it will take time to bloom, and the levy you set is high [...] why do you set it so high?” (Isaam, 22.04.22). Moreover, this narrative was particularly prevalent among new, poor or small-scale traders (Fatuma, 30.03.22; organisation 3, 08.04.22). Traders generally spoke of the tax burden as being too high relative to what they earned: “Our taxes are high, and there is no movement of people either [...] they say that you can sell for 100,000-200,000 [TSh], but no [...] here, you can sell for 20,000, maybe 30,000, but you need to eat [...] and if you need to go to the toilet, you must give 1,000 or 1,500 every time” (Penda, 14.04.22).

This narrative, though socially produced, is arguably linked to the contextual characteristics of market traders’ fiscal realities. As shown in Chapter 6, market traders are subjected to multiple tax schemes and payments, which are governed and enforced by multiple revenue collecting agencies. As such, market traders are, in fact, taxed. And particularly in new and renewed markets, tax payments, including different types of *ushuru* (levies), rent and presumptive tax, tend to be relatively high. Moreover, as shown in Chapter 7, market traders’ subjective interpretations of tax are relatively broad, in part due to ambiguities in tax legislation. Many interpret all payments made to the LGAs and potentially TRA as some form of taxation – even those who can and do distinguish between different types of payments. As shown, some even regard non-

state types of *ushuru* (such as levies paid to carriers) as taxes. Such inclusive interpretations of tax arguably contribute to the narrative of a high tax burden. Moreover, as discussed in Chapter 7, many traders find it difficult to understand the fiscal reality they navigate in due to ideational tensions, inaccessibility and multiplicity (cf. Chapter 6) in tax regulation. This likely also contributes to the “high tax burden” narrative, because traders did not have the full overview of what, how much, when and to whom they paid.

Importantly, this narrative also shaped how traders understood their own and others’ non-compliance. Some attributed it to limited fiscal knowledge and legal awareness (cf. Chapter 7), but many emphasised their *inability* to afford multiple, high taxes. Interestingly, however, some of the state officials I interviewed reiterated the market traders’ narrative of the tax burden being (too) high – with a few differences. First, as evident from the previous section, this narrative was not as generalised among municipal or TRA officials as in trader communities. On the contrary, state officials would mainly speak of the tax burden as being very or even too high in closed forums (municipal official 6, 06.04.22; municipal official 11, 04.10.22).

Generally, the interviewed state officials were of the impression that market traders *can* afford to pay the taxes imposed on them. This perception shapes institutional attitudes toward enforcement and compliance efforts. As one TRA official noted, referencing traders in Vingunguti market, “people are not paying anything,” although many are “qualified for paying presumptive tax to TRA through the EFDs” (TRA official 3, 05.10.22). This reflects a broader sentiment that I often encountered: that traders *are able* to pay taxes (e.g., TRA official 4-7, 05.10.22; municipal official 2, 04.04.22; official 7, 29.03.22; organisation 1, 23.03.22). The officials often regarded informal workers’ failure to pay taxes as *unwillingness* rather than *inability* to pay. I return to this in the section on the narratives of market traders.

Presumptive tax system: Convenient or complicated?

I encountered tensions in narratives of the presumptive tax system relating to its functionality, or more specifically, whether the system is convenient or complicated. I elucidate this tension here by examining the following narratives of the presumptive tax system: “easy to pay” and “difficult to administer”.

The “easy to pay tax” narrative

The TRA and the government have had a focus on making taxpaying *easier* for a long time. The focus is closely related to the narrative that making it easy to pay tax can increase tax compliance as reflected in TRA’s six corporate plans, which outline the agency’s strategic priorities for five-year periods (except CP4). Starting in 1998, the first four CPs had an indirect focus on making it

easy to pay tax. They prioritised institutional setup and staff capacity-building (CP1, 1998-2003), improvement of service delivery to taxpayers (CP2, 2003-2008), transforming TRA into an efficient tax administrator and providing high-quality customer service to promote voluntary tax compliance (CP3, 2008-2013; CP4, 2013-2017). These priorities aimed at easing compliance costs, for example, through efficient tax administration and customer service.

By the time of my fieldwork, this narrative had obtained a central place in TRA's strategy. In 2022, CP5 (2017-2022) was in effect, and its overall objective was to enhance domestic resource mobilisation through enhanced voluntary compliance under the motto "We Make It Easy to Pay Tax and Make Lives Better". CP5 explicated this institutional "easy to pay tax" narrative. Under the strategic themes Convenience, Compliance and Continual Improvement, the CP5 (revised edition) had 34 initiatives "in line with national and international good practices to fulfil TRA's vision" (Ministry of Foreign Affairs of Denmark, 2022). These focused on, among other things, improving taxpayers' awareness of taxation and increasing compliance by addressing compliance issues in different segments of taxpayers. Again, "use of ICT (Information and Communications Technology) and international best practices" (TRA, 2024, p. 8) were key to these initiatives. As evident here, the use of ICT – in particular Electronic Fiscal Devices (EFDs) – is considered central to obtaining the goal of easing taxpaying. During my research period, CP5 was finalised, and the current CP6 (2022-2026) went into effect. Again, the "easy to pay tax" narrative is central as reflected in the CP6 mission statement: "We Make It Easy to Pay Tax and Enhance Compliance for Sustainable Development" (TRA, 2024, p. 28). A set of strategic themes – Operational excellence, Taxpayers' engagement, Automation and Innovation – set the direction for TRA as an institution. As the automation and innovation themes show, the use of technology (EFDs, among other things) again figures as a central component in this "easy to pay tax" narrative. Moreover, CP6 outlines a set of strategic objectives including increasing revenue collection and voluntary tax compliance, improving operational efficiency, creating a strong positive image and perception (of TRA), and building taxpayers' confidence and satisfaction. While tax collection and compliance have long been key focus areas in TRA's CPs, the explication of a focus on image, perception, confidence and satisfaction is relatively new and marks a growing recognition that taxpayer perception and trust are (also) important elements in reducing compliance costs, making taxpaying easy and increasing voluntary compliance.

Before turning to the tensions that exist between this institutional narrative and the social narratives of presumptive tax among state officials, it is important to emphasise that the "easy to pay tax" narrative is also reiterated at the government level. In its National Five-Year Development Plan III

(2021/22-2025/26) (FYDPIII), the national government outlines a range of measures to facilitate “private enterprise growth and for the formalization of the informal sector”. Among them is “consolidation and harmonization of the regulatory conditions for registration, paying fees and levies and other requirements in order to *make it easier for businesses to comply, including in paying taxes*” (URT, 2021, p. 55, my emphasis). Importantly, the “easy to pay tax” narrative is here linked to “regulatory conditions”, that is, the existence of regulatory systems that make tax compliance easy. This linkage is reiterated in the review of tax reforms undertaken during the previous FYDP II (2016/17-2020/21). This is where the presumptive tax system comes into the picture and is symbolically coupled with the notion of easing the tax compliance burden. The review mentions two sets of tax reforms related to presumptive tax, which are justified by the notion of reducing compliance costs and tax burdens and, in turn, induce compliance. The first ones are income tax reforms in 2015/16 with the stated objectives “to reduce the tax burden to low-income earners” and “to induce voluntary compliance and reduce business cost”. As part of this, the tax rates in the presumptive tax regimes were reduced by 25 %. The second is the presumptive tax reform in 2019/20 with the objective “to reduce the tax compliance burden on small businesses as well as to align the tax rates with the minimum of turnover required for businesses to use Electronical Fiscal Device (EFD) machines” (ibid, p. 12, Table 1). Amendments included an increase in the upper turnover threshold to broaden the presumptive tax base, and a decrease in tax rates to increase tax compliance by businesses in the regime (Edslev & George, unpublished working paper). As evident, the “easy to pay tax” narrative did not figure explicitly in relation to this reform. However, as the 2019 reform aimed to reduce the “tax compliance burden”, this reiterated the underlying assumption of the “easy to pay tax” narrative that reducing compliance costs fosters tax compliance. In this way, the presumptive tax system, and the 2019 system amendments, are framed as a step towards making tax-paying easier for small businesses. As such, the government narrative in the FYDPIII of presumptive tax as a system reducing compliance costs corresponds to TRA’s key narrative and mission of *making* it “easy to pay tax” (TRA, 2024, also see Corporate Plan 5). Combined, the government and TRA narratives represent the presumptive tax system as an easy, low-cost and low-burden tax regime tailored to the realities of small businesses. This mirrors broader international institutional narratives of presumptive tax systems (Gallien et al., 2025). For example, a recent OECD report represents presumptive tax systems as “simplified” systems that can “reduce the tax compliance costs [and] lower tax burden” on small businesses (Mas-Montserrat et al., 2023, p. 7) and thereby “play an important role in business formalisation, the strengthening of tax compliance and the expansion of social protection coverage” (ibid, p. 25).

The “difficult to administer” narrative

The narrative of presumptive tax as a simple, easy and low-compliance system is challenged in institutional narratives, and in Dar es Salaam in subjective narratives of TRA officials working with implementation of presumptive tax in different capacities. First, with regards to the institutional level, the OECD offers an illustration of a key symbolic tension in the representation of presumptive tax systems. The report specifies that the *design* of the system is key to realising the potential of presumptive tax and specifies a range of “best practice” design requirements, e.g., simplicity and transparency (ibid, p. 17), and that “other indicators of economic activity besides turnover [...] define the tax payments” to avoid underreporting of turnover. To this end, measures such as “the surface area of the business premises, annual electricity consumption, annual rent paid and the sector of activity (sale of goods vs. other activities)” are suggested (ibid, p. 18). These measures are not well aligned with the system objectives of simplicity and low compliance costs. On the contrary, introducing multiple documentation requirements to a tax system when most taxpayers do not keep written records hardly *eases* the compliance burden. The tension we see even in institutional narratives of the presumptive tax system is between the idea of a system based on simplicity, convenience and transparency to lower compliance costs and the emphasis on multiple requirements, documentation and monitoring to avoid non-compliance.

Among the interviewed TRA officials, this tension is mirrored in their subjective narratives of the presumptive tax system, for example, in my interview with a senior TRA official who contributed to TRA’s reform proposal leading up to the 2019 presumptive tax reform. The official explained how the amendments in the reform were meant to “encourage people from outside to come into the presumptive tax system, and to increase compliance of those already registered, but not paying” (TRA official 1, 12.05.22). This echoed the national government and TRA’s narratives of the presumptive tax system and the reform, which had worked to some extent, the official said, as “revenue collection in the group has been going up [...] it has been growing year by year” (ibid). However, it also became evident that there was a second objective to this reform, at least unofficially: “we did it [...] to encourage the group to grow, and maybe, at the end, they can become taxpayers who can file returns, so we can remove this presumptive tax regime, because it is a difficult regime to administer” (ibid).

This narrative of presumptive tax as “difficult to administer” was echoed by other TRA officials in different locations, who said that implementation of the system, including procedures for the registration, assessment, monitoring and payment, was fraught with challenges, which were burdensome for TRA, as tax collectors and taxpayers. In terms of administrative burdens, one official

explained that the system is geared to handle businesses with complete records (cf. the Income Tax Act), but most presumptive taxpayers do not keep records. TRA “encourages people to at least keep a notebook with daily sales” to make assessment easier, but the lack of record-keeping means that TRA cannot rely on businesses’ tax self-assessments but is forced to use other, more administratively costly measures to assess tax liability (TRA official 3, 05.10.22). The issue here, according to the officials, is that self-assessment is key to keeping the system simple and low-cost for both TRA and taxpayers, and the widespread lack of record-keeping increases the administrative and compliance costs, because it necessitates “some sort of interaction with tax officers to see how much you should pay” and recurrent follow-ups on business activity (TRA official 1, 12.05.22). This means that TRA officials do a lot of field visits to business premises (TRA officials 4-7, 05.10.22), which according to them “ensures that enforcement is consistent, but costly” (TRA official 6, 05.10.22). Likewise, officials assign the administrative burden of the system to TRA’s double role as a tax collector and tax educator. When asked why and how the system was difficult to administer, an official explained that “our administrative measures are not going well. We need to strengthen our block management system. To ensure we’re close to this group of taxpayers, we started doing door to door (*mlango kwa mlango*), because it might also be about education” (TRA official 1, 12.05.22). As evident, the official coupled the administrative challenges with the need for education. In short, the block management system is based on a geographical division of an area into blocks, in which different TRA block teams perform all key tax functions and engage with taxpayers. Due to the lack of tax compliance, the block teams had begun door-to-door campaigns to “increase taxpayers’ awareness about the importance of paying taxes [while] registering and assessing people on the campaign” (TRA official 3, 05.10.22). The block teams’ double role added to their administrative load (TRA official 4 and 5, 05.10.22).

Moreover, in this “difficult to administer” narrative, officials referred to the high compliance costs faced by taxpayers in the system. A TRA official explained:

Our part of the city is a growing. There is no place to grow in the city centre, so the city is growing on the outskirts. It is expanding right here. The level of trade goes up and so does the number of potential taxpayers. We, at [X] tax centre, used to be the only tax centre in our tax region, and we covered taxpayers up to 100 km away from here. But that meant that people had to travel a 100 km to pay tax (TRA official 6, 05.10.22).

As this official argues, the large areas that tax centres have to cover under the presumptive tax scheme are costly for people, having to travel up to 100 km, to comply with and for the centres to administer. This also illustrates that the

administrative challenge of implementing the presumptive tax system is situated in the broader contextual trends in Dar es Salaam. With the rapid expansion of areas, population growth and growing (informal) business activity, this narrative demonstrates the perception that the system is being outrun by demographic and economic changes in the city.

As evident in this analysis, the key symbolic tension in relation to the presumptive tax system regards its functionality, i.e., whether it facilitates tax compliance, lowers compliance costs and makes it easier to pay tax, or whether it is difficult to administer and increases administrative and compliance costs in Dar es Salaam's informal economy.

Narratives of actors and authorities

This section focuses on narratives of the actors and authorities involved in taxation in the informal economy in Dar es Salaam and situates them in the broader contexts of tax politics in the city. Specifically, I examine market traders', municipal officials' and TRA officials' narratives of themselves and each other. Importantly, this section shows that symbolic tension partly manifests as *conflicting* narratives, that is, actors' diverging narratives, but also in *conflictual* narratives, that is, actors' antagonistic narratives of each other.

Of market traders: Willingness to pay tax and compliance

Regarding narratives of market traders, the informal workers of interest in this study, I encountered symbolic tension between the actors' narratives of this group's *willingness* to pay tax and their *intentions* and *motivations*. Likewise, there was tension in narratives of traders' level of compliance, but to a lesser extent. I discuss these tensions based on three narratives: "traders want to pay", "traders don't want to pay" and "(not) everyone pays".

The "traders want to pay" narrative

A common social narrative among market traders was traders want to pay taxes (e.g., Mustapha, Benson, Ayanna, 06.04.22; Mtalam, 30.03.22). Illustratively, Adea said: "I feel good as a person who pays *ushuru*, because it is right to pay *ushuru*" (Adea, 14.04.22). A few state officials reiterated this narrative, but to a much less obvious and generalised extent (municipal official 3, 06.04.22; 7, 29.03.22). Despite this apparent correspondence, the "traders want to pay" narrative is not without tension. Examining traders and officials' *reasonings*, that is, their narratives of *why* market traders are willing to pay taxes, it is evident that they are conflicting. Among market traders, the reasoning was multifaceted. To be sure, many traders expressed willingness to pay, because they knew they *had to* pay, even though many of them did not know the legal basis of taxation (cf. Chapter 7). Both enforcement and the risk of being sanctioned

in case of non-compliance figured in the traders' reasoning for why traders wanted to pay, as illustrated here: "you must pay *ushuru*. You cannot refuse it when you're in the market [...] this is the government's market [...] and you don't want your table to be confiscated" (Ayanna, 13.04.22). This is also evident in Fatuma's reflection of why she pays *ushuru*: "it is an order not a request" (Fatuma, 30.03.22) and in Mtalam's explanation of the LGA's authority to sanction: "if I don't pay *ushuru*, they [the LGA] can give my space to another businessman who pays *ushuru* [...] they have that authority" (Mtalam, 30.03.22). Likewise, a small shop trader in Mwenge said: "I can tell you no enforcement no tax payment" (I18, Mwenge, July 2022, background interview).

However, as discussed in Chapter 7, there was a widespread belief among traders that taxes had both concrete and abstract purposes: from specific services in the marketplaces to ensuring progress, public infrastructure such as schools and hospitals, economic growth and local and national development. Many traders attributed willingness to pay taxes to not only legal requirements, enforcement and sanctions but also to a sense of moral obligation and responsibility. Although many traders did not view market traders as eligible to pay presumptive tax (*kodi ya mapato* in colloquial speech), they emphasised the general importance of paying taxes (*taxes*) and levies (*ushuru*) as illustrated by the following statements:

taxation (*kodi*) is an obligation, and it is also necessary, because without taxes (*kodi*), the central government cannot achieve its goals of bringing development to its citizens [...] so taxes (*kodi*) are important, and taxes (*kodi*) are necessary (Jovin, 31.03.22).

taxation (*kodi*) is for the purpose of building our country, for example, even these markets are available because of the taxes (*kodi*) paid (Juma, 31.03.22).

we cannot move, councils cannot pay workers, cannot buy medicine, cannot do anything, including in those improvements in our markets, we have to pay, we are responsible sometimes, we have to pay taxes (*ushuru*), because you can't claim your rights without fulfilling your obligation (Hasani, 04.05.22)

the government has the right to make people pay taxes (*ushuru*) it is how the government collects revenue which is used for the country's development projects and activities like improving infrastructure [...] it's how we get services like electricity here at the market (Baraka, 04.04.22)

we have to pay because our tax (*ushuru*) is what brings development; without tax how will we live? (Imani, 11.04.22)

paying taxes (*ushuru*) is something that every citizen should pay for the development of the country (John, 04.05.22)

As these quotes show, the attribution of importance of paying taxes was rooted in reflections at both local and national level. However, common to this reasoning was that the interviewees, as market traders and citizens, felt *morally* obliged to pay taxes.

In a couple of interviews, state officials reiterated traders' reasoning to some extent (municipal official 3, 06.04.22; 6, 20.04.22). One municipal official explained: "traders are willing to pay, they do it, they understand that they have to [...] we explain to them that it's for their own good, it's to finance that the government can consume, and create infrastructure, schools, medical care and so on" (municipal official 10, 27.09.22). The official recognised that traders paid in the interest of their "own good", implying that the official ascribed tax compliance not only to enforcement or risk of sanctions, but also to the traders' (rational) interests. However, at a general level, the municipal and TRA officials' reasoning behind the "traders want to pay" narrative largely emphasised that enforcement and potential sanctioning were the primary reasons for traders' willingness to pay taxes. This is evident here: "tax compliance has been growing over time due to enforcement" (TRA official 8, 14.07.22). While market traders cited *moral* reasons for their own and traders' general willingness to pay taxes, state officials emphasised traders' *rational* self-interest or state authorities' enforcement.

The "traders don't want to pay" narrative

A dominant social narrative among both local and state officials was that "traders do not want to pay taxes" (municipal official 1, 29.03.22; 2, 04.04.22; TRA official 1, 12.05.22; 3-7, 05.10.22). I also encountered this much less common narrative among traders who emphasised that some traders did not want to pay taxes, which meant that *not everyone* paid the taxes they are charged in the markets (Lucas, 06.04.22; I3, I10, I12, I20). However, mirroring the narrative analysed above, I found significant symbolic tensions in how state officials and traders represented the unwillingness to pay, especially in how they reasoned and made sense of this. In interviews, market traders referred to four aspects to make sense of unwillingness to pay and non-compliance. First, unwillingness to pay was to some extent connected to the type of tax they were charged. As discussed in Chapter 7, many traders interpreted *ushuru* as a legitimate tax in markets but were more sceptical of *kodi*. Many viewed *kodi ya pango* (rent) as a legitimate tax in markets and *kodi ya mapato* (income tax/presumptive tax) as a tax that should only be charged *outside* markets. Rooted in this, interviewees largely reiterated the "traders don't want to pay" narrative in connection with *kodi ya mapato* (income tax/presumptive tax) (cf. Chapter 7). A second aspect concerned their lack of fiscal understanding, knowledge and legal awareness. Having to navigate multiple payment schemes, fiscal relations and

revenue collecting authorities (see Chapter 6 and 7) caused confusion among some traders about the taxes they were expected to pay. Here, traders' unwillingness to pay was explained as a lack of understanding due to an untransparent and complicated tax system. The third aspect, as discussed earlier in this chapter, was a too high tax burden, associating unwillingness to pay with an *inability* to pay at certain times or for certain groups. The fourth aspect was the lack of return for taxes paid, particularly *ushuru* (levies) to the LGAs, as illustrated here:

If our areas have not been satisfactorily cleaned, sometimes, we tell them, "we will not pay *ushuru*, because we are not satisfied with our environment where we do business, so there is no need to pay 500 shillings" (Saidi, 31.03.22)

My right is to get services, I need to get services, the market should be clean, have a good environment, these services I need to get in the market and get them on time, I do pay *ushuru*, but the market is dirty, the building is leaking, this is unpleasant [...] but if the services and the market are improved, the ground is floored, I have no problem (Mtalam, 30.03.22)

As for electricity, I pay myself, water I pay myself, sanitation and water, including the toilet, I pay myself now. The 500 shillings in *ushuru* is for what? That is the reason others refuse to pay (Lucas, 06.04.22)

This illustrates traders' dissatisfaction with returns for taxes paid, which is reflected in broad discontent with the local government. When talking about the lack of return, traders did not see their unwillingness to pay as evasion but largely as a response to the local authorities' failure to provide services.

When the traders talked about the four aspects – tax types, the magnitude of the tax burden, the degree of fiscal understanding or lack of return – they emphasised a *contingent unwillingness* to pay taxes, in particular related to their representations of the tax setup and taxing state authorities' behaviour. This stark contrast to most state officials who largely explained why "traders don't want to pay" with immorality, mindset and "culture" reflects a more essentialised representation of traders' unwillingness to pay. At a general level, state officials' narrative emphasised both traders' *unwillingness* to comply with tax regulations and paying taxes, often accompanied (and justified) by examples of traders' non-compliance. One TRA official explained that "when TRA is coming, people close their shops, because they don't want to be assessed and registered" (TRA official 3, 05.10.22), echoed by another official: "people also close their shops [...] it is normal for them to do this [...] there is a tendency of businesspeople to underreport as a way to avoid reaching certain turnovers" because they want to remain in lower presumptive tax bands and be taxed less than they were eligible to pay (TRA official 6, 05.10.22). According to these

officials, traders avoid TRA field visits because they do not *want* to be included in the presumptive tax system.

A senior TRA official, illustrating traders' unwillingness to pay, gave this example: "in order to get a TIN [Tax Identification Number], you must have a permanent premise. People may have given you an address [of their premise]. When you come, you find that there is another person in that premise. It is when we follow up, we get these people" (TRA official 1, 12.05.22) This speaks to the official's narrative of traders being unwilling be incorporated in the presumptive tax system and to the centrality of enforcement to ensuring compliance. The official also said that traders "have stocks other places" than in their shops, so that businesses appear smaller than they are; this means that when TRA comes to make a tax assessment, "we may place people the lower tax bands, because of what we see physically", and having stock elsewhere is represented as a way to avoid being placed in higher tax bands. When I asked why traders did these things, the officials said: "there are a lot of issues about cheating and hiding. It is tax evasion. The presumptive taxpayers are hard to tax" (ibid). The official thus made sense of such behaviours with reference to "hiding", "cheating" and "tax evasion"; these negative representations of trader behaviour emphasise both immorality and mal intent.

Such representations were echoed in interviews with other state officials. One TRA official said: "maybe 70-80 % do not qualify as presumptive taxpayers. They earn too much and should be paying VAT. They are deceiving. Their business and personal affairs tend to be mixed up. They think that: 'TRA, they know nothing'" (TRA official 6, 05.10.22). This official's statement speaks to the narrative of traders having malicious intent. I asked him if the "70-80 % of presumptive taxpayers" he mentioned was based on data (which would surprise me given the lack of data on presumptive taxpayers), or if he used it more figuratively to emphasise his point. Instead of answering, the official said he could give me an example of how traders deceived TRA:

I remember when I started here at TRA as a junior, I had a customer. He came in a torn shirt. He owed a lot in presumptive tax, because hadn't been paying timely. I went to the manager to hear if I could let him off without getting a penalty, because he looked like he couldn't afford to pay it. But the manager said: "Give him a penalty of 4,500,000 million Shillings". I went back to the customer and said that to him, and he was very upset and saying: "how will I pay that?". But later that day, he came back and paid the whole amount [*official laughs*] That taught me a lot.

The official uses this first-order narrative of a particular occurrence to illustrate that taxpayers cannot be trusted; the taxpayer looks poor intentionally to *deceive*, and because the official was inexperienced, he was unaware of this intentionality and almost fooled by the "performance". The point of this story is, that

this experience “taught him a lot”. The official’s interpretation and narrative of the experience, especially the taxpayer’s intention, become formative of their broader narrative of taxpayer morality. This illustrates the important interplay between interpretation and narratives in fertilising the ground for mistrust, animosity and conflict. Moreover, it shows how narratives become infiltrated with practice, as this broader narrative of taxpayers being “deceiving” made the official more sceptical in encounters with taxpayers going forward (ibid).

The reasoning representing traders as deceiving, cheating and evasive was also evident in interviews with municipal officials, though in more indirect ways. One municipal official explained: “in Mchikichini market, people make a lot of money. They sell second-hand clothes. They are to pay 1000 TSh in *ushuru* for every big bag of clothes [*baloo*] they import into the market. But they don’t want to pay 1000 TSh [...] now, they are only paying 500 TSh per *baloo*, because the guy supplying is supplying in the night” (municipal official 2, 04.04.22). The official made sense of this practice of buying and selling “in the night” by highlighting that traders “don’t want to pay” the legally set amount of *ushuru*; in this way, this practice was interpreted as intentional tax evasion. This was reiterated by others (municipal official 6, 13.10.22). In highlighting two ways in which market traders commonly avoided paying taxes, municipal officials represented traders as opportunistic.

First, several municipal officials highlighted that some market traders would become *wamachinga* – street traders – to avoid paying taxes. This was evidenced, they argued, in the fact that many market traders, after President Magufuli’s introduction of the ID tax card (which exempted street traders from paying levies to the LGAs), chose to work as street traders in these (municipal official 3, 06.04.22; 4, 08.04.22; 10, 27.09.22; 6, 13.10.22). Second, officials highlighted how wholesale market traders who were also middlemen (*madalali*), facilitating the transport and import of products from upcountry farms to the urban markets, tried to avoid paying taxes. A municipal official argued that “the *madalali* have started to make their own markets (*madago*) around the city [...] these small markets are not recognised by the LGA, and the *madalali* don’t pay any levies for importing and selling where they do” (municipal official 2, 04.04.22). Such attempts to become *madalali* and building *dalali*-governed markets were interpreted as opting out of the formal local tax schemes. This negative view of *madalali* in relation to revenue collection must be understood in light of the bylaws on levies in markets, as explained by another municipal official: “it is wholesale traders that pay *ushuru*, rent and presumptive tax in the market. It is the retail traders that pay *ushuru* and rent in the market. It is the farmer that carries the costs of unloading, services and import. The *madalali* do not carry any costs or pay any levies” (municipal official 6, 13.10.22). The fact that market traders opted to become *wamachinga* and *madalali* when

opportunistic indicated to the municipal officials that market traders were indeed opportunistic.

As evident by the accounts of traders closing shops, giving wrong address, underreporting, cheating, hiding, deceiving, evading and being opportunistic, state officials' representations of market traders, in relation to tax, were quite negative. When encountering negative representations, I would ask the officials why the traders acted like that. One aspect was prevalent across the interviews: traders' mindset, mentality and culture of taxpaying, or more precisely non-taxpaying. One official said: "that they are not compliant is an issue of the mindset [...] the willingness to pay taxes is low" (TRA official 5, 05.10.22). A municipal official referred to traders' mentality: "people's mentality is that the government is a government of the people, and therefore, nothing will happen if they don't pay [...] they are like: 'it's the government. Nothing will happen'" (municipal official 3, 06.04.22). Other officials said that traders did not have a "the culture of taxpaying". Explaining why TRA in early 2022 had chosen to change the turnover thresholds of the tax bands within the presumptive tax system, a senior official involved in the process said: "we did it because of the nature of our taxpayers. They don't have a culture of paying tax [...] our analysis of presumptive taxpayers shows there are few people paying taxes. That's why I started with the culture. People don't want to be a part of the tax net" (TRA official 1, 12.05.22). This "culture" reasoning was reiterated by others such as a TRA official working with implementation of presumptive tax (05.10.22):

TRA official 7: They are very deceiving, these traders.

Author: Why would they want to deceive you?

TRA official 7: Because it is not in their culture to pay tax.

As evident in this conversation snippet, officials sometimes linked the "culture" argument directly to their narrative of traders being deceitful or evasive.

A few state officials were more empathetic towards traders' non-compliance. Particularly officials who viewed market traders' tax burden as high did not interpret non-compliance along the lines of negative qualities or a lack of "taxpaying culture" but rather highlighted inability to afford paying taxes due to low turnovers and general lack of capital (municipal official 3, 06.04.22). One official also highlighted knowledge, saying that "some are not happy about paying the levies because they do not have the knowledge of why they should pay levies (municipal official 1, 30.03.22). Moreover, two officials pointed to high compliance costs, particularly in the presumptive tax scheme with its burdensome payment processes. One official implied that the large areas covered by TRA tax centres presented a significant compliance cost for presumptive taxpayers:

Before we got the new tax centre in [X location], people had to travel 100 km to pay tax. Imagine if you went 100 km to go to the tax office, and then you had forgotten some documents. That makes people not go there. The compliance costs are too high (TRA official 6 ,05.10.22)

This reflects an understanding that having to travel very long distances to pay tax makes compliance costs high; indeed, time spent travelling to TRA offices is time spent away from income-generating activities or household responsibilities. Another official said that presumptive taxpayers underreported to stay within the system instead of graduating into the formal tax system “due to additional costs, especially costs of preparing financial accounts using registered consultants” (TRA official 8, 14.07.22).

In general terms, these testimonies show that some state officials, like traders, made sense of the unwillingness to pay tax with reference to contingent reasons. This, more broadly, illustrates that even among state officials, there is a symbolic tension in their reasonings of *why* “traders don’t want to pay”. This is also reflected in tension in state officials’ general narratives of market traders. However, as this analysis shows, the most remarkable tension in the narrative that “traders don’t want to pay” is between market traders and state officials. Traders generally emphasise a contingent unwillingness to pay rooted in factors such as a lack of knowledge, too high a tax burden and the state authorities’ lack of return for taxes paid. Municipal and TRA officials’ reasoning is much more essentialised and emphasises a noncontingent unwillingness to pay due to immorality, opportunism and culture.

The “(not) everyone pays” narrative

I encountered some tension in actors’ narratives of whether market traders pay their taxes. As evident in the analysis of the “traders don’t want to pay” narrative, accounts of traders, municipal and TRA officials showed that some traders are non-compliant, that is, do not pay taxes they are charged. This was especially pronounced in the case of presumptive tax, which may make sense in light of the actors’ discrepant interpretations of presumptive tax eligibility in markets (cf. Chapter 7). As mentioned, I also encountered this “not everyone pays” narrative among traders. Actual non-compliance was less often highlighted as a challenge in interviews with municipal officials, although every official said that they sometimes experienced traders not paying municipal levies or rent. They were, however, quite pragmatic about this, as illustrated here: “Most of them pay the levies, but obviously in a crowd of people you must experience defaults and not all of them will act the same” (municipal official 1, 30.03.22). This statement, that “most of them pay the levies”, illustrates another broader narrative among the interviewed municipal officials: that market traders generally *do* comply with local government taxes (municipal officials 5 and 6;

20.04.22; 7, 29.03.22; 10, 08.04.22; 11, 04.10.22). While these officials were sceptical of traders' *willingness* to pay, they acknowledged that actual compliance was relatively high. Generally, market traders' representations spoke to this emphasising that no one is or can be exempt from paying taxes and that everyone pays. Illustratively, interviewees highlighted that "I have not seen any people who do not pay, each [commodity] group has its own people to collect" (Ayanna, 13.04.22).

Of local governments and officials: Unresponsiveness

Regarding the actors engaged in taxation at local state level, the primary antagonistic (conflictual) narrative I encountered was of local government authorities' responsiveness. As I show in this section, this symbolic tension is evident in relation to local governments, authorities, politicians and officials. Concretely, it was a widespread social narrative among market traders that *local government authorities are unresponsive*.

The "local government authorities are unresponsive" narrative

The multifaceted narrative that *local government authorities are unresponsive* can be subsumed under three representations: the LGAs as neglectful, indifferent or corrupt. With regards to LGAs being *neglectful*, representations largely revolved around a lack of return for levies paid to the LGA and untimely response to complaints and requests. A lack of return was by far the most prominent narrative among traders across many markets in all four municipalities. One aspect was the lack of services in return for the *ushuru* paid to the LGA (cf. Chapter 6 and 7 on concrete purposes of *ushuru*). The following quotes from markets in Ilala MC illustrate this narrative.

I have paid levies more than fourteen years, but as you can see, cleanliness is not done (Johannes, 12.04.22)

We do the cleaning ourselves unlike other places, but that should be the responsibility of the government because of the *ushuru* we pay (Fatuma, 30.03.22)

Why the income is collected and what its use is in this market is unclear [...] you don't see this [...] it is dirty, we are not satisfied with the environment (John, 04.05.22)

This market itself is tired, it is leaking a lot [...] so when it rains and winds, all these clothes get wet because the tin is also tired. And we pay *ushuru* every day (Juma, 31.03.22)

In Ubungo MC, Temeke MC and Kinondoni MC, traders echoed the lack of return of services, particularly in relation to market infrastructures:

The problem is that the government takes the levy, but the environment is not clean (Sefu, 14.04.22)

We asked our leaders to ask for permission so that we can build it ourselves with our *ushuru* money, because the government has not finished building it for us (Flavia, 05.04.22)

The butchers pay rent (*kodi ya pango*) every day, but no new slaughterhouse is being built. A slaughterhouse has been built, but people don't use it, because it is built badly, [...] if you go to check the infrastructure of the slaughterhouses, you can't even stay inside [...] if the money was used well, they [the LGA] would have built good infrastructure for the butchers because we give a lot of money (R2, 14.04.22)

At first, the municipality said we would get security guards from them, but the security guards were few, like only two, in this whole area. So, we decided to pay our own guards (Adea, 14.04.22)

Businessmen in this market bring in a very large amount of money to the government but the income does not return to them (Nuru, 20.04.22)

When you pay *ushuru* and then you don't get services in the area, then you will see that the *ushuru*, I pay, do not help me (Mahonge, 20.04.22)

People are being charged for electricity, and they are paying municipal *ushuru* for it. They are in a bad environment, but they still have high costs [...] we pay levies, why should our environment be bad? (Mudi, 29.09.22)

Many leaders received our complaints but they say: "Wait, this situation is short term", so that is the answers we get [...] Being heard is not the same as they respond (Msia, 19.04.22)

As these reflections indicate, the narrative of a lack of return was widespread among traders. Often, when I asked traders what they got in return for their payments to the LGA, they simply replied: "hakuna return" – there is no return.

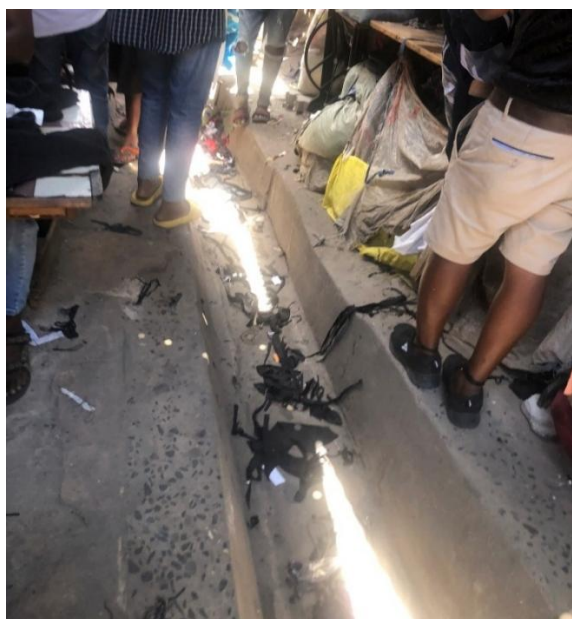
As illustrated in fieldnote excerpt 8.2, this narrative also appeared in more informal interactions with traders in the markets:

Fieldnote 8.2: Hakuna return, 06.04.22

Accompanied by a municipal official, we went to greet the traders' leader in Mawa-siliano market. We then said goodbye to the official and went into the market for interviews. After the interviews, we stopped at the wholesale maize traders (*maindi*), and while we were buying maize, the traders' leader came up to us. He said that he just wanted to let us know that the traders were paying *ushuru* for cleaning, electricity, infrastructure, toilets and more, but then said: "lakini hakuna return wa halmashauri" – there is no return from the (municipal) council. He then encouraged me to convey this to the council, "so things get better".

Market traders also expressed that when LGAs *did* respond, for instance, to complaints about a lack of return, the responses were often delayed. A trader said of the Ilala MC: “The municipality may tell you: ‘we will repair it’, but then a year has passed, and they have not done the repair [...] this is our area to find sustenance [...] now, it is necessary to tell them what we are telling them, but they say ‘we will do it’ but they don’t do it on time” (Mtalam, 30.03.22). Mudi said of the Kinondoni MC: “the municipality is the people you can send your complaints to, but they are very slow in their implementation” (Mudi, 29.09.22). Adea, a trader in Mawasiliano market, said of the Ubungo MC: “even if you ask, you will not be given an answer that will satisfy you [...] very often when people visit us from the municipality, we are asking them to reduce the toilet fee [...] but they have said that they are working on it” (Adea, 14.04.22). In the Temeke MC, one trader explained: “the municipality looks at the income [...] they do not look at the challenges, now if they come to us traders, we will tell you the challenges are one, two, three [counting on fingers], but the challenges have not been resolved” (Abdu, 20.04.22). Traders largely asserted that LGAs often did not live up to their promises to deliver returns, improve bad conditions and respond to complaints and needs voiced by the traders. Combined, this spoke to the traders’ experience of being neglected by the LGAs. Traders’ reasoning *why* the LGAs neglected them largely revolved around two aspects: indifference and corruption. Regarding *indifference*, traders in all four municipalities emphasised that LGAs do not listen to, care about or involve traders. First, I encountered the perspective that “LGAs don’t listen” in many interviews across markets. In Ilala market, an old market that is particularly challenged during rainy season due to its open trenches (see photo below) and unroofed sections, Hasani explained, “the situation gets worse when there is a lot of rain, but when we complain, the municipality still doesn’t listen to us” (Hasani, 11.04.22). This was echoed by Juma, “we have shouted a lot that these trenches should be covered, but this has failed” (Juma, 31.03.22).

Trenches in Ilala market



This perspective was also voiced in Manzese market, an old market with fragmented and partly inoperative infrastructure (Abdullah, Ahmed and Ibrahim, 05.04.22). A *mamalishe* (food cooking trader) explained: “this building has been built by the government, but they have not made a floor, and they have to used iron for the roof [...] both during rain and sun, we have a lot of problems, because the iron doesn’t cover all the places, especially the places where we cook” (Flavia, 05.04.22). Having complained about this multiple times, the *mamalishe* traders had asked the government to fix it using the *ushuru* the traders paid, but according to Flavia: “they listen and then they ignore us” (ibid). In Temeke Stereo market, I also encountered this narrative of LGAs not *listening* to traders on matters of tax as illustrated here: “the procedures should be followed by the government leaders [...] that is, to cooperate closely with the businessmen’s committee [...] the businessmen have their leaders, these leaders should be listened to by the government, so when they bring their opinions to the government, then those opinions should be considered and acted upon” (Abdu, 20.04.22). This narrative was reiterated by a local organisation working with market traders: “the municipal authorities do not include businessmen, or businessmen may come and give their opinions, but when they give those opinions, they are not considered” (organisation 3, 30.03.22). Similarly, in Ilala market, a trader said: “when problems like these arise, we go to the government, and they do not listen to us [...] we are among those who pay *ushuru*. I thought that when we have a disaster like this leaky infrastructure, or things are not going well, we can tell them, and they will listen to us and come and fix it as soon as possible. But if you say something, they tell you that the budget is directed to the school, to the hospital. But they fail to remember that the budget

allocated to schools and hospitals, where did it come from? It is from the small businessmen” (Fatuma, 30.03.22). This trader expected that the LGA would listen to complaints regarding the infrastructure due to their *ushuru* payments, but that expectation clearly was not met.

More broadly, the account also illustrates a perspective that I often encountered among traders: they felt forgotten by the LGA. This sentiment was particularly voiced in Ilala market, an old wholesale market, which according to a municipal official is the “cash cow” in terms of revenue collection in Ilala MC (municipal official 2, 04.04.22). Hasani said: “we have to pay *ushuru* in order for the government to improve the markets [...] even though the government in this area often forgets us traders, for example, we can complain about market infrastructure, you can shout and write letters [...] but it takes time” (Hasani, 04.05.22). Jovin reiterated this: “traders have been forgotten. Other people just call them scumbags [...] but they are people who need help, they need to be looked after, they need to be empowered” (Jovin, 31.03.22).

A related reasoning for the LGAs’ neglect was that they simply did not care about the traders but only about the money that traders generate. Fatuma said: “the [local] government care about what comes in, they don’t care what comes from the traders, they just see that the *kodi* has been paid and the *ushuru* has been paid, then they are satisfied, they don’t know if the taxpayer is hurting” (Fatuma, 30.03.22). This was also voiced in Mawasiliano market, which is challenged by a decreasing number of customers after the Mawasiliano bus stand was moved further out in the periphery of Ubungo MC. Penda said: “the municipality knows that Mawasiliano is like now [...] but they just collect their *ushuru*, they will just get it” (Penda, 13.04.22). In Magomeni market, I asked Abigail to describe the relationship between the traders and the Kinondoni MC, and she said: “our relationship with the municipality is that they only collect their *ushuru*, other than that we don’t have any contact. What they want is for us to pay *ushuru*, they don’t care whether you have sold anything or not” (Abigail, 22.04.22).

Lastly, a few market traders explained LGAs’ lack of responsiveness with references to local governments not following the (tax) law or even exercising corrupt behaviour. In Temeke Stereo market, an *ushuru* increase had just been announced when I started my first fieldwork. Several commodity leaders considered this a violation of the rules for amending municipal tax rates (Abdu and Nuru, 20.04.22). A regional market trader representative said: “I think the government increased it [*ushuru*] about two years ago [...] now, they are increasing it again [...] it means they do not do their own law justice, because the law says to review the tax rates every eight or ten years [...] that means they are wrong. They are treating us unfairly because it has not been eight or ten years since they raised it last [...] there is time to review tax issues” (Tabari, 13.10.22).

According to a local organisation working with legal awareness raising in the markets, municipal bylaws are in force for five years at a time, and Tabari's assessment of the 8-10 years between reviews is not correct. However, the organisation also attested to untimely changes to municipal bylaws on levies (organisation 3, 30.03.22).

In Tandale market, I encountered more explicit representations of unresponsive or corrupt LGAs. Regarding LGAs' responses to traders' requests and complaints, Mudi, a trader in several leadership positions and engaged in cross-market collective organising, said: "sometimes they listen and solve what they find easy to solve, but many fail because there are leaders who are not just following the law" (Mudi, 29.09.22). To illustrate this, Mudi highlighted that the LGA's violation of the law in failing to return 10 % of collected revenue to the markets in the municipality; an issue brought by other traders as well (Abdu and Nuru, 20.04.22; Tabari, 13.10.22).

Case: LGAs' violation of the law? Returning 10 % revenue to the markets

According to the traders Mudi, Abdu and Nuru, who occupy leadership positions within or across markets and are engaged in collectively organised groups, the LGAs are supposed to let 10 % of the collected market revenue return to or remain in the markets:

Procedurally and legally, 10 % of the revenue should be returned to the traders, but there is darkness there [...] While the law says that in some markets, income collected by the traders should return a percentage to the traders, that does not exist for us [...] we will continue to demand it, we will take it to the minister [...] we are calling the Minister of Industry and Trade to come here and explain this to us, because it is one of the long-standing claims of the businessmen of this market that they bring in a very large amount of money to the government but the income does not return (Abdu, 20.04.22)

municipal leaders do not implement leaving the 10 % [revenue] to the markets right now, so that is a big problem [...] it does not go back to the businessmen, you see, right now they have created people called market managers [a municipally appointed manager in each market], they are the ones who collect the money, and they are the ones who leave with it (Mudi, 08.04.22)

These traders viewed it as a “big problem” and a “darkness” that the 10 % collected among market traders was not returned to the market. According to them, this was not in accordance with the law. An interview with a municipal official (6, 20.04.22) who was also affiliated with the national ministry TAMISEMI/PO-RALG explained that the 10 % return to the markets is not included in the bylaw. Rather, according to the Local Government Finance Act (CAP 290, 2019, Section 37A), LGAs “shall set aside ten percent from collection of their own sources of revenue for purposes of funding registered groups of women, youth and persons with disabilities”. It thus depends on the LGAs’ budgets “whether some funds are given to the markets”. However, according to the official, “in the municipal bylaws, it is stated that the revenue from the markets is supposed to be channelled back to the markets to some extent”. Importantly, I – the author – have not found such specifications in the municipal bylaws on levies in markets; whether it figures in other bylaws, I do not know, as they are not available online. According to the official, it was *not in violation* of the law that LGAs did not return 10 % to the markets. However, they problematised the lack of return, saying: “the money from the markets does not come back to the markets. It is like local councillors forget the source of the revenue. There is no dialogue with the MC about this” (ibid). This issue was further nuanced by a senior employee in a local organisation working to raise legal awareness in markets, particularly among women and other structurally marginalised groups: “the market committee [consisting of commodity leaders among others] have their own interests [...] they say that 10 % should return to the market, but they are the ones who know where that 10 % goes. They probably don’t even hold meetings to inform the businessmen that the LGA has returned 10 % [...] the committee doesn’t have a good cooperation with all businessmen” (organisation 3, 30.03.22).

As evident in this case, the institutional and state official accounts nuanced traders' representations of LGAs as lawbreakers thereby illustrating an important aspect of the symbolic dimension of conflict over tax. Evidently, failure to return 10 % of the collected revenue to the markets may not violate any laws, but it is *narrated* as such by traders across markets. This illustrates that subjective narratives, much like interpretations, may not necessarily "true" in a legal sense; however, they evidently still inform people's understanding of social reality and shape how they interpret other actors' actions and intentions. Moreover, this case speaks to the existence of mistrust between traders and LGAs and, looking at the local organisation's take on the 10 % issue, between traders. Rather than blaming the LGA for the missing 10 %, the organisational employee said that traders in leadership positions "know where the 10 % goes", implying corruption among traders in leadership positions. This narrative of alleged corruption among market leadership (leaders and committees) was reiterated by some traders (Afia, 26.09.22; Abigail, 27.09.22; Msia, 19.04.22).

The other example brought up by Mudi spoke to the narrative of municipal officials engaging in corrupt behaviour. This example regarded officials' provision of false information about actual revenue collection in the market. The core of the problem was, according to Mudi, that officials collect more than they report to the LGA:

We are not sure that the money collected goes to the LGA [...] we do not have the statistics of who brings it to our markets [...] when we do our assessment of taxes collected, the information we get about the amount that should go into the municipality does not match the collections in the market [...] we are not getting the correct information [...] I have done research from March to November [2021] and found the revenue information [...] I made comparison with the actual revenue that collectors sent to the LGA and the actual income I know was collected [...] I know the cargo, everything that enters the market, the number of cars, whether they are bags, whether they are sacks [...] I found a difference [...] the collectors did not send all revenue to the LGA [...] they have eaten as much as 23 million TSh (Mudi, 08.04.22).

Mudi was convinced of a gap between what was collected by municipal agents and what had been sent to the LGA during 2021; over the course of 9 months, 23 million TSh (approx. \$9,900 USD) went missing according to Mudi. Reflected in Mudi's use of the colloquial term for corruption – "eating the money" – this revenue gap was regarded as an act of corruption by the involved municipal official(s). I asked what they had done about it, and Mudi replied:

I sent that data to the Municipal Director, saying, "sir, the income brought to you in these months, the loss was 23 million [...] I did not get a response [...] so I sent the letter to the office of the District Commissioner, they signed that they had received it, but they did not respond. So, when you don't get an answer to

something like that, it hurts [...] he would be shocked that the revenue information was false, they would come to check [...] we, as leaders, are sometimes disappointed, because those in power are not being fair [...] the ones who sent them expected them to work on behalf of Tanzanians, but they are working on behalf of themselves [...] Now, I have sent you [the Municipal Director] the information, and if you think I'm a liar, come and do your research [...] I hate someone who takes people's money without making a list [of collections] and you are not asked by anyone, so that is the networks that they have set up" (Mudi, 08.04.22).

Evidently, Mudi together with other traders in leadership positions (Emmanuel, 08.04.22; Jamal, 13.04.22) had first complained about corruption of tax collection to the Municipal Executive Director and then to the District Commissioner, but without any response. They were "disappointed" about "those in power" not being fair and that traders' accusations of revenue collector corruption did not prompt these presidentially appointed officials to "come to check". This lack of follow-up was, evidently, regarded as part of the problem.

Other accounts from traders represented local governments, tax collectors and politicians as corrupt as illustrated in two focus groups. In one group, Rahma said: "this money [*ushuru*] collected is just being eaten", and Dara agreed: "Where is this money going? Is it going to the [local] government? Where is it going?" (Rahma and Dara, 12.04.22). In a different group where the traders were talking about the lack of return for their service payments (*ushuru*), Lucas said: "One knows that 500 TSh [in *ushuru*] is for cleanliness, electricity and water [...] but this money is given for what? The government? Are they going to be eaten by the government or the leaders?" (Lucas, 06.04.22). In interviews, I would ask traders who spoke about the local authorities, governments, politicians or officials along these lines how they engaged with local state actors. Fatuma replied: "if you question the [local] government, you have to be brave, know how to report it, know how to speak. It is like you have come from nowhere and you start to talk, they will come to question you and tell you that you are ruining things" (Fatuma, 30.03.22). Ayanna said: "you can't follow a leader and ask him: where this money is going? He will just say to you: who are you?" (Ayanna, 25.04.22). These accounts mirror the sentiment from Mudi's account (above) and others' (e.g., Juma, 31.03.22): that local leaders were *unresponsive* to traders' complaints about practices or people they considered corrupt. A few interviewees would specify that local politicians/councillors (*madiwani*) were corrupt, for example, a representative from an organisation of informal traders reasoning about why traders felt like revenue collection did not benefit the markets sufficiently: "Local politicians (*madiwani*) look for simple answers to difficult questions. Politicians are cheating the president" (Organisation 1, 06.10.22). However, as the analysis above

shows, many representations of corruption were more “inclusive”, as the traders talked of local *authorities, governments, officials* and *leaders*.

As mentioned, some municipal officials also spoke about corruption. Recalling the section on tax gaps caused by political interference, a couple of officials highlighted that local revenue collection is challenged by local councillors (*madiwani*) “eating the money” (municipal official 2, 04.04.22, 11.10.22; 6, 20.04.22, 13.10.22, cf. *kula pesa*). The most critical account I encountered among the interviewed municipal officials was this:

In Ilala MC, a lot of the high ranks were fired 3-4 months ago [2022], because 20,000,000,000 TSh were missing. There is a lot of bad management. In Ferry market, for example, we are punching below our weight [...] if it was well-managed, we could collect a lot of money [...] you can create loopholes that will allow the local councillors “to do their thing” (*kutengaza mambo yao*) (municipal official 2, 11.10.22).

This official’s representation of the local councillors is quite critical with allegations of “bad management” and “loopholes” for councillors to “do their thing” (that is, take the money), and it largely assigns the blame for “missing revenue” and revenue collection “punching below weight” in markets to the corrupt councillors. Having worked as an official for a long time, the interviewee reiterated that the broader narrative of corruption is an issue in local politics of Dar es Salaam, concretely by referring to President Magufuli’s decision to turn the former Dar es Salaam City Council into Ilala Municipal Council due to “a lot of the money from revenue collection ending up being eaten by council members” (ibid; 04.04.22). The few officials speaking openly about corruption pointed to local councillors as the crux of the problem and (expectedly) did not consider themselves part of it. However, as shown, this differed from market traders’ accounts about multiple local government actors.

Of Tanzania Revenue Authority and officials: (Mis)trust

Turning to Tanzania Revenue Authority (TRA) and its officials, I encountered conflicting narratives of TRA’s enforcement practices and attitude. Emphasising the importance of trust and fairness, TRA officials’ narratives were in stark contrast to traders’ representations of coercion, policing and harassment. More broadly, these narratives speak to a generalised state of mistrust between traders and tax authorities.

The “TRA as (un)trusted and (un)trusting” narrative

According to TRA’s Corporate Plan 6 (CP6, 2022-2026), which was effective during my fieldwork, *people’s trust in TRA* is a key priority. Its vision statement in CP6 is that TRA is “A Trusted Revenue Administration for Socio-Economic Development” (TRA, 2024, p. 8). The strategic objectives in CP6 indicate that

operational efficiency, successful tax mobilisation, taxpayer perception, confidence and trust in TRA reflect a broader recognition that TRA's image among taxpayers matters for tax collection. A few interviewees spoke to this "TRA is trusted" narrative in practice. Regarding how TRA officials dealt with traders who "ignored" or "started discussing" with the officials during field visits, one TRA official said: "our solution is to talk calmly and passionately. We tell the person that 'we are here to educate' and that we try to understand their challenges and perceptions. Sometimes, education and awareness are enough for people to calm down" (TRA official 5, 05.10.22). This was mirrored in some background interviews with small shop traders: "currently, we are willing to pay, unlike during TRA's 5th regime [CP5], where TRA was using a lot of force harassing taxpayers, closing shops and confiscating their properties" (I11, Mwenge, July 2022). The trader highlighted that TRA officials had become more understanding and trusting (ibid; I17, Mwenge, July 2022).

Many TRA officials spoke very positively about certain practices in their implementation of presumptive tax, in particular the field visit which, as mentioned, is a key registration and assessment practice. Broadly, TRA officials considered the field visit a requirement for making "fair assessments", ensuring "consistent enforcement", providing "taxpayer education" and "reducing compliance costs" (TRA officials 4-7, 05.10.22; TRA official 3, 05.10.22; 2; 1, 12.05.22). This is, for example, evident here:

We assess taxpayers where they conduct business. That helps us find out how much the person should pay, because you can see the place, the location and the business [...] TRA can give a fair assessment by doing physical checks of businesses [...] if there is a complaint, TRA will do another physical check and reassess if they find the complaint to be fair (TRA official 3, 05.10.22)

With references to fairness, education and easing compliance and consistency, the officials' representation of visits to traders' business premises was highly positive.

This is in stark contrast to several market traders' negative representations of the field visit (Zahra, Bakari, 19.04.22; Abigail, 27.09.22; Anne, 01.04.22). In Mchikichini market, when describing TRA's assessment during the field visit, Anne got out of her chair and imitated a person coming into her small shop, taking a quick look around at the many stacks of wares, scribbling a few things in a notebook and immediately setting the tax payable:

Someone from TRA comes and just says "pay 6,000,000 Shillings a year" (...) but she doesn't know the profit you get (...) she doesn't even want to know (...) you might be running a business at a loss just to be present in the market (...) many who close business are leaving, because the taxes are getting high (Anne, 01.04.22).

In her account, TRA officials would just “look at the business” without being attentive to other indicators or the nature of the goods. In Anne’s particular case, the goods took up a lot of space but were very cheap, and therefore, “it looks like much, but I don’t get that much profit”. In comparison, profits were much higher on “small” goods, like Mpesa cards (mobile credit). However, according to her, TRA officials did not understand that size and profit were not always aligned. This was reiterated by a representative from an organisation for informal workers: “TRA has a ‘best judgment’ assessment practice, but they just look around, at the location, and then charge higher taxes based on just that. But it is stupid to charge higher taxes just because of the location. They also look at the morphological structure: how a person is built. They think that a person like me with a big belly has money” (organisation 1, 06.10.22). In different ways, these negative representations of TRA’s assessment and judgment practices during field visits revolved around “judging a man by his looks”, figuratively or literally. Background interviews with presumptive taxpayers in small shops mirrored this narrative: “just because a person has a shop in Kariakoo [the most busy and central business district in Dar es Salaam], they assume he earns big money” (I10, Kariakoo, July 2022; also see I9, Kariakoo, July 2022).

I encountered a few stories about field visits ending in overt confrontation between market traders and TRA. As described in Chapter 7, TRA officials had been “chased away” by traders in Magomeni market in September 2021, while they were trying to make assessments for presumptive tax; according to one trader I interviewed, traders “came together” to do this because the market was not finished yet (Zahra, 19.04.22). In her recreation of the situation, the issue was prematurity in the sense that traders deemed the marketplace conditions insufficient to warrant presumptive tax. However, according to another trader in the Magomeni, traders had confronted TRA for reasons related to business challenges, saying: “TRA came, I hear, but they were chased away, people told them not to bring us pain, because we don’t have a business yet” (Abigail, 22.04.22). Yet another trader highlighted the existence of an informal market next to Magomeni, which “stole” the customers, and which the LGA, according to the trader, allowed to keep operating. The trader justified the confrontation between TRA officials and traders in Magomeni market like this:

Traders told TRA they should leave, until the council [LGA] had removed the traders working outside [in an informal market next to Magomeni] [...] when we are all doing business here, then they can come back, give education and start the assessment, and then we can start paying income tax [...] so the TRA people ended up on the road after the businessmen confronted the TRA and until today, they have not returned (Bakari, 19.04.22)

This example of overt conflict over presumptive tax also illustrates that multiple recreations and reasonings about a specific conflictual event may exist at once – even within a community, or in this situation, within one side of the conflict.

Background interviews with small shop traders who all paid presumptive tax mirrored these sentiments. Rather than ensuring fairness or easing compliance, the field visit was described along very antagonistic lines:

TRA closes our shops and imposes huge penalties up to 3 million TSh [...] They don't want to listen and understand what caused the [payment] delay. [...] TRA should be a tax education institution to taxpayers rather than a tax forces institution (I3, Kariakoo small shop, July 2022)

The only problem is the use of force, especially when a taxpayer delays paying tax [...] they don't listen to why it is delayed [...] they just close the business until when you clear pending tax (I12, Mwenge, July 2022)

I am not satisfied with TRA closing businesses because of payment delay [...] you cannot close the business and expect the taxpayer to pay the tax arrears. It is very unfair (I16, Mwenge, July 2022)

When talking about TRA's field visits, traders highlight the "use of force", "closing of shops" and "impositions of fines"; this narrative of the field visit was broadly reiterated (I2, I4, I6, Kariakoo; I12, I13, I14, I18, Mwenge).

I also encountered narratives that speak to a more latent but persistent climate of conflict between traders and TRA. As mentioned, TRA officials' antagonistic narratives of traders highlighted deception in tax assessment processes or traders closing their shops, running away or "just keeping busy, not responding, ignoring us" during TRA field visits (TRA official 5; 3, 4, 6, 7; 05.10.22). Deception, evasion, passive aggressiveness and disengagement justified "waiting around" until a run-away trader had come back (TRA official 6, 05.10.22) or "locking up shops with a seal saying that the person must come to a TRA office to get the shop opened again" (TRA official 3, 05.10.22).

As this analysis shows, traders narrated these TRA practices of "waiting around" and "locking up shops" in a much more negative tone: as policing, harassment or unfair (I3, I10-I13; organisation 1, 23.03.22). Grounded in such representations, avoiding TRA officials made sense and could be justified. As one trader said: "no taxpayer would be willing to pay tax in such a situation" (I2, Kariakoo). It was clear that TRA officials were aware of traders' widespread negative narrative of this practice. One interviewee described how "traders think that TRA comes to their shops to cause trouble. They are angry, when we come to their shop [...] it takes a lot of effort to go there and to change their mindsets" (TRA official 5, 05.10.22).

More generalised antagonistic narratives of TRA contributed to symbolic tension between market traders, TRA and municipal officials. TRA officials were aware of TRA's broader negative image among taxpayers and people in general: "when we get new staff, they often say 'we never knew that TRA was full of good people. I always thought they were bad'. We brief new colleagues before going to the field, and we go together in teams to the field. The experienced staff goes with the new ones. Because we know how taxpayers react" (TRA official 6, 05.10.22). In this official's understanding, not only taxpayers, but also new TRA *employees* assume that TRA is "bad" and not "full of good people". Another official said: "A lot of people think TRA is like the police [official laughs], or like municipal officers [...] they are very aggressive. People close their shops when we come [...] taxpayers think of TRA as the local government authorities. They think that 'if the municipality does this and this, then TRA probably does the same'" (TRA official 4, 05.10.22). Two elements in this representation are particularly interesting.

First, by drawing a comparison to local governments and officials when describing *why* TRA has a negative image, this official indirectly shows their negative view of LGAs and their officials. This is also reflected in the official's reference to municipal officials as "aggressive" and in their reasoning of people closing their shops when TRA comes because they "think of TRA as the local government authorities". This quote reveals a symbolic intra-state tension that I encountered in interviews with several TRA officials. Another TRA official said of the cooperation between TRA and the LGAs: "we requested the data from the LGA on the numbers of *machingas* (street traders) in the municipality, but it's been a year, and they still haven't sent us any data [...] we exchange information about our practices, but responsiveness is low and information comes very late [...] for example, if we find that a business may not exist, we request information from the LGA through email, but LGA doesn't respond" (TRA official 5, 05.10.22). This representation mirrors the market traders' narrative of LGAs as *unresponsive*, as discussed earlier in this chapter, and concretely emphasises a lack of responsiveness in cooperation and information sharing.

Importantly, accounts of municipal officials also spoke to a tension between these local and central level state authorities engaged in taxation of marketplaces. Having established that some market traders were eligible to pay presumptive tax, I asked municipal officials how TRA enforced this in practice. One municipal official replied: "TRA thinks that there are big traders in markets. In Mawasiliano market, there are some big traders, and TRA has given them papers to make the traders go register, but they haven't done it [...] the traders don't comply, but TRA doesn't come to enforce this [...] TRA wants to give traders education on capital, but TRA doesn't know how the prices are set

here” (municipal official 3, 06.04.22). This official subtly represented TRA as exhibiting a lack of contextual knowledge of marketplace business by arguing that “TRA thinks” there are market traders with presumptive tax liability and that TRA “doesn’t know” how prices are set yet wants to “educate” taxpayers on this. Moreover, the official implied that TRA enforces presumptive tax inconsistently because they don’t follow up on non-compliant traders. In a few instances, I encountered explicitly negative representations of TRA. One municipal official explained TRA’s engagement with market traders as follows: “well, TRA is just on everybody’s neck” (municipal official 2, 11.10.22). The official then postulated that TRA officials would tell market traders who had been assessed eligible to pay presumptive tax that they have to pay retroactively (that is, for all the months they have been eligible but not registered); this is, however, not the case.

Generally, many interviewed municipal officials said that they could not say much about TRA, because they did not have anything to do with TRA (municipal officials 1, 4, 6, 7-9, 11, 13). One municipal official said that “LGAs and TRA integrate somehow”, primarily in relation to procedures for obtaining business licenses (cf. the Business Licensing Act) (municipal official 10, 27.09.22). This was somewhat surprising as TRA officials highlighted information exchange and several procedures involving both LGAs and TRA. This may potentially speak to the TRA officials’ narrative of LGAs as unresponsive. And more broadly, these representations tell a story of a fragmented relationship between tax collecting state agencies in the informal economy rather than of one unitary state actor.

Circling back to the quote by the TRA official, the representation that “a lot of people think TRA is like the police” (TRA official 4, 05.10.22) is also important to note. I encountered this comparison primarily in background interviews with trader representative organisations and small shop traders as illustrated here:

In TRA, there are a lot of *miandas* (crazies, problems). Instead of saying the truth, they don’t. In the Magufuli era, Temeke traders selling building materials were told by TRA “there is no compromise, you must pay 1,000,000 Shillings”. Traders told them they couldn’t, and then TRA said “then you have to close your businesses”. TRA is like the police. Their approach is not good. TRA should look at the taxpayers as their customers [...] it means talking to them (organisation 1, 06.10.22)

TRA has become like the police force, harassing taxpayers, closing business and sometimes taking money from taxpayers (I13, Mwenge, July 2022)

TRA officers work like policemen. There is hostility. That is why taxpayers close their businesses when TRA officers visit (I10, Kariakoo, July 2022)

These accounts explain trader evasion – “closing their business when TRA officers visit” – TRA officials’ attitude and assessment practice. According to these perspectives, TRA is seen as unwilling to “compromise” and as “closing businesses”, “harassing” and “taking money from” taxpayers rather than “talking to” taxpayers and perceiving them as “customers”.

Interviewees often linked this representation to a perceived *mistrust* between the TRA and taxpayers in the informal economy as reflected by a trader representative organisation: “TRA is like police instead of stakeholders. They don’t listen to people [...] People are willing to pay taxes if they are treated as stakeholders instead of TRA prisoners. TRA doesn’t trust businesspeople” (organisation 1, 23.03.22). I encountered this mistrust perspective among traders as well. Small-shop traders in background interviews primarily emphasised the lack of trust between TRA and traders as illustrated here: “TRA doesn’t trust the taxpayers when they explain the hardship of the business” (I16, Mwenge, July 2022). Market traders’ reflections on mistrust between them and state authorities were often broader as highlighted here: “office professionals don’t trust people in the markets” (Mudi, 29.09.22). Traders also spoke more indirectly to this emphasising that TRA would not believe traders’ self-reported turnovers (Anne, 01.04.22; I16, Mwenge, I9, Kariakoo, July 2022) or that municipal officials would not believe that traders sometimes could not pay taxes due to a lack of sales (e.g., Penda, 13.04.22; Leila, 11.04.22; Jaha, 05.04.22; organisation 2, 24.03.22; 3, 30.03.22). Just like TRA officials were somewhat aware of their bad reputation (as “police”), market traders were to some extent aware that state officials saw them as people who were not to be believed. In this way, the actors see themselves through the eyes of the actors on the “other” side.

On a broader note, this tells us that not only do the actors – traders and state officials – represent each other in stigmatising ways; they are also, to some extent, aware of the stigmas they have been assigned. For example, “there is a mistrust [...] tax collectors will never listen to you, they will always think that you cheat” (organisation 1, 06.10.22). Despite, or *because of*, this awareness, the stigmas seem to be continuously reproduced in Dar es Salaam’s marketplaces. As fieldnote excerpt 8.3 reflects on, there seems to be a close linkage between stigma and generalised mistrust, which speaks to the complexity and potential catch 22 of symbolic conflict between the state and traders:

Fieldnote excerpt 8.3. Stigma and mistrust in tax relations, 27.09.22

It seems self-evident that the more traders close their shops, run away or ignore tax officials, the more officials reproduce their stigmatising narrative of traders as evaders and cheaters who cannot be trusted. It also seems evident that the more tax officials wait around, lock up shops or express doubt about the truthfulness of traders' accounts, the more traders reproduce their narrative of tax officials and state authorities as coercive and unresponsive. In this way, narrative and practice reproduce each other. At first, I was puzzled by this, asking myself: if both traders and officials are aware of how they are represented by the "other side", *why* do they keep feeding those narratives by reenacting the practices that gave rise to the narratives in the first place? Why don't they just act differently to belie these narratives?

This, obviously, is a much too simple understanding of how stigmas work and an underestimation of the difficulty of changing a stigma just by acting in a different way than it "prescribes". In this sense, narrative and practice can also be disconnected.

Talking to traders and state officials, it seems that these stigmatising narratives are generalised and nested within a broader environment of mistrust. Speaking to this, I have encountered traders, who have never had negative encounters with state actors but still do not trust state authorities and officials to be on their side. More generally, traders do not expect to be trusted by state authorities. As for state officials, they clearly lack trust in traders complying and telling the truth, and at the same time, they expect their (bad) reputation to precede their interaction with taxpayers. In this way, it is as if both traders and officials are authors and objects of stigmatising narratives. And because they are all aware, it means that they neither trust each other nor expect to be trusted.

In such a situation, it is difficult to see how symbolic tension is to be resolved. Or put differently, how can stigmatising narratives ever be belied (through practice and communication), if the actors don't trust each other, and if they expect not to be trusted?

This indicates that stigma and mistrust work together to produce a sort of symbolic catch 22 in the relationship between the informal workers and the state. It also shows that changes in practice may not address this symbolic dimension of conflict in contexts where this relationship is generally characterised by mistrust.

Comparing the negative narratives, stigmas and mistrust that characterise the relationship between traders and state officials, it is evident that the reality of the state-society relations in Dar es Salaam's marketplaces is far from TRA's vision to be a "*Trusted Revenue Administration*". TRA officials' narratives of market traders (cf. the "traders don't want to pay" narrative) clearly show that mistrust goes both ways in this context. These narratives thus speak to a broader symbolic conflict related to actors being mistrusted and mistrusting.

Lessons

This chapter has shown symbolic tensions related to (marketplace) taxation within and between the institutional, communal and subjective level. The first part of this chapter has offered insights into the conflicting narratives of the causes of Tanzania's tax gap, the tax burden and ability of informal traders, and the functionality of the presumptive tax system. A key tension in relation to the tax gap concerns who to blame for it. On the one hand, informality is portrayed as a key factor and indirectly assigns blame to informal workers for their lack of contribution to revenue. On the other hand, political interests and interference are represented as causes of the tax gap, revealing an intra-state tension, particularly between the local and the central government level and within LGAs. As for informal workers' tax burdens and ability to pay, the analysis indicates symbolic tensions at the institutional, the communal and the individual level. At the institutional level, discursive shifts within the central government have portrayed traders as overburdened and as non-compliant by choice. Potentially mirroring these shifts, state officials' narratives diverge between representations of informal workers' ability to pay and representations of inability to pay due to (too) high tax burdens. The latter mirror market traders' own narratives emphasising multiple taxes, high tax rates and difficult structural conditions as aspects of this. As such, portrayals of traders fluctuate between emphasising evasion and vulnerability. Regarding the presumptive tax system in Dar es Salaam's informal economy, the primary symbolic tension concerns the functionality of the system, particularly whether it is a convenient or a complicated regime for taxing informal workers. What mainly stands out in the analysis is contradiction between the framings of the system – as simplified, adapted and easy to implement – at the institutional level and narratives at the communal level of the system as difficult to administer, ineffective and administratively burdensome. This tension speaks to a symbolic disconnect between policy design and street-level narratives and highlights intra-state tension between the institutional and the communal level.

The second part of this chapter shed light on the conflicting narratives that market traders and local and central state officials involved in marketplace taxation have of each other. It described the ways in which the symbolic construction of conflict over tax is connected to the actors' narratives of (each other's) morality and intentions, which reflect and reproduce mutual stigma, blame and mistrust. First, the apparent tension between narratives of the traders' level of compliance is not the prominent symbolic tension or the primary source of contention between traders and state officials. The main tension concerns market traders' *willingness* and *motivation* to pay tax. A social narrative among traders is that they *are* willing to pay, and while this is reiterated by a few state officials, they largely portray market traders as *unwilling* to pay. Moreover,

reasonings behind market traders' unwillingness to pay diverge greatly. Traders emphasise conditional unwillingness, highlighting issues such as high tax burdens, a lack of knowledge or a lack of return. State officials generally emphasise a more essentialised, unconditional unwillingness to comply due to a lack of taxpaying culture, which is closely tied to their representations of traders as cheating, evasive and opportunistic. This tells us that the symbolic dimension of conflict over tax may not always concern actual compliance but rather (tension in) generalised narratives of taxpayers' morals, intentions and motivations. The analysis also illustrates that there may be a symbolic disconnect between narratives of behaviour (compliance) and intention (willingness). This is important to be attentive to, if we are to understand how conflict is symbolically constructed in any informal economy context.

Second, this chapter shows that market traders generally represent LGAs as unresponsive due to neglect, indifference and corruption. These narratives are often relatively inclusive, encompassing local governments, councillors or officials. As shown, this conflicts with municipal officials who largely accuse local councillors of being unresponsive. This reflects a broad tension in blame assignment, that is, who to blame for the LGAs' perceived lack of responsiveness. Lastly, narratives of TRA illustrate several symbolic contradictions. There is a tension between TRA's vision to be trusted and market traders' narratives of TRA's enforcement and attitude. Moreover, TRA appears to struggle with its own trust in taxpayers as evident in traders' accounts of TRA and in TRA officials' accounts of traders. This illustrates an environment in which actors are both mistrusting and mistrusted, which seemingly reinforces these actors' stigmatising narratives of each other. Put together, the analyses show that antagonistic and conflicting narratives among market traders, LGAs and TRA both *reflect* and *reproduce* broader symbolic tensions related to stigma, mistrust and blame.

Chapter 9.

Spatial intervention in Dar es Salaam's informal economy: Politics of planning, infrastructure and urban renewal

As discussed in Chapter 2 and 3, infrastructural development in Tanzania and urban renewal of informal spaces in Dar es Salaam have grown since the mid-1990s. Within the last 10 years, the renewal of marketplaces has increasingly become a component in efforts to address infrastructural needs of low-income communities and organise informal trade in the rapidly growing city. In this chapter, I map the renewal-scape in Dar es Salaam's marketplaces. First, I present the legislation, plans, strategies as well as state and non-state actors involved in urban planning, land use and management and infrastructure development in Tanzania to shed light on the legal and institutional context of urban renewal in the city. Second, I briefly outline land administration in colonial and post-colonial Dar es Salaam to situate the infrastructure agendas and projects of the last 10 years in the historical socio-spatial context of the city. Lastly, I discuss the marketplace renewal projects that have transformed the city's market-scape since 2015, specifically focusing on marketplace construction and renewal under the Dar es Salaam Metropolitan Development Project, primarily funded by loans from the World Bank, and the marketplace renewals that comprise a component in the national government's infrastructure agenda. Combined, this chapter thus provides the contextual basis for investigating tension in interpretations, narratives and practices of renewal in Dar es Salaam's markets in the subsequent chapters.

Legislation, strategies and actors in marketplace renewal

Multiple legislative acts, government plans and strategies are important to urban renewal efforts, including marketplace renewal, in Tanzania. Moreover, the primary government actors include the national government, in particular the president, the Ministry of Lands, Housing and Human Settlements Development, President's Office – Regional Administration and Local Government (PO-RALG) and the LGAs. In addition, the World Bank also plays a central role in urban renewal in Dar es Salaam. In this section, I outline the most relevant national and local legislation, plans and strategies regulating infrastructural development in Tanzania and Dar es Salaam, as well as the primary local,

national and international actors involved in urban renewal in Dar es Salaam in the 2020s.

National level legislation

At the national level, the most relevant legislation includes the Land Act of 1999 (CAP 113 R.E. 2002), the Urban Planning Act of 2007 (CAP 355) including the regulations on planning space standards and zoning of land uses, Local Government (Urban Authorities) Act and the Land Use Planning Act of 2007 (for an overview of other policies and legislation relevant for urban land governance in Tanzania, see Møldrup et al., 2018, p. 7-8).

The Land Act of 1999 (CAP 113 R.E. 2002)

According to the Land Act (CAP 113, R.E. 2002),⁶⁵ “all land in Tanzania is public land vested in the President as trustee on behalf of all citizens” (Part II, Section 3(1)(a)). This is in line with the National Land Policy adopted in 1995.⁶⁶ This means that land cannot be *owned* by individuals, but that statutory or customary rights to occupancy can be granted. Statutory tenure is granted for a set number of years (max. 99 years), while customary tenure has no time limit (UN-HABITAT, 2009, pp. 3–4). The Land Act governs all *general land*, that is, government-owned land. This land category includes land in *urban areas* (Wily, 2003; Wolff et al., 2018). The act defines “urban areas” as areas “within the jurisdiction of an authority established or deemed to have been established under and governed by the Local Government (Urban Authorities) Act and the Local Government (District Authorities) Act” (Section 2). The act centralises executive authority to the Ministry of Lands through the roles of the Minister, and the Commissioner of Land.

The Land Act governs land regularisation schemes with the main purpose of facilitating “recording, adjudication, classification and registration of the occupation and use of land by those living and working in an area” (UN-HABITAT, 2009, p. 9). In relation to formalisation of urban land, this act is a key piece of legislation. It states that when a landholder’s right of occupancy (in areas with statutory tenure) expires, they must be offered renewal of this right (if the landholder has adhered to terms and conditions), before that right is offered to other people or organisations (Section 32 (3)). Importantly, however, a landholder’s right of occupancy may *not* be renewed if it precludes public actors (government, LGA or other public bodies) from developing or redeveloping the land “in such a way that it is impractical to grant a right of occupancy of

⁶⁵ Online access to the Land Act (last accessed June 30, 2025): <https://procedures.tic.go.tz/media/The%20Land%20Act%201999.%20Cap%20113.pdf>

⁶⁶ In 2016, a new National Land Policy was drafted but never formally adopted. In March 2025, President Samia launched the Revised National Land Policy 2023 (ARIMO, 2025).

that land to the former holder of that right of occupancy”. Moreover, where “development or redevelopment takes place, the former holder of the right of occupancy shall not be entitled to any compensation for the loss of any expectation created by the provisions of subsection (3)” (Section 32 (4)). In other words, development or redevelopment of land are objectives that legally justify the Tanzanian state’s denial of landholder application for right of occupancy renewal *and* denial of compensation for landholder renewal “expectations” in areas with statutory tenure.

Urban Planning Act of 2007 (CAP 355)

The Urban Planning Act of 2007 (CAP 355) stipulates the regulations for land use planning in urban areas, including general and detailed planning schemes and development activities on urban land (PO-RALG, n.d.a). Section 7(1) states that all urban LGAs – city and municipal councils in the case of Dar es Salaam – are planning authorities within their area of jurisdiction (1). Section 7(5) specifies this mandate by stating that LGAs, among other things, shall (c) ensure that the schemes are geared towards vertical growth rather than horizontal growth, (e) prepare general planning schemes and detailed planning schemes for implementation in its area of jurisdiction, (h) adopt planning space standards, norms and criteria for the beneficial uses of land, (i) regulate the height, design, appearance and sitting of buildings, (m) recommend approval of building schemes made by developers, (o) secure the co-operation of all agencies, utility bodies, land holders and other bodies and institutions involved in preparation and implementation of planning process.

As planning authorities, urban LGAs are key actors in the preparation, design, decision-making and implementation of urban planning, but they also operate as planning authorities within national urban planning priorities. For example, subsection (c) states that LGAs must gear schemes towards *vertical* rather than *horizontal* growth. The act specifies that *general* planning schemes must “improve the land and provide the proper physical development of such land, and to secure suitable provision for transportation, public purposes, utilities and services, commercial, industrial, residential and recreational areas” among other things (Section 9 (2)).

The act outlines provisions that may be added to any scheme in respect of certain matters including the use of land, buildings and structures. Regarding the use of land, “areas, zones and sites” must be reserved for, among other things, shops, offices, trading premises and other commercial development, with or without residential accommodation (Third Schedule (B)(b)). Regarding buildings and structures, provisions pertaining to regulation and control of “design, external appearance and materials of buildings and fences” may be added (ibid, (C)(e)).

Importantly, the act also provides a frame for renewal and redevelopment plans and schemes in urban areas under the Second Schedule (Made under section 16(4)(h)). Such plans must (a) provide “a broad land use framework illustrating a coordinated policy of renewal and guiding both public and private redevelopment activities, (b) provide a road pattern and traffic networks designed to improve vehicular access and parking space and also facilitate segregation of vehicles and pedestrians” and (c) provide “a basis for determining development applications on extensions of rights of occupancy or leases, extension of users and change of users” (1. a-c). In addition, the content of redevelopment schemes must include a “land use pattern analysis” that deals with “policy statements and land use proposals to facilitate (i) conservation of areas whose historic, architectural, or commercial values are relatively high; (ii) improvement or general up-grading of areas whose existing conditions are desirable; and (iii) comprehensive cumulative redevelopment of areas whose conditions are undesirable” (2. a, i-iii). These regulations sort redevelopment into two categories: “improvement or general upgrading” in areas with “desirable” existing conditions and “comprehensive cumulative redevelopment” in areas with “undesirable” existing conditions.

Regarding redevelopment, it is important to note that Part IV “Supplementary Planning Powers” outlines regulations on the redistribution of land. According to Section 72(1), “The President may, where necessary acquire land, for the areas requiring redevelopment in urban areas”. Urban land is, as mentioned, categorised as general land, which means that it is government-owned, which means that land acquisition in urban areas can be allowed for purposes of redevelopment.

Urban Planning (Planning Space Standards) Regulations of 2018

These regulations are made under the Urban Planning Act and outline the “standards for residential areas, unplanned settlements, building height, building lines and setbacks, floor are, plot coverage and plot ratio, health facilities, education facilities, recreation facilities, beach facilities, golf course, passive and active recreation, public facilities by planning levels, public facilities by population size, parking and road width and agricultural show grounds” in urban areas (Section 3, Urban Planning (Planning and Space Standards) Regulations, 2018).

The regulations include, among other things, the minimum planning and space standards for public facilities (Schedule, Made under regulation 4(1)(6a-b)). The minimum plot size for markets is set at 0.4-0.5 m² (gross area/person) and 1,200-2,500 m² at the neighbourhood level, and a plot size per planning unit of 1,200-40,420 m². The maximum plot coverage is 55 %, and markets can have maximum three stories. To some extent, the planning space standards

regulations under the act influence the planning, siting and design of market-places in Dar es Salaam (PO-RALG, n.d.a).

Urban Planning (Zoning of Land Uses) of 2018

Like the planning space standards, the zoning of land uses regulations are under the Urban Planning Act (Urban Planning (Zoning of Land Uses) Regulations, 2018). The regulations specify eleven uses of land in different zones of the local planning area (under a planning authority), among them residential, commercial (retail and wholesale), industrial (light, medium, heavy and service), institutional, public utilities, recreational and open spaces and economic development. Regarding markets, the *commercial* zone is relevant. Among uses permitted in commercial zones are offices, shops, commercial complexes and service establishments, filling stations, service industries. Uses permitted under special circumstances by the planning authority, that is, the urban LGAs, include, among other things, manufacturing establishments (< 10 workers), storage, junkyards, container terminals, depots and not least wholesale businesses and fruit and vegetable markets, meat and fish markets (First Schedule, made under regulation 3 (2)). As such, these regulations specify that market-places are permitted in commercial (retail and wholesale) zones.

Local Government (Urban Authorities) Act of 1982 (CAP 288 R.E. 2002)

As mentioned in Chapter 6, the Local Government (Urban Authorities) Act (CAP 288, R.E. 2002) mandates urban LGAs “to establish and maintain reliable sources of revenue and other resources enabling local government authorities to perform their functions effectively and to enhance financial accountability of local government authorities, their members and employees” (Section 60 (1)(g)). It is a duty for every urban LGA to “provide, maintain, supervise and control public markets” within its area of jurisdiction revenue sources and “to impose fees, rents, and tolls in respect of the use of public markets” (Section 62 (1)(f)). Urban LGAs thus have a legal mandate to oversee marketplace provision and maintenance, including construction and renewal, in cities in Tanzania (PO-RALG, n.d.a).⁶⁷ Importantly, the act also states that urban LGAs “for the purposes of better performance of the functions conferred upon it by this Act or any other written law” have the power “to prohibit or regulate the establishment and conduct of markets other than public markets established by the authority” (Section 66 (n)). This is important in the context of Dar es Salaam, as there are both private markets such as Machinga Complex market, and

⁶⁷ National laws complementing this act on the matter of operation of markets include the Public Private Partnership Act No. 18 of 2018 (CAP 103 R.E. 2018) and the PPP Regulations of 2020.

informal markets such as the Dilole market outside renewed Magomeni market, Zanake outside renewed Kisutu market and Musufini outside new Bwawani market (municipal official 2, 11.10.22; 11, 04.10.22; development partner 5, 06.10.22). As such, the LGAs are in fact mandated to regulate or prohibit markets beyond the public markets. I return to this issue in new and renewed marketplaces in Chapter 12.

National government plans and strategies

As urban renewal comprises a part of broader development efforts in Tanzania, the national government's Vision 2025 and National Five-Year Development Plan are key documents in relation to (urban) infrastructural development in the country. In this particular context, the Dar es Salaam City Master Plan 2016-2036, which after delays was finally adopted by the government in 2020, also offers insight into the institutional framework shaping development and renewal efforts in the city.

The Tanzania Development Vision 2025 (Vision 2025)

In 1999, the Government of Tanzania, under Mkapa's leadership and through the Planning Commission under the President's Office, adopted The Tanzania Development Vision 2025 (popularly known as Vision 2025). Overall, it envisions that Tanzania "will be a substantially developed [country] with a high-quality livelihood" and "will have graduated from a least developed country to a middle-income country by the year 2025 with a high level of human development" (URT, 1999, p. 2). To this end, it specifies that Tanzania of 2025 "should be a nation imbued with five attributes": (1) high-quality livelihood, (2) peace, stability and unity, (3) good governance, (4) a well-educated and learning society and (5) a competitive economy capable of producing sustainable growth and shared benefits⁶⁸ (ibid, p. 3).

Infrastructure is a key element under the fifth attribute. The target "a strong and competitive economy" mentions an "adequate level of physical infrastructure needed to cope with the requirements of the Vision in all sectors" and connects with this being an "active and competitive player in the regional and world markets, with the capacity to articulate and promote national interests and to adjust quickly to regional and global market shifts" (ibid, p. 14). Moreover, "adequate and reliable infrastructure development", is highlighted, among

⁶⁸ These attributes include (1) eradication of poverty and improvement of health, education and clean water access, (2) maintenance of national cohesion and political stability as a foundation for development, (3) promotion of transparency, accountability and effective leadership, (4) expansion of access to and quality of education, skills development and innovation and (5) modernisation of agriculture, development of industry and infrastructure, and integration in the global economy.

other things, as a driving force of competence and competitiveness. Therefore, Vision 2025 states that “investment in infrastructure must be accorded the highest priority and be spearheaded by the government” (ibid, p. 15). In addition to emphasising infrastructure as key to rural development, infrastructure investment is framed as “central to the stimulation of local and foreign investment and for creating wealth and employment generating activities” (ibid, p. 15). As such, infrastructure development and investment have been a key government priority in Tanzania since 2000 that seemingly serves development, employment, investment and wealth creation.

National Five-Year Development Plan (FYDP)

Related to the above, Vision 2025 outlined a five-year review interval “to gauge how the nation is faring and what adjustments need to be made” (ibid, p. 29). Since 2011, when the Long-Term Perspective Plan (LTPP, 2011/12-2025/26) was adopted, this has materialised in three Five-Year National Development Plans (FYDP) intended to guide Vision 2025 implementation from 2011 to 2025 (URT, 2012). Each FYDP has had a theme related to the Vision 2025 objectives. The first FYDP (2011/12-2015/16) focused on “unleashing growth potentials by de-bottlenecking binding constraints to growth”; the second FYDP (2016/17-2020/21) aimed at “nurturing industrialization for economic transformation and human development”; and the third FYDP (2021/22-2025/26) emphasises “realising competitiveness and industrialization for human development” (URT, 2021, p. ii). Corresponding to Vision 2025, infrastructural development and investment have been integral elements in all three FYDPs. At the time of my research, FYDPII had just expired, and FYDPIII was effective. Originally, the LTPP had envisioned an export growth focus in FYDPIII, but it ended up with a dual objective of “building a strong, competitive economy, middle-income status and semi-industrialised [country that] can compete regionally and internationally without losing the goal of strengthening human development” (URT, 2021, p. 3). Reiterating the goal of Vision 2025 “to further improve the standard of living for all Tanzanians” (ibid, p. i), the FYDPIII thus has a dual aim to foster human development and economic competitiveness. Infrastructure development and investment are highlighted as means to achieve both aims and is therefore a key priority in FYDPIII. I examine this link between infrastructure and the two stated aims in my analysis of narratives in renewal processes in Chapter 11.

As part of the competitive economy objective, FYDPIII outlines a long list of infrastructure development interventions,⁶⁹ including construction of roads all over the country, construction of 11 bridges (one in Dar es Salaam),

⁶⁹ Annex A. Implementation matrix for competitive economy interventions.

construction of express ways and bypasses for purposes of connectivity, decongestion, inter-city mobility and accessibility (ibid, p. 179-184, 186-187). It also includes Dar es Salaam-specific decongestion interventions such as construction of eight flyovers and BRT Phase II to V infrastructures, intra-city mobility and accessibility (ibid, p. 185-186). Additionally, airport, railway, seaport, lakeport, public centre and ICT infrastructures are outlined (ibid, p. 188-209). This is largely a continuation of FYDPII. However, in relation to marketplace renewal, the most recent FYDPIII outlines several market renewal and construction projects. Although none of the new government-funded markets included in this study are mentioned in the FYDPIII, there seems to be slightly more focus on market renewal in the plan covering 2021 to primo 2026.

Dar es Salaam City Master Plan (DMP) 2016-2036

The Dar es Salaam City Master Plan (DMP) 2016-2036 is a “strategic, indicative, forward planning tool to guide decision-making on the use and development of land in order to ensure orderly growth and development of the city [Dar es Salaam] to the year 2036 and beyond” (MLHHSD, 2018, p. 2). DMP was prepared by the Ministry of Lands, Housing and Settlements Development (MLHHSD) in 2016 and approved by the government in 2020 after several delays (Mottelson & Wolff, 2025). The DMP came out of a review of the 1979 masterplan based on the need to ensure “responsiveness to changes in the social, economic and physical environment” of Dar es Salaam, which had occurred since the 1979 masterplan expired in 1999 (ibid, p. 1). These changes include economic liberalisation in the mid-1990s, challenges related to climate change “which were not addressed in 1979”, the adoption of the National Land Policy of 1995 that “assigned monetary value to bare land” and the Human Settlements Development Policy in 2000 as well as the enactment of new land legislation (including the Land Act of 1999, and the Urban Planning Act of 2007) (ibid, p. 1). This list not only emphasises structural and legal changes but also indicates increased government focus on (economic) land value and potentials of land value capture. As discussed in Chapter 3, this is a key element in land-based urban financing (Berrisford et al., 2018) and in processes of urban enclosure and renewal (Goodfellow, 2014, 2017a; Gillespie, 2016).

The DMP vision is “a sustainable, competitive and people-centred city”, that is, a Dar es Salaam that “can compete with other global cities in attracting investments and businesses, while providing equal access to basic services and livelihood opportunities for all” (MLHHSD, 2018, p. 4). As such, DMP emphasises the balance between the city as a “competitive economic environment and attractive to investment and business” (“national commercial hub”) and “providing opportunities for all to develop socially, economically and politically” (“personal development”) (ibid, p. 4). This dual objective at the city scale

mirrors the national objectives of Vision 2025 and FYDPIII in prioritising both economic competitiveness and human development.

To achieve this, eight planning goals are outlined in DMP. These include creating a “well-planned city” that preserves its culture and historical heritage, making “the best use of land and other natural resources through compact development”⁷⁰, diversifying “economic growth strategies”, ensuring “efficient, safe, convenient, cost-effective traffic and circulation system”, providing “adequate and good quality social and economic services” for “all sections of society”, protecting the “natural environment” and the city’s “natural resources”, enhancing adaptive and mitigative capacity for “climate change impacts”, “rationally zoning and designating land for various categories” and “improving line infrastructure services to adequate and affordable standards” (ibid, p. 4). As evident, these planning goals point in several directions by emphasising both conservation and protection as well as diversification and improvement.

Importantly, *redevelopment* aimed at improving living conditions, land value capture, infrastructure utilisation and compact growth is a central element in DMP. For example, DMP proposes seven “main strategies for the future development” of Dar es Salaam, of which two focus specifically on *redevelopment*: first, “redevelopment and densification of the existing planned areas of the city in order to optimise utilisation of existing infrastructure facilities and social service”, and second, “regularisation and subsequent redevelopment of the unplanned areas of the city to improve living conditions and capture the high value of land and properties in the informal settlements, which occupy prime land in the city” (MLHSD, 2018, p. xvi and 4). As evident, redevelopment in *planned* areas is framed around infrastructure utilisation, while it in *unplanned* areas is framed around living condition improvement and land value capture. As such, redevelopment is to be undertaken for different reasons in different types of urban areas, and with different (potentially conflictual) purposes within unplanned areas.

Regarding *unplanned* areas, the general issue is “the decay and exclusion of the informal settlements, characterised by low- or poor-quality housing, lack of infrastructure and poor road networks as well as lack of services” (ibid, p. xvii). To address these challenges, DMP outlines “appropriate redevelopment and renewal strategies” for “three categories of the informal city”, that is, unplanned areas. The first category includes areas where the main aims are improvement of services and residential redevelopment through systematic policies aimed at reorganising public spaces and “re-modelling them to the level of the low density formal City”. The second category is “areas located in strategic zones” for urban development or of “environmental risk” where “policies of

⁷⁰ High-density and mixed-use development.

transformation and if necessary for removal” will be implemented. The third category includes “areas which are highly unstructured” with inadequate infrastructures and services, low-density building of “poor quality” where “contemporary urban design proposals and policies of building replacement” may be implemented (ibid, p. 143). As evident here, redevelopment in different forms is a central feature in the DMP approach to *unplanned* areas, that is, informal settlements. I explore this more in depth in Chapter 11 on narratives in relation to marketplace renewal.

In the DMP, the government outlines an economic development strategy to improve the conditions for trading, commerce, logistics and tourism in Dar es Salaam (ibid, p. 176) and presents two marketplace-specific proposals. First, establishment of wholesale markets in all (proposed) urban sub-centres along the main road networks. The aim is to decongest the city centre and to ensure that residents can access household consumables within a reasonable distance (MLHHS, 2018, p. 178 and 181). Second, to improve access to formal employment, DMP supports “the allocation of spaces for roadside sellers and marketplaces that are accessible, and which maximise sales opportunities for vendors without endangering vendors or pedestrians or interfering with the flow of traffic” (ibid, p. 177). As evident, (improving) *accessibility* features centrally in these marketplace-specific proposals. In Chapter 10, I return to this notion of accessibility, as particularly the siting and scaling of new and renewed marketplaces reveal an ideational tension regarding marketplace accessibility. In Chapter 11, I return to these two proposals when I examine institutional narratives justifying marketplace renewal.

Although the DMP proposals allude to the need for construction and renewal of marketplaces in Dar es Salaam, I did not encounter any references to DMP and these proposals during my fieldwork on marketplace renewal. On the contrary, interviewees – state officials, development partners and traders alike – most often referred to President Magufuli, DMDP or PO-RALG as the primary driving forces behind the market renewal projects (e.g., municipal official 2, 11.10.22; development partner 4, 03.10.22; Bakari, 26.09.22). This disconnect may be linked to the continuous under-implementation of DMP due to a lack of “coordination of infrastructure and urban planning at the metropolitan level and no municipal or city land use plans in place” (World Bank, 2023b, p. 6).

National government actors

National government actors play a key role in urban planning, infrastructural development and renewal in Tanzania. Beyond taking part in national legislation, the national government, not least the president, plays a central role in formulating policy and plans. And as evident in the overview of the broader

development visions, plans and strategies that have guided Tanzanian policy the last 25 years, and in Dar es Salaam the past 5-10 years, the national government has long had a strong emphasis on infrastructure development and investment. The government's focus on *urban* infrastructural development has not been an independent priority throughout the period, but this has changed within the past 10-15 years, particularly with the late President Magufuli's (2015-2021) infrastructure agenda and the implementation of multiple largescale, big-budget intra-city projects in Dar es Salaam. I unfold this later in the chapter.

Regarding (urban) land governance, the Ministry of Lands, Housing and Human Settlements Development (MLHHSD) is a key government actor. As mentioned, MLHHSD, through the minister, and the commissioner of land, has executive authority on land management (cf. the Land Act of 1999). This means a high centralisation of power within MLHHSD regarding "all aspects of formalised urban management" (Wolff et al., 2018, p. 1). In practice, however, a city like Dar es Salaam also has a large informal land management system, particularly in the unplanned areas where land acquisition and tenure do not rely on the formal system. During President Magufuli's rule, land formalisation initiatives were accompanied by a restructuring of land management at the local level, which recentralised power on matters of land, even in unplanned areas (Manara, 2022).

Additionally, the President's Office – Regional Administration and Local Government (PO-RALG) plays an important role in marketplace renewal (cf. Chapter 6). PO-RALG's mission is to "coordinate and supervise regional and local government administration in order to improve public service delivery and facilitate local development" (PO-RALG, 2019, p. 1). This means that PO-RALG is mandated to oversee the performance of organisations, institutions, programs and projects under PO-RALG. This includes the LGAs and projects such as market construction. In the context of Dar es Salaam, PO-RALG has been the implementing agency of Dar es Salaam Development Metropolitan Project (DMDP) and has had oversight of and responsibility for the Project Implementation Units (PIUs) in the three LGAs (Ilala MC, Temeke MC and Kinondoni MC) included in DMDP. In this capacity, it has had primary oversight on the construction of 10 markets under DMDP Phase 1 (2015-2023), as I return to later in the chapter. Furthermore, PO-RALG has been the implementing agency of the complete renewal of Magomeni and Kisutu markets; these projects were announced by the Minister of PO-RALG, Selemani Jafo, in 2018 (Daily News, 2022). According to interviews with traders in the Magomeni market, Minister Jafo visited the market in 2017 to hold a meeting with the traders about the renewal plans (Bakari, 26.09.22; Zahra, 26.09.22). Both in the construction and the early operation phases, PO-RALG has continued its

oversight role both in the DMDP and government-initiated new and renewed markets (municipal official 2, 11.10.22; 4, 04.04.22; development partner 5, 06.10.22). I witnessed this during my fieldwork in Magomeni market in 2022, when PO-RALG officials on two occasions came to check on market operations and revenue collection (fieldnotes, 19.04.22 and 27.09.22).

Local government

Local level legislation, strategies and the LGAs also play a role in the operations and renewal of marketplaces in Dar es Salaam. With a legal basis in the Local Government (Urban Authorities) Act, administrative oversight of markets falls within the jurisdiction of Local Government Authorities (LGAs). As mentioned in Chapter 6, LGAs are mandated to *establish*, *develop* and *demolish* municipal markets. In Dar es Salaam, 87 of the recognised 106 marketplaces are municipally managed, which means that the LGAs in the city legally have quite an extensive mandate to oversee operations in markets and influence the broader market-scape within their jurisdiction. This mandate must be exercised in line with municipal priorities and legislation and in consultation with PO-RALG. As such, LGAs are not completely independent in the provision, development or demolition of markets within their districts. Within the LGAs, the Department of Finance and Trade has the primary oversight responsibility of public/municipal and private marketplaces in the municipal district. Other departments such as the Legal Unit, where the municipal solicitor is located, or Community Development Unit may also be involved in market operations.

Local government strategies

In the four municipal councils, the LGAs have recently started adopting five-year strategic plans stating their vision, mission and objectives. Each LGA has its own vision and mission, but as shown in my overview of the local government strategic plans, the objectives and, to some extent, the targets in the plans are remarkably similar. All four plans outline general targets in relations to markets.

In Kinondoni MC, there were no publicly available strategic plans at the time of my research. However, the LGA did have a Medium-Term Strategic Plan (2016/17-2020/21) setting the “strategic course of action to realize better sustainable services” in the years leading up to this study (KMC, 2016, p. v). According to this plan, the KMC vision is “to be the best council in providing socio-economic services to the community” and its mission is “to provide socio-economic services through effective and efficient use of resources and adhering to good governance for the well-being of the community”. The KMC plan also has nine strategic objectives; objective D being increased “quantity and quality of socio-economic services and infrastructure”, which, like the UMC plan, has

a market component. Specifically, a target for the Finance and Trade Department is a “conductive business environment for business community ensured by June 2021”, which is measured by the number of business licenses and “markets developed” (ibid, p. 39). There are no further specifications on the market component in the strategic plan.

Turning to the Kinondoni MC Municipal Profile of 2017, it is evident that specific market projects are envisioned as part of KMC’s strategic objective (C) “access to quality and equitable social services delivery improved” (KMC, 2017, p. 8). Improving “market services by involving other stakeholders” and having “a modern market rendering quality services to the residences” comprise a sectoral strategy for service delivery improvement between 2017 and 2027 (ibid, p. 53). According to the profile, there were 16 markets in KMC by 2017. The profile outlines that KMC “has the strategies of constructing modern and improving the existing markets”. Specifically, Tandale and Magomeni markets are listed as KMC’s first priority, as investment in these “tangible areas” “could bring quick economic returns to the Municipality” (ibid, p. 45). This had partly been realised at the time of my fieldwork in 2022, when Magomeni had been completely renewed and new Tandale market was under construction. Both are included in this research.

At the time my research, Ilala MC was in the last year of implementation of its Strategic Plan 2017/18-2021/22. According to the plan, Ilala MC’s vision is that “its community maintain peace, good governance and have sustainable development by year 2022”, and its mission is “to provide high quality and equity services to its community through effective and efficient use of available resources and good governance for sustainable development” (IMC & PO-RALG, 2017, p. 81). Regarding marketplace renewal, several parts are relevant. First, the plan contains a performance review of the implementation of the previous strategic plan (2013-2018). A target for the Finance and Trade Department during this period was to “enhance market operation” in five markets by June 2017; according to the plan, operations were only “enhanced” in three markets due to a shortage of funds (ibid, p. 70). Relatedly, the Trade and Market Operation unit under the Department of Finance and Trade was reported to collect revenue from only eight municipal markets in IMC in 2021 (ibid, p. 39). This, however, does not correspond to the number of markets listed by IMC municipal officials I interviewed in 2022 (both municipal official 2, 04.04.22 and 11, 04.10.22 listed 20 markets as sources of revenue).

Second, similar to KMC, the strategic objective to “Improve access, quality and equitable social services delivery” has a market component. Specifically, the Trade and Finance Department has a target of constructing five new markets and rehabilitating 10 old markets by June 2022. The only strategy outlined to reach this target is “budget allocation” (ibid, p. 101). However, elsewhere in

the plan, under the Department of Planning, Statistics and Monitoring, which is responsible for the “attainment of social and economic development goals” in IMC, it is mentioned that the earmarked investment areas include Ilala, Kisutu and Buguruni markets. The purpose of these investments is to increase revenue sources. Though it is not further specified what the investments in the markets entail, the plan highlights that proposals have been submitted to the Ministry of Finance, PO-RALG and other potential investors for funding considerations (ibid, p. 22). This indicates that IMC plans to renew markets were relatively concrete already in 2017; as such, this strategic plan may well be the basis of municipal engagement in the complete renewal of Kisutu market announced by the minister of PO-RALG in 2018 and the sketched renewal of Ilala market, which traders and municipal officials in IMC had begun talking about in late 2022 (Mtalami, 13.10.22; Mudi, 29.09.22; municipal official 2, 11.10.22; 11, 04.10.22).

In Ubungo MC, the LGA adopted its first Strategic Plan (2018/19-2022/23) in 2018, which aims to enable UMC “to achieve its mandate and responsibilities” (UMC & PO-RALG, 2018, p. iii). According to the plan, UMC’s vision is a “community with improved socio-economic services and sustainable development by 2025”, and its stated mission is “to provide quality socio-economic services to the community through efficiency and effective use of available resources for sustainable development” (ibid, p. 81). Like the KMC plan, strategic objective D, “increased quality and quantity of socio-economic services and infrastructure”, has a market component. Specifically, the Finance and Trade Department has a target of constructing eight markets by June 2023. To this end, UMC must “prepare plans and set budgets; mobilise funds from stakeholders; identify areas for construction; allocate budget for activity” (ibid, p. 132). Evidently, neither funds, budgets nor land for markets have been identified prior to the adoption of the strategic plan.

The UMC Municipal Profile of 2016 provides a information of municipal plans to construct and renew markets. The profile states that there were 8 markets in UMC in 2016 and specifies that Mabibo and Mburahati are the primary “areas for markets” (UMC, 2016, p. 44). Developing these areas, and the markets in them, is a key investment priority in UMC. UMC envisions that developing areas for these purposes “could generate big income and as a result could modernize social services” (ibid, p. 44) UMC here links market renewal to both modernisation and income, that is, tax mobilisation. This speaks to the broader discourse of modernising Dar es Salaam’s landscape as well as to the link between market renewal and tax.

In Temeke MC, the Strategic Plan (2021/22-2024/25) was effective during my research. Its purpose is “to have a coordinated modality of implementation of collectively agreed strategies to ensure that Temeke Municipal Council play

an effective role in the socioeconomic development of Tanzania” (TMC & PO-RALG, 2021, p. 57). The plan outlines the TMC vision to be “a council with high quality social services” and its mission “to convey high quality services effectively and efficiently” (ibid, p. 57). Like the other plans, strategic objective D in the TMC plan is “improved quality and quantity of economic services and infrastructure”, which also has a market component. Specifically, it outlines the following target: “3 markets constructed by 2025”. Contrary to the other LGAs, the Works Department is responsible for this. To reach the target, TMC must “prepare feasibility study, seek for strategic project funds, look for investors through PPP, secure loan from financial institution and prepare design” (ibid, p. 88-89). Like in UMC, the market renewal project plans were not very advanced when the plan was adopted.

Local level legislation

The Municipal Bylaws for Levies and Operation of Markets and Open Markets, which have been discussed in Chapter 6 in relation to local revenue collection, are also relevant in relation to market renewal processes. The bylaws outline governance structures of marketplaces but do not have specific sections about renewal. In renewal projects, national and local government and development partners often involve or communicate to traders through these governance structures. The bylaws thus outline a key interface for interaction and communication between institutional actors and traders during renewal processes, which is important to be aware of when examining conflict between these actors.

According to the municipal bylaw, LGAs appoint a municipal market manager (*mkuu wa soko* in Kiswahili) to each marketplace within their areas of jurisdiction. This manager is responsible for overseeing day-to-day operations in the market and is the municipal focal point for the registered market traders. Moreover, municipal bylaws state that all public markets must have a number of committees, mainly for purposes of daily operation, service delivery and coordination. The main committee – the market committee (*kamati ya soko*) – is responsible for the “general running of the market and improving the welfare of traders, ensuring discipline and observance of regulations, and fostering development” in the market (Wegerif & Kissoly, 2022, p. 286). Members of the market committee are all traders elected at annual general meetings. In small markets, members are often elected in direct elections. In some large/wholesale markets, committee members are elected among the leaders of commodity groups or associations (*kiongozi wa kitengo* or *ushirika*), who, among other things, ensure that the interests of their commodity group are represented.

Municipal bylaws also outline a range of subcommittees responsible for safety and security, finance or infrastructure, but whether these subcommittees

are operative varies greatly (Wegerif & Kissoly, 2022, p. 286). In contrast, the prevalence of commodity groups or associations is quite high in many of the permanent markets, which often deal with some of the issues envisioned for the subcommittees. Moreover, the traders elect a market leader or chairperson (*kiongozi* or *mwenyekiti wa soko*), who is the market-wide representative of the traders, e.g., in discussions within LGAs. In some marketplaces, there are market-wide trader associations with both representative and operative roles. For example, in Mchikichini market in Ilala MC/DMCC in 2022, the trader association MCHIMAKO represented traders and was tendered by the Ilala MC as the revenue collection contractor (*mkarandasi*).

International non-state actor: World Bank

Multiple non-state actors are involved in infrastructural development in urban Africa, including in Dar es Salaam. For decades, international financing institutions (IFIs) such as the World Bank and the International Monetary Fund have been key sources of financial assistance for African governments faced with a gap between revenue and spending needs. The World Bank is the key non-state financier and partner for African governments in *infrastructural* development, including marketplace renewal. Moreover, private actors have become increasingly involved in urban infrastructural projects, albeit rarely in the capacity of financiers. In Dar es Salaam, they include private sector actors, consultancy firms, local community-based and non-governmental organisations (CBOs and NGOs) (Cirolia et al., 2021 organisation 1, 06.10.22). In this section, I briefly present the World Bank as an institution. When outlining some of the main urban development and renewal projects in Dar es Salaam since the 1970s, I expand on the World Bank's and private actors' involvement in the concrete projects.

The World Bank (hereafter the Bank) is the largest international development finance institution (IFI) in the world. Today, five institutions make up the World Bank Group; the two most prominent in relation to the Bank's lending portfolios in low- and middle-income countries are the International Bank for Reconstruction and Development (IBRD) and the International Development Association (IDA). IBRD lends to "governments of middle-income and credit-worthy low-income countries", while IDA offers "interest-free loans – called credits – and grants to governments of the poorest countries" (World Bank, n.d.e). The institutions in the World Bank Group are owned by member countries' governments, and the Group is governed by the member countries (through two boards). Today, the Group has 189 member countries, and membership is conditional on countries' membership of the International Monetary Fund (IMF) (World Bank, n.d.c).

The World Bank (originally named the International Bank for Reconstruction and Development) was created at the Bretton Woods Conference in 1944 to establish “a framework for post-war international economic cooperation and reconstruction” (World Bank, n.d.b). Beyond rebuilding national economies devastated by war, enhancing economic development of developing countries figures in the articles of agreement. When the Marshall Plan took over post-war reconstruction of Europe in 1947, the World Bank shifted its focus to non-European countries. Already at this time, infrastructure projects were a centre-piece in the Bank’s lending portfolios in sectors such as transportation, irrigation and electricity. Towards the 1980s, the Bank increased its focus on poverty alleviation as articulated in the first World Bank Development Report in 1978, where the then World Bank President Robert McNamara outlined that the Bank’s “twin objectives of development, then, are to accelerate economic growth and to reduce poverty” (World Bank, 1978, p. iii). Though large infrastructure projects were still a key component in the Bank’s engagement in countries in the global South, this marked an increased focus on poverty reduction as manifested in the expansion of loans to other sectors, including education and environment.

In the 1980s, the World Bank introduced the Structural Adjustment Loans (SALs), which attached policy conditions such as “fiscal discipline, tax reform and liberalization of foreign direct investment” to loans to borrowing governments (World Bank, n.d.b; see Chapter 2 in the overview of Structural Adjustment Programs, SAPs). This underscored the World Bank’s growing policy and institutional focus. More substantially, the SALs also articulated the Bank’s interpretation of desirable development by specifying “the programs of policy and institutional change necessary to modify the structure of an economy so that it can maintain both its growth rate and the viability of its balance of payments in the medium term” (World Bank, 1992, p. 1). The SAPs of the 1980s-90 no longer exist in that exact form, but the principles and conditionality introduced with the SALs still inform modalities and lending schemes of the World Bank (and the IMF) today. Examples are the Bank’s Development Policy Financing (DPF) and the IMF’s Extended Credit Facility (ECF), which are currently part of their lending portfolio in Tanzania. Furthermore, since the 1990s, the World Bank has increased its focus on anti-corruption, accountability and efficiency of lending operations (World Bank, n.d.b).

Particularly since the 1990s, the World Bank has been a key actor in urban infrastructural development in Tanzania. In Dar es Salaam, the Bank has financed major infrastructure and service delivery projects focusing on urban mobility improvement, climate resilience, local government capacity building and redevelopment, and upgrading of informal settlements. Regarding renewal of marketplaces in the city, the Bank has primarily been involved through the

Dar es Salaam Metropolitan Development Project (DMDP, Phase 1), which was launched in 2015. From 2015 to 2023, ten new markets were built in Dar es Salaam under DMDP Phase 1, and as of 2025, design bids for new markets under DMDP Phase 2 are in the pipeline (development partner 4, personal communication, 13.05.25). Later in the chapter, I unfold the marketplace renewal process under DMDP Phase 1.

Planning, zoning and reform in (post)colonial Dar es Salaam

To understand contemporary trends of urban renewal in Dar es Salaam, it is necessary to situate them in the historical context of land planning, zoning, use and management, and “upgrading” efforts in informal spaces in the city.

Colonial land administration and zoning

As mentioned, the Land Act of 1999 (CAP 113 R.E. 2002) states that “all land in Tanzania is public land vested in the President as trustee for and on behalf of all citizens”. This is, to some extent, a continuation of colonial land administration. Under German colonial rule, all land was declared as “vested under the German Emperor” (1889), and the British later passed the Land Ordinance declaring all land to be public lands “under the control and subject to the disposition of the Governor” (1923) (UN-HABITAT, 2009, p. 3).

The link between colonial land administration and contemporary land management in Tanzania is also evident in other ways (J. M. L. Kironde, 2007). As briefly discussed in Chapter 3, the socio-spatial differentiation in Dar es Salaam is partly connected to the city’s legacy of segregationist colonial land law and zoning. In the late 19th century, under German rule, the city was divided into three zones according to building type (cf. *Bauordnung*, 1891 and 1914), and in 1924, under British rule, these zones were further developed according to “different building and planning regulations”, which “effectively segregated the town along racial lines” (Mercer, 2024b, p. 29). First, Zone I was reserved for “European-style residential buildings” and stretched from the centrally located harbour and north towards Upanga, Kivokoni, Sea View and later Oyster Bay, which became locally known as *uzunguni* (“the place of the European”). In contemporary Dar es Salaam, this “European zone” together with Masaki is home to the most affluent neighbourhoods in the city. Second, stretching west of the inner parts of Zone I, colonial Zone II was for “mixed residential and business use” and mainly included the Commercial Quarters (largely overlapping with today’s Central Business District (CBD) and Kisutu in downtown Dar es Salaam) (Brennan, 2007, p. 133). This zone was dominated by the Indian community and was locally referred to as *uhindini* (“the place of the Indian”). In contemporary Dar es Salaam, the CBD is still a mixed commercial and

residential area, home to a large share of the city's community with Indian descent, and in recent years, both national and international businesses have established offices in this neighbourhood. Importantly, buildings were required to be constructed with permanent materials in Zone I and II, which effectively displaced the majority of Africans to Zone III, "where construction in local materials was permitted" (Mercer, 2024b, p. 31). Zone III stretched west of Zone I and II, and during German rule, it was separated by these first two zones by a neutral zone, also called Open Space. The British later cleared this neutral zone of its "native" buildings, imagining how the Germans had planned it "as a lung, to separate those classes who use WCs from those who use more 'primitive' methods of disposing waste matter, or to provide an open space for fire protection" (Kironde, 2007, p. 104).

By the mid-1930, all Africans who had inhabited this neutral zone, today the Mnazi Mmoja area, had been evicted and moved to Zone III (ibid). Aided by building regulations and relocation of Africans, Zone III became known as the *uswahilini* (the place of the Swahili, the coastal African culture, which in this context means "African") or the "native" zone (Brennan, 2007; Brennan & Burton, 2007; Kironde, 2007). In its early form, Zone III overlapped with modern-day Kariakoo, the busiest commercial in contemporary Dar es Salaam. However, due to increasing demand for plots and overcrowding in Zone III in the 1920s-30s and to "nurture African goodwill towards the colonial Government", a housing scheme was introduced in Zone III in the 1940s. With this, Zone III saw the creation of "quarters" (complete houses) in Ilala, Magomeni and Temeke and plots for "self-construction" with traditional or permanent materials in Magomeni, Temeke and Kinondoni from the late 1930s to the early 1950s (ibid, p. 108). In contemporary Dar es Salaam, these areas are home to a large share of the city's middle- and low-income communities and are all encompassed in the municipal districts I include in this study.

Although land planning in colonial Dar es Salaam was largely informed by racial segregationist objectives, capitalist and economic logics also influenced the socio-spatial composition. Interestingly, markets played a key role in this respect. With the relocation of the newly established Kariakoo market to the Carrier Corps building in Zone III, the surrounding area suddenly became popular among the Indian community in pursuit of lower rents and booming trading opportunities in Kariakoo. The Indian community emigrated from Zone II to Kariakoo, leading to dramatic increases in property values (Brennan, 2007, p. 121). Movement like this indicates, to some extent, a "pattern of zoning that in practice valued the principle of gentrification over segregation" (ibid, p. 123). This demonstrates the existence of a long-lasting linkage between land use, commercial activity, marketplaces and gentrification in Dar es Salaam, which during colonial rule coexisted with racial segregationist zoning.

Postcolonial master planning and land reform

In 1949, towards the end of the British colonial rule, the colonial administration produced the first masterplan of Dar es Salaam. Reflecting the racial segregationist policy of the colonial administration, it merely reinforced the “physical segregation of different social groups as a strict urban planning principle” (Peter & Yang, 2019, p. 363). Master planning has continued to be a primary planning policy tool in the city after independence in 1961, and both the 1968 and 1979 master plans adopted by the post-independence government under President Julius Nyerere, “aimed at breaking down the exclusive racial and income barriers of its colonial past” (ibid, p. 368).

During the 1960s, Dar es Salaam experienced a rapid horizontal expansion, particularly along the four large road networks (Pugu, Kilwa, Morogoro, and Bagamoyo) originating in the Central Business District. As mentioned, the informal settlements also grew extensively. Against this backdrop, the 1968 masterplan, which was prepared by a Toronto-based planning firm, aimed at fostering “open-ended and modular “ecosystem of growth,” where a tightly controlled green belt resisted urban sprawl and a series of almost self-contained satellite subcities were developed progressively” (ibid, p. 363). Evidently, this was drawing on a prescriptive planning approach emphasising “end-state grand design” (ibid, p. 363). The 1979 masterplan, which was prepared by another Toronto-based planning firm, came after a decade of economic crisis, *ujamaa* villagisation schemes, housing policy changes allowing for urban sprawl and the 1973 decision to relocate the capital to Dodoma from Dar es Salaam. The masterplan outlined programs for development in specific parts of the city as well as priority projects and emphasised implementation and participation. It split with the functional zoning of the 1968 plan by allocating residential and industrial densities throughout the city. Though these post-independence masterplans reflect different planning approaches, two similarities are important to note. First, both master plans were prepared by international planners, just as the current 2016-2036 master plan, and international intervention and planning approaches have a long history in Dar es Salaam. Second, both master plans only had a limited impact on the spatial development of the city. This has been ascribed to limited planning and land use enforcements well as “a lack of capacity building of town-planning staff at local levels of the public administration, limited funding for implementation, and inadequate community involvement” (Mottelson & Wolff, 2025, pp. 3–4). The lack of implementation has also been ascribed to the rollout of the *ujamaa* villagisation scheme in the early 1970s, which contributed to a deprioritisation and deterioration of urban centres including Dar es Salaam (Peter & Yang, 2019, p. 364).

Despite abolishment of colonial zoning laws (Kombe & Muheirwe, 2024, p. 11) and adoption of masterplans aimed at breaking with racial segregation in

the city, land administration in Tanzania retained characteristics of the colonial period for almost 30 years after independence.⁷¹ However, during the 1990s, there was a broader wave of land reforms in Sub-Saharan Africa, strongly influenced by interactional agencies, donors and consultants “promoting privatisation, formalisation and marketisation of land as necessary ‘institutional fixes’ for urban development” (Manara, 2022, p. 1370). In Tanzania, such land reforms manifested primarily in the National Land Policy in 1995 and Land Act in 1999 declaring different types of land tenure systems and property rights. International actors such as the World Bank and the UK’s Department for International Development (DFID) were instrumental in these formalisation efforts, mirroring the broader trend at the time (Briggs, 2011). Similarly, the early 1990s also saw a shift away from master planning towards a sustainable development approach in Tanzania. Assisted by the World Bank and UN-HABITAT, the government adopted Strategic Urban Development Plans (SUDP) for Dar es Salaam and other cities, and the Sustainable Dar es Salaam Project (SDP), which were only partially implemented (Croese & Dakyaga, 2021). Though international actors have played an important role in land reform, infrastructural development and urban planning towards the 1990s, the Tanzanian government were key in championing the formal property agenda (Pedersen, 2016). The Ministry of Lands, Housing and Human Settlements Development and the Presidential Commission were key actors (Manara, 2022). Over the past 30 years, the push towards a “neoliberal model of development” enabling operations of land markets (Green, 2014) has coexisted with a centralisation of government control of land markets in Tanzania (McAuslan, 2013). This is also mirrored in marketplace renewal in contemporary Dar es Salaam, as I return to later in the chapter.

During the 2000s, efforts to address and guide rapid population growth in Dar es Salaam resulted in a “return to master planning” (Croese & Dakyaga, 2021) as evidenced by the “Kigamboni New City Master Plan” in 2010, which laid out a satellite city on the outskirts of Dar es Salaam, and the Dar es Salaam City Master Plan 2016-2036. In both cases, international firms were lead consultants on the plans, and in the case of the City Master Plan, the World Bank played a key role (Harrison & Croese, 2022). Although the Kigamboni New City plan was abandoned in 2017 (Lindell et al., 2016) and the Dar es Salaam City Master Plan was only approved by the national government in 2020 after several delays (Mottelson & Wolff, 2025), master planning continues to guide urban spatial development in Dar es Salaam.

⁷¹ In fact, there are still remnants of colonial zoning terminology in the current Dar es Salaam City Master Plan (2016-2036). In its land use category descriptions, for example, the “western district” is referred to as the *uhindini*/Asian quarters (MLHHSD, 2018, p. 55).

This brief overview uncovers a few important insights on urban planning in postcolonial Dar es Salaam. First, master planning has a long history in the city with each master plan reflecting the national and local political, social and economic conditions at the time of its adoption. However, implementation of the master plans has been somewhat limited, particularly outside central and peri-urban formal areas. In addition, the gap between 1999, which marked the end of the 1979 plan, and 2020, when the current master plan was approved, the spatial growth of Dar es Salaam has been less centrally planned. According to the Ministry of Lands, Housing and Human Settlements Development (MLHSD), “Dar es Salaam City has been developing without any guidance” during this timeframe. Furthermore, for decades, international actors and the national government have been working in tandem – and sometimes separately – on issues of urban planning, land formalisation and privatisation in Dar es Salaam. This reflects the broader trend of long-term coexisting land interests and actors in Tanzania (Boone, 2019).

Trend: Infrastructural development in Dar es Salaam

In the following, I discuss central aspects of the politics of infrastructural development, highlighting actors and projects, in Dar es Salaam since the 1970s, particularly focusing on the last 20 years. This provides a backdrop for understanding the broader political and economic context of marketplace renewal in the city during this period.

The early urban agenda: Upgrading in informal settlements

Already during the colonial period, zoning led to the growth of unplanned settlements, particularly in Zone III. During the postcolonial period, rapid urbanisation, population growth, anti-urban policies leading to housing shortages (Manara, 2022) and governments’ “failure to implement land use plans, deliver affordable and buildable land [and] reduce bureaucracy in the formal land management sector” (Kombe & Muheirwe, 2024, p. 11) contributed to the further expansion of unplanned settlements in the city. Even though the land reforms in the 1990s, to some extent, aimed to address this, the formal land allocation system could not keep up with the rate of informal land acquisition in the city (Kironde, 1995, 2006). By 2010, around 80 % of inhabitants in Dar es Salaam lived in unplanned settlements, obtaining access to land through informal means (Sheuya & Burra, 2016), and formal and informal land acquisition and management continue to coexist in contemporary Dar es Salaam. Against this backdrop, efforts to formalise and “upgrade” informal settlements have long been integral in development and planning schemes in post-colonial Dar es Salaam. The first post-independence government under President Julius Nyerere adopted a “slum clearance strategy” in the 1960s to evict and relocate

people living in the settlements. Due to popular resistance, however, these efforts were abandoned, and towards the end of the 1970s, the government “decided to recognise and upgrade the unplanned settlements” (cf. the 1979s masterplan) (Manara, 2022, p. 1372). This led to some of the first “upgrading” schemes in unplanned areas and low-income communities in the city.

From 1972 and for almost 20 years, several informal settlements in Dar es Salaam became targets of upgrading schemes under the World Bank’s Sites and Services initiative. This manifested in a two-phase project, The First and Second National Sites and Services and Squatter Upgrading Projects, jointly funded by the World Bank and the Government of Tanzania at a total cost of \$14.5 million USD. In the first phase, settlements in Manzese A and B⁷² on the western outskirts of the city were upgraded with basic infrastructure such as roads, water supply, streetlights and community facilities including markets. During this time, Manzese market, which I include in my study, was built in Manzese A (Abdullah, Ahmed and Ibrahim, Manzese, 05.04.22). Mburahati market, a new market constructed in 2018 (organisation 1, 06.10.22), is located in Manzese B. During the second phase of the project, similar upgrades and loans for housing improvement and construction were made in Mtoni and Tandika⁷³ in the southern parts of the city (UN-HABITAT, 2009).

Urban development in Dar es Salaam has thus long been an element in the dialogue between the World Bank and Tanzania’s government. However, broader city-wide urban development projects were not a key focus in the World Bank’s portfolio in Tanzania until the mid-1990s (Croese & Kombe, 2024, p. 1131), partly due to the Bank’s limited focus on urban assistance partly due to President Nyerere’s *ujamaa* development model, which gave priority to rural development due to its emphasis on villagisation outside the urban centres. More generally, the relations between the World Bank, which pushed for structural adjustment, liberalisation and market-based economic transition, and the anti-reformist Tanzanian government under Julius Nyerere, had worsened during the 1980s (ibid; Payer, 1983).

Towards the mid-1990s, it became evident that structural adjustment at the transnational scale had failed to generate the intended outcomes. Within the World Bank, this led to an increased focus on addressing the challenge of urban development (Croese & Kombe, 2024). In Tanzania, this meant that “urban issues” and financial support to “urban sector” projects became an increasingly

⁷² Manzese A and B are areas in Manzese ward, the current Ubungo Municipal Council. Manzese A is located north of the westbound thoroughfare Morogoro Road, and Manzese B (Mburahati) is located south of it.

⁷³ Mtoni and Tandika are two wards in the current Temeke Municipal Council. Mtoni is primarily located between Nelson Mandela Road, Kilwa Road and Kizinga River, and Tandika is located further west between Chihota Street, Mahunda Street and Kizinga River.

important part of the World Bank's investment portfolio (World Bank, 2021, p. 7). Facilitated by a reformist turn in the Tanzanian government embodied by President Ali Mwinyi and later Benjamin Mkapa, this resulted in the first large urban-centred projects in Dar es Salaam in the 1990s. These include the Urban Sector Engineering Project (USEP, 1991-1998), which formulated policy frameworks for urban infrastructure investment and community-driven planning, and the Urban Sector Rehabilitation Project (USRP, 1997-2004), which aimed at rehabilitating infrastructures and strengthen LGA and community participation in urban service delivery. In 1998, the Tanzanian government adopted the Local Government Reform Programme (LGRP) (discussed in Chapter 6). To support this program, the World Bank-financed Local Government Support Project (LGSP, 2005-2012) was launched in 2005 during the first phase of the LGRP. Focusing on urban infrastructure investment in unplanned areas in Dar es Salaam (among others), fiscal decentralisation and local revenue performance, LGSP was an indicator of the Bank's reactivated focus on local governments as central actors in addressing urban development challenges. More broadly, the parallel efforts of the LGRP and LGSP reflect the convergence of national and international interests during the 2000s and speak to the linkage between infrastructural improvement and objectives of revenue mobilisation in urban Tanzania.

Alongside these city-wide urban projects, "upgrading" projects targeting unplanned settlements and low-income communities continued to be a key component in infrastructure-led development in Dar es Salaam. Among other examples, the Community Managed Settlement Upgrading of Hanna Nassif, an unplanned settlement in central Kinondoni MC, was carried out in the 1990s and early 2000. It was a joint initiative between a local community-based association, the City Council, various UN agencies including ILO and UN-HABITAT, Ardhi University and the Ford Foundation. Aimed at community-based infrastructure, development and settlement upgrading and employment, the project was regarded as a success in terms of community participation in decision-making and implementation and has later been replicated in other projects such as the World Bank's Community Infrastructure Upgrading Project (CIUP) (ibid, p. 17-18).

During the 2000s, notable upgrading projects in settlements in Dar es Salaam include the Residential Licences project mentioned previously as well as the 2002 project "20,000 Plots" (Panman, 2020, p. 39), which aimed at regularisation of settlements (cf. the Land Act (CAP 113, R.E. 2002) through "cadastral survey and servicing of sufficient new plots" (UN-HABITAT, 2009, p. 20). The project was funded by an 8.9 billion TSh loan (\$9.12 million USD in 2002) from the government to the Ministry of Lands, Housing and Human Settlements Development, which implemented the project jointly with the former

Dar es Salaam City Council and the LGAs in the then Kinondoni, Ilala and Temeke MCs. Although the project exceeded its target by making 40,000 surveyed plots available, Kironde (2015) showed that service provision funds were not included beyond road construction, meaning that the “servicing” component was not fully realised. Despite this, the project has been replicated to other towns in the country (UN-HABITAT, 2009, p. 20). Throughout the 2000s and 2010s, other programs for settlement regularisation, including the Property and Business Formalisation Program (MKURABITA, 2004-) were adopted, and all contributed to surveys and regularising plots across urban areas in Tanzania (Mercer, 2024b, p. 82).

Infrastructural development since 2005

With the emergence of the infrastructure-led development regime and the proliferation of public, private, national and international actors in country-wide, inter-city and intra-city projects, there is currently an “infrastructure boom” in East Africa (source). Although connectivity and inter-city projects comprise a substantial part of the current infrastructure agenda in Tanzania, intra-city projects are also key to the “Government’s commitment to narrow the infrastructure gap and thus facilitate private sector investment and economic growth” (URT, 2021, p. 13). This is particularly the case in Dar es Salaam, the economic and commercial capital of the country.

Over the past 20 years, multiple infrastructure projects have been implemented in Dar es Salaam for purposes of addressing popular and sectoral infrastructural needs, boosting economic growth and enhancing private sector investment to position the city as modern, connected and investment ready. Mirroring the broader trend, most of the large infrastructure projects in Dar es Salaam have been financed by the national government, through World Bank programs and concessional loans or public-private partnership (PPP) arrangements (ibid, p. 28).

President Kikwete and the satellite city and Bus Rapid Transit system (2005-2015)

From 2005 to 2015, the Tanzanian government was led by President Jakaya Kikwete. In 2006, it launched the *Kilimo Kwanza* (“Agriculture First”) initiative renewing focus on agricultural and rural infrastructure and development in Tanzania. However, accusations of political corruption prompted development partners to withdraw funding to the LGRP, and efforts of local government capacity building for service delivery and improved public infrastructure in Dar es Salaam, among other places, were discontinued (Anyimadu, 2016). Despite the government’s increased emphasis on rural development, closure of donor-funded urban-centred programs and political corruption at the local and

national level, a few large infrastructure projects were sketched for Dar es Salaam under the Kikwete government. Most prominently, in 2008, the government announced a large-scale redevelopment project in Kigamboni, the least densely populated area in southern Dar es Salaam, which was a part of Temeke MC at the time. This became known as the Kigamboni New City (Lindell et al., 2016). The government envisioned a “satellite city housing 500,000 residents and showcasing new leisure zones, education centers” and a new central business district in Dar es Salaam (Mottelson & Wolff, 2025, p. 4). As mentioned in Chapter 3, similar “new city” plans have been adopted elsewhere in Africa in recent years, such as the Eko Atlantic in Lagos and the Konza Techno City in Nairobi (V. Watson, 2014). In Dar es Salaam, the announcement of Kigamboni New City was accompanied by a stop order on residents within the five affected wards comprising the redevelopment zone. In line with the Land Act of 1999 (CAP 113 R.E. 2002), this order effectively prohibited the development and transaction of land within the zone (Mottelson & Wolff, 2025).

In 2010, the Kigamboni New City Master Plan was approved by the government as the legal framework outlining the implementation of this satellite city redevelopment project. Importantly, the masterplan was based on a vision to create a new city “from scratch”. This “tabula rasa” approach, however, meant that the plan contained a proposal to evict and resettle more than 80,000 residents in Kigamboni. At the onset, the masterplan received widespread public criticism for a “lack of consideration” for Kigamboni residents who would be forced to leave their homes and lands to make space for the redevelopment project. The Kigamboni Development Agency (KDA), which was established by the government to oversee project implementation, faced considerable resistance from local stakeholders (Lindell et al., 2016). In 2015, when John Magufuli was elected president, the priorities of the national government changed dramatically. In 2017, Magufuli dissolved the KDA, the New City project was abandoned, and the administrative authority over the redevelopment zone was given to the newly established Kigamboni Municipal Council (Harrison & Croese, 2022).

Despite being abandoned, the New City plan illustrates two important aspects of urban renewal and redevelopment in Dar es Salaam. First, to attract the best proposals for the plan, the Tanzanian government held a competition for local and international consultant firms, which resulted in the commission of the Korea Land and Housing Corporation Consortium (LH Consortium) to prepare the plan. Reportedly, the government had been “impressed with the corporation’s development projects in Korea” (Lindell et al., 2016, p. 21). The LH Consortium outlined a plan to create Kigamboni New City “according to new global planning methods” (ibid). This commission process mirrors a broader regional trend of including international development partners and

private sector actors in master planning, urban renewal and mega projects (Harrison & Croese, 2022; E. Rapoport, 2015; Schindler et al., 2019; Croese & Miyauchi, 2023) and prioritising “global” planning ideals and methods over local realities. However, as noted, since the commissioned consultant was not local, the plan had “little regard for the reality on ground in Kigamboni” as reflected in the proposed resettlement of Kigamboni residents (Mottelson & Wolff, 2025, p. 4). This speaks to the broader observation that renewal efforts restructure not only cities’ spatial layouts but also their social fabric, and sometimes at the expense of existing urban inhabitants or users. Second, the project “contributed to an increase in planning activities and land sales in Kigamboni, particularly in the periurban fringes” (ibid, p. 4) as well as rising land values in Kigamboni during the project period. Such broader trends of land value increase and capture are common in and around urban redevelopment zones, also in other African cities such as Accra, Addis Ababa and Kigali (Gillespie, 2016; Goodfellow, 2014, 2017a).

Another major infrastructure project, which was launched in 2007 during the Kikwete-led government, was the Dar es Salaam Rapid Transit (DART). DART is a public bus rapid transit (BRT) system with dedicated lanes and stations like a light rail. BRTs are widely promoted as “the solution to chronic and rapidly escalating traffic congestion and to the low quality of public transport provision” and have been implemented in many cities in the global South, particularly since 2007 (Rizzo, 2015, p. 249). Initially, establishing a BRT in Dar es Salaam was suggested to the city council by the Washington-based NGO, the Institute for Transportation and Development Policy (ITDP) in the early 2000s (ibid). A few years later, the Tanzanian government invited JICA, the Japan International Cooperation Agency, to design a transport master plan for Dar es Salaam, which also had a BRT component (JICA, 2008). In 2007, the Tanzanian government created the Dar Rapid Transit Agency, which was tasked with establishing and operating the DART. In 2008, the conceptual design of the DART was incorporated into the Dar es Salaam Urban Transport Master Plan (World Bank, 2017, p. 3), which outlined a six-phase implementation of the DART amounting to 137 km of BRT corridors, 18 terminals and 228 stations (JICA, 2018). DART is financed through a PPP, and the different phases are funded by loans from the World Bank (CTCP1, CTCP2, DUTP), the African Development Bank and private actors (World Bank, 2017, p. 3). Phase 1 construction began in 2012 with routes becoming operational in 2016. Phase 2 infrastructure was completed in 2024, and as of June 2025, infrastructure construction for phases 3 and 4 were ongoing.

The politics and social consequences of DART have been discussed in multiple works (Rizzo, 2011, 2017; Krüger et al., 2021; Jacobsen, 2023). A lack of political commitment and shifting donor-government relations have caused

multiple implementation delays (Rizzo, 2015), while high pricing and increased competition for transport operators have caused popular resistance as well as grievances among *daladala* (privately owned minibuses) (Rizzo, 2018; Rizzo & Atzeni, 2020). More broadly, the adoption of a BRT system in Dar es Salaam can be interpreted as a “worlding” practice in the city, that is, infrastructural development referencing and mirroring global (transport) ideals, models and trends implemented in other contexts.

President Magufuli’s infrastructure agenda (2015–2021)

With the election of John Magufuli to the presidency in 2015, the policy agenda, the political environment and donor-government relations changed in multiple ways. First, under Magufuli’s leadership, the Tanzanian government reinvigorated its interest in land, particularly *urban* land. This was, for example, reflected in finalisation of the Dar es Salaam City Master Plan, which was published in 2016, 17 years after the expiration of the 1979 master plan, and formally adopted in 2020. Moreover, the Magufuli-led government renewed its commitment to land formalisation and regularisation in urban areas, including Dar es Salaam. President Magufuli and the Minister of Lands, William Lukuvi, highlighted land titling as a solution to land conflicts, insecure tenure and credit inaccessibility (Mercer, 2024b, pp. 82–83). At the strategic level, formalisation efforts were enshrined in the National Five-Year Development Plan III (FYDPIII, 2021–2026), which was prepared during the Magufuli presidency. In Dar es Salaam, this manifested in, among other things, large-scale campaigns and measures for the regularisation with long-term leaseholds (CRO) (Manara, 2022). Importantly, this policy agenda reflected the government’s pursuit of financial self-reliance and independence. The government saw land formalisation as integral to enhancing domestic revenue mobilisation through increases in land rent and property tax in urban areas (URT, 2021).

Second, the election of Magufuli for the presidency marked a significant change in the political environment in Tanzania, which in some ways was reflected in infrastructural development in Dar es Salaam. Under the slogan “*Hapa kazi tu*” (“Just work” or “Here, only work”), Magufuli emphasised work ethic, efficiency and anti-corruption. This translated into a recentralisation of power and staff replacement in multiple government agencies; street-level bureaucracy was restructured (Manara, 2022), property tax collection was transferred from the LGAs to the national agency Tanzania Revenue Authority (Fjeldstad et al., 2017), and high-ranking bureaucrats at the national and local government level were replaced (Osei & Bruhn, 2024), as seen in the dissolution of the Tanzania Revenue Authority board in 2016 and of the Dar es Salaam City Council in 2021. As discussed in Chapter 6 and 8, Magufuli’s presidency also manifested in increased central government interference in disputes

between local governments and informal traders in Dar es Salaam, largely in support of the traders. At a broader level, Magufuli's "zero-tolerance approach towards negligence and malfeasance" combined with self-reliance objectives also manifested in a move towards (central) state-steered developmentalism, economic patriotism (Chiyemura et al., 2023, p. 113) and "resource nationalism", which led to the roll-out of "a populist state-led development agenda prioritizing rapid industrialization and heavy infrastructure investments" (Croese & Kombe, 2024, p. 1141). This mirrors a broader trend of *state-led* infrastructure-led development on the African continent (Wethal, 2019, p. 492).

Infrastructural development was indeed a key priority in Magufuli's policy agenda. An example is the infrastructure investment under the second and third National Five-Year Development Plans (2016-2021, 2021-2026). Investments in hard infrastructure have included construction of roads, the Standard Gauge Railway (SGR), bridges, ports, marine and air transport facilities and the expansion of Julius Nyerere International Airport, as well as rehabilitation of infrastructures like the Metre Gauge Railway (MGR), railway transport facilities and the Dar es Salaam port (URT, 2021, pp. 29–30). Moreover, these plans furthered the development of and improved access to soft infrastructure such as ICT services and mobile communication coverage. In line with earlier funding setups, some of these projects were financed by private-public partnerships and often involved financing institutions like the World Bank or "traditional" (Global Northern) bilateral development partners, and some by the Tanzanian government or new bilateral partners like China.

During Magufuli's presidency, relations between the international development community and the Tanzanian government became more volatile, and were, at times, under severe pressure (Chiyemura et al., 2023, p. 113). The World Bank expressed concerns (Reuters, 2018 on the law punishing critics of official statistics) and pulled loans (The Guardian, 2018 on the pregnant schoolgirl ban) in reaction to the adoption of national policies driven by Magufuli. My interviews with officials working for bilateral and international development partners also spoke of a highly ambivalent and sometimes hostile political environment during those years (development partner 1, 25.04.22; 2, 15.09.22; 4, 03.10.22). This resulted in a parallelity in infrastructural development during Magufuli's presidency: a continuation of long-term international development partner involvement, which I return to below, and an increase in nationally funded infrastructure projects, like the Nyerere Bridge described below, which were strongly influenced by Magufuli's emphasis on state-led development and financial independence.

As such, the large-scale implementation of inter- and intra-city infrastructure projects under Magufuli's presidency is not so much a result of cohesive, coordinated efforts as of "the fortuitous convergence between the Bank's focus

on the need for bulk urban infrastructure and the policy agenda of President John Magufuli” (Croese & Kombe, 2024, p. 1142). As I discuss later in the chapter, this parallelity is mirrored in marketplace renewal in Dar es Salaam with uncoordinated renewal projects, diverse decision-making, implementation processes and spatial solutions.

In 2012, the construction of the Nyerere Bridge began. The bridge, which spans the Kurasini creek to connect central Dar es Salaam and Kigamboni MC, had been on the table for decades, but was finally decided and implemented during the Kikwete presidency. However, John Magufuli, at the time Minister of Works, also played a role in the actualisation of the bridge. The parastatal pension fund, the National Social Security Fund (NSSF), and the ministry were the main financiers of the bridge (Joelsson, 2021). The construction was finalised in 2016, shortly after Magufuli had been elected president, and it became the first of many intra-city infrastructure projects during Magufuli’s presidency.

Besides reducing traffic congestion in central Dar es Salaam, boosting real estate growth and enhancing intra-city connectivity, the bridge had a broader symbolic value. In his opening speech, President Magufuli declared that the Nyerere bridge signalled a “move from the fringes of the global economy to a more prominent place” (Joelsson, 2021, p. 147). Unlike many other infrastructure projects in the city, the bridge had been constructed without development aid or involvement of IFIs. It was nationally funded and constructed in a south-south partnership with a Chinese engineering company. This reflects a broader characteristic of Magufuli’s infrastructure agenda: the emphasis on national decision-making and self-reliance.

World Bank-funded projects (2010-2021)

Between 2010 and 2021, the major urban-centred projects financed by concessional loans from the World Bank in Tanzania include the Tanzania Strategic Cities Project (TSCP, 2010-2020), the Zanzibar Urban Service Project (2011-2021), the Urban Local Governments Strengthening Programme (ULGSP, 2015-2018), the Dar es Salaam Metropolitan Development Project Phase 1 (DMDP, 2015-2022), the Tanzania Urban Resilience Programme (TURP, 2016-2020). Of these projects, DMDP was the only Dar es Salaam-focused program, though it was considered to include it in the TSCP. However, “since the city accounted for more than 50 percent of Tanzania’s urban population and required substantial financing, it was agreed that TSCP would include financing to prepare a separate, large Dar es Salaam project that would be implemented after but in parallel with TSCP” (World Bank, 2021, p. 7). As such, DMDP Phase 1 was adopted and implemented in tandem with TSCP. Emphasising the primacy of Dar es Salaam in urban infrastructure investment projects, the total

project cost of DMDP was \$330.3 million USD, while the total cost of TSCP, which was implemented in seven large cities in Tanzania, was \$175.50 million USD. In relation to marketplaces, DMDP Phase 1 is particularly important. As I unfold later in this chapter, 10 markets have been constructed in Dar es Salaam as part of this World Bank project.

President Samia and the return to pro-international investment

By 2024, World Bank financing in Tanzania was close to \$10 billion USD, which cements the Bank's "role as one of the country's chief development financiers" (Croese & Kombe, 2024, p. 1127). Urban-centred investment and projects make up a major part of this lending portfolio, and since 2022, several urban infrastructure projects have been launched, including the Tanzania Cities Transforming Infrastructure and Competitiveness Project (TACTIC, 2022-2026), the Msimbazi Basin Development Project (2022-2028) and DMDP Phase 2 (DMDP2, 2023-2030). TACTIC is implemented in 21 cities, excluding Dar es Salaam, at a total cost of \$278 million USD, while both the Msimbazi Basin Development Project, at a cost of \$260 million USD, and DMDP2, at a cost of \$329.42 million USD, are implemented in Dar es Salaam. This speaks to the continued centrality of Dar es Salaam in urban infrastructure development efforts in Tanzania. More broadly, it reflects the World Bank's increased emphasis on *urban* infrastructural development and a potential return to a pro-international Tanzanian government under President Samia (ibid).

Trend: Renewal of marketplaces in Dar es Salaam

In the last 15 years, marketplaces have increasingly become sites of renewal in Dar es Salaam. To be sure, marketplace renewal has long figured in redevelopment schemes in informal settlements with the purpose of "upgrading community facilities" (cf. the projects in Manzese A and B, Mtoni and Tandika during the 1970s-1980s (UN-HABITAT, 2009, p. 20)). To some extent, "upgrading" is still used as a framing in marketplace renewal in informal settlements, for example in the Dar es Salaam Metropolitan Development Project (DMDP) launched in 2015 (see below). However, with Magufuli's presidency in 2015, marketplace construction and renewal emerged across the city as part of the government's broader infrastructure-led development approach.

As mentioned in the previous section, there has been a parallelism in infrastructural development in Dar es Salaam in the past 10 years, particularly during Magufuli's presidency from 2015 to 2021: Large-scale donor-/government-funded projects have continued to be implemented (albeit often with delays and implementation issues), the Tanzanian government has increased its focus on national infrastructure investment, economic independence and *state*-led development (primarily under President Magufuli). This parallelism is also

evident in the case of marketplace renewal in Dar es Salaam. During the 2010s and the early 2020s, numerous markets were constructed or renewed; some were built as part of World Bank-funded infrastructure efforts, and some were built as part of Magufuli's state-led infrastructure agenda and largely nationally funded.

The growth in marketplace renewal in Dar es Salaam since 2010 is not a result of a cohesive or coordinated strategy but of parallel state-led and creditor institution-funded efforts. Concretely, this has manifested in diverse processes and manifestations of marketplace renewal in the city. As I investigate in Chapters 11, 12 and 13, this is evident in different decision-making and implementation processes, in the markets' diverging spatial vocabularies and potentially in the operational successes and failures of these new markets. Marketplace renewal in Dar es Salaam over the past 15 years has been a venue and a mirror of broader political agendas and conflict in the country during this period. Importantly, this means that marketplace renewal may not only be an interface at which state development efforts clash with their target population, but also an interface at which national and international interests are confronted with each other. In this section, I lay out the marketplace renewal efforts of the national government and the World Bank-financed DMDP.

In line with the Dar es Salaam City Master Plan (DMP) 2016-2036, Dar es Salaam witnessed a proliferation of market renewal and construction in the late 2010s and early 2020s. Publicly available official data and information from government sources is extremely scarce on this matter, so the following is based on secondary data in addition to my interviews with state officials. According to the Daily News, a state-owned Tanzanian newspaper, 16 of 22 planned markets had been constructed by the end of 2022 with a total budget of 85.36 billion TSh (\$36 million USD) (Daily News, 2022). According to the news article, these projects were "in line" with the implementation of the 2020-2025 Election Manifesto of the ruling party, Chama Cha Mapinduzi (CCM). The Manifesto does not mention market constructions, however. The article lists the completed market projects, some government-initiated, others part of the World Bank-funded Dar es Salaam Metropolitan Project (DMDP). The 22 planned markets with a budget of \$36 million USD described in the article are anchored in different institutions and projects.

As described in Chapter 5, this study includes 10 markets constructed or renewed within the last 15 years (see Table 9.1). In the following, I describe these market projects more in depth to shed light on aspects of decision-making, funding and implementation.

Table 9.1. Overview of market renewal in Dar es Salaam

Market	MC	Construction complete	Renewal complete	Funding	Market construction
Machinga Complex	IMC	2010	-	NSSF*	New
Mawasiliano	UMC	2014		KMC**	New
Bwawani	KMC	2021	-	DMDP	New
Mburahati	UMC	2019		KMC PPP***** w. DANIDA	New
Makangarawe	TMC	2021	-	DMDP***	Completely renewed
Kisutu	IMC	-	2020	Government	Completely renewed
Magomeni	KMC	-	2021	Government	Completely renewed
Tandale	KMC	-	In use by 2025	Government	Completely renewed
Mtoni	TMC	-	2022	DMDP	Completely renewed
Buguruni	IMC	-	2021	PPP w. GAIN	Partially renewed

Note: *NSSF is the National Social Security Fund; **Ubungu was a part of KMC at the time; ***Dar es Salaam Metropolitan Development Project funded by World Bank loans; *****PPP is private-public partnership.

Marketplace renewal under the national government (until 2022)

Examining the second and National Five-Year Development Plans (FYDPII and FYDPIII), it is evident that marketplace construction and renewal have been a part of the national government's official policy during the late 2010s and early 2020s. In FYDPII, there is one specific reference to market renewal in the intervention annexes: "strengthening fisheries market of Feri (DSM), Kirumba (Mwanza) and Munganza (Kagera)" is outlined as an infrastructural intervention (FYDPII, p. 251). In FYDPIII, which was effective during my fieldwork, improvement, rehabilitation and construction of marketplaces are also mentioned under implementation interventions (Annex A). For example, rehabilitation of 480 livestock markets, improvement of 26 livestock markets, and

construction of 48 livestock markets by 2024 and 2025 (ibid, Annex B, p. 216) and 21 fish markets (ibid, p. 221). Beyond these interventions, there are no references in FYDP II or FYDP III to marketplace renewal, and the only Dar es Salaam market mentioned in the FYDPs is Ferry.

Recalling the Strategic Plans of the four LGAs included in the study, we may gain a little more insight into the institutional framework guiding the government-initiated (non-DMDP) market renewal projects. Table 9.2 below summarises the target for marketplace “construction” and “rehabilitation” outlined in the plans. As evident, all four LGAs had targets of marketplace renewal in the years up to or at the time of my research.

Table 9.2. Municipal market project targets. Strategic MC plans

Municipal Council	Strategic plan period	Strategic objective	Target	Strategies
KMC	2016/17-2020/21	D: Socioeconomic services and infrastructure	Conducive business environment for business community ensured by June 2021	Number of markets developed (Plans to construct modern and improve the existing markets and investment in Tandale and Magomeni markets, cf. KMC 2017)
IMC	2017/18-2021/22	C: Social service delivery	Construct 5 new markets and rehabilitate 10 old markets by June 2022	Budget allocation Proposal for investment in Kisutu, Ilala and Buguruni markets submitted to ministries
UMC	2018/19-2022/23	D: Socioeconomic services and infrastructure	Construct eight markets by June 2023	Prepare plans and set budgets; mobilise funds from stakeholders; identify areas for construction; allocate budget for activity
TMC	2021/22-2024/25	D: Socioeconomic services and infrastructure	3 markets constructed by 2025	Prepare feasibility study, seek strategic project funds, look for investors through PPP, secure loan from financial institution and prepare design

In KMC, markets were to be “developed” between 2016 and 2021, and there were plans to construct “modern” markets and improve “existing” markets; specifically, KMC highlighted investments in Tandale and Magomeni markets.

In 2022, when I conducted my fieldwork, new Tandale market was under construction, and Magomeni market had been completely renewed. In IMC, plans included constructing five new markets and rehabilitating 10 old markets between 2017 and 2022. Despite a lack of specifications on these projects, Ilala, Kisutu and Buguruni markets are mentioned as investment priorities. At the time of my research, Kisutu had been completely renewed, Buguruni markets had been partially renewed, and I encountered references to the renewal of Ilala multiple times during the fall of 2022; however, by 2025, the old Ilala market still exists. In UMC, eight markets were to be constructed between 2018 and 2023. However, the outlined strategies indicate that these (unspecified) projects were still at a nascent stage in 2018. During my fieldwork, I did not encounter market renewal projects in Ubungo MC. Lastly, in TMC, three markets were to be constructed between 2022 and 2025, but since I conducted my fieldwork in 2022, none of these projects had been implemented at the time of my research.

As a whole, these municipal strategic plans are relatively more concrete in relation to the outline of market project targets in Dar es Salaam than the national FYDPII and FYDPIII. As such, the institutional framework for market renewal is seemingly stronger at the local than at the national level. Despite this, my interviews with municipal officials indicated that the initiative and decision to construct and renew markets, such as Kisutu, Tandale and Magomeni markets, were largely driven by the national government, specifically President Magufuli (municipal official 2, 11.10.22; 10, 29.09.22; 11, 04.10.22; 13, 29.09.22). One municipal official explained it as follows:

The new markets were ordered by word of the President. The market modernisation funded by the government was initiated by Magufuli. Modern markets are found in KMC and IMC. In TMC, they made improvements of existing markets. The Municipal Councils (MCs) were supposed to come up with a proposal for market modernisation, but they didn't do anything. In 2022, the MCs got money from the central government and started the improvements. In Ilala MC, there are plans to improve existing markets like Ilala, Singiziwa and Kigogo markets with shading and concrete floors (municipal official 2, 11.10.22).

This account speaks to a much more ad hoc, personalised and national-level initiation of the “market modernisation” projects in Dar es Salaam – that is, “by the word of the president”. Evidently, the LGAs were “supposed to come up with proposals”, which may well be based on the strategic plans outlined above, but according to this official, the LGAs “didn't do anything”. Other municipal officials primarily highlighted the central decision-making role of the president and the implementation role of the ministry PO-RALG and the LGAs. In the following section, I outline the market projects included in this study, which were initiated by the government (primarily, the president).

Tandale and Magomeni in Kinondoni MC

Tandale and Magomeni markets, both located in KMC, have been completely renewed primarily through funding by the central government (through PO-RALG).

TANDALE. Tandale market, which has been completely renewed, is located in Tandale ward, a large unplanned area in the western part of Dar es Salaam, north of Morogoro Road. It has a recorded population of 43,374, the majority of which are low-income communities (Ministry of Finance and Planning et al., 2022). In 2017, Tandale market had 53 stalls, 204 kiosks and 257 traders (KMC, 2017, p. 38). In 2018, I conducted fieldwork in old Tandale market, a typical wooden-structure, open market with a combination of earthen and concrete floors, open drainage systems around the market and a lack of access to sanitary hygiene facilities. According to market leadership, Tandale market has long been a wholesale market for fruits, grains, rice, millet and mi-tumba and a retail market for other products. Its customer base includes wholesale traders from across the city as well as local Tandale residents (retail customers) (Emmanuel, Tandale 29.09.22).

In 2022, when I conducted fieldwork for this PhD project, all traders from Tandale market had been relocated to the adjacent roads, as the new Tandale market was under construction. According to a municipal official appointed to the market, Tandale is built by the LGA in KMC, “but the central government is the one that gives the money” (municipal official 13, 29.09.22). As in other cases, the central government has seemingly funded the market, and the LGA, which has jurisdiction over the area where the market is constructed, oversees the implementation. The cost of the new market construction is not disclosed in any publicly available government sources. According to Amos Makalla, then Regional Commissioner (RC) in Dar es Salaam Region, the total cost of the contract was 10 billion TSh. Market leadership, who had engaged with the LGA in KMC during the implementation process, reported that the market cost was between 8.7 and 9 billion TSh (Emmanuel, Tandale 29.09.22).

Another point of disagreement regards the market construction timeframe. According to the official, construction started in 2020, and according to the contract, the new Tandale market was supposed to be completed by November 2022. This did not correspond to the timeframe outlined by the market leadership. Trader representatives said that construction of Tandale market had started in October 2019 and was supposed to be completed by late 2021, so during my second fieldwork, the delay was already a year (Mudi, 29.09.22). RC Makalla said in an interview in 2023 that construction began on September 14, 2019, and was supposed to be completed in September 2020 (DSMCC, 2023). At the time of my fieldwork in September 2022, it was clear that the con-

struction was far from completion, and implementation was delayed according to all reported timeframes.

According to the municipal official, the delay was caused by the central government being “late in making the payments” (municipal official 13, 29.09.22). According to trader representatives, the issue was that contractors hired by the LGA were misusing funds (Emmanuel, Tandale 29.09.22). In a statement to the Dar es Salaam City Council in 2023, RC Makalla reiterated the traders’ perspective that the central government “has paid the contractor 7 billion out of 10 billion shillings, but the contractor is still stalling” (DSMCC, 2023). In January 2023, when RC Makalla visited Tandale market, construction was still ongoing, and the market was not operational (ibid). By March 2025, when my research assistant made spatial observations in the Tandale market, construction was still incomplete, but traders had begun the move into the market, set up stalls and started operating – however, only on the ground floor.

MAGOMENI. Magomeni market is located at the intersection of two main road networks (Kawawa and Morogoro Road) in Mzimuni ward, a mixed commercial and residential ward with a population of 20,940 (Ministry of Finance and Planning et al., 2022, p. 38). In 2017, before it was renewed, Magomeni market had 152 stalls, 517 kiosks, 669 traders (KMC, 2017) and was the largest market (in terms of number of traders) in KMC. During my fieldwork in 2018, I interviewed women traders there. Like Tandale, Magomeni market was an old market built with open wooden structures, tin roofs, fragmented concrete floors, poor drainage systems and bad sanitary conditions. When I returned to Magomeni market in 2022, it had been completely renewed. In Chapter 10, I return to the spatial vocabularies of the market.

The new Magomeni market was funded by the central government, and the implementation had involved PO-RALG, the Accountant General and KMC, particularly the Municipal Trade Officer (municipal official 10, 27.09.22). When I asked traders in the market who initiated the *soko la kisasa* (“modern market”) process, many simply said “President Magufuli”, thus speaking to the personalised nature of the government’s market renewal (Isaam, 22.04.22; Bakari, 26.09.22; Zahra; 26.09.22). In 2018, the minister of PO-RALG visited Magomeni market together with the Kinondoni District Commissioner and the Municipal Director to inform of the market renewal (ibid). As with Tandale market, I have encountered different cost estimates for the construction of new Magomeni market. According to a news article in the Tanzanian news company, Jihabarishe, the minister of PO-RALG, Selemani Jafo, confirmed in 2018 that the central government under President Magufuli had allocated 9 billion TSh to the construction of a new six-story modern market at Magomeni. Aligned with the KMC municipal official I interviewed, the article reports that central funding was coordinated by PO-RALG, and construction was overseen

by KMC (Jihabarishe, 2018). Another Tanzanian newspaper, *The Citizen* (*Mwananchi*), citing the KMC District Commissioner, Daniel Chongolo, reiterated the construction cost of 9 billion for Magomeni market (The Citizen, 2019). According to a representative from a city-wide market association I interviewed in 2022, the cost of Magomeni was 8.7 billion TSh (Emmanuel, Tandale 29.09.22), while a third newspaper has reported that the market construction cost was 10.2 billion TSh (Daily News, 2022).

After the announcement in 2018, construction for new Magomeni market started in 2019 according to traders in the market (Bakari, 26.09.22; Mary and Abigail, 27.09.22). Initially, the renewal was expected to be completed by 2020, but already in 2019, the KMC District Commissioner reportedly said that the “Magomeni modern market was delayed” (The Citizen, 2019). The new Magomeni market was opened in 2021 (Bakari, Zahra, 26.09.22). As discussed in Chapter 7 and 8, at the time of my fieldwork, some of the amenities and constructions (such as shutter doors) were still not operational or installed, and although business premises on all floors had been completed in 2022, many of the small shops on the upper floors were either vacant or occupied but closed. According to a KMC municipal official, 822 traders worked in Magomeni market as of April 2022; 342 traders in small shops and 480 in stalls. However, according to a trader in the Magomeni leadership, the number of traders had “recently reached 900 but then decreased to 700” (Bakari, 19.04.22). Importantly, in other new and renewed markets, I also encountered operational but empty floors or entire markets with vacant or closed but occupied business premises. As this speaks to a broader tendency – and tension – in marketplace renewal in Dar es Salaam, I will unfold this in the following chapters.

In 2023, after I had finalised my fieldwork, further improvements to the new Magomeni market were announced, including a conference hall, a gym and a restaurant.⁷⁴ However, as of early 2025, these additions had not been realised yet (fieldnotes, 2025).

Kisutu, Machinga Complex and Buguruni in Ilala MC

The new and renewed markets in Ilala MC, Kisutu, Machinga Complex and Buguruni have been decided and implemented through different setups.

KISUTU. Kisutu market is a completely renewed market located in the commercial Mchafukoge ward with a small population of 7,999 (Ministry of Finance and Planning et al., 2022). With its location on Bibi Titi Mohammed Street, which encircles the central business district of downtown Dar es Salaam, and near Kariakoo, the busiest commercial area, Kisutu market is the

⁷⁴ For the tender of these additional improvements, see 2023 improvements: <https://tender-impulse.com/government-tenders/tanzania/proposed-completion-construction-of-conference-hall-gym-and-one-restaurant-at-magomeni-market-2796462>.

most centrally located market included in the study. The renewal of Kisutu has allegedly been planned for about a decade. According to news media, Paul Makonda, then Regional Commissioner of Dar es Salaam, said in 2019 that the renewal project “was supposed to start in 2015, but was delayed” (The Citizen, 2019). When I conducted research in Kisutu market in 2018, it was still an old market; a roofed ground-floor market with concrete floors and temporary stalls placed primarily along walls inside the markets and spilling into the street. Briefly after my fieldwork in 2018, Minister of PO-RALG, Selemani Jafo announced that Kisutu market was to be modernised. And while PO-RALG played a central role in overseeing the implementation, the renewal project was “initiated and funded by the central government led by Magufuli as one of 22 new market projects” (municipal official 11, 04.10.22). According to an IMC official appointed to the market, all these 22 projects were government-funded, though not all were built yet; among others, Ilala market was “in the pipeline” in 2022 (ibid). One news article cites Jafo as saying that “the upgrading of the Kisutu Market is part of the government’s effort to modernise public infrastructure⁷⁵ whereby a total of 146bn/- has been set aside” (Makala, 2018). However, I have not found any official sources mentioning a larger market renewal initiative covering 22 markets. Before the renewal, 200 traders worked in old Kisutu market according to some news media (Habitat Media, 2024); others have reported that as many as 700 traders had to be relocated when the renewal process began (Makala, 2018). When I returned to Kisutu market in 2022, it was a completely renewed six-floor building with room for 1,200 (Habitat Media, 2024, citing an IMC official) to 1,500 traders (municipal official 11, 04.10.22).

The entire renewal of Kisutu market allegedly cost between 13 and 15 billion TSh (Makala, 2018; The Citizen, 2019; municipal official 11, 04.10.22). Although the central government is highlighted as the central funder of the project, a municipal official I interviewed said that “donors helped pay for it” (ibid). Allegedly, construction was supposed to take 18 months (cf. Minister of PO-RALG’s announcement in 2018); according to traders, construction of Kisutu and Magomeni began immediately after each other in parallel processes, but Kisutu opened in 2020, a year before Magomeni. In 2022, during my fieldwork, new Kisutu market had been operational for more than 1.5 years, and though it was still a retail (*rejareja*) market, it was “slowly starting to become a wholesale market” (municipal official 11, 04.10.22). In mid-2023, 36 new kiosks had been provided to Kisutu market, funded by the EU programme AGRICONNECT, thus adding to the capacity of the market (IPP Media, 2023).

⁷⁵ This “effort” allegedly entails other infrastructure projects in Dar es Salaam, including the Mburahati Butchery and Mbezi Mwisho bus terminal as well as projects in other regions (ibid).

BUGURUNI. Buguruni is located in Buguruni ward, which had a population of 47,278 in 2022 (Ministry of Finance and Planning et al., 2022), primarily comprising low-income communities (Bourque, 2010). Placed on busy Uhuru St., close to the main thoroughfare Nelson Mandela Road, Buguruni market is one of the largest wholesale markets for vegetables, cereals and other household consumables in Dar es Salaam. In 2013, about 1200 traders worked in the market (Boustedt & Mair, 2013). In 2021, Buguruni market was partially renewed (“rehabilitated” in donor terminology) in a PPP between GAIN (Global Alliance for Improved Nutrition) and Ilala MC. Originally, GAIN had proposed the renewal project as part of their Keeping Markets Working Programme, which was a COVID response project. However, in the case of Buguruni, it was changed into a food security project “due to the political situation” at the time (that is, the lack of recognition of COVID at the political level) (GAIN, 2025). Through the central government and Regional Commissioner’s office, GAIN was permitted to enter a PPP with the LGA in Ilala MC. The LGA selected 13 experts with whom GAIN formed a municipal committee, which together with the ward executive and trader representatives oversaw the implementation of the renewal project. Through GAIN, the renewal project was funded by development assistance from the Netherlands, Canada and Switzerland (ibid).

In my study, I have only included Buguruni market through spatial observation in 2022 and 2025, and I primarily focus on the spatial vocabularies of Buguruni in Chapter 10. In Chapter 11, I also explore narratives of Buguruni among traders in other new and old markets, as my fieldwork showed that many traders see it as an exemplary market in terms of design, movement and activity.

MACHINGA COMPLEX. Machinga Complex is located in Ilala ward, a central ward with a population of 23,787 at the intersection of Lindi St and Kawawa Road. Its name indicates it was built to relocate street traders (*wamachinga*) from the city into the market. It was constructed in the late 2000s and became operational in 2010. Beyond Ilala MC and NSSF, VIBINDO Society, an informal worker representative organisation, participated in the implementation process (George, 2022). As a multi-story building constructed with permanent materials, Machinga Complex is considered one of the first markets designed and built in this way in Dar es Salaam. It contains 4,500 trading spaces, including 4,206 stalls, eight storage rooms, 33 food vending spaces and 68 kiosks (ibid).

To fund the construction of the market, Ilala MC borrowed 13 billion TSh from the National Social Security Fund in 2007. However, due to high interest rates and low loan repayment, Ilala MC’s (now, Dar es Salaam City Council) debt to the NSSF reached 57 billion TSh in 2018, and the market has become a significant expense for the Ilala MC over the years (The Citizen, 2018b).

Moreover, the market has never really realised its potential. Other research has concluded that the market “lacks sufficient customers”, that its “structure does not suit their businesses” (George, 2022, p. 126), and that it is “a purpose-built, but poorly located market” (Msoka & Ackson, 2017, p. 184). As with Buguruni, I have primarily included Machinga Complex in my research to study its spatial vocabularies (cf. Chapter 10). However, just like positive narratives of Buguruni market are common, negative narratives of Machinga Complex exist in trader communities in markets across the city. These narratives shed light on central symbolic tensions in relation to marketplace renewal in the city, and I explore them in Chapter 11.

Mawasiliano and Mburahati in Ubungo MC

The last two new and renewed markets in this study, which are not funded by the World Bank-financed DMDP, are Mawasiliano and Mburahati in Ubungo MC.

MAWASILIANO. Mawasiliano market (also known as Simu 2000) is a new market located in Sinza ward with a population of 31,396 north of the Morogoro Road in Ubungo (Ministry of Finance and Planning et al., 2022). It was constructed in 2014 by the former Kinondoni Municipal Council, before it was divided into KMC and UMC, to gather and formalise street traders, “removing them from the Ubungo area close to the Bus Rapid Transit (BRT) project, and in this case, placing them in an incomplete and unfinished market structure” (Nyirenda & Msoka, 2019, p. 33). It was constructed in continuation of the investment in the construction of a modern bus stand at Simu 2000, which became an end station for multiple *daladala*⁷⁶ routes (UMC, 2016), and by 2018, Mawasiliano was the second largest market in UMC with 1,836 traders (UMC & PO-RALG, 2018).

In 2022, at the time of my fieldwork, the number of traders in Mawasiliano had dropped to 700, and a municipal official appointed to the market predicted that there would only be 500 traders by the end of 2022 (municipal official 3, 06.04.22). The lack of customers and business activity is largely ascribed to the relocation of the Simu 2000 bus stand to the Magufuli Bus Terminal in 2021, which – as the name indicates – was decided by President Magufuli. According to the municipal official, “when the bus stand was still next to Mawasiliano, there were a lot of customers in the market, because there was a lot of movement. This decreased over the last years [...] because the buses from upcountry, which used to come into the Mawasiliano bus stand, have been rerouted to another bus stand [Magufuli Bus Terminal] in Mbezi in 2018. Buses were banned

⁷⁶ Privately owned minibuses widely used for collective transportation in Dar es Salaam, particularly among low- and middle-income communities.

from Mawasiliano [...] the lack of customers is a challenge [...] traders now leave to go to other markets, where they can sell more” (ibid). As evident here, Mawasiliano market is interesting in relation to market renewal, because the changes in the surroundings of this newly built market illustrate the importance of *movement* for markets to function. I encountered this emphasis on movement – of people, popular transportation and goods – among other officials and traders in different markets too, and I explore this narrative in Chapter 11.

MBURAHATI. The new Mburahati market is located in Mburahati ward, which has a population of 26,215 people (Ministry of Finance and Planning et al., 2022), primarily low-income communities. Mburahati market was established as part of the Informal Economy Sector Programme (IESP)⁷⁷ between Tanzania Growth Trust (TGT) and DANIDA (the Danish development aid agency). In a PPP arrangement under the IESP, former KMC entered an agreement with VIBINDO Society, a Dar es Salaam-based informal worker representative organisation, “to build a modern market in Mburahati ward” (organisation 1, 23.03.22). As such, this was an unsolicited project. Prior to construction in 2014, TGT had hired a consulting firm⁷⁸ to analyse and assess economic, technical and transport infrastructure opportunities and investment costs and make proposals on financing structure and project management. Based on this arrangement, construction was undertaken between 2015 and 2018, and Mburahati opened for business in 2019. Though this specific project did not involve the national government, the construction of Mburahati market mirrors the broader trend of government-funded “market modernisation” in Dar es Salaam. Indeed, in 2019, the UMC District Commissioner, Kisare Makori, referred to it as “Mburahati modern market” (The Citizen, 2019). In this particular case, however, *local* government is the primary governmental actor.

Marketplace renewal under DMDP Phase 1 (2015-2022)

Turning to market renewal under phase 1 of the multi-legged Dar es Salaam Metropolitan Development Project (DMDP), the institutional framework is relatively more straightforward. DMDP Phase 1 was launched in 2015 and closed in 2022. At a cost of US\$ 330.3 million, DMDP made up a third of the World Bank’s entire urban investment lending portfolio in Tanzania (\$1 billion in concessional loans) (Croese & Kombe, 2024). The borrower for DMDP was the United Republic of Tanzania represented by the Ministry of Finance and Planning, and the implementing agency was PO-RALG. DMDP was carried out in collaboration with three LGAs in Dar es Salaam through the establishment of

⁷⁷ Source: <https://tgt.or.tz/index.php/tgt-projects/informal-economy-sector-programme-2/>

⁷⁸ Source: <https://www.stetinternational.co.tz/works/construction-of-mburahati-market/>

project implementation units (PIUs) in Ilala MC, Temeke MC and Kinondoni MC.⁷⁹ These are known as the Kinondoni DMDP Office, Ilala DMDP Office and Temeke DMDP Office, which employ ICT professionals, engineers, assessors and surveyors to implement the project. Other government agencies, such as the road agency TARURA, are also involved in the PIUs. A coordinating office in PO-RALG ensures cooperation and contact between the three PIUs, e.g., during World Bank missions (development partner 5, 06.01.22). DMDP Phase 1 was a part of a series of projects (SoP) to “address Dar es Salaam’s complex urban issues, major infrastructure deficits and incremental policy reform to support improved metropolitan management” (World Bank, 2023b, p. 6). Specifically, the development objective of phase 1 was “to improve urban services and institutional capacity in the Dar es Salaam metropolitan area, and to facilitate potential emergency response” (World Bank, n.d.a). In practice, initiatives have largely focused on issues such as “traffic congestion, flooding, and upgrading informal settlements, through low regret investments” and by completion, these initiatives had had “a profoundly positive impact on quality of life for the city’s poorest residents” (World Bank, 2023b, p. 6).

To this end, DMDP Phase 1 consisted of four components: priority infrastructure, upgrading in low-income communities, institutional strengthening, capacity building, and urban analytics as well as implementation support, monitoring and evaluation. With its focus on upgrading in low-income communities, DMDP Phase 1 followed a long list of infrastructure projects aimed at improving informal spaces (Croese & Kombe, 2024). The second component, upgrading in low-income communities, includes (a) roads and infrastructure such as bridges and footpaths, (b) environmental works such as storm water drainage, sanitation and streetlights, and (c) community amenities, including parks, markets, and bus stands (World Bank, n.d.a). As evident here, markets are placed under upgrading of community amenities. According to the Dar es Salaam City Council, the construction of “modern markets” (*masoko ya kisasa*) and traditional markets (*masoko ya kawaida*) under DMDP was related to the BRT Corridor Development Strategy (DSMCC, 2020). However, the strategy mentioned does not explicitly focus on market construction.

The DMDP upgrading efforts were aimed at 40 low-income communities in Ilala, Kinondoni and Temeke Municipal Councils to improve basic services and strengthen the communities’ capacity to implement “upgrading works, such as construction and rehabilitation” – markets included (IEG Review Team, 2023, p. 3). Among other places, upgrading was carried out in informal communities in areas such as Tandale, Mwananyamala, Mburahati, Mtoni and

⁷⁹ For DMDP Phase 2, PIUs are also established in Ubungo MC and Kigamboni MC due to the expansion of the project area.

Makangarawe, in which several of the markets in this study are located (DSMCC, 2020; development partner 5, 06.10.22). This link between marketplace renewal and “upgrading low-income communities” is a consistent framing in DMDP Phase 1 – and in earlier World Bank-financed infrastructure projects in informal settlements in the city (UN-HABITAT, 2009). I explore this symbolic link more in depth in Chapter 11 on narratives of marketplace renewal.

Though publicly available information on specific market projects is extremely limited, my interviews with officials in the World Bank and LGA-World Bank units (development partner 4, 03.10.22; 5, 06.10.22) showed that upgrading of marketplaces was primarily centred around construction of new marketplaces and to a lesser extent renewal (or rehabilitation) of existing marketplaces. According to the Implementation Completion and Results report, 10 public markets were constructed under the DMDP Phase 1 between 2015 and 2023 (World Bank, 2023a, pp. 12, 34). These markets are not listed in the report or elsewhere in World Bank documents, but according to other sources, including state officials I interviewed, they include three markets⁸⁰ in Ilala MC and seven markets⁸¹ in Temeke MC (PO-RALG, 2022; municipal official 2, 11.10.22). In addition, one market in Kinondoni MC has been constructed under DMDP (development partner 5, 06.10.22). This amounts to 11 markets, which does not correspond with the reported number. According to PO-RALG manuals⁸², the new markets built as part of the DMDP are categorised as complex or simple. Complex markets “consist of multiple facilities including at least market building/main building, public toilet, shop outlets, supermarket, banking halls, and bus stand” (PO-RALG, n.d.a, p. 1). Simple markets have “support facilities such as water kiosks; shower rooms; shops, and public toilets” (PO-RALG, n.d.b). The manuals do not categorise the specific DMDP markets, but from the defining characteristics, it is evident that Bwawani, Mtoni and Makangarawe markets, which I include in this study, are all simple markets.

Though there are no concrete performance reviews of the constructed markets, the DMDP completion report concludes that “site visits to the completed works illustrate that living conditions in disadvantaged areas across Dar es Salaam have improved significantly”, among other things because “the markets are providing daily access to fresh and affordable food” (World Bank, 2023a, pp. 13–14). A survey conducted for the report concludes that 96.5 % of the respondents (N = 1,143) say that the new infrastructure – markets, bus stations,

⁸⁰ These are Ilala Bombom, Mnazi Mrefu and Kigilakila (municipal official 2, 11.10.22).

⁸¹ Three markets in Kiwalani ward, one in Mbagala Kuu, one in Mtoni, one Makangarawe and one in Kilakala (PO-RALG, 2022).

⁸² These are not publicly available, but a municipal official working with PO-RALG as part of DMDP granted me access to the manuals (municipal official 6, 13.10.22).

parks and other constructed amenities – “had provided an enabling environment (96.5 %) for them to carry out their daily routines” (ibid, p. 51). As such, this report generally frames the market renewal under DMDP as a successful intervention, which to some extent contradicts the insights I obtained through spatial observations in three of the 10 DMDP markets and in interviews with traders and World Bank officials. I expand this in my analyses of narratives of the new markets in Chapter 11 and practices of renewal in Chapter 12.

Concretely, the three new DMDP-funded markets I include in this study are Bwawani, Makangarawe and Mtoni.

BWAWANI. The newly constructed Bwawani market is located in KMC, in a largely residential area south of Bagomoyo Road in Mwananyamala ward with a population of 38,645 people (Ministry of Finance and Planning et al., 2022). Bwawani opened in August 2021 and is the only market built in KMC during DMDP Phase 1. According to a PIU employee involved in the implementation of DMDP in KMC, “DMDP wanted to build a small, normal market [because] the community said they wanted for us to provide more spaces for business [...] and that is why we built it the market – like that” (development partner 5, 06.10.22). The spatial vocabularies in Bwawani market are quite different from other new markets like Kisutu, Magomeni, Tandale and Machinga Complex. I explore these differences and the ideational tensions they convey in depth in Chapter 10. A key challenge in the construction of Bwawani, according to the official, was that “in the area around the market, there is not enough land which is unused [...] so, too many have to be compensated” (ibid). It has not been possible to construct Bwawani as urban infill (construction on unused land), but it involved resettlement of residents in Mwananyamala where the market is located. Citing the Regional Administrative Secretary, Rebecca Madenge, the Tanzanian newspaper Daily News reports that the cost of Bwawani market was 9.6 billion TSh (Daily News, 2022). Elsewhere, a total cost of 1.2 billion TSh has been reported (Cheche Times, 2024). To my knowledge, there are no official records of the total cost, but the 1.2 billion are much closer to other similar, DMDP-funded markets in the city. Bwawani is one of the markets that were more or less empty during my fieldwork in 2022 – and still in 2025 despite the apparent community demand for DMDP “to provide more space for business”. I return to this apparent paradox and arguably latent manifestation of conflict over renewal in the following chapters.

MAKANGARAWE. Makangarawe is a completely renewed market at a site where there previously was a small market. Located in Makangarawe ward, a high density, low-income ward populated by 50,872 people (Ministry of Finance and Planning et al., 2022), it is one of the seven DMDP-funded markets in Temeke MC. Like Bwawani in KMC, Makangarawe market is surrounded by a residential area, but unlike Bwawani and Mtoni, it is far away from DART

(the BRT system) main thoroughfares. According to Daily News, Makangarawe was constructed at a cost of 1.9 billion TSh (Daily News, 2022). Construction of Makangarawe began in 2018, and it became operational in 2021, and like Bwawani, the market was largely empty in both 2022 and 2025 (spatial observation and fieldnotes, 2022 and 2025).

MTONI. Mtoni (also known as Mtongani market) in Temeke MC has been completely renewed in the same location as the old Mtoni market (Tabari, 13.10.22) in the southern Mtoni ward populated by 44,713 people in a high-density residential area (Ministry of Finance and Planning et al., 2022). Though Mtoni is not located on a main road, it is situated only about 200 meters from the main southern-bound thoroughfare Kilwa Road and close to a DART station. Mtoni was reportedly built at a cost of 2.9 billion TSh (Daily News, 2022) and has 209 stalls and open areas (TMC, 2022). In late 2022, when I conducted fieldwork in Mtoni market, the market was operational, and occupancy of stalls and shops was quite high (Tabari, 13.10.22).

Lessons

This chapter has shown the broader historical, legal and developmental contexts of marketplace renewal in Dar es Salaam. With connections to urban planning, zoning, land use and development visions, marketplace renewal is governed by multiple pieces of national and local level legislation and hence involves both national and local level government and state actors. This is very similar to the institutional context of marketplace taxation, but here, non-state development partners – particularly the World Bank – also play a central role in marketplace renewal, especially within the last 15 years. As evident, infrastructural development has a long history in Dar es Salaam. Despite a temporal variation in the focus and intensity of urban (re)development projects, there has been a proliferation of infrastructural (renewal and redevelopment) projects in the city since the mid-1990s. Importantly, such projects have had a pronounced focus on improving infrastructural conditions in unplanned and informal areas where low-income communities live and work. As this chapter shows, we must understand these “upgrading” efforts vis-à-vis informal areas and communities with a view to the city’s socio-spatial differentiation and inequality, both of which are rooted in the colonial and post-colonial land administration legacy of Dar es Salaam. Within this broader legal, institutional and historical context of urban planning and infrastructural development, the chapter outlines two major (somewhat parallel) marketplace renewal “initiatives” that have transformed the city’s market-scape since 2015. Specifically, the chapter gives an overview of the marketplace renewal projects that are part of the national government’s infrastructure agenda, particularly under John Magufuli (2015-2021), and marketplace renewal projects that are part of the

World Bank-funded Dar es Salaam Metropolitan Development Project (DMDP, 2015-2022).

This contextual analytical chapter provides a foundation for understanding and contextualising how traders, state officials and institutional actors make sense of marketplaces, and how these actors interpret, narrate and practice marketplace renewal. Chapter 10 and 11 examine ideational and symbolic tensions in marketplaces and processes of marketplace renewal. In Chapter 12, I gather the threads from all the analytical tax and renewal chapters by examining the ways in which *practices* of marketplace taxation and renewal play out and interact on the ground.

Chapter 10.

Accessibility, improvement and transformation: Conflictual interpretations of markets and renewal

Marketplaces are actualised, physical places (Monteith & Lwasa, 2017, p. 384; Seale, 2016, p. 3), each with a spatial and temporal location and a materiality (Slater & Tonkiss, 2001, p. 9). Like other built spaces, a marketplace has a certain spatial design, scale, mass, shape, décor, visual symbolism and aesthetic references to history, culture, economy and politics, and these spatial vocabularies “articulate properties, identities, values, and so on without recourse to words” (Yanow, 2014a, p. 376). The spatial forms of a marketplace represent meaning – or, more precisely, *meanings* – of both its designers and users. Drawing on this hermeneutic insight, I explore interpretations of marketplace renewal in a semiotic spatial analysis of the marketplaces in this study. As described in Chapter 5, four of the markets included in this study are *new* (Mburahati, Bwawani, Machinga Complex and Mawasiliano), five are *completely renewed* (Kisutu, Magomeni, Tandale, Makangarawe and Mtoni), one is *partially renewed* (Buguruni) and four are *old* markets (Manzese, Ilala, Mchikichini and Temeke Stereo). These markets have been built under different institutional, project and funding frameworks, and as this chapter shows, this manifests in differences in their spatial vocabularies.

Specifically, this chapter investigates old, new and renewed marketplaces through their siting, scaling, design, size and visual symbolism, all of which are *formal* spatial vocabularies intended by the designers, planners and governing state authorities. Moreover, the analysis elucidates *informal* spatial vocabularies, that is, the spatial elements that have emerged organically through the traders’ everyday interpretations and usages of marketplaces. The semiotic spatial analysis in this chapter reveals ideational tensions between institutional interpretations of *accessibility* to and of marketplaces, between institutional interpretations of *improvement*, an oft-used justification for marketplace renewal, and between institutional and subjective interpretations of the type of *transformation* that new and renewed markets embody.

Siting and scaling: Conflictual interpretations of accessibility

The first key ideational tension I highlight in this chapter concerns *accessibility*. This tension relates to and can be elucidated through siting and scale characteristics of the 14 marketplaces. Importantly, it is evident that (spatial) inter-

pretations of accessibility not only diverge between old markets and new/renewed markets, but also between new/renewed markets constructed by different actors. In the following, I elucidate the siting differences regarding the markets' proximity to main road networks, transport infrastructure and characteristics of neighbourhoods. I then turn to market scaling, also in relation to the immediate surroundings. This section ends with three comparative examples of how these siting and scaling differences embody tensions in interpretations of accessibility.

Movement or slow flow: Road networks and transport infrastructure

Beginning with siting, the 14 selected marketplaces are scattered across Dar es Salaam with varying proximity to main road networks and (popular) transportation infrastructure, in different types of neighbourhoods and with different immediate surroundings (see Map 10.1 on the next page). These siting characteristics manifest in diverging types and degrees of *movement* of people, transport and goods in the markets.

Kisutu is the most centrally located between the city centre and Kariakoo on Bibi Titi Mohamed Street, the inner-most ring road encircling the city centre. Movement around Kisutu market is extensive; multiple *daladala* routes have stops along this street, also outside Kisutu, and pedestrian activity is high due to the relatively short distances in this part of the city (compared to more peri-urban areas characterised by urban sprawl) and the proximity to Kariakoo, the main commercial area in Dar es Salaam. Moreover, the west-bound DART route on Morogoro Road runs 100 meters from the market.

Magomeni and Manzese market are located respectively 3.5 km and 6 km from the city centre on Morogoro Road, a BRT Corridor and a key radial road highlighted as a development axis in the current Dar es Salaam City Master Plan. Their locations on Morogoro Road makes them highly visible and reachable via popular transportation. Tandale market is located between them, some 450 meters further north in the densely populated Tandale ward. This may be a short distance, but importantly, it means that *daladala* and DART routes do not pass by Tandale market, and movement primarily consists of vehicles transporting goods, people with errands in Tandale market or residents in the area. In comparison, there are multiple types of movement creating a high flow of people around Manzese market: private car traffic, several *daladala* routes pass the market, there is a DART stop next to the market, a large parking lot for trucks delivering goods to the market and *boda bodas* (motorcycle taxis). Although Tandale and Manzese are less than 1 km from each other, the distance to popular transportation manifests in a significant difference in amount and type of movement around the markets.

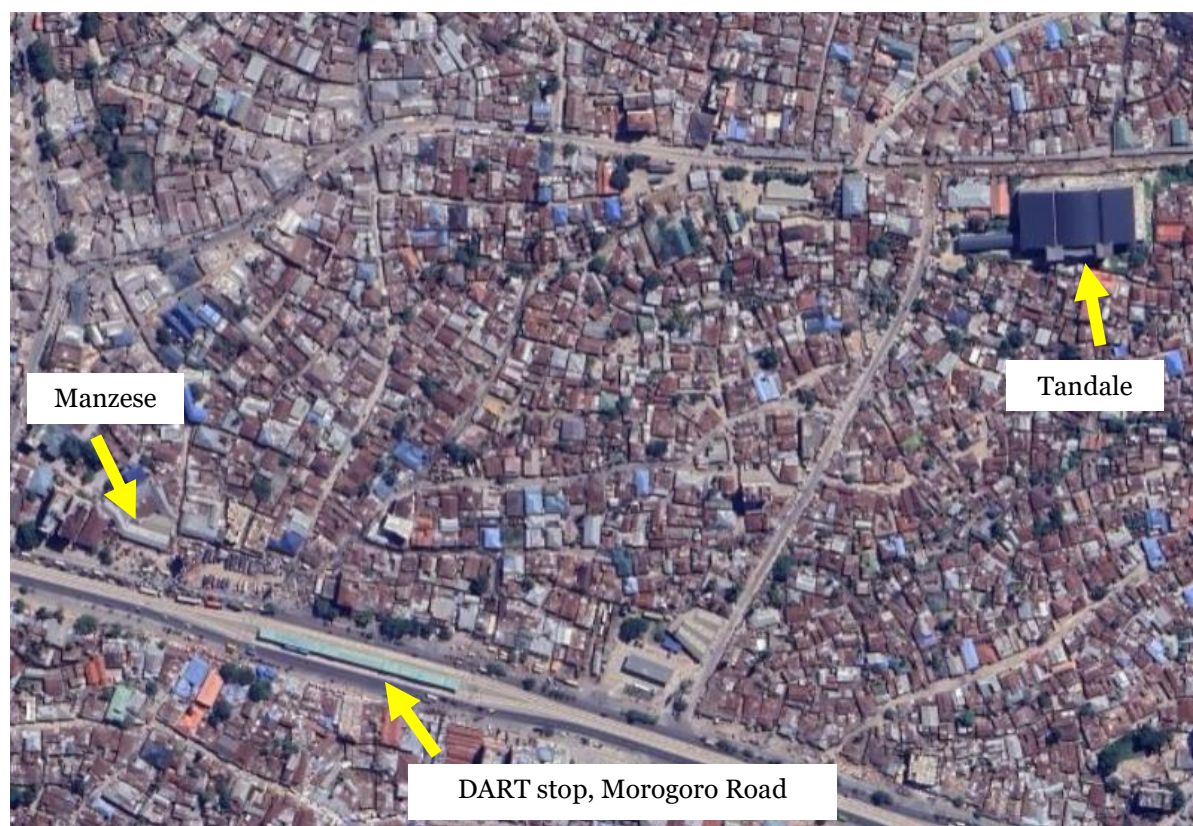
Map 10.1. Siting of marketplaces in the study



In particular, there is a greater movement of passersby using popular transportation, such as *daladalas* and DART, around Manzese than around Tandale market. This is important, because passersby are considered key potential customers (beyond regular customers and nearby residents) by the traders (e.g., Mtalam, 11.10.22; Abigail, 27.09.22; Emmanuel, 29.09.22). Typically, passersby become customers in markets like Manzese while waiting at a *daladala* stop simply because it is easy to see the market (visibility), to buy what is needed without going out of one's way (convenience) and to transport purchased goods in an affordable way and not having to carry heavy luggage over a long distance (mobility). I unfold this further in Chapter 11 under the "ease" narrative. However, for now, it is important to note that the siting of marketplaces plays a key role in whether marketplaces are accessible – easily reached – to a broader customer base than residents, regulars and customers with

specific errands. As exemplified by Tandale and Manzese, siting and the potential for increasing the customer base are closely intertwined.

Tandale and Manzese: Distances to popular transport (2023)



Next, Ilala, Mchikichini and Buguruni are located along Uhuru Street, a busy southwest-bound road. Movement around these markets is high. Located about 3 km from the city centre at a busy junction where both north-south- and east-west-bound *daladala* routes have stops, Ilala and Mchikichini are relatively reachable by popular transportation from different parts of the city. As of 2022, DART routes along Kigogo Road were under construction with stops at the junctions where Ilala, Mchikichini and Machinga Complex are located. By early 2025, these were operational. Moreover, pedestrian activity is high due to the many passersby and the proximity between two markets; in a city largely characterised by urban sprawl, it is relatively rare (outside the city centre) that large wholesale markets are located a few hundred meters apart. Ilala is a particularly well-known wholesale market for fruits and vegetables as well as second-hand clothes and tailoring services, and it is considered a “cash cow” in terms of LGA revenue collection (cf. Chapter 8, municipal official, 04.04.22). Mchikichini is known for its second-hand clothes, shoes and bags, but in recent years, the market has partially been out of function several times due to fires that have destroyed large parts of the market infrastructure. To date, the last large fire in Mchikichini was in January 2022, two months before I conducted

research there. During my fieldwork, the destroyed parts of the market were being rebuilt, and interestingly, the traders were organising this reconstruction, because they did not want a new modern market like Magomeni or Kisutu (Rashid, Abdul, Malika, 29.03.22; Deborah, 01.04.22). I return to this later in the chapter, as this is the only example in this study of an old market where a complete renewal has been rejected in favour of a self-(re)built old market.

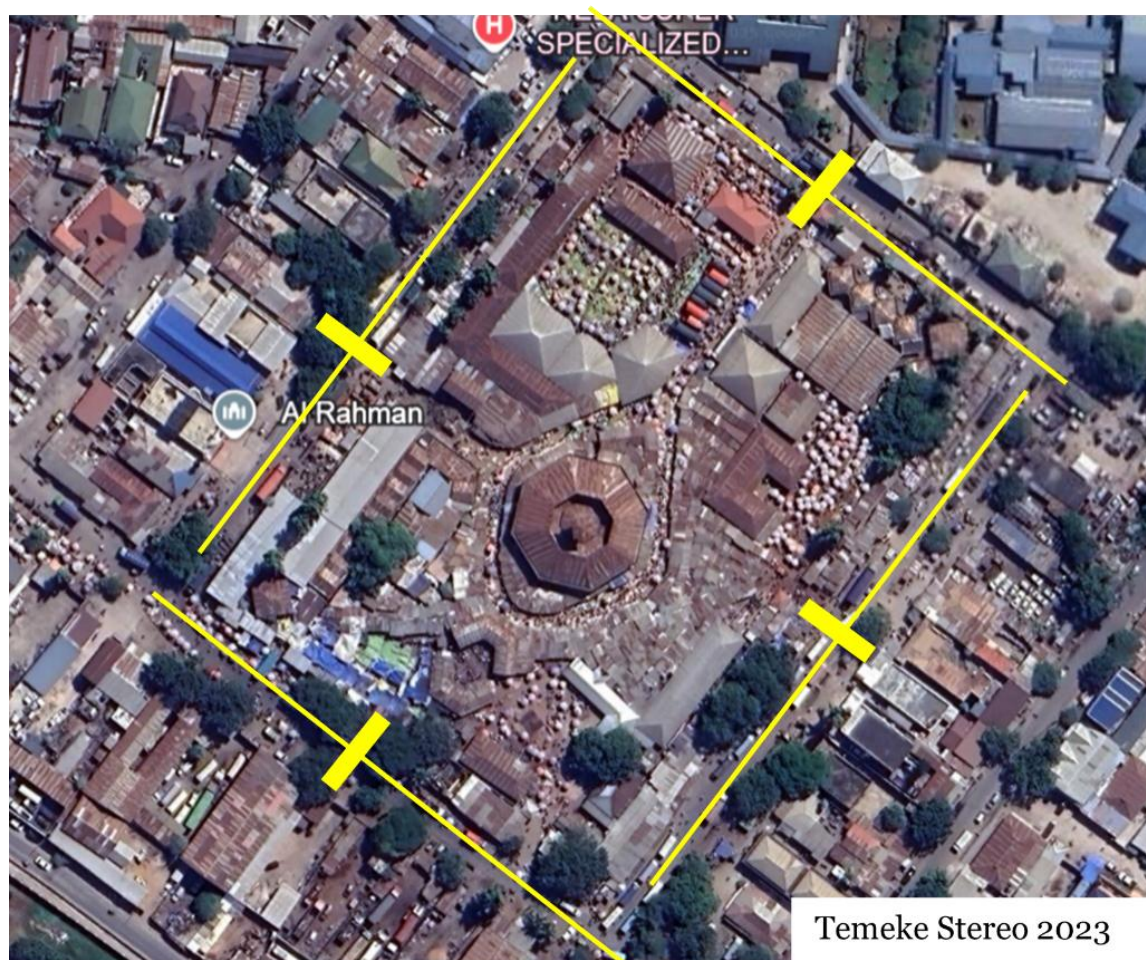
Buguruni market is located approx. 6 km from the city centre on Uhuru St. It is a ground-floor wholesale market in a mixed residential and commercial area with a high degree of movement due to several *daladala* routes passing directly by the market and main ring and radial roads nearby. Most of the market traders I interviewed in other markets consider Buguruni a prime example of a well-functioning, well-planned (renewed) and accessible market. The spatial layout of the market, which I return to later in this chapter, plays an important role in the positive narrative of Buguruni (see Chapter 11). In addition, Buguruni is easy to reach from the city centre, northern, southern and importantly western parts of the region; and as the western parts of the city are growing especially fast, Buguruni is serving an ever-growing area. Although it is relatively far from the centre of this currently mono-central city, it is quite accessible for goods and customers coming into the city from the western and south-western regions. Moreover, as of 2025, the DART network is expanding to enhance the population transportation infrastructure to this western part of the city from the centre, and a stop outside Buguruni market is under construction (spatial observation, 2025).

Finally, Machinga Complex is located at the intersection of Kigogo Road and Lindi Street, only about 200 meters from Ilala and Mchikichini markets. It is surrounded by roads with quite high movement of *daladalas*, *boda bodas*, private cars and pedestrians. As of early 2025, the DART route along Kigogo Road was still under construction, but once it is complete, Machinga Complex will have its own DART stop. Despite this, Machinga Complex continues to be notorious for low business activity, trader flight and vacancy, which traders, organisations and media largely ascribe to the design of the market. This manifests in notably negative social narratives of Machinga Complex within trader communities. I return to this in Chapter 11 when I examine conflictual narratives of new and renewed markets.

In Temeke MC, Mtoni market is located close to the main south-bound radial Kilwa Road, where multiple *daladalas* and a newly constructed DART route run. Situated approx. 100 meters from the *daladala* and DART stops on Kilwa Road, Mtoni is relatively well connected to the city centre, especially the southern parts of the city and regions. For a retail market relatively far away from key commercial areas, Mtoni thus has good transport infrastructural conditions.

More centrally in Temeke MC, Temeke Stereo is located in Tandika ward approx. 9 km from downtown. It is a wholesale market serving people in the city, including traders working in other markets, the coastal and southern regions, Zanzibar and the Comoro Islands (fieldnotes, 2025). The market shape is a square surrounded by concrete walls. Each side of the square runs along a road from which the market can be accessed through broad gate entrances. As illustrated in the aerial photo below, the market is surrounded by roads (thin lines) and can be accessed from all roads through large entrances (short thick lines). This road infrastructure ensures a high level of movement in the market with heavy traffic from trucks, cars, *boda bodas*, *daladalas* and pedestrians as well as high business activity inside the market and along the four surrounding roads. A *daladala* route runs by and has a stop outside the market. This movement makes the market an epicentre for business, although it is currently not very well connected to the DART system (fieldnotes, 2022 and 2025).

Temeke Stereo market: Gates from surrounding roads (2023)



In Ubungu MC, Mawasiliano market is located next to the Simu 2000 bus stand, which between 2014 and 2021 was a key hub for upcountry *daladala* routes. As of 2025, the market has been partly demolished to make space for a

DART bus depot as shown in the photo below. I return to this later, as this recent development (2021-2025) in Mawasiliano market illustrates an ideational tension between interpretations of accessibility as *easy to reach* (movement) and *available for repurposing*.

Partial demolition of Mawasiliano market, 2024-2025



Bwawani is located about 700 meters from the radial road Bagamoyo Road and main south-north thoroughfare Kawawa Road, both with high *daladala* activity and approx. 1 km from the nearest DART stop. Mawasiliano market is located 750 meters from Sam Nujoma Road (turning into Nelson Mandela Road), which is the outer main ring road connecting peri-urban Kinondoni in the north, central Temeke and Kigamboni MC in the south. Mburahati (UMC) and Makangarawe (TMC) are located furthest away from main road networks and popular transport infrastructure. Mburahati is located between Morogoro (radial) Road and a branching of Kigogo Road with about 1 km to a DART stop on Morogoro and to a *daladala* bus stop on Kigogo. As of 2025, a *daladala* route passes by the market (fieldnotes, 2025). Makangarawe is located near Machimbo Road used for *daladala* routes with a stop close to the market. According to traders in the market, Makangarawe was built for traders operating on the roadside around the stop on Machimbo Road (ibid, 2025). However, since no *daladala* routes pass the market, it is not immediately visible for passersby using *daladalas*.

Residential or commercial: Markets and their surroundings

In terms of proximity to roads and transport infrastructure, there is also variation as to the types of neighbourhoods where the markets are located as well as their immediate surroundings. Six of the 14 markets – Kisutu, Ilala, Mchikichini, Machinga Complex, Buguruni and Temeke Stereo – are situated in areas with high commercial activity. Kisutu is notable due to its extremely central location between the city centre and Kariakoo, the largest and busiest commercial area in the city, which spans multiple blocks of small shops, a market (under reconstruction after a fire at the time of my fieldwork), roadside stalls and mobile traders. This concentration of commercial activity in and around Kariakoo dates back to the colonial period and has contributed to the mono-central nature of commerce in present-day Dar es Salaam (MLHHSD, 2018). Despite its nearness to Kariakoo, Kisutu is surrounded by multi-story buildings: private housing, offices of national and international businesses and a hotel (fieldnotes, 2022). Most of the other 13 markets are in lower-income, unplanned and/or residential areas where most buildings, at least residential ones, are single-story. Although Kisutu market is a modern market (*soko la kisasa*) with five floors, it blends in with the surrounding buildings to a greater extent than other modern markets like Magomeni, Tandale and Machinga Complex. Arriving at the market for the first time since it was renewed, I wrote the following in my fieldnotes: “Kisutu feels less different, less loud. It doesn’t ‘break with’ the surrounding landscape as Tandale and Magomeni markets, even though all three markets are ‘modern’ multi-story buildings” (fieldnotes, 04.04.22). The photos below show the difference between the surroundings of Kisutu and Tandale markets.

Market surroundings: Multi-story buildings or single-story houses, 2022



Buildings around Kisutu



Houses and shops around Tandale (under construction)

This example illustrates that *siting* shapes how *scale* is experienced. Depending on how a market of a certain scale (in this case, a multi-story building) blends in or speaks to the surrounding landscape, it may be interpreted and experienced in very different ways: as inviting, attractive and visionary *or* as alienating, misplaced and intimidating. Whether the scale of a market resonates with the built environment surrounding it (*siting*) also depends on the eye of the beholder. People or communities who are used to multi-story marketplaces may not experience a market like Tandale, which is situated in an unplanned, informal and dense low-income area, primarily comprised of small, single-story commercial and residential built space, as intimidating or misplaced. On the contrary, they may consider it easier to navigate, decode and access than the self-organised and ever-changing built environment of many common markets (*soko la kawaida*). However, for communities that may not be used to modern multi-story markets (*scale*), at least *not in their neighbourhood* (*siting*), markets like Tandale or Magomeni may seem unfamiliar, out of place and (therefore) inaccessible. This may be a self-evident point, but it is important to highlight, because this (interpreted) match or mismatch between *siting* and *scale* matters for communities' narratives of marketplaces, which in turns affect the usage and functionality of the markets. I unfold this in Chapter 11 when I discuss the narratives of bad design and new dead markets.

Ilala, Mchikichini, Machinga Complex, Buguruni and Temeke Stereo markets are (also) located in commercial areas further away from the city centre. Their immediate surroundings typically include small shops, service providers (like barbers or mechanics), roadside trading (carts, stalls and street traders) and, to some extent, formal sector commercial premises like offices of medium-size local and national firms or banks. Importantly, the high commercial activity and movement of people, goods and transport around these markets are also generated or at least reinforced by the activity in and influx to the markets. Except for Machinga Complex, these are all wholesale markets attracting private and commercial customers (other traders, typically) from all over the city and facilitating circulation of goods at the intra-city and urban-rural scale. As illustrated in the photos of empty tomato crates in Temeke Stereo and a truck filled with oranges in Buguruni, the flow and quantity of goods in these wholesale markets are significant, and they are a key part, if not the epicentre, of business activity in the commercial sub-centres along Uhuru Street and in central Temeke MC.

Wholesale markets in commercial areas, 2022



Temeke Stereo



Buguruni

Additionally, Tandale, Manzese, Mawasiliano and Magomeni markets are located in mixed areas with some commercial activity and residential neighbourhoods. Tandale and Manzese markets are in densely populated, primarily low-income neighbourhoods. Tandale market is surrounded by a large unplanned residential area in Tandale ward, and Manzese is situated on the “border” between Manzese A and B, both unplanned residential areas. Residents in the informal, low-income areas around the markets make up an important part of the markets’ local customer base. In both markets, there are many retail traders selling to private and non-trader customers as well as some wholesale trading. Tandale market is known for its wholesale grains, and Manzese is known for its wholesale chicken (it is sometimes referred to as Manzese chicken market) (fieldnotes, 2022 and 2025). It is important to note that Manzese market’s siting near unplanned residential areas was central in market traders’ *positive* narratives of the market. As I return to in Chapter 11, traders regarded such areas as home to the type of local customers that go to the Manzese type of common market. In other words, the siting, scale and design in Manzese market seem to resonate from the traders’ perspective – more so than Tandale and Magomeni market.

Magomeni is also located in a mixed area primarily with small-scale commercial activity and nearby residential housing in Mzimuni, Magomeni and Ndugumbi wards and provides retail goods to residents in these neighbourhoods. Located at the junction of the main thoroughfares Kawawa Road and Morogoro Road, Magomeni is well placed for both local and city-wide customers. Nonetheless, two changes between 2018 and 2022 changed the market’s engagement of customers. First, a complete renewal between 2018 and 2021

changed it from a common open, ground-floor, self-constructed market to a modern, semi-closed, multi-story building. In 2022, during my fieldwork, approx. one year after the reopening, the number of local customers had decreased. According to traders I interviewed, this decrease was caused by multiple factors, including the new design, scale and size, which local customers had yet to get used to, the persistence of an informal market next to new Magomeni market, where the traders were relocated during the renewal process, the proximity of other old/common markets like Kigogo Sambusa,⁸³ demolition of unplanned housing and construction of the new Magomeni Kota apartment complex in Ndugumbi, which allegedly has its own market on the premises (Zahra, Bakari, 26.09.22; Abigail, 27.09.22; Isaam, 22.04.22). Despite Magomeni market's favourable siting at the start of the renewal process, changes (some related, some unrelated to the renewal project) in its immediate surroundings in recent years have influenced its customer base. Like Tandale and Manzese, Magomeni illustrates how siting and customer base are intertwined, and that the siting/customer relationship is dynamic and can resonate at one point in time (e.g., Magomeni before renewal) and conflict at another point in time (e.g., Magomeni anno 2022).

Lastly, Mtoni, Bwawani, Mburahati and Makangarawe markets are situated in residential areas. Mtoni, a DMDP-funded market, is in an unplanned low-income community near south-bound Kilwa Road close to the Kurasini creek separating Temeke and Kigamboni. It is a retail market primarily serving residents in Mtoni and Mtongani, but it has not capitalised on its proximity to Kilwa Road, perhaps because it is not *visible* from this key radial road. Nonetheless, in both 2022 and 2025, the stall occupancy rate is not as low as in other new and renewed markets like the following three markets (Bakari, 13.10.22, fieldnotes, 2022 and 2025). Bwawani, one of three DMDP markets in the study, is in a mixed-income area surrounded both by surveyed plots and small unplanned settlements, and it is adjacent to the middle-income, planned neighbourhoods Regent and Ada Estate in KMC. Mburahati is located in a densely populated ward (of the same name), which, in addition to the areas where Manzese and Tandale markets are located, is highlighted as an area with "poor living conditions" and therefore "of the most regeneration need" (World Bank, 2018, p. 295, cf. the "prosperity mapping"). Residential housing around Mburahati is a mix of surveyed plots and large informal settlements. As mentioned, Mburahati is a new market constructed as an unsolicited project in a PPP between local government, private organisations and a bilateral development partner as part of a support programme targeting informal operators. Lastly,

⁸³ This market, as part of the World Bank-funded Msimbazi Basin Development, was demolished and traders relocated in mid-2025 due to its location in a flood-prone area.

Makangarawe, another DMDP market, is located in an unplanned, low-income area in a peri-urban ward in Temeke MC. Like the other two markets, it primarily provides retail goods to residents in the neighbourhood. I return to Bwawani and Makangarawe markets later, because they illustrate an important ideational tension regarding *accessibility* in relation to marketplace renewal: While the markets are *proximate* to local communities in residential areas, they are not well integrated in broader patterns of *movement*.

Sprawl or high-rise: Scaling, footprint and height

Related to the diverse siting, the scale of the 14 marketplaces in the study also varies. Most notably, the old markets – Ilala, Manzese, Temeke Stereo and Mchikichini – the new Mawasiliano market and the renewed Buguruni are all ground-floor markets. Mchikichini, Mawasiliano (before the demolition in 2024) and Buguruni are markets with a large footprint, that is, the area covered by the base of the market building(s), high building density and a large ground coverage. In other words, the horizontal scale is most dominant in these markets. This is illustrated in the below aerial photos showing the market plan areas of Mawasiliano (top left) and Mchikichini (bottom right). As these two markets are not gates, their footprint and density have grown with time, creating narrow pathways, high stall density and sprawl at the edges of the market premises.

The three DMDP markets, Bwawani, Makangarawe and Mtoni, are two-story buildings surrounded by small ground-floor shops within the gated market premises (fieldnotes, 2022). The PPP-funded Mburahati market is also a two-story building, recently supplemented by a small one-story building for *mamalishe* (food vendors) (fieldnotes, 2025). As evident in the aerial photos of Mtoni and Mburahati, their footprint and ground coverage are much more modest than those of the markets described above, and their horizontal and vertical scales are more proportionate. Though sprawl (horizontal growth) may emerge with time, none of the markets had a large influx of traders as of 2022 or 2025, and trading activity is still modest. Finally, the government-initiated new and renewed markets Kisutu, Magomeni, Tandale and Machinga Complex are multi-story buildings. Contrary to markets like Mchikichini and Buguruni, they are more aligned with the *compact urban growth* form, which prioritises high density planning, minimisation of urban land consumption and vertical growth and development. In other words, the aim of building upwards is to maximise (access to) space while minimising land consumption. The vertical scale is therefore more notable in these markets.

Marketplace footprint: Old, new and renewed marketplaces



Mawasiliano 2021



Mtoni 2022



Mburahati 2022



Mchikichini 2021

The dominance of either the horizontal or the vertical scale in the different types of old, new and renewed markets elucidates a tension in interpretations of accessibility, that is, as *land availability* or as *ease*. As I discuss later, this is connected more broadly to tension between compact (vertical) growth and urban (horizontal) sprawl in the city.

Ideational tensions: Conflictual interpretations of accessibility

In this section, I give three examples of ideational tensions in interpretations of marketplace *accessibility* identified in the analysis of the siting and scale of the 14 marketplaces in the study. First, temporal comparison of the changes in surroundings and movement around Mawasiliano market (est. 2014) within the past five years illustrates an ideational tension between accessibility interpreted as *movement* or as *land availability*. Next, illustrating tension between marketplace accessibility as *proximity* and as *movement*, I examine the siting characteristics of Bwawani and Makangarawe, two of the newly constructed DMDP markets. Lastly, discussing the scale of Temeke Stereo, known as a common market (*soko la kawaida*) and Kisutu, a completely renewed modern

market (*soko la kisasa*), I elucidate the tension between accessibility as *ease* and as *space availability*.

Mawasiliano: Accessibility as “easy to reach” and “available for repurposing”

In 2014, Mawasiliano market was constructed together with the investment in the Simu 2000 bus stand (on the left in photos on the next page) as a key hub for upcountry *daladalas*. Initially, the market consisted of six rectangular shaded areas with stalls and concrete floors, but as bus stand activity increased during 2017, it spatially expanded towards the east, particularly materialising in a growth in small, roofed huts and wooden stalls. Known for its maize and fresh fruits and with 1,800 traders, Mawasiliano had become the largest market in UMC by 2018 (UMC & PO-RALG, 2018). On the initiative of President Magufuli, the *daladala* routes were relocated from Simu 2000 to the newly constructed Mbezi-based Magufuli Bus Terminal in 2021. As bus activity decreased, movement of people – potential customers – fell drastically, and traders started leaving the market. By early 2022, only 700 traders remained, and business had deteriorated starkly. Both UMC officials and traders blamed the lack of movement on the relocation (municipal official 1, 30.03.22; 3, 06.04.22; e.g., Aisha, Benson, Lucas, 06.04.22; Penda, Zahur, 13.04.22).

Against this backdrop, Simu 2000, including parts of Mawasiliano market, started figuring in negotiations between DART and UMC as a depot site for BRT-3 buses (World Bank, 2024a, p. 2). In July 2024, the UMC approved Simu 2000 as a depot site entailing demolition of parts of Mawasiliano market and forced trader relocation. Despite protests from traders in the market in 2024 (The Chanzo, 2024), demolition, particularly of small huts, has been carried out. As evident in the two aerial photos⁸⁴ on the next page from 2022 and 2024, respectively, the demolition has significantly changed the market’s spatial layout.

The demolition and repurposing of parts of Mawasiliano market illustrate an interpretation of accessibility as *availability*, that is, availability of land. In this particular context, the land, on which the market sits, is interpreted as being available for repurposing, not because it is completely unused or vacant (as evident by the trader protests against relocation), but seemingly because the market for long has not operated at full capacity or reached its revenue targets (municipal official 3, 06.04.22). In this way, the slow flow of people, transport and goods around Mawasiliano market since 2021, which resulted in a lack of business activity and trader flight, has evidently rendered the market site *accessible* – available – for redevelopment.

⁸⁴ Generated through Google Earth, Historical Imagery function.

Mawasiliano market before (2022) and after partial demolition (2024)



The deprioritisation of Mawasiliano market, a new market built only about a decade ago, is interesting in relation to the broader urban development vision outlined in the Dar es Salaam City Master Plan 2016-2036. With reference to the city's current mono-centrality and its "mono-functional concentration of activities in the City Centre and few adjacent areas", the Master Plan envisions several "new urban sub-centers" in outer Dar es Salaam as well as "development axes" along the existing ring and radial roads (MLHHSD, 2018, pp. 136-137). Among others, Ubungu is highlighted as a new sub-centre supplemented by development axes along the main outer ring road, Nelson Mandela Road, and

the western radial road, Morogoro Road (ibid, p. 145). Located less than 1 km from both these roads, Mawasiliano market easily lies within the perimeter of the envisioned new urban sub-centre and development axes. As such, the market could be an *accessible*, that is, a proximate, easy to reach trading and commerce site for the communities living in the (envisioned) neighbourhood as required by the Urban Planning Space Standards of 2011 (cf. Chapter 9). However, as evidenced by the 2024 partial demolition of the market and repurposing of the land (to host a bus depot), such interpretations of accessibility have not informed the recent restructuring efforts in Mawasiliano market.

Envisioned Ubungu sub-centre, development axes and Mawasiliano market



Note: Envisioned Ubungu urban sub-centre (circle), development axes (rectangular boxes) and location of Mawasiliano market (arrow).

The development in Mawasiliano market in recent years illustrates an ideational tension in interpretations of accessibility. Before 2021, when the Simu 2000 bus stand was a key hub for *daladalas*, movement and mobility around Mawasiliano market were high, and this made the market extremely accessible in the sense of *being easily reached* by customers, traders and goods. Importantly, the fact that the LGA (UMC) decided to establish the market next to the Simu 2000 bus stand in 2024 indicates an *institutional* interpretation of accessibility as movement, that is, a recognition that movement around a marketplace is key to its accessibility to users. However, as the bus stand was relocated, and movement around the market diminished post 2021, another *conflictual* institutional interpretation of accessibility seemingly emerged in that the market site was rendered *available* for repurposing. Moreover, this

example illustrates the tension between institutional visions for urban renewal and practices of renewal on the ground.

Bwawani and Makangarawe: Accessibility as proximity and movement

Another key ideational tension in relation to accessibility regards markets' *proximity* to local residential communities versus their integration into broader patterns of *movement* in the city. The siting of Bwawani and Makangarawe markets can elucidate this tension. As mentioned, these two DMDP markets are located in primarily low-income residential areas. Both are located near roads with popular transportation like *daladalas* and *boda bodas*, but their immediate surroundings are residential. The two top photos on the next page visualise the residential siting of Makangarawe and Bwawani. Outside Makangarawe market runs a narrow tarmac road with small informal houses and roadside shops built with temporary materials. There are no pedestrians or vehicles passing or parking outside the market. Though this is a snapshot, market traders described generally low movement around the market (fieldnotes, 2022 and 2025). Bwawani is situated in the middle of a residential area with both planned and unplanned blocks. Sited at a T-junction, Bwawani is easily reached from different parts of the neighbourhood; however, there are 500 meters to roads with popular transport.

Turning to the bottom photos on the next page, the immediate surroundings of Mchikichini and Buguruni, two of the markets located along Uhuru Street in two different commercial area, are starkly different. They are surrounded by movement of *daladalas*, pedestrians and DART (though not visible on the Mchikichini photo and not yet operational in Buguruni). While these markets are not nested *within* local residential communities, movement of people, transport and goods is extremely high in its immediate surroundings. Bwawani and Makangarawe represent an interpretation of accessibility tying to *proximity* to local communities; Mchikichini and Buguruni reflect an accessibility interpretation emphasising integration into the city's broader movement grids. It is important to highlight this ideational tension, if we want to understand conflict over marketplace renewal in Dar es Salaam, and the (quiet) realities of Bwawani and Makangarawe markets can illustrate this.

I visited Bwawani, Makangarawe and Mburahati markets for the first time over a few days in fall 2022. I knew that as DMDP markets, Bwawani and Makangarawe had been constructed as part of upgrading in low-income communities by improving (proximate) access to community facilities, including marketplaces. A few days before I had interviewed a DMDP project officer who told me that there was a lack of activity in Bwawani.

Accessibility. Proximity or movement?



Informal houses and shops, Makangarawe 2025



Residential buildings, Bwawani 2022



Pedestrians and daladalas, Mchikichini 2022



DART and daladalas, Buguruni 2025

I expected a quiet market, but I was surprised by *how* empty it was when I visited the first time on a Monday at 10 am, when traders operating in the market would have had time to buy goods at wholesale markets, transport them to Bwawani and open for business. Except for a handful, *all* stalls and shops were closed or vacant on the ground floor, and the 1st floor was completely empty. I met the market security guard and asked whether it was like this often, or if today was a particularly quiet day. “*Sasa, siku zote*”, he replied, *now, all days* are like this. In Makangarawe market, I had a similar experience a few days later; another spacious premise and an airy, half-walled two-story building with virtually no people (fieldnotes, 2022). In early 2025, I had a research assistant return to the markets, and I was particularly interested to see if Bwawani and Makangarawe had become operational in practice. However, as evident in the photos below from 2022 and 2025, most stalls were still closed or vacant more than 2 years after my fieldwork.

Empty stalls in Bwawani and Makangarawe, late 2022 and early 2025



Bwawani, ground floor, 2022



Bwawani, ground floor, 2025



Makangarawe, 1st floor, 2022



Makangarawe, 1st floor, 2025

According to traders in Bwawani, the market had been privatised due to a lack of customers; allegedly, KMC had sold the market to a Chinese investor. I have not been able to find official sources corroborating this, but as of 2025, there was no activity in the market, stalls on the ground and 1st floor were empty, and the shops surrounding the main building were closed (fieldnotes, 2025). In Makangarawe, business activity was also very limited in 2022. The few traders operating there either had ground-floor stalls (permanent concrete tables) or sold their goods from self-built, temporary wooden stalls outside the market building within the gated market premise. I return to this adaptive practice of building alternative stalls within the formal market structures later, because it speaks to an ideational tension in the sort of *transformation* that happens with marketplace renewal. By 2025, activity in the market had increased a little, as chicken traders had started settling in the market. Makangarawe is slowly becoming a market where traders sell live chicken and slaughter and distribute chicken meat, but mirroring 2022, chicken traders worked from self-built stalls within the market premises, most ground-floor stalls were closed or vacant, and the 1st floor was completely empty (fieldnotes, 2025). Like Bwawani, Makangarawe is an example of a newly constructed (DMDP) market that despite its residential siting and proximity to a large *local* customer base is characterised by a low occupancy rate, trader flight and a slow flow of customers. This was the case shortly after the opening of the markets in 2022 and in 2025.

This puzzle illustrates an ideational tension regarding *accessibility*. Speaking to the DMDP objective of improving accessibility to community facilities in low-income communities, it is evident that the institutional interpretation of accessibility is tied to the markets' *proximity* to local communities. Siting in residential areas close to local communities is interpreted as the way to ensure access to trading and commerce services. However, while this siting makes the market easily reachable for local customers, it also makes the market invisible to a larger potential customer base passing by on adjacent main roads using popular transportation. If we think of accessibility as movement – the flow of people and transport, general activity, hustle and bustle of everyday city life – it is evident that these two markets, due to their siting, are not well integrated into broader grid of movement in the city. Because the markets are tucked away in residential areas, they are invisible to and less convenient for a broader (potential) customer base. And as evident in Makangarawe and particularly Bwawani, the advantages of *local* accessibility, that is, the market's proximity for a core local customer base, have seemingly not been able to outweigh the disadvantages of broader inaccessibility, that is, the market's invisibility and “out-of-the-way-ness” for a larger “passersby” customer base.

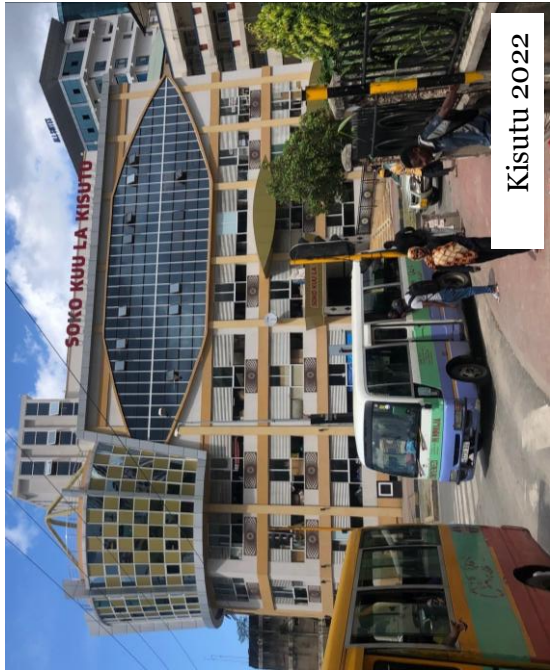
In addition to the ideational tensions they embody, Bwawani and Makangarawe figure in negative narratives of new markets and renewal among traders

and – somewhat surprisingly – among some interviewed officials in LGAs and development partner agencies. Contrary to markets like Machinga Complex, Magomeni and Tandale, the negative representations of Bwawani and Makan-garawe do *not* concern their scale, design and symbolism, but rather the *lack of movement*, which (we now know) is linked to the interpretation of accessibility as proximity to local communities.

Temeke Stereo and Kisutu: Accessibility as easily understood or available land?

The last ideational tension in relation to accessibility can be illustrated through a comparison of the scale of Temeke Stereo, one of the old markets, and Kisutu, one of the modern markets, which has been completely renewed on the initiative of the central government, primarily President Magufuli (cf. Chapter 9). This tension is between accessibility as *ease*, that is, the quality of being easily understood or appreciated, and as *space availability*. As mentioned, Temeke Stereo is a ground-floor market in the shape of a square surrounded by walls with four gates/entrances. As illustrated on the top and bottom right photos on the next page, the market infrastructure partially consists of permanent concrete structures such as the building with corrugated iron roof and concrete floors at the market centre and small shops in sections of the market (top right photo). Temeke Stereo is also partially open-air with an earthen floor, broad and narrow pathways, on-the-ground premises with tarp shading and self-built temporary wooden stalls along permanent structures and throughout the market premises (bottom right and centre photos). The combination of permanent and temporary structures, floors and roofs, diverse business premises and pathing, and not least business activity, sectioning and expansion only at the *ground level* is typical for *masoko ya kawaida*, common markets. In relation to *scale*, Temeke Stereo is thus a typical common ground-floor market, where the ratio between footprint (plan area) and height is significantly skewed towards the former, and the *horizontal* scale is clearly dominant.

Accessibility. Easily understood or available land?



Important to the interpretation of accessibility as *ease*, the precedence of the horizontal scale and the ground-floor activity and sectioning of Temeke Stereo make the market accessible, that is, *easily recognisable, understandable* and *decodable* for its users. As I unfold in Chapter 11 when I examine traders' narratives of common markets like Temeke Stereo, this (horizontal) scale corresponds to what most traders and customers, at least in low-income communities, are *used to* and what they *expect* and *imagine* when thinking of a marketplace. Importantly, it is not only old or common markets that are entirely ground-floor-based; this is also the case in the renewed Buguruni market. I return to this in Chapter 11, as this spatial characteristic features centrally in traders' positive narratives of common markets and Buguruni.

Conversely, in *some* new and renewed markets, the *vertical* scale takes precedence, for instance in the recently (re)built multi-story market Kisutu, which is known as a *soko la ghorofa*. In Kiswahili, *ghorofa* means "story", and with its five stories, Kisutu is a *soko la ghorofa tano*: a five-story market. As evident in the top and bottom left photos on the previous page, the footprint of the market building covers only a corner between two roads, and trading activity is concentrated *within* the confined space of this one building on *multiple* floors with *upwards* rather than outwards sectioning and expansion.

Importantly, Kisutu illustrates how marketplace renewal is tied to institutional interpretations of accessibility as *availability of space*. First, as discussed in Chapter 9, the old ground-floor Kisutu market had space for approx. 500 traders, whereas the completely renewed, multi-story Kisutu market has business premises for up to 1,800 traders. Rather than constructing a new marketplace with the same spatial capacity as the old one, it has been an institutional priority to *increase* the capacity of the market. This speaks to the interpretation (and narrative) of marketplace renewal as a way to improve accessibility to business opportunities – in this case by increasing the market's spatial capacity and giving more traders access to a (centrally located) space of business operation. Second, renewal of Kisutu market shows that institutional interpretations of accessibility concern the (limited) availability of land. Here, scale and siting interact. As mentioned, renewed Kisutu market is located in the same site as the old market in downtown Dar es Salaam, a formally planned area with high land occupancy and building density. This *unavailability* of land in the immediate surroundings of the market has limited the footprint of the renewed Kisutu market. In this way, Kisutu is illustrative of a cross-pressure of marketplace renewal in high-demand, densely built formal areas (where informal tenure cannot be used as a reason for eviction and demolition): the effort to increase spatial capacity for business without increasing the ground-level area coverage (footprint) of the marketplace. In Kisutu market and other modern markets in Dar es Salaam, the solution to "increasing space without

increasing space” is *scaling*, i.e., building *upwards*. As I discuss in Chapter 11, this is aligned with the broader *compact growth* objectives outlined in the Dar es Salaam City Master Plan (2016-2036). In the pursuit of high-density, mixed-used urban development and containment of urban sprawl, compact growth-informed planning prioritises *vertical* growth and development. This is in stark contrast to urban growth characterised by a high footprint-to-height ratio, ground-level activity only and horizontal expansion. Compact growth-informed marketplace renewal contrasts with the scaling of common and some renewed marketplaces. In other words, the scalar change in (new) Kisutu market illustrates how marketplace renewal may disconnect institutional interpretations of accessibility (as space availability) and commonly shared interpretations of what makes an *accessible* – easily recognisable – marketplace.

Connected to the renewal of Kisutu market as a multi-story (*maghorofa*) market, and it is important to note that it has become known as a *soko la kisasa*: a modern market, a label also used for other multi-story markets like Magomeni, Machinga Complex and Tandale and the DMDP markets Bwawani, Makangarawe and Mtoni. Evidently, *all* these modern markets are *new* or *renewed*, and the modernity label is tied to marketplace renewal. However, markets like renewed Buguruni and new Mawasiliano markets are *not* referred to as modern. The interpretation of new and renewed markets as *modern* has to do with the *vertical, multi-story* scale of the markets. This is an important nuance to keep in mind to understand and contextualise the critical social narratives of marketplace renewal in Dar es Salaam. As I discuss in Chapter 11, many traders and some officials in state authorities and development partner agencies are highly critical of *modern* markets: *masoko ya kisasa*. At first, I misinterpreted this as a critique of marketplace renewal as a whole, but the critique concerns multi-story buildings with vertical sectioning and business activity. As I show in the following section, it is not only the multi-story scale of modern markets that contrasts with that of common or ground-floor renewed markets. The design, mass, size and symbolism of these markets also diverge. This, I argue, reveals an ideational tension in interpretations of *improvement* in processes of marketplace renewal in Dar es Salaam.

Design and symbolism: Conflictual interpretations of improvement

The second prominent ideational tension I encountered in relation to marketplace renewal regards the notion of *improvement*. In general terms, we can understand improvement as the act of bringing something into a more desirable or valuable condition or simply making something better. However, as we know from interpretive thought, what is regarded as “better” or “desirable” is tied to social actors’ expectations, imaginaries and positionalities; in other words,

what is regarded as improvement depends on the eyes of the beholder. This is relevant in the case of marketplace renewal in Dar es Salaam. As I discuss in Chapter 11, the notion of improvement figures centrally in institutional narratives justifying (re)development in low-income and unplanned areas, infrastructural transformation and renewal of marketplaces. But what does “improvement” – “better”, “desirable” and “valuable” – *look like*? And which ideational tensions related to improvement do we encounter in marketplace renewal? In this section, I investigate key differences in the design and visual symbolism of old, new and renewed markets and discuss how these reflect ideational tensions in interpretations of improvement.

Infrastructures in old and common markets

Generally, common markets (*masoko ya kawaida*) in Dar es Salaam are single-story markets comprised of permanent and temporary structures, high density and narrow pathing, different types of stalls, basic or inadequate amenities pertaining to sanitary facilities, waste disposal, running water, electricity and cooking and kitchen facilities. Ilala market, a popular old wholesale market in western Dar es Salaam, illustrates these characteristics. The photos below show the permanent, roofed *mamalishe* (food vendor) building and the temporary wooden stalls in the outdoor, shaded vegetable section. As evident in the vegetable section photo on the next page, a characteristic of Ilala is the open ditches that run throughout the market. Although they are functional as drainages during rain, they are not sufficient for long-term rain during *masika*, the big rainy season. Open and insufficient drainage ditches were also major issues in old Tandale and Magomeni markets during my MA fieldwork in 2018, before the markets had been completely renewed.

Infrastructures in Ilala market



Ilala, kitchen facilities (*mamalishe*) 2022



Ilala, open ditch in vegetable section, 2025

In 2022, I began my fieldwork shortly after *masika* had started, and in markets like Manzese and Ilala, the drainage capacity was already under pressure, particularly in outdoor sections with unroofed temporary stalls and earthen floors. Fieldnote excerpt 10.2 speaks to this:

Fieldnote excerpt 10.2. Mud and business in Ilala, 30.03.22

Today, when I took a *bajaji* [tuktuk] to Ilala market, the part of Kigogo Road that is in flood-prone Jangwani area was, well, flooded. The water rose more than 0.5 meters above the tarmac, and *boda bodas* and *bajajis* were turning around to go back and find a less wet way to go to the southern parts of the city. However, my driver carefully navigated through the flooded area and took me all the way to Ilala market.

It has rained a lot the past few days, because *masika* – the big rainy season – has started. And that is evident not only in Jangwani, but also in Ilala market. Particularly in the outdoor vegetable section, the top layer of the earthen floor/ground was covered in centimeters of mud. I met with the commodity group leader of the vegetable traders to conduct an interview. We sat in a small office in a small concrete building, when it started raining again. After the interview, he wanted to connect me with other vegetable traders. He took off his flipflops and put on rubber boots and told me that the rainy season is really challenging for those Ilala traders, whose premises are wooden, or on-the-ground stalls only shaded by umbrellas or tarp. He said that less customers come to buy vegetables in Ilala during *masika*, not just because the roads are flooded, but also because it is “hard to make vegetables look attractive” when the market is muddy and dirty. Rainy season is really felt in the old markets.

Importantly, this drainage issue plays a central role in negative narratives of old markets among traders as well as state and development partner officials. In my interviews, this issue was often mentioned as an example of the old markets’ bad infrastructure and used as a justification for the need to renew and modernise marketplaces. Other infrastructural characteristics of old markets like Mchikichini, Temeke Stereo and Manzese markets also contribute to this negative representation of old markets. This is illustrated in the photos of muddy paths along temporary stalls, the spread of garbage outside waste containers and (the lack of) drainage in Manzese market. I return to this narrative of bad infrastructure in old markets in Chapter 11.

Infrastructures in Manzese market



Muddy paths, 2025



Waste disposal, 2025



No drainage in chicken slaughter section, 2022

Another scaling-related characteristic of many old markets is that although market business premises are located within the demarcated area of the marketplace, there is often an informal spread of trading activity within and in continuation of the market premises. For example, outside the permanent buildings of Ilala market, particularly in the vegetable section, there are many

moveable wooden stalls, tables, pallets and buckets. Traders place these temporary stalls, typically shaded by an umbrella, along the roads within the market premises and remove them after finishing their activities to allow road access (fieldnotes 2025). Outside the permanent structures, the design of Ilala market is thus dynamic. This also manifests in the spread of trading activity (stalls) on the roads leading to Ilala (see the aerial photo of Ilala market below). As mentioned, the market premises (within the square on the photo) are comprised of different kinds and sizes of buildings, including roofed open sections, a concrete building for food vendors (*mama lishe*), larger wooden stalls with tin roofs and small pallet and bucket premises on the ground around Moshi Street. However, as indicated by the thick lines, the roads along and leading to Ilala market are filled with stalls (shaded by umbrellas).

Stalls in adjacent streets around Ilala market, 2023



Although Ilala is a municipally managed market, it also has burgeoning (informal) trading activity in continuation of the market. This speaks to the *liminality* of this and many other marketplaces as spaces where formal and informal logics coexist. While this coexistence is often associated with old, somewhat spatially unconfined markets like Ilala market, it is important to note that new and renewed marketplaces are also liminal spaces of informality. I return to this later in the chapter, as such liminality in and around new and renewed modern markets reflects a tension in interpretations of *transformation* in processes of marketplace renewal.

Ideational tensions: What is improvement?

Having outlined some of the main design characteristics of old markets, we can now turn to new and renewed markets to investigate how these markets' (diverse) design and visual symbolism reflect important ideational tensions in interpretations of *improvement*. First, comparing the design and symbolism of completely renewed Magomeni market and partially renewed Buguruni market reveals an ideational tension between improvement as *modernisation* and as *functionality*. Second, I examine tension within institutional interpretations of *modernity* in two modern markets built more than 10 years apart, namely Machinga Complex (est. 2010) and Makangarawe (est. 2021). Interestingly, the stark design and visual differences between these markets illustrate tensions in institutional understandings of what modern markets (*masoko ya kisasa*) look like. Specifically, there is seemingly a tension between whether the design of modern markets should be *as different from* or *as similar to* old markets as possible.

Magomeni and Buguruni: Improvement as modernisation or functionality?

Some 20 years ago, there was a “rage for modernity” in African marketplaces reflected in market traders’ efforts “to lure potential customers with the latest modern commodity, fashion or fad” (Ahluwalia, 2003, p. 138). Looking at marketplace renewal projects in Dar es Salaam in the last 15 years, it is evident that this rage for modernity is (also) operating at an institutional level. As discussed earlier in the chapter, all but one of the new and renewed markets included in this study are so-called “modern markets” (*masoko ya kisasa*). This includes completely renewed Magomeni market, which was funded as part of the government’s infrastructure in the late 2010s, and the partially renewed Buguruni market, which is not considered modern due to its single-story scale, mix of permanent and temporary structures and business premises and, hence, similarity to common markets (*masoko ya kawaida*). Investigating the design and visual symbolism of Magomeni and Buguruni, it is evident that the *improvement*, a key aim in both renewal processes, has been interpreted in very different ways by the institutional actors involved in the two projects.

Magomeni is a multi-story building with five floors facing the key radial Morogoro Road. The building’s structure with a lower middle part and two taller symmetrical buildings on each side give the roof a curved, undulating, wave-like shape. The lower middle part has a glazed roof, contributing to natural light in the market, and the two tall side-buildings have cantilevered roofs. The entire ground floor is open towards the outside of the market and built without windows and doors, and the upper floors are walled with glazed window panels, which ensure daylight to the upper floors, but the upper floors are

not open towards or visible from outside. The photo below shows these exterior features of modern Magomeni market.

Magomeni market seen from the front and outside main entrance, 2022



As the photo shows, there is a parking lot outside, where a few cars and a truck delivering goods to the market are parked. The umbrella-shaded stalls placed outside the main entrance are considered *informal* as they are located outside the formally designated business spaces of the market. Informal trading spaces along market premises are found both in old markets like Ilala and in renewed markets like Magomeni. In fact, trading activity outside Magomeni and other renewed markets has been so significant in the wake of the renewal processes that it has turned into informal markets (*masoko yasiyo rasmi*). These (informal) “markets outside markets” have created conflict between traders inside the renewed markets and traders operating in informal spaces on and along the market premises. As I return to, this speaks to the tension in interpretations of the kind of *transformation* that renewal processes bring along.

Turning to the photos below, the (left) photo shows the lower middle part of the market makes up the main market entrance. Large letters spell *Soko la Magomeni*: “Magomeni Market”. As the (left) photo below shows, the large open entrance is placed on an elevated platform and is reached by a perron, a wide external stairway. Unlike many old markets with multiple, often narrow entrances or renewed markets like Kisutu with much smaller, closed-off main entrances, the Magomeni entrance provides a grand and clear point of access. As the entrance is just a roofed open space with no exterior doors, there is a direct view into the market and to the stalls located immediately inside the entrance. Below, the photo to the right shows wooden stalls inside the market that are sited directly in front of the entrance.

Magomeni market entrance – outside and inside, 2022



The siting of stalls is not random but highly strategic. With this location inside the market, these stalls are the first to be seen by people (customers) entering the market through the main entrance. Compared to the stalls in the middle of the ground floor, and particularly stalls on the upper floors, these front row stalls are *easily reached* (accessible) by customers, so comparatively, this is a strategically advantageous location. Recalling that markets are typically sectioned according to commodity, the central and strategic location of fruit traders in Magomeni market begs the question: When are markets renewed, who decides the space allocation of different commodity sections and how? As I discuss in Chapter 12, *practices* of space allocation are by no means uncontested but intertwined with micropolitics, relations and alliances in markets. Inside Magomeni, the lower middle part of the building (left photo above) is designed as an open rectangular atrium with a spiral ramp connecting the five floors.

As in Machinga Complex and Bwawani, the ramp allows transportation of goods between floors using carts, bikes or *boda bodas*. This atrium structure (see left photo below) in combination with the open space entrance and the glazed roof of the lower middle building provides natural light and ventilation. There is quite a light and breezy feel in the market, particularly on the ground floor where there are bearing beams, but no exterior walls, doors or windows. Another ground-floor characteristic (see right photo below) is that it is densely packed with permanent table stalls (*meza*) and wooden stalls (*vizimba*) –

importantly – occupied by traders. The high stall density and occupancy speak to the high level of business activity on the ground floor in Magomeni market.



Atrium structure, Magomeni, 2022



Ground floor, Magomeni, 2025

Unlike DMDP markets like Bwawani and Makangarawe, Magomeni is visually operational, at least on the ground floor. On the upper floors of Magomeni, the feel and level of activity are different. Although the four upper floors are illuminated by natural light from the glazed roof over the atrium and the exterior glass façade, they are dimmer and more closed off than the ground floor. The upper floors consist of open spaces with permanent table stalls (*meza*) and long hallways with small shops. It is particularly this hallway structure that makes these floors feel more compact and closed off. Another important feature distinguishes the upper floors from the ground floor: the level of activity.

Like in Tandale (as of 2025), Kisutu, Machinga Complex, Bwawani and Makangarawe, the upper floors of Magomeni host a lot of vacant or closed stalls and shops as shown in the three photos (below) taken on the 1st, 2nd and 3rd floor in 2022 and 2025.

Stalls and shops on upper floors in Magomeni, 2022 and 2025



1st floor, 2025



2nd floor, 2025



3rd floor, 2022

Though the upper floors in Magomeni are not completely deserted like in Bwawani or Makangarawe, stall *vacancy* is visibly higher here than on the ground floor. This points to an important ideational tension between *modernisation* and *functionality* in relation to *improvement* in modern markets. The design, aesthetics and amenities of Magomeni market are very different from the old markets described earlier in this section. With its multi-story structure, symmetrical exterior design, glazed façade and roofing, abstract wavy shape,

exterior (and interior) construction based on metal, steel and concrete and emphasis on natural lighting and open spaces, this market draws on modern aesthetic references. And with functional sanitary facilities, separate designated areas for hygiene-demanding activities like chicken slaughter, raw fish sales and food cooking, and installation of reliable basic infrastructures electricity, waste collection and running water, the infrastructural equipment in this market is more modern than most of the old markets.

In other words, with its design, facilities and material and aesthetic characteristics, Magomeni market reflects globalised (northern dominated) ideas of a *present-day, modern market* to a higher degree than it mirrors most existing markets in Dar es Salaam. This marks an institutional interpretation of *improvement* as an aesthetic and infrastructural *modernisation* of markets. However, like other modern markets, the long-term vacancy and lack of business activity on the upper floors of Magomeni market illustrate that *modernisation* does not necessarily go hand in hand with *functionality*. On the contrary, these modern design and scaling characteristics may be the reason Magomeni market only partially serves its purpose of providing business opportunities to small-scale traders and access to trading and commerce spaces for local residents. This tension between improvement as *modernisation* and *functionality* is also evident in market traders' critical narratives of modern markets. I return to this in Chapter 11.

At Buguruni, a renewed, but not a modern market, (better) functionality is sometimes prioritised over modernisation. As discussed in Chapter 9, the Buguruni market was partially renewed in 2021 in a PPP between the international organisation, GAIN, and the LGA in Ilala MC. A comparison of the top and middle photo to the right shows that the renewal included construction of multiple rectangular, roofed sections in continuation of the existing ones, substituting small sheds and stalls. Importantly, this renewal project did *not* add any multi-story building structures but largely installed permanent corrugated iron roofing and concrete floors in sections in the market that previously consisted of self-built premises of temporary materials on earthen floor and shaded by tin-roofs. Before the renewal, this informally built part of the market had been exposed to heavy rains, poor drainage and flooding. Additionally, the project installed sanitary facilities and a designated area for food vendors (GAIN, 2025).

Post-renewal, the market is designed primarily as a roofed and paved open space divided into block A, the new building, and block B, the old building. Block A contains different commodity sections such as traders selling fruit, grain, kitchenwear and fish products and has a designated area for butcher shops. Block B primarily has vegetable and spice stalls. Like common markets, Buguruni has both permanent and temporary business premises (such as

concrete tables, wooden stalls, pallet stalls and on-the-ground stalls on tarps) and is sectioned according to commodity type *only* on the horizontal scale. Wholesale trading also takes place along the outer edge of these buildings.



Buguruni 2019



Buguruni 2022

As the photos below shows, the interior design in the new block A (left photo) and the old block B (right photo) buildings are quite similar with large roofed open spaces divided into permanent and temporary stalls. Rather than completely changing the look of the market, the 2021 renewal project largely expanded the market's *existing* permanent structures. With this (renewal) design, Buguruni market has retained its common market look and, importantly, its popularity among people and small-scale traders from Dar es Salaam and other regions. It is still known for its high level of activity, especially during early morning peak hours where traders from all over the city come to buy goods they sell in retail markets.

Evidently, Buguruni has not been renewed in the image of modernity, but its *functionality*, that is, its suitability as a space for buying and selling goods, has arguably improved with the 2021 renewal. During my 2022 fieldwork, many traders I interviewed referred to the Buguruni renewal as a desirable way of improving the common markets in the city. Relatedly, traders often ascribed Buguruni's popularity to its ground-level scale, open and spacious design, because these spatial elements *signaled* that Buguruni is a common, accessible and affordable market with better infrastructure and amenities (fieldnotes, 2022 and 2025). Whereas the renewal of Magomeni has given it a reputation as an expensive modern market, Buguruni is largely represented as a best of both worlds market. I return to this in Chapter 11, when I examine traders' narratives of renewed markets.

New and old roofing infrastructures in Buguruni



Buguruni, Block A, 2025



Buguruni, Block B, 2025

Machinga Complex and Makangarawe: Conflictual interpretations of modernity

As mentioned, all modern markets are multi-story buildings, but there are significant variations in their designs. First, the plan areas of the markets are designed differently. Kisutu, Tandale and Magomeni are confined to one building with no formal *permanent* structures outside, and the formal premises of Machinga Complex are confined to three lineally connected high-rises. In contrast, the modern DMDP markets are all designed with a centrally placed main (two-story) building surrounded by a square, walled yard along which small shops are located. Combined with scaling differences, this variation in design means that the modern markets' size, spatial expression and visual symbolism vary significantly. We will take a closer look at two of the modern markets: PPP-funded Machinga Complex (est. 2010) and DMDP-funded Makangarawe market (est. 2021). As the aerial photo of Machinga Complex below shows, this market consists of three buildings connected by pathways and a pedestrian bridge across Kigogo Road. Comparing the size of this three-building market with the size of the surrounding residential houses, DART station in the middle of Kigogo Road and vehicles south of the market, it is evident that the plan area of Machinga Complex is massive.

Aerial (satellite) photo of Machinga Complex plan 2023



Turning to the DMDP-funded Makangarawe market, the plan looks quite different. Importantly, the aerial photo of Makangarawe below is zoomed in more than the Machinga Complex photo (above) to make the plan easier to see. However, in real terms, this DMDP market is substantially smaller than Machinga Complex. Makangarawe is designed as a centrally located large, blue-roofed building surrounded by smaller, longitudinal, blue-roofed buildings, which make up a sort of wall demarcating the market premises. Although the market is much smaller than Machinga Complex, its footprint is much larger than the surrounding buildings because it is located in an unplanned area with primarily small-scale, low-income households.

Aerial (satellite) photo of Makangarawe plan 2022



Second, there are significant differences in the design of these markets as seen through elevation. Speaking to the size of Machinga Complex, I have not been able to find a photo showing the elevation of all three buildings comprising the market. As such, the photo below only shows two (of the three) market buildings connected by the bridge.

Elevation of Machinga Complex 2015



Source: Michuzi Blog, 2015.

With its five floors and exterior design, Machinga Complex looks similar to residential apartment buildings from afar, which may explain *Complex* in its name. There are no windows in the market, and the floors are connected by ramps to make them accessible for carts transporting goods. Most of the residential and small commercial buildings behind the market are single- or two-story buildings, and in front of the market, there is a large green area, where the Karume football stadium is located (fieldnotes 2025). With its massive scale and stout design, Machinga Complex stands out from its surroundings.

Turning to the elevation of Makangarawe’s main building below, the scale and design of this DMDP market is much less massive than Machinga Complex: as such, Makangarawe is a much smaller and lower version of the modern market. The main building only consists of two floors, and with its open and half-walled design, this building is comparatively lighter and less sturdy. Like Machinga Complex, the floors of the Makangarawe main building are connected by a ramp (left photo, previous page) to provide easy access for carts or other vehicles for goods transport. However, this ramp is built externally and is un-walled, which contributes to the “lightness” of the design.

Elevations of Makangarawe, 2022 and 2025



According to a DMDP official, the design of Makangarawe has aimed at mirroring a “small, normal market” rather than a “bombastic block” in the middle of a neighbourhood (development partner 5, 06.10.22). As I discuss in Chapter 11, this speaks to a broader critical reflection on the design of some modern markets like Machinga Complex, which I encountered among traders as well as state and development partner officials. In relative terms, it is clear from the elevation photos on the previous page that Makangarawe is a lot less bombastic than Machinga Complex. Another design feature distinguishing the two markets is the longitudinal buildings surrounding the Makangarawe market premise. As the photo below shows, these buildings are comprised of single-story small shops, which importantly face the main two-story building and are closed towards the exterior of market premises, making them an integrated part of the market while demarcating the premises from outside. To access the shops, customers must enter the market, and this potentially creates more movement inside the market premises than if the shop fronts (also) had faced the roads outside market.

Shops in single-story buildings demarcating Makangarawe market



Beyond illustrating the market design, this photo speaks to another important point: business activity (or lack thereof). All shops are closed, and there is only one person in the photo. This is not a coincidence but reflects a critical reality in Makangarawe as mentioned earlier: the low level of movement, the lack of customers, trader flight and high business premise vacancy. This lack of activity speaks to the complexity of what makes a (renewed) market functional. As discussed, the *siting* of Makangarawe market in a low-movement, low-income residential area is a key issue, and two design features may also play a role. First, despite the attempt to design the market in a way that visually symbolises a small normal market, Makangarawe is a market with multiple stories, which distinguishes it from normal (common) markets in the city. Moreover, the longitudinal buildings demarcating the market premises have been designed in such a way that customers must enter the market premises to access the shops in the buildings and give the market a sort of walled or gated feature. Relative to common markets, which are primarily ungated (except Temeke Stereo) and accessible from multiple angles, Makangarawe is more closed off. Although it is much less bombastic than earlier built modern markets like Machinga Complex, the combination of Makangarawe's modern two-story main building and walled, closed-off market premises may give the market a "strangeness" and a "closedness" that are not beneficial to its functionality (fieldnotes, 2022).

Third, regarding interior design and sectioning, both Machinga Complex and Makangarawe are designed with different types of business premises such as cages, stalls, small shops, open spaces and tables, and both markets are sectioned according to commodity types. This is typical for modern markets. In Machinga Complex, the ground floor hosts premises for second-hand clothes, vegetables, mobile money agents etc. The first floor is for batik clothes, the second and third floors are for used electronics sales and repair shops; the fourth floor hosts shops for agricultural and livestock inputs (*pembejeo*), and the fifth floor is designated for food vendors (*mama lishe*) and empty areas for meetings (fieldnotes, 2022 and 2025). Despite this floor sectioning, it is not uncommon in Machinga Complex – or other new markets – to see traders with businesses belonging to one of the upper floors operating on lower floors. This is because the movement of customers is often much more limited on the upper floors than on the ground floor. This variation in movement manifests in a lot of closed or vacant shops on the upper floors (top left and bottom photo below), while the first floor and especially the ground floor tend to have a higher occupancy (cf. top right photo below) (Terema and Akina, Machinga Complex, 11.10.22).

Difference in business activity on floors in Machinga Complex



Closed 'cages', 3rd floor, 2022 Batik 'cages', 1st floor, 2025



Machinga Complex, empty open spaces, 2025

As in Makangarawe market, vacancy is also prevalent in Machinga Complex. As I discuss in Chapter 11, the lack of activity and high vacancy in Machinga Complex, particularly on the upper floors, figures centrally in negative narratives of marketplace renewal. Some traders in old markets like Ilala were critical of renewal plans, not because they were uninterested in *better* infrastructures, but because they feared renewal in the image of Machinga Complex, which they did not see as improvement (Mtalam, Fatuma, 11.10.22).

Informal vocabularies in new and renewed markets: Conflictual interpretations of transformation

The third key ideational tension concerns *transformation*, that is, the change in the nature and appearance of marketplaces brought on by renewal. As shown in the previous sections in this chapter, marketplace renewal often entails such a change. In Bwawani, a residential parking lot with a few roadside traders became a small modern market, and in Magomeni and Kisutu, old markets with temporary, informally built structures in poor condition became multi-story buildings with permanent and formally designated trading areas, modern visual symbolism and amenities. With changes like these, marketplace renewal in Dar es Salaam reflects a broader transformation of the city's *liminal* spaces of informality: from temporality to permanence, from sprawl to order, from tradition to modernity, from a state of exception to state authority and, at heart, from informality to formality. Driven by the Tanzanian government and development partners, this transformation can arguably be interpreted as part of the state's broader efforts to govern urban informality in Dar es Salaam.

However, if we look a little closer at new and renewed markets in the city, it is evident that informality coexists alongside the permanent, fixed, designative, orderly, legible and modern features that characterise most of the new and renewed markets in the city. We can elucidate this formality/informality coexistence by distinguishing between what I call *formal* and *informal* spatial vocabularies in the marketplaces. So far, in this chapter, I have primarily focused on the *formal* spatial vocabularies, that is, spatial elements in the formal architectural design, planning and structure of the marketplaces. This could be the overall planned spatial layout, building footprint and height, fixed exterior and interior infrastructure, flooring, circulation routes and aesthetic references. In other words, these are the spatial elements embodying permanence, fixity, order and legibility, which have been *intended* by the designers, planners, architects and, importantly, governing state authorities. In contrast, *informal* spatial vocabularies are unplanned, adaptive and user-driven spatial elements embodying flexibility, improvisation, adaption and temporality, which emerge organically through traders' and customers' usage of and interaction in the marketplaces (there is a close link between informal spatial vocabularies and socio-spatial practice, which I discuss in Chapter 12). In this section, I provide two examples of this formality/informality coexistence – as expressed in formal and informal spatial vocabularies – in new and renewed marketplaces. These reflect ideational tensions in the kind of *transformation* brought on by renewal brings.

Ideational tensions: What is transformation?

The first ideational tension is between institutional interpretations of transformation as a *lasting fundamental change* and market traders' subjective interpretations of transformation as a *moldable change*. This tension can be illustrated in the informal spatial vocabularies in the DMDP market Makangarawe.

Makangarawe: Transformation as fundamental or moldable change?

As discussed in Chapter 9, Makangarawe was completely renewed as part of the DMDP's upgrading in low-income communities in the late 2010s. As the top left photo below shows, the site where the renewed Makangarawe market is located used to be occupied by a small informal market with primarily temporary, self-built and tin-roofed stalls.



Pre-renewal, 2017



2022



2022



2025

When the construction of Makangarawe (DMDP) market began, these small stalls, huts and a larger roofed section were demolished to make space for the

new “small, modern market” (development partner 5, 06.10.22). I have described the *formal* spatial vocabularies of the renewed Makangarawe market previously in this chapter: its residential siting, the two-story, half-walled and open design of its main building and the surrounding lower buildings, which comprise the outer demarcation of the market premises and contain shops with fronts facing the main building. However, what struck me when I visited the market – beyond its notable vacancy and low activity – was that the few pockets of business activity *inside* the market premises were *outside* the formally built structures. As the top right and bottom left photo (above) show, rather than occupying one of the (many) vacant stalls, traders had arranged their own *informal* stalls inside the premises. Built with temporary materials, shaded by umbrellas and adapted to the commodities sold, the spatial vocabularies of these stalls mirrored those of the pre-renewal informal market (fieldnotes, 2022). In 2025, when my research assistant returned to Makangarawe market, these informal spatial vocabularies inside the market premises had expanded significantly. As mentioned, the chicken business is slowly catching on in Makangarawe market, but all chicken slaughter and live chicken sales take place in informally built premises like the tin shed shown in the bottom right photo (above). Although business activity is slowly increasing in Makangarawe market, it primarily takes place outside the formal and modern facilities of the market.

I would argue that this marks a split between institutional and subjective interpretations of transformation. With the institutional emphasis on spatial vocabularies such as permanent structures, modern amenities and aesthetics and designated, fixed and formal business premises in renewal projects, marketplace renewal is clearly understood as a *fundamental* and *lasting* transformation from marketplaces characterised by informality, illegibility and disorder to permanent, fixed, modern and formal marketplaces. In contrast, illustrated by the Makangarawe market, traders in these new and renewed markets seemingly have subjective interpretations of the type of transformation marketplace renewal entails. Judging by the growth in informal arrangements inside market premises, it is evident that marketplace renewal is seen more as a *moldable* transformation that can be adapted, shaped and hybridised by the traders as they see fit.

The proliferation of informal spatial vocabularies inside the designated market premises is not a rarity in old, new and renewed marketplaces in Dar es Salaam. As exemplified by Ilala market earlier in this chapter, informal arrangements are arguably an integral part of many of the old and common markets. However, there is an important difference. In old markets like Ilala, Mchikichini, Temeke Stereo and Manzese as well as in the renewed, yet common-looking Buguruni market, the growth of informal stalls inside market

premises is connected to high popularity. Most of these markets operate at close to full capacity and have very low stall vacancy, and informal arrangements therefore spread because of a high demand for business spaces. As described throughout this chapter, this is not the case in the modern markets. Makangarawe, Bwawani, Magomeni, Kisutu, Machinga Complex and Tandale all have high vacancy and a low demand for business spaces, particularly on the upper floors. Apparently, the proliferation of informal stalls in these markets has more to do with increasing visibility and accessibility for potential customers.

Magomeni: Transformation as markets outside markets?

Beyond informal spatial vocabularies *inside* market premises, a common characteristic of the new and renewed markets is the existence of small informal marketplaces immediately outside or close to the formal market premises. An example is the informal Dilole market, which is located behind the completely renewed Magomeni market. Importantly, before Magomeni market was renewed, it was a common market with both permanent and temporary structures and stalls. As the renewal project began, some traders were relocated to larger roofed sections in front of the construction site, while others kept their self-built temporary stalls behind the market. These areas are marked in the left aerial photo of the construction site in 2019. When renewed Magomeni market opened in 2021, traders were to be relocated (back) into the market; however, traders working in the area behind the market resisted. During my first fieldwork in 2022, there was quite a large informal trading area behind the renewed Magomeni market known as *soko la Dilole*: Dilole market. According to traders in Magomeni market and officials in the LGA, the Dilole traders did not have formal permission to occupy this space, and they did not pay rent, levies or taxes (municipal official 6, 27.09.22). Below, the photo to the right shows the Dilole in mid-2022. The density and type of built environment is different than before the renewal, but activity was still high. The transformation that happened alongside the renewal of Magomeni was, as such, the consolidation of a market outside a market.

Trading areas outside Magomeni market during and after renewal process



Trading areas during Magomeni renewal, 2019



Informal Dilole market behind Magomeni, mid-2022

When I returned to Magomeni market September 2022, the Dilole traders had been forcefully relocated by the LGA, and their informal stalls had been destroyed. According to my interviewees, this relocation had happened a couple of weeks prior to my arrival after multiple confrontations between the Magomeni and Dilole traders: the Magomeni traders were unhappy with Dilole stealing customers without having to pay rent or taxes to the LGA, and the Dilole traders, many of whom were vegetable traders, were unhappy with the trading spaces the LGA and Magomeni market leadership had allocated for them on the first floor in Magomeni market due to the lack of movement and high vacancy. Moreover, during the construction of Magomeni market, many Dilole traders had built a customer base *in the site* where they were located at the time. Having to move to new site – a slow flow site even – posed a risk of losing customers who had become accustomed to go to the Dilole site (ibid; Bakari, 26.09.22; Zahra, 27.09.22). This speaks to a broader narrative among traders about their customers' preferences and habits: They buy goods in places that are visible, easily accessible and en route to where they are going. The more out of the way marketplaces or stalls are, the less attractive they are to customers. And with this, we are back where we started in this chapter: *accessibility*, a central issue in relation to marketplaces, and the different ways in which it can be interpreted.

This coexistence of formality and informality shows that not only old or common markets, but also new and renewed modern markets can be consider-

ed *liminal* spaces of informality. This is notable, as these modern markets have been constructed as part of broader state efforts to govern and, potentially, contain urban informality. This arguably also comprises a tension between what institutional actors *imagine* for new and renewed marketplaces, and how market traders, *in practice*, use the renewed markets. In other words, this is a tension between institutional interpretations and traders' socio-spatial practices of renewal.

Lessons

This chapter shows what renewal of marketplaces *looks like* in itself and in relation to the existing urban landscape in Dar es Salaam thereby advancing our understanding of the visions that marketplace renewal embodies, the ideational shifts it marks and the contradictions it represents. First, analysing the siting and scale of old, new and renewed markets, this chapter reveals three ideational tensions in institutional interpretations of marketplace accessibility: between accessibility interpreted as movement or as land availability, between accessibility as community proximity and as movement, lastly, between accessibility as ease and as space availability. Next, by analysing markets' design and visual symbolism, this chapter elucidates ideational tensions in relation to marketplace improvement: between institutional interpretations of improvement as modernisation and as functionality, and between interpretations of modernity. Lastly, examining informal vocabularies in new and renewed markets, the chapter sheds light on tension as to the type of transformation that marketplace renewal embodies: between institutional interpretations of transformation as lasting fundamental change and market traders' subjective interpretations of transformation as a moldable change. Through the analysis of formal spatial vocabularies in new and renewed markets, it is evident that marketplace renewal – particularly, in the form of 'modern' markets – in Dar es Salaam embodies ideas of permanence, verticality, modernity, order, legibility, state authority, and formality. In this way, marketplace renewal can indeed be interpreted as a state intervention aimed at governing (and containing) urban informality in a rapidly growing city. However, ideational tensions in relation to marketplace accessibility, improvement and transformation, and the growth of informal vocabularies in the wake of marketplace renewal illustrate that this state intervention vis-à-vis informality is contradictory, contested and conflictual. The next chapter examines how such tension manifests in narratives of marketplace renewal.

Chapter 11.

Stigma and criticism: Narrating infrastructural development and marketplace renewal

This chapter explores the symbolic dimension of conflict in relation to marketplace renewal. As we learned in Chapter 10, renewal of marketplaces in Dar es Salaam often entails a significant change of the markets' formal spatial vocabularies, that is, their siting, scaling, design, size and symbolism. Additionally, we learned that the spatial expression of marketplace renewal embodies ideational conflict in relation to issues of accessibility, improvement and transformation. On the one hand, new and renewed markets are characterised by improved physical infrastructures and amenities; on the other, particularly the modern markets are marked by a low movement of people, goods and popular transport, customer and trader flight, interior and exterior growth of informal arrangements and partial (in a few cases complete) vacancy in the new and renewed markets. These spatial realities of the marketplaces illustrate the existence of ideational tensions in relation to renewal. Building on these insights, this chapter explores tensions in institutional, social and subjective narratives of marketplace renewal by elucidating conflicting (diverging) narratives of old and common markets and new, renewed and modern markets. These narratives, embodying territorial stigmatisation and justification of change, play a central role in the symbolic construction of conflict over marketplace renewal. As a state intervention, marketplace renewal is part of broader state-led infrastructure and renewal efforts in Dar es Salaam, and to contextualise the (conflicting) narratives of this intervention, we must examine the symbolic tensions in relation to these broader infrastructural efforts. Before turning to narratives of marketplace renewal in the city, I therefore examine broader institutional narratives of the purposes of infrastructural development.

Narratives of infrastructural development

In this section, I examine four institutional narratives of infrastructure investment, development and informality elucidating the key aspects and tension within these.

The “closing the infrastructure gap” narrative

In Chapter 3, I discussed the long-standing discourse about Africa's infrastructure gap and the need for public infrastructure investment to *close* this gap. This discourse has been normalised in the international development

community by actors such as the World Bank and the IMF, bilateral donor countries and supranational organisations like the African Union (Goodfellow, 2020a; Cirolia et al., 2021; AU, 2021). In the context of Tanzania, IMF has recently highlighted the need for “improving public investment management to close the infrastructure gap” (IMF, 2024, p. 72). Also nationally, there has been an institutional uptake of this discourse, for example the second National Five-Year Development Plan (2016/17-2020/21), which emphasises the “Government’s commitment to narrow the infrastructure gap” (URT, 2021, p. 13). Even on the urban scale, in the context of Dar es Salaam, we see institutional narratives reproducing the core of the broader discourse, for example the recent project appraisal of the Dar es Salaam Metropolitan Development Project Phase 2 (DMDP2). According to this official document, the first phase of DMDP1, which funded 10 marketplace renewal projects between 2015 and 2022 including Bwawani, Makangarawe and Mtoni markets, was approved to “address Dar es Salaam’s complex urban issues [and] major infrastructure deficits” (World Bank, 2023b, p. 12). This emphasis on infrastructure *deficits* reflects an understanding of a *lack* of infrastructure in Dar es Salaam or *less* than what is expected or required from a city like that. Rooted in this narrative of an infrastructure gap at the institutional level, inter-city and intra-city infrastructural development has become ever more important for the Tanzanian government over the past decades. As we know from Chapter 9, this emphasis on infrastructure has not only manifested in policy framings but also in *realpolitik*. In Dar es Salaam, there has been a particularly notable growth in infrastructure projects during Magufuli’s presidency in the late 2010s. An implicit assumption in this narrative is that an infrastructure gap (or deficit) is undesirable and *should* be closed or filled (this assumption also applies to the tax gap narrative, as we saw in Chapter 8). This begs the central question: *Why* should this gap be closed? What are the *purposes* of increasing government public investment in infrastructural development, even if the national “deficit is expected to widen (but within the agreed target) as Government continues to implement major infrastructure projects” (URT, 2021, p. 13).

The “development and competitiveness” narrative

The first (institutional) narrative worth highlighting is the “development and competitiveness” narrative. As mentioned in Chapter 9, the FYDPIII, which outlined the Tanzanian government’s strategic plans and interventions at the time of my research, has a dual strategic objective: fostering human (social) development *and* economic competitiveness. Specifically, the plan aims at “building a strong, competitive economy” at the regional and international scale “without losing the goal of strengthening human development” (URT, 2021, p. 3). This is to further the long-term Vision 2025, which envisions a

Tanzania characterised by “a high-quality livelihood” and being “a middle income country by the year 2025 with a high level of human development” (URT, 1999, p. 2). Specifically, the FYDPIII aims to support the Vision 2025 elements of “increasing the country’s capacity for production; building a competitive economy that will stimulate the country’s participation in trade and investment; and stimulate human development” (URT, 2021, p. ii). Both the FYDPIII and Vision 2025 mention (human) development and (economic) competitiveness side by side as two objectives to be balanced against one another. Interestingly, the “lever” to achieve this balance (or dual objective) is *infrastructure* – also framed as infrastructural development and infrastructure investment – as outlined in Vision 2025 (cf. Chapter 9). Similarly, infrastructure investment as a priority area in the FYDPIII foreword by President Samia (URT, 2021, p. i). This emphasis signals a symbolic recommitment to infrastructural development, which was also a key element in the FYDPI in the early 2010s, which aimed at “unleashing growth potentials through infrastructure projects” (ibid, p. 53). Judging by these key strategic documents at the national government level, the purposes of infrastructural development are both development and competitiveness – hence the name of the narrative.

As for human development, the FYDPIII mentions the need for infrastructure investments that “support access to markets and easier delivery of social services” (ibid, p. 54) and “allow quality education and health provision that meet standards [and] ensure availability of quality human capital resource for the nation” (ibid, p. 62). FYDPIII also highlights infrastructure networks as key to “human development and welfare” (ibid, p. 70) and “inclusiveness through facilitating access to social amenities” (ibid, p. 63). It emphasises that the government needs “access to land for the construction of investment infrastructure such as farms, factories, health services, schools, hotels, and other properties” (ibid, p. 47). Hard infrastructure investment is thus framed as key to providing social services such as health care, communal facilities and education, and soft infrastructure, such as ICT, is framed as essential for the “facilitation of social services” (ibid, p. 78).

Beyond these passages, infrastructure investment is largely framed around the second objective: economic competitiveness. The passage framing the FYDPIII as a reflection of “the Government’s commitment to narrow the infrastructure gap” also frames the plan as a commitment to “facilitate private sector investment and economic growth” (ibid, p. 13). This symbolic link between infrastructure, economic competitiveness and (closing) the infrastructure gap appears multiple times in the FYDPIII. For example, the plan highlights the importance of investment in hard infrastructure (physical infrastructures like roads and marine transport) and soft infrastructure (ICT) to create an “enabling environment” for private sector growth (ibid, p. 9), and infrastructure in

transport, water, energy and storage sectors is framed as a way “to reduce production and transportation costs and make the private sector more competitive” (ibid, p. 46). In these two passages, infrastructure investment is linked to private sector competitiveness and an enabling environment.

The term “enabling environment” is symbolically interesting. It is used multiple times in the FYDPIII, referring to “measures undertaken by Government to improve ‘hard infrastructure’ and soft infrastructure (ITC-based), as well as interventions that attract private investors” (ibid, p. 28). Infrastructure projects will thus, among other things, *enable* the *investment* environment to become “efficient in facilitating businesses and investment to become profitable and sustainable” (ibid, p. 63). To this end, the FYDPIII frames the improvement of the “quality of infrastructural services to improve efficiency and lower costs of operations” as a key intervention (ibid, p. 63), and it specifies that “high impact investments, particularly infrastructure remain instrumental in determining the investment/business climate for private enterprise growth” (ibid, p. 71). The FYDPIII envisions, for example, further development of “EPZ/SEZ-necessary infrastructures to attract investors” and foreign direct investment (FDI) (ibid, p. 143). This focus on creating an enabling infrastructure for foreign and private sector investment is a key component in both infrastructure-led development (ILD) and, at the urban scale, in world-class city making (Roy, 2011b). This institutional framing of infrastructural development primarily around investment, business and economic growth aligns with the symbolic emphasis in broader ILD and “world-class city” discourses. FYDPIII frames infrastructure investments “that secure Tanzania’s positions a regional logistics hub with efficient air, land, marine, inland water transport and ICT connectivity” as key to Tanzania’s economic positioning (URT, 2021, p. 49). To this end, the government seeks to “strengthen and build basic infrastructure to stimulate economic activity” (ibid, p. 93). Evidently, this reflects the ILD imperative of “getting the territory right” to boost economic investment and growth (Schindler & Kanai, 2021) and ensure national integration in the global economic system (Sassen, 2005; Massey, 2017; Robinson, 2002).

As illustrated in this section, FYDP does not seem to weight the objectives of human development and economic competitiveness in relation to infrastructure equally. Although infrastructure investment is a lever for achieving both objectives, it is primarily framed around economic competitiveness in the FYDPIII, which puts great emphasis on infrastructure in relation to improving the business environment, an enabling environment for investment, private sector growth and Tanzania’s regional economic positioning.

In theory (or strategy), human development and economic competitiveness may not be juxtaposed. However, as we know from the urban planning and development literature (cf. Chapter 3), infrastructure-led development and urban

renewal sometimes happen at the expense of the communities living and working informally in rapidly growing cities. Moreover, as we know from Chapter 10, infrastructural renewal of marketplaces sometimes results in customer and trader flight and vacant modern markets. Not even infrastructure investment to improve conditions for informal workers (that is, human development) always corresponds to the needs or visions of these groups. Knowing this, we may ask what it signals – *symbolises* – that infrastructure investment is framed primarily around economic competitiveness in the FYDP III. Does it reflect a symbolic hierarchy with economic competitiveness, growth and (foreign) investment rather than human development as *the* central purpose of public infrastructure investment in Tanzania? When we turn to narratives of marketplace renewal later in this chapter, we will see, particularly among market traders, social narratives of a symbolic hierarchy prioritising (macro-level) economic competitiveness over (micro-level) social development of informal communities.

The “upgrading low-income communities” narrative

Infrastructural development in the context of Dar es Salaam is also framed around the narrative of upgrading low-income communities. As discussed in Chapter 9, this focus has been consistent both in government-led urban development projects and in infrastructure projects jointly funded by the government and the World Bank. Based on this upgrading narrative, infrastructure projects have been framed around the improvement of basic infrastructure and community facilities like marketplaces (as evident in the World Bank-funded SSSUP in Manzese and Mtoni wards, Dar es Salaam), community-based infrastructure and employment opportunities (cf. the settlement upgrading project in Hannah Nasif, Dar es Salaam) as well as land formalisation and secure tenure (as seen in the Residential Licences and 20,000 Plot projects). Dating back to the 1970s, this upgrading narrative has been framed around social service provision and (land) security for the communities living in Dar es Salaam’s informal areas.

Increasingly, climate adaptation and disaster readiness have emerged in infrastructure projects framed around this upgrading narrative, for example in the Dar es Salaam Metropolitan Development Project (DMDP) Phase 1. Besides upgrading community facilities and basic infrastructure, the DMDP framed its upgrading in low-income communities component around environmental projects such as storm water drainage, sanitation and streetlights (World Bank, 2015). According to interviewed DMDP officials, flood-preventing measures were a key focus in low-income areas. One official said: “Tandale is a very dense area with very large population [...] before, when it rained, flooding was a big problem [...] here, many people live and work in or close to areas that are often

flooded” (development partner, 5, 06.10.22). This mirrors institutional narratives of DMDP 1, which focused on equipping municipalities with climate-informed tools, for example, to address issues of flooding (World Bank, 2023b).

Importantly, this upgrading narrative also figures in the Urban Planning Act of 2007 (CAP 355), the legal basis for renewal and redevelopment plans in urban areas. As mentioned in Chapter 9, the act states that redevelopment schemes, among other things, must facilitate “improvement or general upgrading of areas whose existing conditions are desirable; and comprehensive cumulative redevelopment of areas whose conditions are undesirable” (Second Schedule, 2.a, ii-iii). The extent of redevelopment is justified by an area’s conditions, specifically whether they are (un)desirable. Interestingly, the act does not define “(un)desirable”, making this an ideational ambiguity. Generally, however, desirable signals that something that is *wished for*, deemed attractive, useful or necessary. “Undesirable” signals *unwanted*, objectionable, unpleasant, harmful, useless or unattractive.

A place and its conditions may be represented as undesirable for ostensibly rational reasons, such as environmental or health risks, but the term can also be used for more strategic, politically or economically motivated reasons. As discussed in Chapter 3, representing a certain geographical place as undesirable is an act of symbolic power and potentially territorial stigmatisation, as it ascribes a “spatial taint” to that place and its communities. By granting institutions the authority to designate certain areas as undesirable, the act creates a symbolic space for institutions to ascribe a territorial stigma – the “blemish of place” (Wacquant, 2007, p. 67) – to specific places and by extension to the communities living and working there. If certain conditions, areas or places have become known as undesirable at the institutional level, this provides symbolic *justification* for real-life spatial changes; in this case, “comprehensive cumulative redevelopment”. However, even in places where existing conditions are deemed desirable, the act can be used to justify upgrading.

Beyond the symbolic potential of using the concept of desirability to (un)intentionally ascribe territorial stigma and justify upgrading, renewal and redevelopment in certain places, the concept is analytically interesting for another reason: it foregrounds the question of what desirability *means* to different actors. As we know from Chapter 10, marketplace renewal is imbued with conflictual interpretations of improvement, that is, what it means to bring marketplaces from an *undesirable* to a more *desirable* condition. This ideational tension is mirrored in narratives of marketplace renewal, which we will see later in this chapter.

The “redeveloping the informal city” narrative

Related to the three narratives above, urban informality often comprises the symbolic fabric of institutional narratives of urban development – and the need for redevelopment and renewal – in Dar es Salaam. Borrowing from the wording in the current Dar es Salaam City Master Plan (DMP, 2016-2036), I have subsumed these under the narrative “redeveloping the informal city”. As alluded by its name, this narrative speaks not only to the existence of urban informality but also to the need to *change* this characteristic of Dar es Salaam. Authored by the Ministry of Lands, Housing and Human Settlements Development, the DMP states that “upgrading of the informal City, for its extent and the economic effort it represents, is the greatest challenge the City has to confront in the coming decades” (MLHHSD, 2018, p. 143). Upgrading efforts targeting informality are framed as “the greatest challenge” in the city “in the coming decades”. The extent of this challenge is rooted in the *extent* of Dar es Salaam’s “generally informal structure, which seems to grow indefinitely driven by negative patterns of urban sprawl” (ibid, p. 143).

Urban sprawl, which generally refers to horizontal, low-density and unplanned development in a city, is here represented as a negative growth pattern. This is rooted in the DMP’s representation of urban sprawl as the generator of “a kind of diffused city” and “a random construction of the urban landscape”, which are “nearly always characterised by an unsatisfactory urban quality and often, as in the case of informal areas, totally below minimum standards of liveability” and thus “presents severe crises of identity and produces an unsatisfactory quality of life” (ibid, p. 147). The DMP here connotes informality – spatially manifesting as urban sprawl – with “diffused” and “random” urban development and, even worse, with an “unsatisfactory urban quality and quality of life” and conditions “below minimum standards of liveability”. Informality, which makes up a significant part of the “existing city”, is thus framed as a key component of Dar es Salaam’s “current urban malaise” (ibid, p. 142).

Based on this problem analysis, the DMP outlines several intervention strategies with the aim of “tackling the rehabilitation and re-structuring of the existing city” (ibid, p. 143) and “put[ting] a limit to the urban development – undifferentiated and without borders” (ibid, p. 142). Importantly, these interventions are largely envisioned to target informal areas; proposed “priority actions” thus include “redevelopment through provision of infrastructure” in certain unplanned areas, relocation of communities and regularisation of land in other informal settlements in other informal areas, as well as “redevelopment of existing settlements” including “densification and replacement of existing one-floor buildings with new three to four floors buildings” (ibid, p. 143). Combined, these interventions are meant to contain urban sprawl and high-density, mixed-use and vertical urban development in line with the DMP’s *compact*

growth planning objectives. This marks a (symbolic) link between the broader institutional planning visions and marketplace renewal in Dar es Salaam. Recalling Chapter 10, the multi-story modern marketplaces in the city are characterised by vertical development and siting in mixed-used areas. In this way, we may consider the new and renewed modern marketplaces as spatial manifestations of the “radical urban transformation” from urban sprawl to compact growth envisioned by the DMP (ibid, p. 143).

With this symbolic emphasis on a movement away from the conditions of urban informality and urban sprawl, it is important to ask: what of the informal economy, and especially the spaces informal workers use to sustain a livelihood in Dar es Salaam? Interestingly, this is a point of symbolic tension at the institutional level. In the DMP, the tone pertaining to informality is largely negative using terms like “malaise”, “severe crises”, “unsatisfactory urban quality” and “the greatest challenge” of Dar es Salaam. However, if we look beyond formal documents, institutional representations of the “space” for economic informality in Dar es Salaam are more complex and, to some extent, contradictory.

As discussed in Chapter 9, at the macro-level, Magufuli’s presidency marked a (symbolic) recommitment to Julius Nyerere’s emphasis on economic self-reliance and scepticism towards international finance and donor agendas. Emphasising the need to promote economic opportunities for Tanzanians rather than (foreign) investors, this political discourse arguably contributed to shifting the symbolic power balance between international and local interests in favour of the latter. Relatedly, as discussed in Chapter 8, President Magufuli was known to support urban informal traders (for both ideological and political reasons), hence his moniker *rais wa wanyonge* (the president of the down-trodden). This was reflected in (and reproduced by) state interventions, which facilitated and to some extent legitimised informality. An example is the Magufuli-led initiative to issue ID tax cards to street traders (*machinga*) in 2019, which at an annual cost of 20,000 TSh (\$8.6 USD in 2020) effectively allowed traders to operate on the streets without having to pay other taxes. As mentioned, this led small-scale traders to close their shops and market stalls to take their business to the streets (TRA official 4-7, 05.10.22). Alongside Magufuli’s reputation, interventions like this expanded the symbolic space for informal workers and urban informality in the late 2010s. In interviews, market traders told me that during Magufuli’s presidency, they would express their complaints directly to members of the national government, for example the PO-RALG minister Jafo Selemani, or to presidentially appointed commissioners like the Dar es Salaam Regional District Commissioner or the municipality’s district commissioner. Traders were comfortable doing so, because they felt they had the ear of the president. In their perspective, President Magufuli’s positive attitude towards informal workers gave traders the right to speak their

minds, complain and demand better opportunities (Fatuma, Mtalam, 11.10.22; Abigail and Mary, 27.09.22). Local state officials echoed these perspectives, but as discussed in Chapter 8, Magufuli's positive attitude towards informal workers, and the accompanying pro-informality political interference, made it difficult to navigate and execute municipal tasks such as collecting revenue and upholding public order (municipal official 2, 11.10.22; municipal official 6, 13.10.22). Combined, these perspectives speak to the symbolic, if not real or political, power of informal workers under Magufuli.

However, it is important to note that President Magufuli was also the driving force behind the government's infrastructure agenda, and his government formulated and adopted the third National Five-Year Development Plan, which, as described, strongly emphasised economic competitiveness, private sector growth and attraction of foreign investment. Likewise, the Dar es Salaam City Master Plan (DMP, 2016-2036) with its multiple redevelopment proposals, particularly aimed at the "informal city" was adopted in 2020 during Magufuli's presidency. Interestingly, I encountered multiple traders who ascribed the evictions and relocations of informal settlers and workers to Magufuli rather than the DMP or the Ministry of Lands. For example,

when Magufuli came into power, he started this breaking exercise, breaking down here and removing people [...] even me, I survived the demolition of my house [...] it was for the expansion of roads in the informal areas [...] customers became fewer, the residents left, people's houses were broken in the valleys [Jangwani], so the situation started to decline [...] some were relocated to Kibamba [...] now, they go to the market there and do not come back here (Isaam, Magomeni 22.04.22)

This critical representation of Magufuli is linked to state interventions aimed at improving infrastructural conditions and doing away with informality: demolition of houses, removal of people living informally and relocation of people working informally. This representation reflects a broader scepticism among traders, many of whom were critical of state initiatives in the name of improvement or development. I return to this later, focusing on narratives of marketplace renewal. For now, it is important to recapitulate from Chapter 9 that President Magufuli played a key role in the adoption of the government-led construction of modern markets (*masoko ya kisasa*). And as we see later in this chapter, these modern markets have received a lot of critique, not just from media, state officials or development partners, but also from informal and small-scale traders, the very communities President Magufuli was known to support. While symbolically catering to informal workers, President Magufuli's agenda also included visions and interventions that informal workers represent far less positively. On a broader scale, news media have described Magufuli's somewhat contradictory representation of and approach to informality as "all

over the place – from the use of force to appeasement, and from formalisation to accommodation” (The Citizen, 2021c). This speaks to the existence of a symbolic tension regarding the institutional narrative of informality and informal trading during Magufuli’s period.

After Magufuli’s death in 2021, Samia Suhulu Hassan took over the presidency, and the narrative of informality started to change. In September 2021, shortly after being sworn in, President Samia issued a directive to regional commissioners to “find alternative arrangements to accommodate urban traders” (ibid) and publicly urged urban traders to operate in “places as per arrangements by regional administrations” (Daily News, 2021). This was followed up by a relocation directive issued by the presidentially appointed Regional Commissioner (RC) in Dar es Salaam, Amos Makalla, which ordered the relocation of all street traders to “designated areas” including markets. Citing the RC, the purpose was to “improve the scenery of our region” (Daily News⁸⁵), which corresponds to a narrative increasingly used to justify interventions containing informality during Samia’s presidency: the *beautification* of Dar es Salaam city. This is, for example, evident at the local institutional level. In 2021, under the auspices of the city-wide “Smart Area”, a city sanitation and health project which started in 2016 (IPP Media, 2016), the Kinondoni Municipal Council announced several “smart areas” in KMC. The District Commissioner, Godwin Gondwe, declared that these areas should not be “destroyed, polluted, but improved and maintained” by “being cleaned, beautified by planting flowers and grass and not changing their landscape, including the absence of any damage along the road” (KMC, 2021). Beautification is here represented as a clean, green scenery without pollution and damage. Moreover, as specified in the general Smart Area prohibitions, “citizens will have to participate fully by recognizing, considering and accepting that [...] it is prohibited for informal businesses to be carried out in the Smart Area [...] it is prohibited for street vendors to carry out their businesses [and] to operate and organize registered businesses outside shops in the Smart Area” (DCC, n.d.). As evident here, Smart Areas should be characterised by the *absence* of informal activity. As such, informality is here represented as the antithesis to the beautiful, clean, green, unpolluted and undamaged scenery envisioned for Dar es Salaam’s Smart Areas.

When I returned to Dar es Salaam for my second fieldwork in September 2022, the municipal authorities were planning yet another trader relocation in October 2022, a year after the first relocation directed by President Samia. In 2021, many traders had been relocated to the new and renewed modern

⁸⁵ This article has since been removed but was accessed via <https://dailynews.co.tz/news/2021-09-10613b63dfb0a6b.aspx>.

marketplaces like Magomeni, Bwawani and Makangarawe, but a year later, most had returned to the streets, because “there was no business in those new markets” (municipal officials 6, 13.10.22; 10, 27.09.22; 2, 11.10.22). Street traders were largely uninterested in operating in the new markets, which had been constructed to “enable traders to conduct their businesses in a safe and orderly manner” as framed in news media (Daily News, 2022).

With the relocation directive in 2021 and reattempt in 2022, there is arguably a symbolic shift at the institutional level from President Magufuli’s positive, lax and pro-poor narrative to President Samia’s increasingly restrictive representation of informality as a phenomenon to be governed and contained. Importantly, this tension is not only symbolic, nor does it exist only at the institutional level. On the contrary, it seems that this tension has contributed to an increasingly antagonistic interaction environment at the micro-level. A municipal official described that during the 2021 relocation, traders’ stalls had been destroyed in the night if the traders had not left the area before a set date (municipal official 2, 04.04.22). The authorities “took down the tables, stalls and confiscated the goods”, and traders would come the next day to find their premises had been cleared (municipal official 10, 20.04.22). According to an organisation representing informal workers, in this relocation process, “there was a use of a lot of force, and it wasn’t amicable [...] even the military police were involved” (organisation 1, 06.10.22). With the symbolic shift in institutional narratives of informality around 2021, policy initiatives shifted towards restriction, containment and increasingly coercive implementation strategies.

In interviews with traders, I often encountered statements that reflected an awareness of this shift in narratives *and* practice. A trader in modern Magomeni market explained the 2021 relocation as follows: “The government wanted to remove the *machinga* from the streets [...] they say that *machinga* are creating a dirty environment [...] Now, the scenery can be bought by those with money” (Afia, Magomeni, 26.09.22). This trader is aware of the institutional representation of informal workers as contributing to “a dirty environment”, which as described frames informality in opposition to the clean and beautiful environment envisioned for Dar es Salaam. Moreover, the statement that “those with money” can “now” buy the “scenery” reflects the perception that (once again) the elites, and not the poor or the informal workers, control the outlook of the city and consequently determine who is permitted where.

Following the shift in the presidency, the symbolic shift in narratives of informality and the 2021 relocation directive, Dar es Salaam Regional Commissioner (RC), Amos Makalla, announced in late 2021 that plans were “underway to change the outlook of the city through construction of mega projects that facilitate businesses” (Daily News, 2022). According to Dar es Salaam Regional Administrative Secretary, Rehema Madenge, the construction of marketplaces

has “created employment opportunities for people”, and marketplace renewal comprises a part of this broader state-led effort to “facilitate businesses” and “changing the outlook” of Dar es Salaam (ibid).

We know from this analysis that the broader *symbolic* context of marketplace renewal in Dar es Salaam is one of both clarity and tension. On the one hand, institutional narratives clearly emphasise the existence of an infrastructure gap in need of closing, and the existence of an informal city in need of upgrading, redevelopment and containment. On the other hand, there is a potential tension, manifesting as a subtle symbolic hierarchy, between objectives of human development and economic competitiveness, growth and investment. Likewise, there is a temporal symbolic tension in institutional narratives of informality, informal workers and the space for informal trading in Dar es Salaam. Specifically, we see a symbolic shift from President Magufuli’s relatively positive (populist) attitude towards informal workers towards a more critical and restrictive narrative during Samia’s presidency. Put together, these narratives make up a part of the symbolic context that has given rise to and justified marketplace renewal in Dar es Salaam the last 10-15 years. With this foundation, we can now elucidate (and contextualise) institutional, communal and subjective narratives of marketplace renewal in the city.

Narratives of markets and marketplace renewal

This section is divided into three parts. The first one investigates two conflictual narratives of old and common marketplaces in Dar es Salaam, which show the symbolic tension between appreciation and devaluation of these existing markets. The second part elucidates four conflictual narratives of the purposes of marketplace renewal. The last part sheds light on two conflictual narratives of new and renewed marketplaces, particularly modern markets (*masoko ya kisasa*). Importantly, this not only illustrates the symbolic dimension of conflict over marketplace renewal but also its linkages to the ideational and interactional tensions embodied in this spatial state intervention.

Appreciation and devaluation of old and common markets

This section presents a positive and a negative narrative of old markets (*masoko ya zamani*) and common markets (*masoko ya kawaida*) in Dar es Salaam. The positive “functionality and ease” narrative revolves around these markets’ infrastructure, recognisability and function for especially low-income customers and of course market traders. The negative “shortage, congestion and bad infrastructure” narrative especially concerns the siting and spatial characteristics of the old and common markets and the broader image these markets convey.

The “functionality and ease” narrative

As discussed in Chapter 9, marketplaces often figure under (residential and/or low-income) “community facilities” or “spaces for commerce and trading” in legislation and regulations. At the institutional level, the concrete objectives and functions of marketplaces are rarely mentioned explicitly, but the Dar es Salaam City Master Plan (DMP, 2016-2036) is an exception to this rule. According to this masterplan, marketplaces in Dar es Salaam serve several important functions:

Markets in urban Dar es Salaam provide an important social and economic service to the residents. City residents obtain various household needs such as fruits, vegetables, meat, flour, rice, and other types of food from markets. Markets also serve as a workplace for residents who conduct business in them and they are important source of revenue to the local authorities. Markets tend to attract other trade and commercial businesses around them. Consequently, markets generate a significant amount of traffic. Markets are important sources of low cost food items sold in large or small quantities, which is especially convenient to low-income earners who cannot afford to buy supplies in large quantities or from the supermarket (MLHHSD, 2018, pp. 56-57)

Marketplaces are represented as sites with multiple functions for multiple actors. As for economic and social purposes, markets ensure the provision of low-cost food and goods, which is crucial for low-income urban residents. As workplaces, markets are key sites for economic opportunities and livelihoods for small-scale, often low-earning, traders. By offering basic goods and income-generating opportunities for economically disadvantaged communities, markets have the potential to promote equity. Moreover, the DMP recognises that the marketplaces are catalysts for creating more localised commercial, economic hubs, because they tend to attract trading and business activity in surrounding areas. Overall, markets support various aspects of residents’ daily lives. Mirroring the analyses in Chapter 8, the DMP also highlights the financial importance of markets as sources of local government revenue generation. In sum, the *functions* markets perform for residents, workers and local authorities underpin this positive institutional narrative.

It is important to recall that this masterplan was prepared in the mid-2010s, when marketplace renewal in Dar es Salaam was still at a relatively nascent stage. Thus, when outlining the significant economic, social, commercial and financial functions of markets in the city, the DMP primarily refers to the old and common markets, and we can consider this a positive institutional narrative of these exact markets.

Turning to the subjective narratives of market traders, the functionality of old and common marketplaces is also central. Let me give an example from Ilala market, which, as described in Chapter 10, Ilala is an old market

characterised by inadequate drainage systems, sanitary facilities and poorly constructed buildings, and this is a source of frustration among traders (e.g., Leila, 11.04.22; Thimba and Sahel, 11.04.22; John, 04.05.22). One day I was interviewing a trader who was very outspoken about the poor infrastructure and on various occasions had complained about it to politicians at both the district and the regional level. After they had listed all the things they disliked about Ilala market, I asked: Is there anything you *do* like about Ilala market? To my surprise, the trader answered: “Ilala is the best market in the city, because it is the biggest market and it is the market with the most people [...] it is the market that brings in big income and it is the market that has more business and circulation of money than other markets” (Fatuma, 11.10.22). The fact that Ilala, in their perspective, brings in “big income”, and generates “more business and circulation of money” than other markets apparently outweighed the market’s poor infrastructure. As such, the infrastructure was clearly secondary to what the trader regarded as the market’s primary function: to ensure business activity and income.

Unsurprisingly, most traders I interviewed in old, new and renewed markets echoed the fundamental point that income generation, through business activity, is the most important purpose of marketplaces. When describing what they valued about the old and common markets, traders most often highlighted features they regarded as essential to fulfilling this purpose. Taken together, these features generally reflect and reinforce a symbolic representation of “ease” in and of the old and common markets.

The first version of this representation concerns *movement* around old and common marketplaces. According to traders, many old marketplaces have strategically advantageous locations, which facilitate a high degree of movement – a flow of people, goods and transport and the hustle and bustle of everyday city life – around markets. As shown in Chapter 10, movement around markets is crucial for creating a large potential customer base and for generating income. Why is that the case? According to trader narratives, this is partly rooted in cultural practices. A trader in Ilala market explained: “I don’t leave the house and say ‘I’m going to buy fish there or there’ [...] When I pass by [a market], I see the fish, so I buy it and go home [...] in other countries, there may be special places people go to [...] they go there, they buy, they go back [...] they have a routine [...] we are not used to that routine” (R2, 11.10.22). Another Ilala trader said: “Very few Tanzanians leave home and say, ‘we are going shopping for clothes’ [...] many just shop when they pass by on the street and they see our clothes” (Mtalami, 11.10.22).

When describing why movement matters, both traders refer to (perceived) cultural shopping practices of Tanzanians. Unlike in other countries where customers have more planned, routinised shopping patterns, shopping practices

in the marketplaces are portrayed as more spontaneous and interwoven with the flows of customers' daily lives. In other words, people become customers because they spontaneously pass by markets, not because they planned to go shopping there. Rooted in this narrative, positive representations highlight that old markets are often embedded in existing patterns of everyday mobility. To some extent, this embeddedness is related to the siting of marketplaces. As mentioned in Chapter 10, many of the old markets are located along main roads, in busy commercial sub-centres, close to popular transportation or in residential areas where the markets' primary customers live and move around as part of their daily lives. Traders' positive narratives of old markets frequently highlight two of these siting characteristics. First, transport infrastructure in the immediate surroundings of the markets is key. When I asked an Ilala market trader what the best thing about the market's location was, they replied: "the first thing is the ease of the buyers to come here due to the nearby bus stand" (Jovin, 31.03.22). The existence of a bus stand, a *daladala* stop, was considered key to ensuring that customers could *easily* go to Ilala market to shop. Likewise, another trader in Ilala market said that popular transport infrastructure outside a market means that "people pass by, the street is filled with people [...] the places where busses drop off people in large numbers are the places with movement, that is, people walk here and there" (Mtalam, 11.10.22). Yet another Ilala trader said that easy access to transportation to and from the market "is the way to bring customers and to deliver products to the market [...] if the transport infrastructure is bad, I can't deliver goods from one market to another in time" (Fatuma, 11.10.22). As evident, these narratives mirror the interpretations of marketplace accessibility as being "easy to reach" (discussed in Chapter 10).

Importantly, this does not imply that traders necessarily prefer *all* the infrastructures of old marketplaces, but their narratives tell us that *movement* of people around markets rather than modern infrastructure provides an "enabling environment" for trading. This is illustrated in narratives among traders in renewed Magomeni market. As mentioned in Chapter 10, I conducted interviews in *old* Magomeni market in 2018 when its infrastructure was in critical condition, and traders were deeply dissatisfied with it. In 2022, when I returned to the now *renewed* market, I encountered one of the traders I had interviewed four years before. Having been allocated a business space on the first floor, they struggled to get business going and explained: "the old market was good [...] the buildings were not good, but good in terms of interest, you know [...] because those things were visible [...] now, this [market] is a building [...] it is difficult for people to go up here [...] people don't like to go upstairs [...] we Africans, we are used to be on the road [level]" (Abigail, 27.09.22). This interviewee's representation of old Magomeni market is largely positive, because it

was “good in terms of interest” though not in infrastructure. Reiterating the Ilala traders’ narratives, this trader also emphasises the importance of people’s habitual practices in relation to business. The trader represents renewed Magomeni market in a negative way, because people are not used to multiple floors in markets. Though Magomeni’s location at a busy junction along main radial roads generates movement *around* the market, the mismatch between people’s habits and the market’s scale and design results in limited, ground-floor centred movement *inside* the market.

Other traders in Magomeni market reiterated the contrast between the old and the renewed modern market. Afia, a trader on the first floor, said: “The old market was really tired [...] this market is good but now, the problem is that there are no customers [...] in the old market, we used to do business” (Afia, Magomeni, 26.09.22). Even at the ground floor, traders emphasised that trade was better in the old market despite its wear and tear: “The difference between the previous market and this one is the commercial situation [...] back then, there was a business despite the wear and tear” (Bakari, 26.09.22). Another ground-floor trader reiterated this contrast but was more hopeful about the future: “The old market was active, but this new one is still new” (Zahra, Magomeni, 26.09.22). When Zahra here highlights the positive thing about the old market, it has to do with *activeness*: engagement, dynamism and (business) activity. Moreover, their reflection mirrors a carefully optimistic narrative emphasising *temporality* that I encountered particularly in interviews with state and development partner officials: When people, *with time*, get used to the modern markets, they will start coming, and the markets will become operational (development partner 6, 06.10.22; municipal officials 10, 27.09.22; 11, 04.10.22). Later in the interview, Zahra explained that the LGA (KMC) had asked traders in the market to be patient, because “it takes time for a market to become active” (Zahra, Magomeni, 26.09.22). Unlike Abigail and Afia, Zahra had appropriated this (state) narrative of the modern market’s potential.

Traders also highlighted another locational feature of many of the old and common markets: the siting in *uswahilini*. Recalling Chapter 10, we know that the term *uswahilini* – the place of the Swahili people/Africans – dates back to colonial land zoning, which through building regulations effectively precluded Africans from settling in zones where the European and Indian communities lived. As such, *uswahilini* is connected to the city’s socio-spatial, racist segregation instilled by colonial rule and is sometimes used in a derogatory way to describe certain (typically, low-income) communities or places in contemporary Dar es Salaam. When used in that sense, *uswahilini* is (a way to produce) territorial stigmatisation. However, in my interviews with market traders, their colloquial usage of *uswahilini* reflected a more positive representation

emphasising the high level of business activity in these areas. Abigail, a trader in modern Magomeni market, said:

There is a trend of people with money [...] they don't stay like in areas like Manzese [...] have you reached Manzese market? Manzese is *uswahilini* [...] there is a lot of business in *uswahilini* [...] people don't come to a modern market like this [...] they buy *uswahilini* [...] *uswahilini* means that there are many people [...] there are small houses here and there, very close to each other (Abigail, Magomeni, 27.09.22).

Here, *uswahilini* is exemplified by Manzese, a ward of large unplanned, high-density residential areas primarily inhabited by low-income communities (cf. Chapter 5, 9). Mirroring this, the trader emphasises that *uswahilini* is not a place where people with money stay but a place with many people, houses close to each other and, therefore, a lot of business. According to this trader, people “don't come to a modern market in the city” but buy their goods in the areas where they live: *uswahilini*. Though Manzese market (as discussed in Chapter 5 and 10) is an old market with several infrastructural challenges, its central location in Manzese ward – what the trader refers to as *uswahilini* – makes it popular. Traders in Manzese market reiterated this narrative:

Manzese market is surrounded by where people live [...] there are a lot of people, and they like to get services nearby [...] they believe this is the market where they will find things at the cheapest price (Abdullah, Manzese, 06.10.22)

This trader highlights that old Manzese market's *proximity* to the communities that comprise the market's primary customer base contributes to the market's popularity. This reflects the trader's understanding of *who* the typical customers in marketplaces are, namely the communities living in unplanned, primarily *low-income* areas. Except in Kisutu market where traders and officials speak of a diverse, mixed-income customer base (Baraka, 03.10.22; municipal official 2, 04.04.22), traders in the selected markets point to low-income communities as their main customer base, that is, “people living in *uswahilini*”, the “*wanyonge*” (downtrodden) and the “*wananchi wa chini*” (low-income/lower-class citizens) (fieldnotes, 2022). A related positive representation of old and common markets among traders is that they have a public image as affordable and adapted to the economic realities of (low-income) customers. Again, we can illustrate this through Manzese market:

It is the old markets that people trust [...] Many people know that in Manzese market, traders talk to customers [...] if I say “I am selling this for 500 TSh”, the customer may say: “I only have 100 TSh, I need only this amount” [...] here, he can get amount that he needs according to his position [...] he can say “I can't buy for 500 TSh, so I ask you to cut it to 200 Tsh” [...] we always do that to be friendly

to customers [...] so they believe that when they come to Manzese market, they can't miss what they intended to get (Abdullah, Manzese, 06.10.22)

This trader is aware that their typical customers' economy may be strained and handles it in a friendly manner, for example through price negotiation. According to the trader, this makes the customers trust the old markets and believe they can get what they intended to get when they go to, for example, Manzese market. The trader refers to this as the old markets' "image of ease" (ibid). This positive representation of Manzese, an old and common market, both emphasises its accessibility, understood as its *proximity* to its primary customer base and highlights accessibility understood as (popular image of) *affordability* and *adaptability* to the users' needs and constraints.

As evident in this analysis, the positive institutional and subjective trader narrative of old and common markets emphasises these markets' *functionality* and *ease* related to their integration in flows of everyday life (movement), match with people's habitual (cultural) shopping practices, proximity to their primary customers (low-income communities) and their popular image of affordability, recognisability and adaptability.

The "shortage, congestion and bad infrastructure" narrative

Alongside the positive representations of old and common markets elucidated above exists a negative narrative emphasising several of these markets' spatial characteristics, especially location and infrastructure. We will take a closer look at this "shortage, congestion and bad infrastructure" narrative here.

At the institutional level, the Dar es Salaam City Master Plan (DMP, 2016-2036) speaks to this narrative. In outlining key issues of existing marketplaces in the city, the DMP points to their spatial distribution and infrastructural conditions. First, "markets are not evenly distributed around the city", as many markets (particularly the large wholesale markets) are located in the inner city (MLHSD, 2018, p. 58). According to the DMP, this is a spatial manifestation of the "strong urban polarisation determined by the mono-centrality of the City Centre, which appears to be the main problem of the City of Dar es Salaam" (ibid, p. 136). With this mono-centrality, markets "contribute to traffic congestion due to heavy-duty trucks that deliver market produce from upcountry" in the inner city. Moreover, due to this concentration of commercial market activity in the city centre, "many traders conduct business on the streets and roads around the existing markets" rather than settle in peri-urban markets. This informal trading activity outside markets (which I call "markets outside markets" in Chapter 10), the DMP emphasises, is also a result of a "shortage of markets and market-trading space in the city" (ibid, p. 58). The emphasis on the coexistence of marketplace congestion and shortage in Dar es Salaam reflects an institutional representation of a cross-pressure between addressing the need

for trading spaces and mitigating congestion in the inner-city. This spatial cross-pressure relates to the conundrum, discussed in Chapter 10, that institutional actors have faced in marketplace renewal projects: how to increase space without increasing space.

At heart, this institutional perspective highlights the increasing but unevenly distributed demand for trading spaces (markets) as a key contributor to congestion and urban sprawl. This emphasis on an *uneven spatial demand* for trading spaces is interesting, because it reflects an institutional recognition that the location of new marketplaces – aimed at addressing the shortage – is crucial to meeting that demand. In light of this recognition, it is noteworthy that some of the new modern markets – Bwawani, Makangarawe and Mburahati – have been built in residential areas with little to no movement and thus limited demand for trading spaces.

The DMP also highlights bad infrastructure as a key issue in old and common markets. Most markets “are built using temporary materials and earthen floors which are difficult to clean”, and the “sanitary conditions are poor in most of the markets due to poor drainage facilities and poor solid and liquid waste management services resulting in flooding of the market areas when it rains, pillage of solid waste, most of which is perishable and spillage of liquid waste” (MLHHSD 2018, p. 57). These descriptions of are quite accurate as shown in Chapter 10 through examples of open drainage systems and lack of sanitary facilities in Ilala market, the muddy paths and open-air chicken slaughterhouse in Manzese market, and the vulnerability of temporary structures to weather and security-related issues in Temeke Stereo and Mchikichini.

Importantly, many of the interviewed traders reiterate this narrative. In Tandale market, a trader described the infrastructure of the market before its renewal in 2021-2025: “the infrastructure system was not good [...] dilapidated, the toilet infrastructure was not good [...] we brought in municipal clerks, but they were unresponsive” (Mudi, Tandale, 29.09.22). In old Manzese market, where traders showed me the market’s chicken slaughterhouse, one trader said to me: “Look around ... this is not a place for human beings” (Ahmed, 06.10.22). In Magomeni market, traders described the infrastructure before the 2018 renewal like this: “the old market was not safe, it was a bad environment, it was dirty [...] the cages were in a dangerous area with no fire controls, just wooden boards and sacks [...] people used wooden poles to build so when the wind was very strong, the huts were swaying [...] it was dangerous” (Bakari, 26.09.22). In old Mchikichini market, traders spoke critically of the lack of “fireproof infrastructure”, which had caused multiple fires in the market. In the latest fire in January 2022, a couple of months before my first fieldwork, Mchikichini market partially burned to the ground. Many traders lost their self-built premises and all their wares, and the economic losses were

substantial (Maembe, Lina and Mangi, 01.04.22; Grace, Rehema, 04.04.22). Even traders who were highly critical of the new markets reiterated this “bad infrastructure” narrative. Afia in Magomeni said: “old market was tired, unclean, the building was bad” (Afia, 26.09.22). Importantly, most of the interviewed traders in the 14 markets, even those heralding old and common markets for their high level of business activity, did not romanticise their (poor) infrastructural conditions. A trader in Ilala market explained that the government through PO-PORALG had announced the renewal of Ilala market shortly before I returned for my fieldwork. I asked how he felt about that, and he pointed to the run-down, small hut we sat in and said: “it’s a good idea, no one refuses to improve, improvements are good if they match the business environment” (Mtalami, 11.10.22). Support to improvements that match the business environment was prevalent among traders in most markets.

This reflects a symbolic tension between trader and state official narratives of old markets and the demand for improvement or renewal. Some officials did not understand or were confused about what people preferred. A DMDP official reflected upon the lack of customers in modern Bwawani market: “We don’t know what is happening, why there are no customers [...] now, there is a proposal to modernise Tageta market [...] the environment is very bad [...] but people like going there [...] I don’t know why” (development partner 5, 06.10.22). Interestingly, this official explicitly expresses confusion or disbelief as to why Tageta market, an old market with a “bad environment”, is popular among people, while there are no customers in a modern market like Bwawani. Beyond demonstrating a lack of understanding of people’s preferences, this remark implies that the official may regard *modernisation* as key to markets’ popularity. As I discuss later, this does not correspond to trader narratives.

Another negative representation of old and common markets and the communities using them came to light during an interview with a municipal official. I was listing the markets included in the study, and when I mentioned Mchikichini, Manzese, Ilala and Temeke Stereo, all old markets, the interviewee laughed and said: “Ah, you focus on those slum markets [...] markets like Manzese are not good, not well-planned [...] The population is growing, and the council is supposed to do two things: improve the existing markets and build new markets” (municipal official 2, 11.10.22). By referring to old markets as slum, the official taps into a broader negative discourse of low-income urban neighbourhoods that is common in political, professional and media portrayals. As mentioned in Chapter 3, “slum” is often used in processes of territorial stigmatisation, which discredits a certain place and its communities through negative connotations to social disorder, illegality, danger and moral decay and can be used to justify state-led punitive, disciplinary or corrective action. While these negative connotations are not explicated here, “slum” is not merely a

description of markets' (poor, dilapidated, unsanitary) material conditions; it reflects a deeper, value-laden narrative of markets that are not "new", "improved" or "modern". This is also evident in the way the official talks about the people using the old markets: "The mentality of people is that they like noise and dirty markets. People are like that" (ibid). This representation of people liking "noise and dirty markets" because of their "mentality" is a rather essentialist depiction of the users of old and common markets. In contrast, as described in the previous section, traders' narratives emphasise the need to address the poor and dirty infrastructure of the old markets.

As we know from the planning and renewal literature (cf. Chapter 3), negative representations – the spatial taint or territorial stigma – of certain places are a key component in symbolic *justification* of corrective action. In the interview referenced above, the municipal official's description of old markets as "slum" is immediately followed up by a reference to state-led action to do away with these markets, that is, improvement and construction of markets (marketplace renewal). Although I did not encounter this "slum market" narrative elsewhere, it is clear from my interviews and institutional documents that marketplace renewal is, indeed, framed around negative representations of the existing old and common markets, and that these representations figure centrally in narratives justifying marketplace renewal. In the following section, I investigate these narratives.

Purposes of marketplace renewal

Here, I examine narratives of purposes of marketplace renewal and thereby elucidate two important symbolic aspects of justification of renewal: the emphasis on the break with the undesirable conditions of the *present* and the emphasis on a certain vision of an improved *future*. These two aspects perform different symbolic tasks: the former legitimises the need to abandon current conditions; the latter legitimises the pursuit of the specifically envisioned future.

The "eradicating problems" narrative

Regarding the first aspect of justification – the break from an undesirable present – the narrative of eradicating problems is central in relation to marketplace renewal. First, to eradicate the outlined problems of marketplace shortage and inner-city congestion, the Dar es Salaam City Master Plan (2016-2036) emphasises improved accessibility of and decongesting trading activity. The DMP proposes constructing new marketplaces outside the city centre in envisioned urban sub-centres along the ring roads (MLHHSD, 2018, pp. 178, 181). However, this supposed solution to the congestion issue does not address the key issue of uneven spatial demand for markets in favour of inner-city areas.

This may signal a (symbolic) priority of decongestion – and relocation of informal traders to peri-urban areas – over meeting popular demands for markets in central areas.

Moreover, at the municipal level, marketplace renewal as publicly outlined in strategic plans and municipal profiles, cf. Chapter 9, is framed around its potential to “eradicate all problems concerning with social services within the Municipality” (KMC, 2017, p. 54). The KMC has adopted “strategies of constructing modern and improving the existing markets” (ibid, p. 38) “by building more sheds and stools and increase the number of these modern markets” (ibid, p. 41). The goal is to offer “modern markets rendering quality services” to the residents (ibid, p. 54). However, this institutional narrative also emphasises that the link between marketplace renewal and eradicating social service problems is that modern markets like Magomeni and Tandale could generate big income to the local government. Marketplace renewal is here represented as improvement of social service in itself *and* as a vehicle for generating own-source revenue, which can be used to eradicate other social service problems in the municipality. This institutional narrative thus illustrates an awareness of the potential to increase revenue through taxation in newly constructed or improved modern marketplaces. This speaks to the broader interlinkage between the two state interventions of marketplace renewal and taxation, which we return to in Chapter 12 and 13.

A different version of this narrative concerns the control and containment of informality mirroring the broader institutional narratives of the infrastructural development and planning in Dar es Salaam. In KMC, marketplace renewal is framed as essential to the municipal “bid to alleviate the problem of petty traders” (ibid, p. 40). Both construction of new markets around the city and (vertical) expansion of existing markets’ spatial capacity, primarily by reconstructing them as modern, multi-story markets, are represented as ways to address marketplace shortage and, by extension, the high prevalence of street traders outside designated markets. This is echoed in the institutional PO-RALG manuals for the DMDP markets, which state that the “original purpose of constructing the markets” is to ensure that traders do not “sell their goods outside the facility (e.g. on roads, etc.)” (PO-RALG, n.d.a, n.d.b, p. 19). Interestingly, these ministerial manuals emphasise that “caution should be exercised not to make the fees unreasonably high or unaffordable to the traders” (ibid, p. 19). While marketplace renewal, as evident in the KMC plan, is represented as a vehicle of revenue mobilisation, these recognise that traders may opt to leave the new markets if fees are unreasonably high or unaffordable. In light of this recognition, it is noteworthy that a common social narrative among traders is that marketplace renewal comes with “high costs, high taxes, high prices”. As I discuss later, this marks a symbolic tension between institutional

narratives of fair and reasonable fees in new markets (ibid, p. 19) and traders' social representations of the economic realities.

On the matter of marketplace renewal to contain informality and generate revenue, a DMDP official explained:

Modernising markets as part of urban development has been practiced for decades [...] it is this idea that if you want a city to develop, then markets need to be made better and safer. For the authorities, this includes ensuring more control over informal trade. There is no interest in creating conflict with those who work in and use the markets. However, the authorities believe that taxing the markets can be a source of revenue [...] making more up-to-date market installations provides the opportunity to charge more and also to improve sanitation, health and so on [...] in this way, it is a win-win situation. But often, it is the strongest traders who get the best spaces and benefits, while the more disadvantaged ones, like women, are not beneficiaries in the same way. It is those with the most resources who benefit from development. The idea is good enough, but ... you know (development partner 2, 15.09.22)

This subjective reflection emphasises that for a city to develop, it is necessary to have more control over informal trade, and it presents marketplace renewal that provides a better and safer environment as the solution. However, it is clear from this remark that beyond controlling informality, marketplace renewal is a potential to increase revenue mobilisation, because more up-to-date market installations provide the opportunity to charge more. This DMDP official thus reiterates the institutional narratives of informality containment and revenue generation. As I discuss later, this particular purpose of marketplace renewal was also highlighted by traders, although in a very critical way. Lastly, the official refers to marketplace renewal as a win-win situation but also recognises that only the strongest traders with the most resources benefit. This speaks to tensions in practices of marketplace renewal pertaining to the micro-politics of selective involvement and space allocation in renewal processes in Dar es Salaam. I return to this in Chapter 12.

The “enabling and improving business” narrative

The “enabling and improving business” narrative plays a key role in the second aspect of justification of marketplace renewal, the pursuit of a specified envisioned *future*. The notable emphasis on enabling environment measures in broader institutional narratives of infrastructure investment in Tanzania and Dar es Salaam is mirrored in relation to marketplace renewal. In 2022, Minister of Finance and Planning, Mwigulu Nchemba, highlighted in his budget speech that a central government priority is “enabling infrastructure for doing business”, which among other things includes “strengthening *machinga*’s [informal traders’] leadership including construction of their offices [markets]”

and increasing the “availability of services such as business infrastructure, training, technology and markets” (Minister of Finance and Planning, 2022). Construction of marketplaces as “enabling infrastructures for business” is reiterated in officials’ subjective narratives as illustrated by a DMDP official’s reasoning behind the construction of the DMDP markets: “The community said they wanted us to provide more spaces for business. And that is why we built it the markets” (development partner 5, 06.10.22). Similarly, a municipal official said of the government-led marketplace renewals: “measures to building modern markets were initiated in 2019 by late president Magufuli. The purpose was to empower small traders. It was a national plan to modernise. To make the environment better. Because back then, the business environment was not conducive to business” (municipal official 10, 08.04.22). Marketplace renewal is here viewed as “enabling” by providing more spaces for business and making the environment conducive to business. Another municipal official framed it like this: “The new markets were ordered by the word of the president [...] you know, politicians do different things to make businesspeople prosper. When Magufuli came to power, he wanted the local businesspeople to prosper” (municipal official 2, 11.10.22). Here, marketplace renewal is framed around prosperity for local businesspeople.

A blog post by Mari Elka Pangestu, then Director of Development Policy and Partnerships in the World Bank, written after she visited Makangarawe market, mirrors these positive narratives:

Amidst the hustle and bustle, I saw women busy at work, fruits and vegetables piled neatly in their stalls. The market boasts clean, well-functioning spaces for traders, many of them women, benefiting from improvements that were made as part of an urban development project. It reminded me of my own experience as a minister in the Indonesian government, when I worked to rehabilitate traditional markets to cater to the needs of women, including washrooms and child-care facilities (Pangestu, 2021)

This narrative emphasises how the (infrastructural) improvements made as part of an urban development project (DMDP) had created a market of “clean, well-functioning spaces” with “women busy at work” and “hustle and bustle”. However, as we know from Chapter 10, in 2022 and 2025, Makangarawe was one of the largely vacant modern markets built as part of the DMDP project. As we will see later in this chapter, this World Bank director’s narrative is in stark contrast to the traders’ and other World Bank officials’ narratives of marketplace renewal, including Makangarawe.

Most interviewed traders had quite negative narratives of marketplace renewal, particularly in relation to the modern markets. However, a few interviewees echoed versions of the positive enabling and improving narrative. A trader in Magomeni market explained that “the honorable President Magufuli

sat with the *machinga* leaders in Tanzania in every district and told them that ‘you should come together and unite in markets’ [...] after, we had to have a meeting between the *machinga* leaders and Magomeni market traders [...] the main goal is to empower traders” (Bakari, 19.04.22). A trader in old Ilala market emphasised their interest in renewal: “If a new market is built, I will be very happy, because the market is likely to become an attraction for tourists [...] so we can increase the value of our food [...] We need a clean environment that is good and safe so that the standard of the place ensures productive business. I really want a modern market because we will do great things” (Fatuma, 11.10.22). Fatuma was optimistic and envisioned a market with a good and safe environment that could become an attraction for tourists and thus, a place of productive business.

A few other traders also spoke to the potential of broadening the customer base through marketplace renewal. Zahra in Magomeni market explained: “as you can see, all kinds of customers are coming in now [...] in the past, we didn’t see them here [...] now, the Arabs are coming, the Chinese are coming, the Japanese are coming, the Europeans are coming [...] as the days go by, more people will come” (Zahra, Magomeni, 26.09.22). Although no other traders reiterated this narrative, Zahra’s perception that the customer base had diversified with the renewal mirrors an institutional goal of creating markets that invite different kinds of people as illustrated here: “The design of Magomeni market and its amenities, such as conference room and a gym, is meant to invite different kinds of people” (development partner 5, 06.10.22). Whereas the existing old and common markets primarily cater to – and are represented as catering to – low-income communities, it seems that the modern markets, with their design and amenities, may (or are meant to) target a broader audience. In other markets, it was improvement of infrastructure that laid the ground for positive representations of marketplace renewal. A trader said about modern Bwawani market: “if you go and see it, it is beautiful [...] it has one floor, but it is modern” (Bakari, 26.09.22). A trader in Magomeni market said: “the environment here is excellent [...] very, very clean toilets like this [...] you do know, you came a long time ago, then it was really bad” (Zahra, Magomeni, 26.09.22).

These positive trader representations of marketplace renewal are in stark contrast to most of the interviewed traders’ narratives of marketplace renewal, both DMDP and government-led projects, in Dar es Salaam. We now turn to these social narratives, which largely conflict with the narratives of marketplace renewal as interventions that eradicate problems of social services and enable and improve the business environment of small-scale and informal traders in the city.

Criticism of renewed and modern marketplaces

In contrast to the largely positive narratives of marketplace renewal among institutions and state officials, market traders' representations were quite negative and critical. Here, I elucidate key symbolic themes: the bad design and "death" of new markets.

The "bad design" narrative

The first negative narrative of marketplace renewal concerns the spatial expression of the modern markets, particularly their *scale* and *design*. Traders were especially critical of the multi-story, closed-off and modern aesthetics of new and renewed marketplaces. This critique was voiced by traders both in the modern markets (e.g., Afia, 26.09.22; Abigail and Mary, 27.09.22; Mudi, 29.09.22; Tabari, 13.10.22; Bakari, 26.09.22; Terema and Akina, 11.10.22) and in old markets (e.g., Mtalam, R2, Fatuma, Ilala, 11.10.22; Abdullah, Ibrahim and Ahmed, 06.10.22). Isaam, a second-hand trader in renewed Magomeni market, expressed this critique as follows:

There was no understanding of what type of building that should be built [...] the main complaint of the businessmen is that this type of building is not friendly [...] we did not need this type of building [...] we asked them to look at the markets of this type, which have been built: how are they doing? [...] If you have a tall building like this, people won't believe it is a market [...] in a market, people can see what is inside [...] but you build a market that goes up in the air with tinted windows on the outside and rooms inside that not even guesthouses are like that [...] the business needs to be seen by everyone [...] here, you have hidden traders inside, they depend on customers to come upstairs [...] how will the businessman do business, if you can't sell to anyone? [...] this market has failed, because it is inconvenient for people to go upstairs to buy tomatoes (Isaam, 22.04.22)

This account frames the multi-story and modern design as unfriendly: traders are hidden inside behind tinted windows in small rooms, and they depend on customers' willingness to go upstairs although it is inconvenient. Moreover, the trader argues that people won't believe this type of building is a market, because in markets, people can see what is inside. This narrative highlights a perceived *inaccessibility* of Magomeni market in two aspects: practically, the design disrupts everyday shopping habits and flows, making it *inconvenient* for customers to shop there; symbolically, the spatial expression *unrecognisable* or *alien* to people because it does not correspond to their expectations to a marketplace. Inaccessibility is key to Isaam's judgment that the market has failed. To contextualise this, let us recall the functionality and ease narrative, which elucidates what traders *value* in old and common markets. This narrative showed that accessibility, that is, a market's integration in everyday flows of life through visibility, openness and recognisability, is considered essential to how

existing markets *function*. In sum, the design and scale of Magomeni market are considered incompatible with (this interpretation of) accessibility, as it does not correspond to people's associations of a marketplace, their habitual and cultural practices or the flow of daily life.

Isaam told me that traders initially tried to push for a ground-level, more common-looking market, and although the construction management team allowed some leaders into the process, it became clear to the traders that the market would be a modern market. At this point, Isaam explained, "we asked 'who appointed this system, this tall design? We don't want this system' and they answered that it is the system the whole world uses to build markets" (Isaam, 22.04.22). This reflects a common trader narrative that donors and the state prefer systems and designs used worldwide, that is, standard layouts, structures and designs inspired more by international infrastructural trends and ideals than by local needs, visions and user patterns. This account also reflects a related common critique that (some) traders are invited to give inputs but are ultimately not listened to. In this case, leaders representing the traders had evidently given critical input on the tall design of Magomeni market but clearly felt dismissed. Other traders in Magomeni market, particularly those outside leadership structures, were even more critical: "They said 'we are building a modern market', so we appointed a committee and they went there [...] but when they were building, they didn't involve us traders [...] that is why they built like this, like we are all separated [...] if we sat together, there would be many customers" (Afia, Magomeni, 26.09.22). The remark that the lack of trader involvement "is why they built [Magomeni market] like this" is important, because it reflects a narrative of the institutional actors as lacking an understanding of what traders want, and because traders are not involved, markets are designed in a way that does not correspond to their needs. This is also reflected in Isaam's remark, shown earlier, that there is "no understanding of what type of building that should be built" (Isaam, 22.04.22).

Interestingly, these negative representations of the Magomeni renewal process conflicts significantly with the narrative of a local DMDP official who was involved in the project: "Magomeni market was implemented under Kinondoni MC [...] the municipal management team had consulted the traders and advised the government to build a new market [...] the planning was very good [...] we had meetings every month, where we invited leaders to see the progress" (development partner 5, 06.10.22). Highlighting the continuous trader involvement before and during the renewal process, this official regarded the process as very good. Importantly, the official recognised that Magomeni market was not fully used as of 2022, as evident by the almost empty upper floors, but he did not ascribe these vacancy issues to an incompatibility between the market's

design and function, but rather to informal trading outside the market. I return to this later.

As mentioned in Chapter 10, a cautionary tale among traders is Machinga Complex, the first modern three-block, multi-story market. In Ilala market, Fatuma explained that when PO-RALG in mid-2022 announced plans to renew the market, traders had “rejected the design of Machinga Complex [...] we businessmen were giving ideas on how the building should be so that they don’t build it like Machinga complex, where there are traders with no business [...] if I want to buy tomatoes or vegetables, I have to go upstairs and waste time” (Fatuma, 11.10.22). The key issue in Machinga Complex, according to Fatuma, is the inconvenience of and dissonance with established shopping practices of having to “go upstairs and waste time”. Fatuma elaborated on PO-RALG’s suggestion for new Ilala market: “they say there will be a floor underground, where they will put a car park there [...] then, they will put traders selling vegetables and fruit, *mamalishe* [food vendors] and shops for second-hand traders on the ground floor [...] then a second floor with shops [...] and then a third floor with sewing machines and a playground for mothers who come with children” (Fatuma, 11.10.22). PO-RALG had outlined a multi-story market renewal project, though not exactly like Machinga Complex. Later, another trader in Ilala market showed me this sketch that PO-RALG had brought to the public announcement of the renewal project:

Proposed renewed Ilala market, PO-RALG announcement 2022



This sketch clearly outlines a market with a multi-story scale and modern aesthetics, not unlike Mlimani City mall in Dar es Salaam. Though different from Machinga Complex, this renewal proposal arguably draws on improvement and transformation interpretations emphasising modernity and fundamental change (cf. Chapter 10). I asked the traders in Ilala market how they felt about the proposal. A representative of coconut traders in the market was also clearly critical:

We are not happy, because we see that they are destroying us [...] if you pass by the market, as it is right now, you can see the coconuts [...] but if they are building multi-story markets [*maghorofa*], they force us to enter into a culture that is difficult for our business [...] our business is down here, at the ground, you come and buy down here [...] also, they will want to build small huts for us, but they can't hold 20 thousand coconuts [...] we bring in trucks of 4-5 tons and they are graded [according to their quality and size] [...] but if you bring coconuts to one hut, you can't differentiate them [...] buildings of that Machinga Complex type disturb us [...] we prefer buildings like this [Ilala] or have you seen Buguruni market? (R2, 11.10.22)

This critique of the proposed Ilala market and other multi-story Machinga Complex type markets reflects three important aspects. First, like other traders, this interviewee emphasises how such markets do not fit the “on the ground culture” of market trading. To a wholesale trader receiving coconuts in large quantities that are sorted and sold on large tarps on the ground, the prospect of being given small enclosed huts in the new market, where “you can't differentiate” commodities, clearly does not resonate with the trader's perception of a market well-suited for wholesale trading. To exemplify markets that traders prefer, the trader asks me: “Have you seen Buguruni market?” This speaks to a broader observation that just as Machinga Complex is a cautionary tale of marketplace renewal among traders, particularly due to its scale and design, Buguruni market is commonly highlighted as an exemplary case of a (partially) renewed market, *also* due to its scale and design (e.g., Isaam, 22.04.22; Ahmed, 06.10.22). A trader described it as follows: “Buguruni market has built big, roofed sections [...] a section of wholesale products, one of retail products [...] when I pass by, I can see the commodities, I choose them, pay the money and I leave” (Mtalam, 11.10.22). Here, Buguruni is represented as a good market, because one can “pass by” and “see the commodities” in the large roofed (ground-floor) sections. Its open, ground-level layout aligns well with the functional demands of wholesale trade. Mtalam, the trader who had shown me the sketch of the proposed renewed Ilala market, said that they would be positive towards the project, if it had been made in the image of Buguruni and not modern markets like Machinga Complex or Magomeni:

If you build a new market at a cost of 10 billion, people can do business and be able to enjoy the scenery of the building [...] but you don't build buildings and then the service is not good [...] it's a good idea, no one refuses to improve, improvements are good if they match with the business environment (Mtalam 11.10.22)

As mentioned, this remark reflects that traders are not against improvement *per se*, but they want improvement that “matches the business environment”: a common-looking, ground-floor, open market like Buguruni, not a multi-story, closed and modern market like Machinga Complex. A trader in old Manzese explained the preference for a common-looking market:

Most Tanzanians we live by sight, that is, we measure with our eyes, like here is an image of ease, here is an image of expensive [...] so when they go to Magomeni and see a modern market with many floors, they believe that they cannot afford their prices anymore [...] if we ask them to improve, we will say that we don't need the a market with many floors [...] we need improvements, but as a ground-floor market, because once you build a market with many floors, your customers go away (Abdullah, Manzese, 06.10.22)

Abdullah contrasts the “image of ease” that old and common markets have with the “image of expensive” that modern markets with many floors have. When markets are renewed, according to Abdullah, customers think that they “can't afford their prices anymore” and therefore “go away”. This representation is echoed by many other traders. However, there is much more disagreement among the traders as to whether this is merely an image issue, or whether prices have increased in the modern markets. There are people, like Bakari in Magomeni market, who emphasise that the prices have not changed: “because the market is good, the modern market, they think things are expensive, but they come and find out that the prices are the same” (Bakari, 26.09.22; Mary, 27.09.22). This is echoed by a municipal official who emphasises the need to “change people's perception of the new markets”, because they think that markets, like Kisutu or Magomeni, are “very expensive [...] but the prices are the same, it's just the building that is new” (municipal official 11, 04.10.22). Others say that prices *have* increased, because the costs and taxes in the modern markets, including Magomeni market, have increased (Afia, 26.09.22; Abigail, 27.09.22; organisation 1, 06.10.22).

The section above shows a tension between narrative and interpretation, that is, between what the traders articulate they want and how the modern markets are scaled, designed and structured. This begs the question *why* the new markets were designed in this way, and *who* decided this? On this matter, trader, development partner and state official narratives are conflicting. Traders largely ascribe this modern design to institutional donor preferences. A trader in Ilala market explained the emergence of multi-story and modern

markets like this: “donors, who provide funds, want to see buildings like Magomeni and Machinga Complex [...] if they gave you 8 billion TSh, you can’t tell them, you built those chicken huts [...] instead, if you tell them ‘I built these multi-story markets [*maghorofa*], they know that their money has been spent” (Mtalam, 11.10.22). Mtalam’s remark that donors want to know “their money has been spent” was reiterated in other interviews; for example, a representative from a local organisation that had been involved in a marketplace renewal project said that donors “want value for money” and that “building those big markets” indicates that funds “have not been eaten” (misused) or used for something else (organisation 1, 06.10.22). These remarks do not ascribe donors’ (perceived) preference for big and multi-story markets like Magomeni and Machinga Complex to an inherent affinity for modernity. Rather, they frame the modern market designs as a form of spatial evidence, a visible proof of legitimate use of funds and, by extension, absence of corruption. This reflects an understanding of donor-funded infrastructure as being shaped (at least) as much by the need to perform accountability to external funders as by local needs.

This conflicts with the narrative of an interviewed official working at the World Bank, which has funded the DMDP markets. This official has played a central part in the DMDP implementation but is very critical of the modern market designs:

Procurement, also related to design, happens at the municipal level in the PIUs [Project Implementation Units] [...] there are many issues when it comes to the markets. The construction of new markets is very demand-driven, but there is a lack of larger strategy for markets in Dar es Salaam. And then, the design [...] it is all concrete, it is over-designed [...] the second floors don’t work [...] the markets were designed with multiple floors because this was the standard market design at the time (development partner 4, 03.10.22).

This statement highlights two important points. First, the World Bank official mentions several issues of the markets, such as over-design and second floors that do not work and evidently echoes traders’ critique, particularly regarding scale and design. While there may be institutional pushes towards modern market designs in the World Bank, this official clearly represents an internal critique of the market renewal projects in Dar es Salaam. Second, emphasising that design procurement happens at the municipal level, the official represents the LGAs – the municipal authorities – as driving the specific market designs. The official largely ascribes the decision to build multi-story markets, in line with “the standard market design at the time”, to the LGAs. This critical reference to standard design mirrors an implicit critique of the tendency to emulate or draw on global systems, best practices or standard designs rather than cater to the needs and expressed wishes of local users. In my fieldwork, I often

encountered officials, in this case a World Bank official, who did not blindly mirror institutional narratives. Before the interview, the official had recently visited some of the modern markets in the city and witnessed the lack of activity and therefore did not want to depict these markets as World Bank-funded development successes – not yet (fieldnotes, 2022).

Turning to the municipal level, interviews indicate that there may have been a local government push, or at least a preference, for markets of modern design and scale. On the matter of why Kisutu had been designed as a multi-story market, a municipal official said: “Markets are supposed to be like Mlimani City [shopping mall in Dar es Salaam], and we should arrange that kind of markets [...] I want to see malls [...] In Mlimani City, you will see people with a lot of money, so you have to change the mentality of the traders in the local markets [...] otherwise, they won’t come to the malls” (municipal official 2, 11.10.22). The remark that markets “are supposed to be like Mlimani City” speaks to this official’s preference for more mall-like markets, and as evidenced by the statement “I want to see malls”, they evidently envision a future where markets look and function like malls. The official recognised that traders and customers who are used to old or common markets may be reluctant to come to mall-like markets, but unlike traders, the official did not see this reluctance as evidence of a clash of rationalities, that is, a fundamental conflict and incompatibility between local perceptions and modernist visions. According to this official, to make mall-like markets work, the traders had to change their mentality. The narrative that traders need to change their mentality or mindset to adjust to a more modern future was echoed in other interviews with municipal officials as illustrated here: “For some reason, people love traditional markets [...] Machinga Complex, a new market, is completely empty [...] it has to do with the mindset of people [...] their education must be changed” (municipal 11, 04.10.22). Although these officials do not represent municipal authorities at large, their statements reflect the institutional narratives of the LGAs’ strategic plans emphasising the need to modernise social services and eradicate petty trade. Both the institutional and the individual level within LGAs is preoccupied with moving from the (infrastructural, social, economic) present – traditional and local markets and widespread petty trade – towards a future with modernised markets, malls and social services.

In addition to this “bad design” narrative, this section reflects the experience commonly voiced by traders of not being involved in renewal (decision-making) processes. Conflicting with institutional and officials’ representations, traders in Magomeni, Machinga Complex and Tandale market were dissatisfied with the level of involvement and highlighted this as the main reason the markets were designed the way they were and why many of them were now dead markets (Isaam, 22.04.22; Terema and Akina, 11.10.22, Mudi and Emmanuel,

29.09.22). In the next section, we look at the other negative narrative of marketplace renewal: new dead markets.

The “new dead markets” narrative

The “new dead markets” narrative concerns the business environment and functionality of new and renewed markets. Among traders in these markets, I encountered a lot of frustration with the lack of business activity after renewal. Sitting in Afia’s stall on the first floor of the Magomeni market, I was taking notes about people’s activities:

Fieldnote excerpt 11.1. A modern market with no customers, 26.09.22

This floor is both an open space with concrete table stalls and narrow hallways with shops. Traders in the stalls are trimming and preparing goods, like cutting kale, piling tomatoes, and making small paper bags for groundnuts. Some are walking around. Some are eating and talking. One is sleeping in the chair next to a stall. Some are sitting in their stalls, looking at other traders’ activities or movement around the floor. They are waiting for customers. As far as I can see, there are a handful of customers on the entire floor.

I have been sitting here for about 1.5 hours, talking to Afia. She has had no customers, and she says it is not because of me; it is just that very, very few customers come up here. “There is no business on the first floor”, she says. Abigail, a trader with a small shop on the first floor, overheard us, came over and said: “it’s true [...] there are no customers, we just look at each other’s faces [...] we are sitting here in a modern market, but it has no customers”.

During the interview, Afia told me: “the purpose was market development and improving the development of traders, but there is no improvement at all [...] now, business is dead, it’s not like when we were down there [on the ground floor in the old market], down there we were selling [...] very few come up here [...] many Tanzanians complain that their feet hurt, and they are not used to going up floors and there is an elevator but it does not work [...] and they say it is expensive here [...] but actually, down there, at the ground floor, they sell more, they do business [...] when customers come, they just stay at the ground floor [...] but coming up here is a problem” (Afia, Magomeni, 26.09.22). Several elements are relevant to highlight. Despite promises of improvement and development, Afia could not see improvement “at all”, unlike before when they used to sell, business was now dead. Afia pointed to two aspects of this “death of business”. First, customers find that Magomeni has become expensive after the renewal. This is a representation, I encountered elsewhere, so I return to this later. Second, it was largely the first or generally the upper floors where business had worsened. On the ground floor, “they sell more, they do business”.

This emphasis on the difference between the ground and upper floors was echoed in many other interviews; no traders wanted to be stowed away on an upper floor where customers would not (want to) go due to inconvenience and habits. As shown in Chapter 10, in many of the modern markets, the result was more or less deserted upper floors. The difference in the popularity of the ground and upper floors (expressed both spatially and symbolically) made space allocation a particularly important – and hence, contentious and competitive – issue in many new and renewed markets. I return to this in Chapter 12.

Interviews with state and development officials echoed this depiction of new modern markets lacking customers. A DMDP official who had been involved in the Bwawani renewal project said: “we invited the traders to come to the market [...] but suddenly, they said ‘there are no customers’ [...] Bwawani is connected to the BRT, and we have tried opening it up to Bagamoyo Road and other roads [...] but there is a lack of activity and the traders don’t have enough customers [...] we don’t know what is happening or why there are no customers [...] before, there was flooding in the area, but there is not anymore [...] it is a very nice environment [...] I like to go to a nice market” (development partner 5, 06.10.22). The official’s reflection of “a lack of activity” and “not enough” shows an awareness of the poor state of business and functionality in the new Bwawani market but also a failure to understand “why there are no customers” in the “very nice environment”.

According to all interviewees, the lack of customers in new and renewed markets has caused a significant trader flight to streets and to other markets, like Temeke Stereo and Buguruni, which are known as popular markets. In Magomeni market, Afia told me that “when we opened, it was full of people around here [...] but people leave because they stay from morning to evening without selling anything [...] if someone has a family and stays here until the evening, what will he eat? [...] for him, it is better to sell in the streets [...] there, he will get money” (Afia, 26.09.22, Zahra, 26.09.22). In new Mawasiliano market, Penda said that “there is no movement of people [...] so many tables here are empty [...] if new people come, they meet someone like me [...] they ask me how the business is going [...] I tell them there is no business here, if you keep business it will be killed [...] so they fear they won’t be able to do business here [...] and then they leave thinking ‘I should look for another place, so I don’t die there’” (Penda, Mawasiliano, 13.04.22). In Bwawani market, the few traders who were there said that most of the others had left for nearby old market, Musufini. And in Makangarawe, people had returned to a nearby road with *daladala* routes, where many had operated before they were relocated to Makangarawe (fieldnotes, 2022). Particularly after the 2021 relocation of street traders to new and renewed markets, trader flight had exploded. Street traders as well as market traders had returned to the streets shortly after the relocation.

This issue of trader flight was echoed by officials in all four municipalities as well as development partner officials (municipal officials, 1, 30.03.22; 2, 11.10.22; 10, 27.09.22; 6, 13.10.22; development partner 3, 04.10.22 and 5, 06.10.22).

Why do these new modern markets “die”? Interviews with traders, state and development officials pointed to several reasons. First, according to traders and officials, a key reason is the existence of informal markets or trading areas immediately outside the new and renewed markets: Zanaki market outside Kisutu (municipal official 2, 11.10.22), roadside stalls outside Machinga Complex and Tandale (fieldnotes, 2022, 2025) as well as informal Dilole market outside Magomeni. This speaks to the formality/informality coexistence that marketplace renewal tends to bring (cf. Chapter 10). Especially Dilole was cause for overt conflict among traders and between traders in Magomeni market and municipal authorities. In Magomeni market, Bakari, a trader in a leadership position, expressed their frustration: “this new market cost 9 billion TSh in order to bring all traders from Kinondoni district here [...], now there is a difficulty in business due to the market on the south side [Dilole] which is where the customers come in” (Bakari 19.04.22). According to Bakari, frustrations had resulted in quarrels between traders on multiple occasions, and allegedly there were threats to burn down Dilole market. Abigail’s frustration was directed at the LGA: “they was in charge of making the Dilole traders go up here to the first floor [...] but the government is slow and corruption has increased [...] it is killing us [...] those down there in Dilole are living on corruption, so years go by, and they remain there” (Abigail, Magomeni, 22.04.22). Abigail was clearly frustrated with the existence of Dilole market where traders operated entirely informally without paying any taxes and would “take the customers”, as Abigail later said, but just as much with the LGA, which she depicted as “slow” and “corrupt” due to its lack of action against Dilole.

Second, as evident in the bad design narrative, traders ascribe the death of the modern markets to the (imagined) fact that they are not well-suited for the habits and flows of economic and social life in Dar es Salaam. Some officials, like the DMDP official saying “we don’t know what is happening or why there are no customers” in Bwawani, had difficulty understanding *why* these markets experienced customer and trader flight, but others highlighted markets’ design as discussed earlier (development partner 4, 03.10.22; municipal official 2, 11.10.22). Tellingly, a municipal official appointed to a renewed market expressed the tension between the markets’ design and their users like this: “in the new markets, it’s like people have become strangers to the new place [...] like strangers to their own markets” (municipal 11, 04.10.22). This expression has stuck with me, because it speaks to a key puzzle and conflict in marketplace renewal in Dar es Salaam: what is meant to be, and framed as, an *improvement*

for a specific population group ends up *alienating* that exact group. This puzzle begs the question who and what these markets are built for – if not (only) for the improved conditions of customers and traders. As illustrated in fieldnote excerpt 11.2 below, this was the key question that stuck with me after my last round of fieldwork:

Fieldnote excerpt 11.2. What are the “dead” markets built for? 15.10.22

I have just completed my last day of fieldwork and decided to write down the things that have made the largest impressions on me. The first thing that pops into my mind is this: A lot of money is spent on *improving* markets – upgrading the infrastructures, making them more “modern” with several floors, permanent structures, better amenities and so on. But some markets are more or less empty, and others have a lot of closed or vacant stalls and shops on the upper floors. So, who are these markets built for?

If it is not, as the traders say, “in people’s habits” to go to upper floors to find certain sections, why are markets designed as multi-story buildings? Of course, habits can change. With time, people might get used to these new markets, which are so different from the old markets. But old habits die slowly. And Machinga Complex, I think, is an example of that. Although it has been operational for 12 years (since 2010), it is still quiet, especially on the upper floors, where most stalls/cages are closed or vacant. And despite being a massive, large capacity, centrally located market with good transport infrastructure around it, Machinga Complex is still primarily *retail*, because wholesale traders prefer other (old) markets. Most people I talk to – not just traders – are really critical of Machinga Complex. It is widely thought of as a failure.

So, who are these new markets built for beyond the people *using* the markets? Is it for the onlookers who do not use the markets? Is it for the middle- and upper-classes, who largely shop in supermarkets? Is it for potential investors or businesses from outside? Is it for politicians to have something concrete (figuratively and literally) to show for in their constituency? It is for local governments to be able to tax more?

Judging by my interviews with traders, state and development partner officials, the answer might be all the above.

Speaking to the death of the new markets and to purposes of marketplace renewal beyond enabling and improving conditions for traders, traders highlighted that taxes had increased with the modernisation of markets. In Magomeni market, traders were frustrated with the introduction of rent (*kodi ya pango*), which had led to discussions with the LGA, as Isaam explained: “We

told them [LGA] that it is possible that in the future, business will be blooming, but now, the circumstances are difficult, and then you cannot pay 50,000 TSh per month for a frame [...] let's wait until the business is active [...] but I, as a commodity leader, was told 'goodbye' and many people have already left [...] this situation has failed us, people take their things and leave" (Isaam, Magomeni, 22.04.22). This was echoed by another trader in leadership: "Traders struggle with taxes, and levies [...] business is difficult [...] they pay a lot of levies, and the taxes are high [...] the government needs to reduce it a little, and then they can raise it, when the market is operating well" (Bakari, 26.09.22). Tax increases causing traders to struggle and leave was also evident in the new PPP-funded Mburahati market. According to a representative of a local organisation, the LGA had decided to increase taxes, which led to trader flight: "in Mburahati, the tax per bag of cabbage increased from 200 to 1,000 TSh [...] now, people left to go to Temeke Stereo [...] in a meeting with other business interests groups, I said let's not raise the taxes in the markets, if we do that, how can we widen the tax base?" (organisation 1, 06.10.22). Knowing about these dynamics, a trader in Tandale market, which was under renewal during my fieldwork in 2022, was worried about the prospect of moving into the modern market and being subjected to high taxes. Although "Tandale will be a modern market, it is still in an informal area with small houses", that is, Tandale is in and serves a low-income community (Mudi, 29.09.22).

Many traders felt that rather than aiming to improve their conditions, the markets had been built in these modern designs to justify increases in levies, taxes and rent. Zahra, a Magomeni trader, said: "Magufuli made a plan to improve all the markets [...] he demolished all the old markets and removed them [...] even in Dodoma [the capital], they built modern markets like this [...] the main purpose is to get rent, because you can't charge old bending huts, but once they do this, when there are good markets, you can get rent" (Zahra, 26.09.22). When describing the aim of "Magufuli's plan to improve the markets", Zajra here highlights "getting rent" as the main purpose, because contrary to old markets with "bending huts", premises in good markets can be subjected to rent.

Other traders were more explicitly critical about this perceived purpose of marketplace renewal. Afia said: "The beneficiaries are the municipal councils [...] When the government comes and says 'we want you to pay taxes' [...] they say that the situation will be better later [...] what they want is for the taxes to be paid (Afia, Magomeni, 26.09.22). Isaam said: "paying 15,000 TSh in rent per month is very difficult for us [...] they say that markets are no longer a part of services [...] as we understand now, markets have become part of the government's economic investment [...] this rent we pay, who does it go to? [...] if the goal was to serve us citizens, you know, instead of serving us, we are now serving the government" (Isaam, 22.04.22). Both remarks reveal a growing

disillusionment – and frustration with the government – in relation to marketplace renewal, as both traders believe that the purpose is revenue generation rather than improvements for the traders. Afia expresses that because all the government wants “is for the taxes to be paid”, it dismisses the traders’ frustration with the business situation, saying that it will be better later while requiring the traders to keep paying taxes. Afia points to the “municipalities”, the local government authorities, as the beneficiaries of marketplace renewal. Isaam is frustrated with the higher tax rates and asks rhetorically: “This rent we pay, who does it go to?” Isaam critically reflects that with taxes that are “very difficult for us”, it appears that this marketplace renewal serves the government’s economic interests rather than the traders. In sum, these remarks reflect a common understanding among the traders in new markets that revenue mobilisation is both the reason for and the outcome of the government’s spatial transformation – “improvement” – of the markets (fieldnotes, 2022). It also reflects a distrust in state intentions of renewal efforts. Moreover, Isaam’s narrative reflects the critical perception that marketplace renewal has brought on a more fundamental shift from markets as spaces of social services that “serve us”, the “citizens”, to spaces of the “government’s economic investment”. This illustrates a narrative of marketplace renewal as essentially a commodification of public infrastructure and a repurposing of markets’ fundamental function: from serving economic and social life of (low-income) communities to serving state fiscal interests?

This elucidates a deeper symbolic tension between institutions’ and traders’ subjective narratives of what and who marketplace renewal serves. As described earlier, institutions emphasise that marketplace renewal aims at enabling and improving business for small-scale traders. However, as shown in this section, trader narratives emphasise that marketplace renewal primarily serves state economic and fiscal interests. This mirrors a symbolic tension in broader debates on infrastructural development: is urban renewal a form of socioeconomic development serving the public good or a state intervention driven by fiscal motives, commodification and investment interests.

Accounts by officials working in development partner institutions also spoke to this tension. They emphasised that marketplace renewal was a part of “upgrading” the infrastructural conditions for low-income communities and their access to economic opportunities and commerce but highlighted that there was also a fiscal motivation, particularly for the local governments. A World Bank official said: “I am not sure what the role of local governments has been in the market constructions [outside DMDP] [...] but for local governments, markets are a revenue source” (development partner 4, 03.10.22). A local DMDP official elaborated: “The intent behind the market modernisation has also been own-source revenue for the local governments [...] there have

been many discussions between the central government and the Municipal Directors on how the local governments can manage themselves without money from the central government [...] and so now, they have constructed those modern markets” (development partner 5, 06.10.22). Beyond emphasising the narrative that marketplace renewal is (partly) motivated by generation of own-source revenue for the LGAs, this remark offers a perspective on the broader political economic context of marketplace renewal. As described in Chapter 6, the fiscal and financial autonomy of local governments has fluctuated for some 20 years, but during Magufuli’s presidency, alongside a broader recentralisation of power, local governments faced a fiscal recentralisation (e.g., of property tax administration) and increasing dependence on central government transfers. We also know that international development partners have long supported the local government agenda and faced a difficult political environment during Magufuli’s presidency in the late 2010s (development partners 1, 25.04.22; 2, 15.09.22; 3, 04.10.22). As such, the prospect of strengthening local governments’ own-source revenue base and countering the ongoing fiscal recentralisation by constructing and modernising marketplaces may well have been strategically attractive. In other words, marketplace renewal may not only have been a way to change the outlook of the city, eradicate problems of informality and enable small-scale traders, but also a way to counter increasingly centralised state power.

Interviews with state officials and development partner officials spoke to this political economy of marketplaces. A World Bank official explained that “we hear opinions exist at the political level. The politicians and the government don’t like the markets [...] so there are rumblings right now” (development partner 4, 03.10.22). Similarly, a DMDP-engaged official said that “there is a political aspect to the markets [...] the development of markets depends on the political affiliations of the traders, or who the mayor is, or who has the majority politically [...] this is also reflected in who benefits from developing the markets” (development partner 2, 15.09.22). Both officials reflect on the political aspect of the markets. The first points to the markets being unpopular among politicians and the government, which manifests in “rumblings” at the political level; the second official highlights that political affiliations shape not only the development (renewal) of markets, but also who benefits from these processes. Overall, these perspectives depict marketplaces and renewal as reflective of political and intra-state tension and as instruments used actively in political competition.

Several municipal officials also spoke to this political aspect of the construction and modernisation of markets (municipal officials 11, 04.10.22; 6, 13.10.22), for example why markets are located in *low-income* communities. One official said: “the markets are built where they are, because politicians

know that those middleclass people in developed areas that ‘those people will not vote for me’. So, they build markets in those unplanned places to show people: ‘We delivered. I brought this market for you’” (municipal official 2, 11.10.22). This remark reflects a critical municipal perspective on local and national politicians’ motivations for building markets: the political support of low-income communities. This speaks to the broader populist and clientelist aspects of Tanzanian (urban) politics and the central role informal workers play in this political economy, at least in Dar es Salaam (e.g., see George et al., 2023; and George & Olan’g, 2020 on this matter in the context of Dar es Salaam).

Lessons

This chapter has shed light on the symbolic dimension of conflict over marketplace renewal. In the first part of this chapter, I examined institutional narratives of infrastructure investment, development and informality. As evident, the broader discourse of an “infrastructure gap” in Africa also has an institutional uptake in Tanzania. Relatedly, strategic institutional plans at both the national and urban scale emphasise the need for infrastructure investment to *close* this infrastructure gap. Nationally, infrastructure investment is framed around a dual objective of human development *and* economic competitiveness and investment; however, investigating the government’s key strategic plan, the National Five-Year Development Plan, it seems that there may be a symbolic hierarchy between these objectives prioritising (macro-level) economic competitiveness over (micro-level) social development. Elucidating institutional narratives on informality, state interventions targeting informal areas and infrastructures in Dar es Salaam have long been framed around the need for “upgrading” informal areas and low-income communities, and prospects of creating urban spaces in “desirable conditions”. More recently, the narrative of “redeveloping the informal city” has made its way into urban planning, particularly emphasising the need to contain urban sprawl. This narrative, however, also elucidates that institutional narratives of informality – and informal workers – have shifted over time; in particular, we see a shift from President Magufuli’s (populist) symbolic support for small-scale traders to a more critical, restrictive and containment-oriented framing of informal trading during Samia’s presidency.

The second part of the chapter highlights the ways in which old markets (*masoko ya zamani*) and ‘common’ markets (*masoko ya kawaida*) in Dar es Salaam are framed in both positive and negative ways. The “functionality and ease” narrative encompasses appreciative framings of old and ‘common’ markets emphasising the markets’ accessibility, recognisability and integration into the flows of everyday life. In contrast, the negative “shortage, congestion, and poor infrastructure” narrative highlights the markets’ siting, spatial

characteristics and stigmatising framings of these markets as “slum”, “dirty” or “undesirable”. Turning to institutional narratives of purposes of marketplace renewal, it is evident that these negative representations of existing (old and ‘common’) markets are used to symbolically justify marketplace renewal. As shown, the “eradicating problems” narrative thus emphasises a break with the undesirable conditions of the present, while the “enabling and improving business” emphasises a certain vision of what an improved future looks like. In this way, institutional narratives justify marketplace renewal through territorial stigmatisation of old markets, legitimising the (state’s) decision to remove existing markets, and through glorification of market modernisation, legitimising the pursuit of an envisioned ‘modern’ future.

Contrarily, the last section of this chapter has provided insight into criticism – the negative narratives – of marketplace renewal, particularly of “modern” markets, at the communal and subjective level. First, the “bad design” narrative elucidates the popular representations of “modern” markets as being structured in a way that does not correspond to their users’ habitual and cultural practices, everyday flows of life or to traders’ needs and visions. This illustrates a symbolic tension between institutional narratives of infrastructural development framed as “upgrading” conditions for low-income communities and “enabling and improving” the business environment for small-scale, informal traders. As evident, in the narrative, traders largely ascribe this “bad design” to an institutional lack of understanding of local needs and orientation towards standardised market designs shaped by international models and visions and to the lack of trader involvement in renewal processes. Second, the “new dead markets” narrative illustrates the multiple aspects that comprise negative popular representations of the business environment and functionality of the new and renewed markets. Most critically, this narrative shows a frustration with a lack of customers and the death of business in “modern” markets, which they ascribe to the “bad design” – particularly, the multi-story, closed-off structures and the “image of expensive” – to the spread of informal trading outside the markets and the lack of disciplinary government action towards this and the increased rent, taxes and levies. Relatedly, this narrative illustrates that marketplace renewal, at the subjective level, is represented as a state intervention, which is about *more* than (human) development, eradication of social service problems and “enabling and improving” the business conditions for small-scale market traders in Dar es Salaam. Evidently, both traders, state and development partner officials depict marketplace renewal as (also) being motivated by local governments’ fiscal and economic interests as well as political competition and intra-state tension.

Chapter 12.

Conflictual practices of marketplace taxation and renewal: Disciplining, disengagement and division

As we have learned from Chapter 7 and 8 and Chapter 10 and 11, conflict over tax and renewal in Dar es Salaam's marketplaces is partly constructed through tensions in individual, communal and institutional interpretations and narratives of these phenomena. Despite their focus on tax or renewal, the chapters alluded to (ideational and symbolic) interlinkages between these state interventions. For example, Chapter 7 on conflictual interpretations of tax showed that in Ilala MC bylaws on *ushuru* (levies), tax rates are differentiated depending on whether they are levied in old common markets (*masoko ya kawaida*) or in renewed modern markets (*masoko ya kisasa*). Moreover, it elucidated how marketplace renewal reconfigures market traders' presumptive tax eligibility, thereby adding complexity to the existing traders' and state actors' disagreements about this specific tax type. Chapter 8 and 11 elucidate the many symbolic commonalities between conflict over tax and renewal as evident in the actors' conflictual narratives of problems, purposes, intentions and motivations in relation to tax and renewal, in the actors' stigmatisation of each other and places, and in the state-society and intra-state tension and mistrust that follow from these symbolic tensions. Moreover, speaking to the interlinkage between marketplace tax and renewal, Chapter 11 showed that individual and institutional narratives of renewal indicate that markets in Dar es Salaam are renewed the way they are – modernised (cf. Chapter 10) – to justify increasing revenue mobilisation.

Building on these insights, this analytical chapter investigates the commonalities and interlinkages in conflict over marketplace taxation and renewal in practice. The chapter elucidates how the interactional dimension of conflict manifests overtly and latently on the ground and helps us better understand conflict *across* these state interventions vis-à-vis urban informality. Rooted in the theoretical framework presented in Chapter 4, the following analysis elucidates tensions in institutional, social and socio-spatial practices as expressed in acts and built space. This chapter thus examines administrative changes and conflictual practices based on document analysis, observations in marketplaces as well as supplementary insights from interviews and fieldnotes for context. The chapter reveals how conflict over tax and renewal is constructed through the practices these interventions instill on the ground.

Disciplining through exclusion and in-person surveillance

Central to the exercise of state power is its disciplining function: the authority and capacity to organise, regulate and correct the actions (and norms⁸⁶) of individuals and groups, as well as to enforce rules and maintain order within its territory. In the context of marketplace taxation and renewal in Dar es Salaam, eviction and field visits are two disciplinary institutional practices that are widely used to sanction and correct non-compliance among market traders. Both practices clearly contribute, albeit in different ways, to an antagonistic interaction environment between market traders and the state.

Eviction

Eviction is a widely used state measure against traders operating outside designated spaces for (informal) trading (e.g., see Omoegun et al., 2019 on eviction in Lagos; or Steel et al., 2014 on eviction in Accra). In Dar es Salaam, it is also used to regulate mobile and roadside trading as evidenced by the 2021 relocation directive to remove traders from their roadside premises and relocate them to markets across the city, and by the clearing of informal Dilole market behind renewed Magomeni market in mid-2022 (cf. Chapter 11). However, eviction is also used as a corrective and sanctioning measure against traders operating within the premises of marketplaces in cases of non-compliance with tax rules and intended use of renewed marketplaces. In both old and new markets, traders and municipal officials highlighted eviction as the last resort in situations where traders violated market rules and regulations (e.g., Tabari, 13.10.22; municipal official 7, 29.03.22; 10, 19.04.22). To illustrate this, we can look at the conflictual consequences of this practice in two new markets: Mawasiliano and Bwawani.

Recalling Chapter 10, Mawasiliano is a new market, established in 2014 alongside the construction of the Simu 2000 bus stand, a key hub for upcountry *daladalas* that created so much movement around Mawasiliano that it was the second largest market in Ubungo MC at the time. However, when Simu 2000 was moved to another part of the city in 2021, movement around Mawasiliano and customers largely disappeared. According to traders and officials appointed to Mawasiliano, this has made it difficult for traders to afford paying taxes, levies and rent (and presumptive tax, cf. Chapter 7) and increased tax non-compliance in the market. In such situations, the municipal management team calls a meeting with the non-compliant trader to, in the words of an official, “see why they don’t comply and if they have acceptable reasons for doing

⁸⁶ As famously argued by Michel Foucault in *Discipline and Punish* (1979).

so and how we can help them”. An acceptable reason could be a pregnant woman put on bed rest in which case she may be exempted from being taxes, levies and rent in the market until she resumes business (municipal official 1, 30.03.22). However, without an acceptable reason, traders’ tax debt will accumulate, which “can be tolerated” for up to three months, after which they are given a 21-day grace period to pay back 25 % of their debt along with a 2 % interest rate every month for the duration of the “loan” (ibid). If traders do not live up to this or pay the taxes they owe, “their stalls will be taken away from them and given to others who are willing and able to pay the levies” (ibid). In other words, LGA can evict traders from their business premises in markets if they do not pay their taxes.

While this practice is in accordance with the municipal bylaws mandating the LGAs to oversee the operations and revenue collection of markets, eviction of traders is a contentious issue. In several markets, like Ilala, Magomeni, Mtoni and Temeke Stereo, traders highlighted that eviction – and sometimes the mere threat of eviction – caused conflict between traders and LGAs (Mtalami, 30.03.22; Afia, 26.09.22, Tabari, 13.10.22; Abdu, 20.04.22). This was particularly the case in new and renewed markets; in Magomeni, taxes increased after it reopened as a modern market, but because business was slow, many traders struggled to comply with the new tax rates (Isaam, 22.04.22; Zahra, 26.09.22). This increased tax burden was one reason traders “chased away” TRA officials visiting the market to register its small-shop traders (frames and *dukas*) as presumptive taxpayers (ibid, Bakari, 19.04.22). Beyond the confrontation with TRA, the situation led to warnings of municipal sanctions like penalties and eviction, which spurred discontent among traders in the market. I return to this case later in this section, as it speaks to (overt) conflict caused by (threats of) disciplinary practices as well as to a central linkage between marketplace renewal and tax increases.

As pointed out by a regional market trader representative, eviction is an institutional practice that is also used to sanction tax *resistance*, that is, deliberate non-compliance as intentional (political) protest or moral objection. The representative highlighted the “crisis in Temeke Mwisho”, an old market in Temeke MC (not included in the study). The LGA had decided that traders were to pay rent (*kodi ya pango*), but having been excluded from the decision-making process, traders refused (Tabari, Mtoni, 13.10.22). As a result, the LGA “decided to evict the existing traders and give the areas to other traders” (ibid). After discussions between the LGA and trader representative organisations, “the government at least listened to us” and decided to let the traders back into the market, but with the new traders who now occupied the stalls in the market, “the implementation of returning the traders to the market is difficult” (ibid). The eviction not only caused conflict between the evicted traders and the local

government; allowing the traders whose stalls had been given to others back into the market produced discontent among both evicted and new traders, because space allocation – as I discuss later – is a key issue in marketplaces.

In Bwawani market, trader eviction has manifested in a more latent form of conflict: the death of this newly constructed DMDP market. Recalling Chapter 10, Bwawani is a small modern markets comprised by a two-story main building in a square yard surrounded by rectangular one-story buildings with small shops facing the market premises. When I first came to the market on October 10, 2022, the first floor of the main building was completely vacant, only a handful of the ground floor stalls were occupied, most of the small shops surrounding the market yard were closed, and the few that were open were seemingly used to store wares (fieldnotes, 2022). Having walked around the market for a while, I met the municipal security guard, who told me that most of the traders operating in the market had been evicted by the LGA (KMC) shortly before I came to the market. I asked why, and he said that that the traders did not pay rent or use the market space as intended by the LGA. Some used their stalls for storage rather than sales, and some had built their own temporary wooden stalls rather than using permanent shops and stalls constructed for that purpose (fieldnotes, cf. Chapter 10). On my way out of the market, I passed a board on the ground floor displaying two announcements (*tangazo*), which further contextualised the eviction that had largely left the market vacant as illustrated in fieldnote excerpt 12.1:

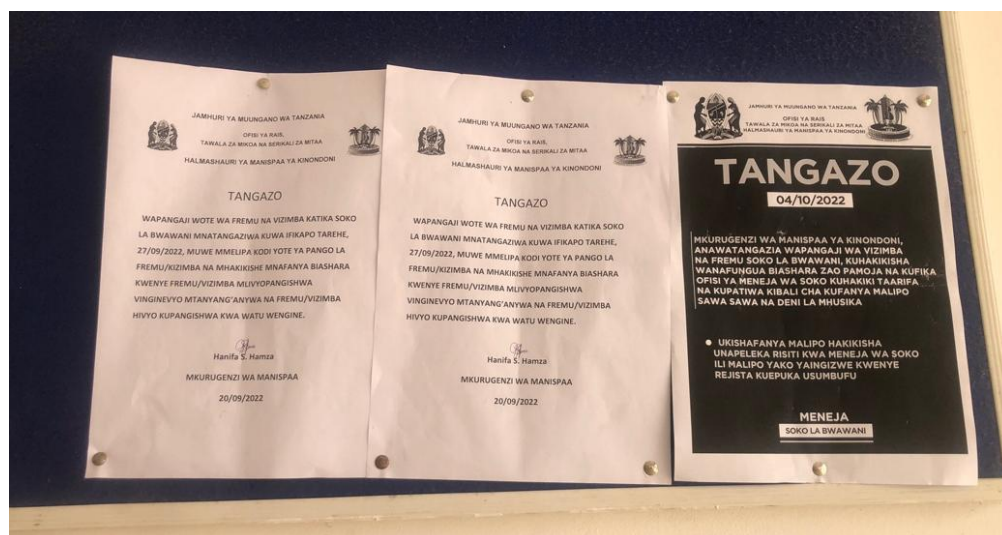
Fieldnote excerpt 12.1. “Siku saba”, seven days to start operating and paying, 10.10.22

The board in Bwawani market displayed two announcements from Kinondoni Municipal Council, which helped me understand the context of the recent trader eviction.

The first announcement (left in the photo below), dated September 20, 2022, stated that “all tenants of frames/cages in the Bwawani market are hereby notified that by September 27, 2022, you must have paid all rent for the frames/cages and ensure that you are trading in the frames/cages you have rented, otherwise you will be confiscated and the frames/cages will be rented to other people”. Traders were given a seven-day – *siku saba* – notice to start paying rent (*kodi ya pango*) and start “trading” (not storing) using the frames/cages they had rented (not the self-built stalls outside the formal structures). This announcement was signed Haniza S. Hamsa, Municipal Director in Kinondoni Municipal Council.

Following up on this, the second announcement, (right in the photo below), dated October 4, 2022 and signed by the municipal market manager in Bwawani market, read: “The Municipal Director of the Kinondoni Municipality announces to the tenants of cages and frames at the Bwawani market that they are to ensure opening their businesses and going to the market manager's office to verify the information and be granted permission to make payments equal to the debt of the person concerned. Once you have made the payment, make sure to send the receipt to the market manager so your payment can be entered into the register to avoid any inconvenience”.

Public announcements of potential eviction, Bwawani market, 10.10.22



Judging by the vacancy and lack of activity in the market on October 10 – 6 days after the second announcement – most traders had evidently decided not to open their businesses and pay the rent they owed. Instead, they had left.

And judging by the shops used for storage and the traders selling goods from their self-built stalls in the market yard, the remaining traders in Bwawani had continued to use the market in the way they saw fit.

A few days after my visit to empty Bwawani market, I came across a news clip reporting that more than 200 traders had received this notice in Bwawani market.⁸⁷ Other sources say that “only” 154 traders were given business premises when the market opened in 2021.⁸⁸ Regardless, most of the traders had left by October 10, 2022. What I witnessed was a largely vacant market (still) marked by unintended use.

When I left Dar es Salaam in mid-October 2022, no new traders had opened businesses in Bwawani market, but I was curious to see *who* the “other people” that the KMC planned to bring in might be. However, a few months later, a news media outlet quoted the Bwawani municipal market manager as saying: “We are asking traders to come in large numbers to our Bwawani market”. Apparently, only 4 of the 154 stalls were occupied in February 2023 (ibid), and the national newspaper *The Citizen* highlighted Bwawani as “one of the modern markets around Dar es Salaam [that] have turned into white elephants” (*The Citizen*, 2023). Rooted in the story of the kings of Siam giving white elephants to courtiers they disliked, this metaphor is typically used for burdensome and useless possessions that are expensive to maintain or difficult to dispose of; at heart, a financial liability.⁸⁹ This term has been used in scholarship on challenges of donor-funded planning and infrastructure in rural Tanzania (Therkildsen, 1988) and development projects in other urban African contexts (Byerley, 2019 on Kampala; Drummond & Cronje, 2019 on Cape Town). Tanzanian and international media’s use of this metaphor for deserted modern markets like Bwawani and Machinga Complex situates marketplace renewal within broader debates of the pitfalls of large, expensive infrastructure projects (*Cheche Times*, 2024; *StreetNet International*, 2012).

After the 2022 eviction of traders, the KMC failed to attract traders operating in the nearby Musufini market, the surrounding areas or elsewhere in the city (fieldnotes, 2025), and by early 2025, Bwawani market was still a white elephant. In Bwawani market, eviction may not have caused overt conflict as it did in Temeke Mwisho, but the use of this institutional disciplinary practice and traders’ response through departure and continued unintended use of the market space speak to a latent antagonistic interaction environment.

Eviction is essentially state-sanctioned exclusion from space that has a certain, typically important, function for the person being evicted. For traders

⁸⁷ Source: Channel Ten Tz, Habari Facebook page (video uploaded 25.09.22; last accessed 11.08.25): <https://www.facebook.com/channeltentz/videos/halmashauri-ya-manispaa-ya-kinondoni-jijini-dar-es-salaam-imetoa-siku-saba-kwa-w/1129968680940894/>

⁸⁸ Source: HabariLeo Instagram page (post uploaded 04.02.23, last accessed 11.08.25): <https://www.instagram.com/p/CoOvNCSob1v/>

⁸⁹ Source: Oxford English Dictionary (Last accessed 12.8.25): https://www.oed.com/dictionary/white-elephant_n?tl=true

whose livelihoods depend on access to space for trading purposes, eviction, that is, being excluded from spaces that enable them to make a living, is one of the most intrusive and costly forms of disciplining (apart from death, violence or detainment, obviously). Even if followed by relocation to a different site, as was the case with street traders in the 2021 and 2022 relocation initiatives in Dar es Salaam, eviction is deeply disruptive. As discussed in Chapter 10 and 11, not all spaces are considered equally good for trading purposes; depending on their siting, scale, design and visual symbolism, some markets are well-integrated into the flows of daily life, movement and habitual and cultural practices of their users, while others – white elephants – are less attractive for a range of reasons. Relatedly, tied to people's shopping practices, the (economic) value of a certain space to traders' livelihoods is rooted in the social nature of market trading and customer-trader relations. Many traders in the 14 markets said that they chose to stay where they were, because they had a customer base: a group of regulars who would buy tomatoes at their stall rather than at the next one. Relocating to a different trading space would mean losing a group, however small, of loyal customers *and* having to build a customer base from scratch in the new space. Even in markets like Magomeni or Mawasiliano where many traders were frustrated with the lack of business activity, social relations with customers (and to some extent other traders) kept them from moving to a different market or trading space (e.g., Abigail, 27.09.22; Penda, 13.04.22). In this way, one (trading) space is *not* as good as the next.

Whether triggered and justified by tax non-compliance or unintended use of space, forcing traders to substitute one space for another through spatial exclusion from their preferred space is not only an act of disciplinary state power but also of exclusion from and disruption of livelihoods. The practice of eviction is costly to traders in several ways and arguably exacerbates the state-trader contention. In this respect, it is important to note that relations between the state and market traders typically do not cease to exist when traders are evicted from their premises. Traders may contest the decision (as seen in Temeke Mwisho) or opt to trade elsewhere *within* the same urban context, typically within the same neighbourhood, because that is where their existing customer base is. Even after eviction, interaction between the state and evicted traders typically persists, but now shaped by a shared history of coercion, cost and contention.

Field visits

In Dar es Salaam, field visits to marketplaces comprise an integral institutional practice in the implementation of both marketplace taxation and renewal. As for taxation, field visits to taxpayers' business premises are a key part of practical tax administration at both national and local level. As for renewal, field visits to marketplaces are used for several purposes before, during and after.

While it may be a legally mandated administrative practice, field visits are not a mundane and uncontentious technocratic routine. Rather, field visits serve double, somewhat conflictual, functions, facilitate in-person encounters between state actors and informal workers and produce both latent and overt conflict.

To illustrate the double functions of field visits, let us investigate how this practice is used by Tanzania Revenue Authority (TRA) in relation to marketplace taxation and by politicians and PO-RALG in relation to marketplace renewal. As discussed in Chapter 6, TRA uses field visits in the implementation of presumptive taxation in old, new and renewed markets such as Mawasiliano, Magomeni, Mchikichini, Kisutu and Temeke Stereo. The key purposes include tax assessment and taxpayer registration, tax education, follow-up and assessment of complaints as well as monitoring and sanctioning. Although TRA officials regard field visits as essential to ensuring fair tax assessment, effective enforcement and low(er) compliance costs, they are contested and largely depicted by traders as acts of mistrust, policing and harassment. To contextualise this contention, we must take a closer look at the conflictual double function of field visits: fairness and effectiveness versus surveillance and disciplining. First, with regards to fairness and effectiveness, it is important to note that since many small-scale traders, including market traders, do not have complete records, TRA makes assessments based on other sources of information like taxpayer self-reporting, incomplete records and the physical appearance of the business premises as is standard practice in simplified tax regimes (Mas-Montserrat et al., 2023). As such, field visits are a part of making the “best judgment” and ensuring a fair assessment of informal workers’ and businesses’ presumptive tax liability (TRA official 3, 05.10.22). Although administratively costly and labour-intensive, field visits are also regarded as key to effectiveness, especially reducing taxpayers’ compliance costs. Fieldnote excerpt 12.2 from my observation in a local tax service centre illustrates this:

Fieldnote excerpt 12.2. Waiting to comply, 05.10.22

On October 5, 2022, I arrived to one of the local Tax Service Centers of Tanzania Revenue Authority (TRA) in Dar es Salaam. The small parking lot outside the centre was packed. I went inside to find that the large open office space was just as packed; at each of the 25 counters, a taxpayer was being assisted by a TRA official, about 30 people, sitting on plastic chairs lined up in the middle of the room, waited for their turn. Hanging above some of the counters, large yellow signs indicated which blocks (geographical sub-areas within the tax region) were served. Judging by the number of people sitting closest to the Block A counters, most of the people waiting at this particular time apparently belonged to Block A. It made sense, a TRA official later told me; Block A was a big area with many presumptive taxpayers, and presumptive tax instalments were due shortly after.

Later, when I interviewed block managers in charge of the teams administering presumptive tax, one of them said: “Of the 45,000 taxpayers in this region, 43,000 are presumptive taxpayers [...] so, we deal with presumptive taxpayers every day; 300-400 taxpayers come to office every day, because they need help with registration, assessments, payments” (TRA official 3, 05.10.22). With this large influx of taxpayers to the tax service centre, waiting hours were generally long; however, during instalment periods every three months, another official explained, taxpayers would wait full workdays to be assisted: “The office tends to be flooded with people during instalment periods [...] we spend a lot of extra hours in the office, up to 14 hours a day [...] we have tents outside, where people sit and wait for hours, because they need their instalments sorted [...] we can’t just close the door, if people are waiting outside” (TRA official 5, 05.10.22). A third official added: “That is why we need to do field visits [...] otherwise, who would pay taxes?” (TRA official 6, 05.10.22).

When I left the tax service centre 1.5 hours later, I looked at the Block A counters; all were occupied, and a couple of the taxpayers I had seen when I arrived were still sitting in the plastic chairs, waiting.

As the excerpt shows, having to wait for hours in TRA offices on a regular basis to pay taxes increases taxpayers’ compliance costs. Unproductive time spent in a governmental office, and potentially traveling long distances back and forth takes time away from income-generating activities or household responsibilities (cf. Chapter 8, “difficult to administer” narrative). Against this backdrop, field visits to taxpayers’ business premises do not disrupt people’s daily business practices and reduces their costs related to travelling and waiting (TRA official 4-7, 05.10.22). From this perspective, TRA’s field visits are intended to benefit the taxpayers.

TRA’s field visits also serve a more corrective function, when they are used for surveillance and disciplining of (noncompliant) taxpayers. As we know from Chapter 6 and 8, TRA uses field visits to “check that everything is correct” (TRA

official 6, 05.10.22) and to “keep close contact” with registered taxpayers. For example, when newly registered businesses “disappear”, field visits check that businesses actually operate at the permanent addresses they have provided (TRA official 1, 12.05.22). In this way, it is an instrument of surveillance, that is, close observation of taxpayers to ensure compliance. Relatedly, field visits are used for disciplining – correction and sanctioning – in cases of non-compliance. As described in Chapter 8, both TRA interviewees and traders speak to the normalised practice of TRA officials “confronting businesspeople” on their business premises, “locking up shops” or “waiting around shops” until traders who may leave when TRA comes return (e.g., TRA officials 3, 4, 5, 7 and 6, 05.10.22). TRA officials represent it as “costly but consistent enforcement” (ibid), while traders largely consider it policing and harassment (fieldnotes, 2022; Anne, Mchikichini, 01.04.22; Zahra, 26.09.22; municipal official, I3, I10-13, I16-17, July 2022⁹⁰). From this perspective, the field visit is arguably an instrument of state disciplinary power and creates an “antagonistic interaction climate” (Gangl et al., 2015).

State institutions also make use of field visits at different stages of marketplace renewal processes for the purposes of engagement and monitoring. As described in Chapter 9 and 11, the initial stages of marketplace renewal projects in Dar es Salaam involve field visits by ministries, LGAs, politicians and international and local development partner institutions to the site where a new market will be constructed or a renewed market will replace and rehabilitate a common market. In government-led market renewal projects like Magomeni and Kisutu, early field visits were undertaken by LGAs PO-RALG (development partner 5, 04.10.22). As described in Chapter 6 and 9, LGAs are mandated to establish municipal markets, while PO-RALG, in its capacity to coordinate and supervise regional and local government administration, oversees LGA operations. In both markets, the Minister of PO-RALG, Jafo Selemani, not LGA representatives, announced the renewal to the public (Zahra, Bakari, 26.09.22; municipal official 11, 04.10.22). Beyond speaking to the multiplicity of government actors and levels engaged in marketplace renewal, these field visits illustrate the key function of engagement, in this case by informing market traders and inviting them to give inputs to the project. This type of field visit was conducted in Ilala market shortly before my second fieldwork, where PO-RALG announced plans to renew the market (Mtalam, 11.10.22; Chapter 11). In the renewed DMDP-funded Mtoni market and the new PPP-funded Mburahati market, development partner institutions and non-state actors have also used field visits to inform traders of project plans and collect inputs (Tabari, 13.10.22; organisation 1, 06.10.22).

⁹⁰ Secondary interviews with small-shop traders, all presumptive taxpayers.

In the beginning of renewal processes, field visits are partly used for engagement purposes. For example, traders in leadership positions in Magomeni and Tandale market received invitations and participated in meetings with the purpose of giving input on market design and plans. However, as described in Chapter 11, the leaders were generally critical of these engagement processes, since the renewed modern markets do not correspond to their visions and suggestions (Bakari, 26.09.22; Isaam, 22.04.22; Mudi, Emmanuel, 29.09.22; Mtalam and R2, 11.10.22). As I discuss later in this chapter, traders without leadership positions are even more sceptical of these engagement processes. Beyond speaking to the contestation over field visit functions, this points to another tension in renewal processes: differentiation of market traders that intertwines with existing power hierarchies in the markets.

During construction processes, field visits often shift from serving primarily as a tool for engagement to functioning as a mechanism of monitoring. Visits are typically conducted by funding partners, local and national government institutions and, more symbolically, politicians to monitor the progress of the construction and secure traders' adherence to the rules of relocation. At the time of my fieldwork in 2022, modern Tandale market was under construction, and all traders operating in old Tandale market had been relocated along the surrounding roads. Some occupied spaces in more formal-looking roofed sections, but most traders had built their own temporary roadside stalls. During a visit, the municipal manager at the market told me that LGA representatives (Kinondoni MC) sometimes visited to ensure that the traders only occupied the planned spaces to avoid congestion between the Tandale area and the busy radial road, Morogoro Road (municipal official 13, 29.09.22). However, the construction site was taking up a much larger area than the old Tandale market, so traders were slowly spreading beyond the designated zone. The LGA had not sanctioned this yet, but it was a point of awareness (fieldnotes, 2022).

After renewal projects are completed, the primary function of field visits is monitoring. In Bwawani market, it was a municipal monitoring visit that prompted eviction in September 2022. The municipal delegation had observed unintended use of market space – traders using shops as storage and building temporary stalls outside the new buildings – and decided to do something drastic to restore order (and taxpaying) in the market (fieldnotes, 2022). In Magomeni, another market in KMC, I witnessed monitoring firsthand. I was sitting in the stall of Bakari, one of the commodity leaders, and we had just resumed our conversation after saying goodbye to a municipal official who came by to greet us (cf. Chapter 1, introductory passage). Three official-looking people, two men and a woman, came up to us, and Bakari got up and welcomed them. Pointing to the ramp leading to the upper floor where the municipal market manager's office was located, Bakari suggested they start their visit there.

They then apologised to me for having to interrupt our conversation and left with the three newcomers.

Shortly after, as I was sitting in Afia's stall on the first floor, Bakari, the municipal official and the three people passed us and went downstairs. I asked Afia who they were, and Afia replied: "They are officials from PO-RALG [TAMISEMI⁹¹] [...] they come here to check the market functions as it's supposed to" (Afia, 26.09.22; fieldnotes, 2022). The next day, I told a KMC municipal official that I had seen three PO-RALG officials in Magomeni market, and the official replied: "They [PO-RALG] are just dropping by to control [...] to see that everything is in place, because they're the ones who funded the new market" (municipal official 10, 27.09.22). Beyond monitoring the amenities, maintenance and trader uses of the market, these PO-RALG field visits seemingly also serve another monitoring function. According to a municipal official in Ilala MC, "PO-RALG make interventions to check market improvements in the municipal councils, because the local politicians [*madirani*] are doing things they are not supposed to [...] so, PO-RALG does checks and control visits [...] they just come and peek and then go, because it is the local politicians' jurisdiction" (municipal official 2, 11.10.22). Although none of the other interviewees spoke about this intra-state control function of field visits, it does correspond to and reflect the broader intra-state politics and tension in marketplaces in Dar es Salaam (cf. Chapter 6, 8 and 11). More broadly, with the transformation of field visits throughout renewal processes from instruments of engagement to primarily surveillance, the interaction between traders and these state representatives changed. I asked Afia, Abigail and Mary, the first-floor traders who were frustrated with the space allocation process in post-renewal Magomeni market, if they had voiced their discontent to PO-RALG during field visits. However, according to them, the PO-RALG officials rarely talked to others besides the market leadership – traders like Bakari – and LGA representatives during their visits, and indicated they were not there for traders' input. This lack of engagement during field visits spoke to the three traders' critique of selective involvement and favouritism. As I discuss in the last section of the chapter, this issue sparked confrontation between traders and the LGA during my fieldwork (fieldnotes 2022, Abigail and Mary, 27.09.22) and contributed to a latent antagonistic interaction climate.

In addition to the double functions, the field visit practice is characterised by its facilitation of in-person encounters between state actors and traders. This interpersonal nature of tax and renewal in marketplaces in Dar es Salaam, enabled by the field visits, mirrors the broader trend of state governance in

⁹¹ TAMISEMI is the Kiswahili equivalent to PO-RALG and colloquially used to refer to the ministry.

informal economies being implemented through *social interaction* between officials and informal workers. In many low-income countries, taxation is often implemented through practices that foster “direct personal interaction relationships between them and tax collectors” (M. Moore, 2013, p. 28), and this is generally considered to be in opposition to “advanced tax administration practices” of making taxpaying easy and impersonal. A recent study demonstrates that such interpersonal tax practices have different effects depending on their functions. If focused on facilitation, direct interaction may produce mutual trust; if focused on enforcement, interpersonal tax relations can fertilise the ground for conflict by “deteriorating perceptions about tax morale, respect towards the tax administration, and tax officials’ aggressiveness” (Mascagni et al., 2025, p. 3). This means that there may be an inherent potential for conflict in the TRA field visit, because this interpersonal practice is used not only for facilitation but also for enforcement and sanctioning.

As discussed in Chapter 3, we can generally see taxation and renewal of marketplaces as state interventions that facilitate an *interface* between the state and informal traders, that is, between the rationalities of governing and of survival. As a whole, these interventions therefore facilitate a clash of rationalities, logics (V. Watson, 2003, p. 402, 2009a, p. 2269) or systems of meaning (Healey, 1992). At the micro-level, this manifests in, for example, the discrepancy between formal and informal spatial vocabularies in new markets (cf. Chapter 8). However, as this section demonstrates, we also need to consider on-the-ground implementational characteristics of these state interventions to understand why and how they facilitate a clash between the state and informal workers. As evident in the context of Dar es Salaam, the field visit, an *interpersonal* and *multifunctional* practice, is a key measure in implementing state interventions of marketplace taxation and renewal on the ground. Beyond facilitating a fundamental clash of rationalities, the field visit may, due to these characteristics, also facilitate a clash between people – traders and state officials – and between purposes, that is, between enforcement and engagement, and between correction and facilitation. More broadly, this teaches us that the clash facilitated by state interventions in informal economies is multifaceted, connected not only to rationalities and logics, but also to the micro-level implementational characteristics of these interventions. As illustrated here, using the example of the field visit, these practical elements are as important to shed light on as the fundamental ideational clashes to understand how conflict between the state and informal workers comes into being.

Linkage 1: Disciplining through exclusion and in-person surveillance

Based on the previous section, the first linkage we can identify between tax and renewal as state interventions aimed at governing urban informality is the institutional disciplinary practices in situations of non-compliance. Whether failure to comply with tax rules or intended uses of markets post-renewal, non-compliance is sanctioned and corrected through both in-person surveillance and interpersonal interaction, as illustrated by the TRA field visit, and through exclusion of access to business space as illustrated by trader evictions in Bwawani market.

For informal workers, these forms of disciplining are often materially disruptive. Disciplinary field visits, which may result in forced closing of shops (cf. Chapter 8), and eviction, which wholly excludes traders from their business spaces, embody discontinuation of business, forced relocation to a site that may be unfavourable for business and potential inability to sustain a livelihood. For informal workers who do not have access to formal social protection and whose income may rely entirely on informal economic activities, state-sanctioning through field visits and eviction may effectively disrupt their ability to provide for themselves and their families. These disciplinary practices signal the state's power to define rules and terms, monitor behaviour and, importantly, sanction non-compliance in a way that puts people's livelihood at risk. The two practices thus embody both material and symbolic state-driven spatial dispossession.

The coercive side of statecraft, such as dispossession, is generally a source of state-society conflict. However, such conflict may be particularly acute in an informal economy because the specific coercive state practices vis-à-vis informal workers can potentially disrupt their access to basic needs of food and shelter, all the while signaling a willingness to accept this significant human cost in the name of order and compliance. The interactional dimension of conflict between the state and informal workers stems, in part, from the deeply disruptive and destructive potential inherent in widely used state disciplinary practices.

Disengagement in the face of state intervention

After conducting the first 20+ interviews with market traders and state officials in Dar es Salaam in March 2022, I was puzzled by the relatively few accounts of confrontation between state officials and market traders in everyday enforcement of tax and order in the markets. Judging by the interviewees' relatively antagonistic narratives of each other (cf. Chapter 8 and 11), the absence of overt conflict was not a testament to amicable and acquiescent everyday relations but rather to more latent conflict manifesting in disengagement. In this section, I look at the social and socio-spatial practices of disengagement in relation to

marketplace taxation and renewal. First, I investigate the practices of *hiding* and *hibernating* to elucidate market traders' and state officials' withdrawal from each other. Second, I examine practices of *adaptation* and *departure* to shed light on market traders' withdrawal from state spatial structures.

Hiding and hibernating

In March 2022, my research assistant and I were in a *bajaji*, driving from Kisutu in the Central Business District to Ilala market further out Uhuru Street. We discussed the issue of traders running away, closing their shops and hiding when TRA officials came to their business premises to register them or assess their tax liability. I asked how that worked in practice. If traders had seen the officials arriving, wouldn't the officials have seen the traders as well? How can you hide from someone who has already found you? My research assistant, who is particularly knowledgeable about the ways of working in Kariakoo, Dar es Salaam's largest business area filled with small shops, stalls, carts, mobile and roadside traders, said: "The traders have WhatsApp groups [...] whenever a trader spots an official, he'll just text the whole group to let other traders know that TRA, or someone else from the authorities, is coming [...] then traders can just leave their shops or pack up their things and go [...] and then, when the official has left the area, someone will just text the group, and then, people come back" (fieldnotes, 2022). From my conversations with market traders, particularly traders selling non-perishable goods like second-hand clothes or kitchenware, I had heard that WhatsApp groups are used increasingly for sales purposes. Traders create large WhatsApp groups with (potential) customers, upload photos of their new wares, and interested customers can then make bids in the group. Depending on where customers are located, they either come to pick up their purchases, or traders send them. However, as highlighted by my research assistant, WhatsApp groups are also used to avoid or evade – depending on the spectator's interpretation – state regulation. This collective digital disengagement strategy came up multiple times in informal conversations during my fieldwork in the marketplaces, but never in formal interviews. References to this practice were often made when traders were telling me about situations they had experienced or merely heard of where state officials had behaved confrontationally or coercively. This, to me, reflected a duality regarding this way of disengaging with the state.

On the one hand, traders were aware that escaping legally mandated rules by guile and trickery was, if not morally wrong, then bordered on evasion. Particularly traders in leadership positions in commodity group structures or market committees were critical, highlighting that people "running away" were dodging their legal responsibilities, and that it gave traders a bad reputation with state authorities. A commodity leader in Tandale market said: "For a

legitimate businessman, you have to pay levies [...] you have to pay them [...] as a businessman, you cannot avoid taxes” (Msia, 19.04.22). Other traders in leadership positions agreed that adhering to state regulation was key to traders’ *legitimacy*, not only in the sense of complying with the law, but also in the sense of being able to defend their access to space and justify their demands. The normalisation of warning and evasion practices among traders put leaders in a difficult position. They represented traders and their interests vis-à-vis state authorities but also felt obliged to educate traders about the necessity of adhering to rules and regulation, including staying put when officials came to the markets, if they were to continue doing business (Mtalam, 30.03.22; Tabari, 13.10.22; Isaam, 22.04.22). This double role of traders in leadership positions was difficult to balance and was a source of division between market traders. I return to this later in the chapter.

On the other hand, many traders regarded this type of disengagement as a justified response to increasingly coercive and extractive state practices like disciplinary field visits, eviction, penalties and state officials’ confrontational attitudes and (perceived) disregard for extenuating circumstances (fieldnotes, 2022; e.g., Zahra, 26.09.22; Anne, 01.04.22; background interviews with small-shop traders: I3, I9-17, July, 2022). Rather than viewing state officials as technocrats executing an administrative task, traders saw them as “police” (cf. Chapter 8), and therefore running away was not illegitimate evasion but a meaningful response to – and reflective of – the behaviour of state officials, who – mimicking “cops” – were harassing and prosecuting traders. From this perspective, we may not interpret this practice of disengagement as a sign of universal immorality but as a reflection of an “antagonistic interaction environment” deeply embedded in the contextual state-society relations in Dar es Salaam’s informal economy (Kirchler et al., 2008; Kirchler, 2007a).

Somewhat surprising to me, also state officials practiced disengagement in relation to both tax and renewal processes. The first time I encountered this was in the office of a municipal market manager in one of the markets in Ilala MC. It was April 4, 2022, the beginning of my first fieldwork, and because I was worried that I would be late for my interview with the municipal official, I had left early. For some reason, traffic was light, so I arrived at the market 30 minutes before the scheduled interview and made my way to the manager’s office. At a large desk, the market manager was talking to a man sitting across from him, apparently a trader who was explaining something about a controversy he had with another trader in the market, asking the manager to step in. The manager looked up, saw me and motioned for me to come to the desk, then asked the man to come back later to talk about a solution. As the man left, the manager asked me to sit down, and as if to contextualise the conversation I had just observed, the manager said: “Before, it was mostly less educated people

who worked as traders in the markets [...] but now, they know what they are doing and how they make their voice and complaints heard [...]" (municipal official 2, 04.04.22). I asked how traders communicated their complaints to the LGA in practice, and the manager explained: "Around 2017, the traders started organising in associations [or commodity groups], but back then, it was difficult for leaders to lead, because the traders didn't trust them or understand what the associations were for [...] it took a while for them to become sustainable [...] but some traders saw that the associations could be used for tackling and voicing complaints, and now it happens a lot [...] they register their complaints to us [the LGA] or to the DC [District Commissioner]" (ibid).

Passing internal ordinances, holding regular elections for associational leadership and engaging traders in issues of collective interest, these intra-market associations have not only become more institutionalised but also more vocal and active vis-à-vis state authorities. As discussed in Chapter 8 and 11, I often encountered traders in leadership positions who had reached out to local and regional politicians or officials on numerous occasions, particularly if they were dissatisfied with issues related to tax (Abdu, 13.10.22; Mudi, 29.09.22), with other traders' conduct (Bakari, Zahra, 26.09.22), with deficient amenities, bad infrastructure or other forms of (a perceived) lack of return (Fatuma, Mtalum, 30.03.22; Isaam, 22.04.22; Abdullah, 05.04.22) or with space allocation practices in new markets, as I witnessed in Magomeni market (Abigail, Afia, Mary, 27.09.22).

According to the market manager I was interviewing, this outspokenness and somewhat irreverent way of raising complaints to state authorities had been catalysed by Magufuli's reputation as the *rais wa wanyonge*, the president of the down-trodden (cf. Chapter 8). And along with the growing political interference in local governance, traders' tendency to complain to higher ranks or agencies at other levels of government if local government authorities were not responsive put significant pressure on municipal officials' everyday engagement with traders. In situations where traders were not accommodated by municipal officials appointed to the markets, they increasingly involved higher ranks in the LGA, like the municipal director or even the presidentially appointed district commissioner (DC). According to the municipal official, this meant that "local representatives in the markets crash with the politicians and the DC [...] they tend to cut off our heads [...] if traders complain to the DC, and they have started doing that a lot, the DC will just remove us to accommodate the traders [...] the politicians are looking for scapegoats, and that is us" (municipal official 2, 04.04.22). As discussed in Chapter 8, other municipal officials expressed similar perspectives speaking to the experience of being caught between a rock and a hard place and at times being blamed for mistakes,

wrongdoing or unresponsiveness (cf. traders' narratives of LGAs, Chapter 8) for reasons of blame avoidance, expediency and political support.

Later in my interview with the official, two men entered the office. The official, resuming the role as market manager and not interviewee, nodded to them and pointed towards the windows of the office. The men walked to the windows, waiting for their turn. The official turned to me and told me that they were commodity group leaders of the tomato traders in Ilala market, and that they were here "to lobby for more shade, like umbrellas, so the Ilala market's tomato traders can shade their goods from the rain" (ibid). I asked if it is the LGA's responsibility to provide umbrellas for the stalls in Ilala's outside premises (cf. Chapter 10), and the official raised their eyebrows and shrugged as if to say: the traders think it is.

Faced with this growth in complaints and the (perceived) pressure to accommodate traders to avoid being fired by higher ranks, the municipal official had decided to go about their work in a different way. To illustrate the need for change, the official told me the following: "Before me, there was a manager who was very engaged in the markets in Ilala MC. He was going around, visiting everyone, talking to the traders about their problems [...] he couldn't help them with all their issues, so they complained about him, and then he got sacked [...] it is much safer to do what I do [...] I just hibernate in the office" (ibid). I found this hibernation metaphor interesting, because it speaks to a different form of disengagement than that of the traders, one that is less about outright physical escape and more about passivity, inactiveness and paralysis. Although this practice was not articulated as directly by other state officials, I did hear a lot of perspectives speaking to similar experiences and perceptions. For example, a TRA official in a local tax service centre told me that new employees in the block teams, which play a key role in the daily presumptive tax enforcement, were often reluctant to go on field visits. Knowing that they might get into confrontations with taxpayers, they preferred to stay at TRA offices and deal with taxpayers from there. "They really fear it", the TRA official told me, "so, we have decided that all new employees go on field visits together with experienced officials" (TRA official 6, 05.10.22).

Elsewhere, this disengagement practice was more fragmented. Recalling the introductory passage in this dissertation, I was hanging out with some traders at Magomeni market when a municipal official "making a round" in the market came to greet us. Bakari, one of the leaders in the market, told me that he came by often (fieldnotes). However, having climbed up to the quiet first floor, I talked to Afia and Abigail about their engagement with the LGA, and Abigail said: "We never see any of them up here" (Afia and Abigail, 26.09.22). Importantly, Afia and Abigail were deeply frustrated with space allocation in the market; they spoke of favouritism, alliances and corruption, and pinned it

on a convergence of interests between the LGA and the market leadership. When discussing social practices of division, the discrepancy between Bakari's and their perceptions of local officials' engagement in the markets highlights that state official disengagement is unequally distributed. In contexts like the markets in Dar es Salaam where everyday state governance is interpersonal, social relations between human state subjects and human state representatives affect how governance is carried out in practice. Depending on interpersonal relations, officials may interact with (some) traders regularly and amicably and never interact with others. Disengagement – hibernation, passivity and selective interaction – is thus a reflection of the human factor in everyday state-society relations.

Adaptation and departure

Beyond disengaging with the state by hiding from state officials, market traders largely withdraw from state structures through socio-spatial practices of adaptation and departure. To understand adaptation as a form of disengagement, let us recall the coexistence of formality and informality in marketplaces in Dar es Salaam. As discussed in Chapter 10, this is reflected in the coexistence of formal and informal spatial vocabularies *inside* market premises and in the informal trading areas (informal markets) *outside* old, new and renewed markets. In the two DMDP-markets, Bwawani and Makangarawe, the few traders who operated inside the market premises had largely built their own (informal) stalls and sheds outside the permanent structures or simply used these structures for storage rather than for sales. In Magomeni, Kisutu and Machinga Complex, informal spatial vocabularies spread in the surroundings of these modern markets. Although the markets were operational, the informal trading areas continued immediately outside the market premises. These examples all illustrate what we may call traders' adaptive practices, that is, popular uses of market spaces that diverge from, rework or reject the purposes envisioned by the state.

How are adaptive practices disengagement from state structures? At best, these practices embody a popular, bottom-up repurposing of state-repurposed spaces. Traders I talked to often spoke of the need to adapt to business realities in the new and renewed markets: if customers did not go upstairs, traders had to go downstairs, and if customers did not come at all, traders had to follow them. From accounts contextualising this, it was clear that they felt *forced* to adapt not by an exogenous condition beyond anyone's control but rather by a *state* intervention that had taken an undesired spatial form (Isaam, 22.04.22; Akina and Terema, 11.10.22). In other words, they felt forced to disengage with these new state-sponsored structures due to the nature of the state intervention that had provided these very structures.

More fundamentally, these practices may also convey a rejection of state intentions behind marketplace renewal altogether. Judging by conversations with market traders in Tandale and Magomeni market, their disengagement with *spatial* state-sponsored structures arguably served as a strategic and genuine justification for also disengaging with *fiscal* state-sanctioned structures: taxation (Mudi, 29.09.22; Bakari and Zahra, 26.09.22). Recalling Chapter 11, institutional narratives of marketplace renewal largely revolve around improving the physical environment to enable business conditions for traders. However, as discussed, subjective narratives among traders, state and development partner officials pointed to a different purpose of marketplace renewal: boost revenue mobilisation by increasing or adding taxes, justified by the state building modernised markets with up-to-date infrastructure. What traders' perspectives alluded to was this: if we don't *use* these modernised and updated formal structures of new and renewed marketplaces, or if there are no business environment improvements as promised, how can state authorities justify taxing us even more?

Low customer influx and high trader flight have forced traders to find alternative strategies like using shops for storage and operating in surrounding streets, or moving their business operation from tucked-away permanent stalls in deserted floors to ground-level outside areas. In such cases, the up-to-date infrastructure is *unused*, and the state's promise of marketplace renewal enabling business unfulfilled. As we know from Chapter 11, imposing spatial and social order in marketplaces conditions the very possibility of tax collection – of *taxability*. When traders operate outside formal state-sponsored structures, it potentially disables the state's ability to capture revenue.

As described in Chapter 10 and 11, partial or complete vacancy is common in many of the new and renewed markets in Dar es Salaam. Beyond being a result of the disciplinary institutional practice of eviction, this large-scale vacancy also reflects a common socio-spatial practice of disengagement among market traders: *departure* from the market spaces. Many traders simply leave the marketplaces to discontinue their business or as is often the case, move to trading spaces they deem more attractive or more affordable due to lower taxes and levies. When accumulated, this practice manifests as trader flight.

Trader departure is common in marketplaces and not only in new and renewed markets. In old and common markets in Dar es Salaam, partial change in market trader populations is a part of the semi-fluid and transient nature of small-scale market trading. However, not all “types” of traders typically leave. Simplified, there are often two groups of traders in most markets. First, a highly stationary group of traders with a long-term history in and attachment to a specific market; some, typically older traders, have worked in the same market for years or decades, while younger traders often work with or have inherited their

business premises from family members. Second, a more volatile and mobile group of traders, typically young people and women who have operated in a specific market for a short period or sporadically. Young people in this group typically start working as market traders due to limited access to (formal) employment. Some have graduated college but have not been able to find a job due to large-scale youth unemployment; others, typically from more rural areas, have migrated to the city, often staying with relatives, in the hope of securing a better livelihood than what is possible in their home regions or villages. Young and older women in this volatile group typically start operating as traders due to household responsibilities. Many of the women I met in the markets are breadwinners and work as traders to provide for their families. Some are married but their husband is unemployed or earns a modest income through informal activities. Others are in even more precarious situations because their husband has passed away or abandoned the household, leaving the women as sole providers for their children and, often, elderly relatives. Unlike the stationary trader group, the volatile group tends to operate from on-the-ground, self-built or mobile stalls, that is, available and affordable business premises (cf. accessibility). And as newcomers, their stalls are rarely in the most strategically advantageous location, because these have long been occupied by other (stationary) traders (fieldnotes, 2022).

Of these two groups, it is more often the volatile, fortune-seeking or precarious traders who depart from markets because it is difficult to establish a customer base and generate profit fast enough to afford the market levies and fees charged from day one. The lack of grace periods⁹² in markets combined with customers' habitual practices of buying from known stalls, the first months as a market trader can be associated with economic loss and deficit. Especially for (women) breadwinners, this can be a cause for departure shortly after entry into the market. Typical outcomes of departure among this group are discontinuation of self-employment or relocation to trading spaces outside markets, for example, roadside stalls (*magenge*) in informal settlements, where the economic costs of business may be lower. The young, primarily men, in this group, often opt to work as mobile street traders (*machinga*) around Kariakoo, the largest business area in Dar es Salaam, or around commercial sub-centres like Ilala, Buguruni or Tandika. In recent years, many of these young men have moved back and forth between street trading and operating within the city's markets. As we know from Chapter 11, the LGAs have (forcefully) relocated street traders into the markets on multiple occasions as directed, for example, by the 2021 and 2022 presidential relocation directives. However, many of

⁹² In the context of marketplace taxation, a grace period refers to a set amount of time after a trader starts operating during which they are temporarily exempt from paying certain taxes, levies or fees.

these traders tend to leave shortly after being relocated to resume their street trading operations, potentially with a few alterations like operating outside normal workhours to avoid state penalties (municipal official 6, 20.04.22; Jafari/organisation 5, 22.04.22).

As evident, trader disengagement with state spatial structures through departure from municipally managed markets is not a new or entirely renewal-related phenomenon. However, marketplace renewal has triggered a substantial change in the nature and extent of this socio-spatial practice, revealing not only perverse consequences of marketplace renewal, but also a key linkage between renewal and taxation.

First, in new and renewed marketplaces, departure is much more comprehensive than in many old and common markets like Ilala, Mchikichini and Temeke Stereo, where departing traders are *replaced* with newcomers. While this constant flow may reshape the composition of traders, it rarely leads to significant or sustained declines in the overall population size. This reflects the inherently circulatory character of market trading, which differs from the flow (or lack thereof) in many new and renewed markets like Bwawani, Magomeni, Makangarawe, Mawasiliano and Machinga Complex where departure is extensive. In these markets, there have been multiple groups of potential tenants such as the traders who operated in the markets pre-renewal, roadside stall traders in the neighbourhood and street and market traders from other parts of the city. Additionally, there have been several state-led initiatives to secure an influx of traders to these markets; pre-renewal trader groups have, for example, been given first pick in space allocation processes, and street traders have, as we know, been relocated to the markets several times. Despite this, trader departure has persisted, and replacement has failed (fieldnotes, municipal official 3, 06.04.22; 11, 04.10.22; 2, 11.10.22; development partner 4, 03.10.22 and 5, 06.10.22).

Second, the *nature* of departure has also changed with marketplace renewal. Related to the significant *extent* of trader departure, it is not only (primarily) traders from the volatile group who leave the new and renewed markets, but also traders with long-term attachments to these markets or the immediate surrounding area. In renewed markets like Kisutu and Magomeni, many of the long-term stationary traders I talked to listed numerous traders who had worked in the markets for years but had chosen to leave after the opening of the renewed markets (fieldnotes, 2022; municipal official, 11.10.22; development partner 5, 06.10.22). In renewed Tandale market, which was under construction during my fieldwork, long-term traders had also left, because they, according to market leadership, anticipated customer flight and higher taxes when the new market opened. “Why this anticipation?”, I asked. “They

know what happened in Magomeni”, the traders answered (Mudi, Emmanuel, 29.09.22).

As we know from Chapter 11, customers’ habits are a salient issue for market traders, particularly for traders who consider leaving an unattractive trading space. Relocating to a new trading space, however, not only entails losing one’s customer base, which potentially has taken years to build up, but also bearing the time and income-disrupting cost of finding, moving to and setting up in a new place, and navigating competition and potential conflict with existing traders in the new location. Considering the high uncertainty and costliness of departure, it is noteworthy that long-term stationary traders opt to leave after markets are renewed. It indicates that it no longer only is volatile trader groups, like young street traders, who opt to leave state-sponsored spatial structures. In the wake of marketplace renewal, stationary traders who have long operated within spatial domains of state power are now *disengaging* from these domains. Based on accounts from remaining traders in renewed markets and municipal officials performing community-related tasks, the departing stationary traders typically start working in old or common markets, operating a roadside stall (*magenge*) – often in areas closer to home – or working as informal employees in (self-employed) small family businesses. Alternatively, they are forced to stop trading and become dependent on family members’ income. However, to my knowledge, we do not know much about trader trajectories after their “voluntary” departures (I say “voluntary” to emphasise that while traders *choose* to leave the markets, it is often due to excessive economic costs and slow business after renewal. As such, departure is not entirely voluntary but rather a voluntary response to a new and difficult situation).

Importantly, disengagement from new, renewed and modern state-sponsored markets is not only related to undesirable (formal) spatial vocabularies, a lack of movement and customers or competition from informal trading in the immediate surroundings. As discussed in Chapter 11, post-renewal departure is also related to post-renewal tax increases. In Magomeni market, existing taxes were raised, and new taxes were introduced when the market reopened in 2021. Most of the traders who became stall tenants in the renewed market had worked in old Magomeni market for years. This included Afia, Abigail, Bakari, Isaam and other traders I met during my fieldwork in the old market in 2018 and again in 2022. When talking about the tax changes the renewal project had given rise to, they particularly highlighted the increase in rent (*kodi ya pango*) and the introduction of presumptive tax (*kodi ya mapato* in daily speech). According to the traders, Kinondoni Municipal Council (KMC) announced an increase in stall tenants’ monthly rent from 15,000 TSh to 50,000 TSh (from \$6.50 USD to \$21.68 USD according to the 2021 exchange rate). Traders in small shops (*frem, duka*), which had not existed in the same way in

the old market, faced a monthly rent of 100,000 TSh (\$43.37 USD in 2021). According to a KMC municipal official, “tax payments would be higher in return for better infrastructure” (municipal official 10, 08.04.22). Additionally, all small-shop traders were to start paying presumptive tax, which had not been charged in old Magomeni market. According to the official, “we [KMC] hope that the stall traders will be empowered and then graduate to become *duka* [small-shop] traders”, thereby turning the market into a revenue source for both the local government (through rent, levies and fees) and the national government (cf. Chapter 6 and 7). Despite these plans, the fiscal reality looked quite different during my fieldwork in 2022. As described in Chapter 8, traders had “chased away” Tanzania Revenue Authority (TRA) officials during a field visit for presumptive tax registration in 2021, and TRA had yet to return to the market a year later (fieldnotes, 2022). No one paid presumptive tax at the time of my fieldwork. Moreover, the municipal rent rates had been disputed by traders, particularly by those who had long operated in the market at much lower (tax) rates. As of 2022, the stall rent had remained at 15,000 TSh per month (500 TSh daily), and small-shop rent had been reduced by 50 % to 50,000 TSh per month. That said, service charges, user and import fees were all higher than in the old market, as they had been aligned with the expansion and improvement of amenities and service provision and with user and import fees in other renewed markets.

The tax increase brought on by renewal in Magomeni ended up being less significant than planned by the LGA (KMC) and PO-RALG, and importantly, this was a result of overt confrontation between the traders, the KMC and TRA. Nonetheless, the combination of tax increases (however modest), slow customer influx and dead upper floors has prompted large-scale departure from Magomeni market. Even Afia, one of the stationary traders who had worked in the market for more than 15 years and endured the poor infrastructure of old Magomeni market, contemplated leaving because high taxes and low profit put their personal finance under severe pressure (Afia, 26.09.22).

In new markets like Mawasiliano, Machinga Complex and Bwawani, which have not replaced old markets, departure is not fueled as much by tax *increases* as by a mismatch between the (high) tax rates and the (unfavourable) business conditions. The core problem – and reason for departure – is the same as in renewed markets like Magomeni, Makangarawe, Mtoni and Kisutu: paying taxes and not making enough profit.

Linkage 2: Disengagement in the face of state intervention

The previous section reveals the second linkage between tax and renewal. Paradoxically, in the wake of these interrelated state interventions at the institutional level, there is seemingly a growing social and socio-spatial *disengage-*

ment between state actors and informal workers on the communal and individual level.

The first paradoxical aspect is that marketplace taxation and renewal are aimed at *engaging* – regulating, governing, controlling – informal communities but evidently foster *disengagement* on the ground. As illustrated through the social practices of hiding and hibernating, market traders and state officials *withdraw* from each other in the face of increasing state regulation and political pressure. A particularly interesting characteristic of these practices of disengagement is that they, in some situations, mimic fundamental physiological responses to perceived threats or danger: Traders “flee”, and officials “freeze”. These practices are not outright confrontational, immediately visible or violent, but they arguably reflect an environment of mutual mistrust and antagonism, and they show that fear of repercussion permeates everyday relations between state officials and informal traders in Dar es Salaam. Rather than overt conflict, we may think of this double-ended disengagement as (metaphorical) trench warfare – a climate of conflict characterised by deadlock, inertia and latent disconnection.

The second paradoxical aspect that these two state interventions – interlinked through their aim of governing urban *informality* – contribute to increasing informality on the ground. This paradox is particularly evident in the socio-spatial disengagement practices of adaptation and departure. As discussed, small-scale market trading has always been characterised by its semi-fluid, adaptive, informal and ever-in-flow nature. At the same time, marketplaces are more legible and orderly than streets (cf. Chapter 3), governed through formal, but distinctive and simplified regulation (cf. Chapter 6 and 9), characterised by formal and informal logics at the margins of (in)formality. We can conceive of marketplace taxation and renewal as interventions aiming to *contain* the fluidity, volatility and informality of marketplaces and *promote* their formal, permanent and legible aspects. However, as suggested by traders’ adaptive practices in and departure from markets in the wake of taxation and renewal, these state interventions may – particularly when in tandem – foster rather than contain informality. Indeed, by triggering socio-spatial disengagement with state-sponsored physical structures, these state-led efforts to impose fixity, order, spatial and fiscal legibility in marketplaces seemingly push traders to take their operations to even more informal spaces: streets, informal settlements and old common markets.

The significant extent and changing nature of departure from new and renewed marketplaces is noteworthy. It highlights the potential adverse effect of marketplace taxation and renewal as state interventions aimed at governing urban informality. However, it also reveals the potential consequence and risk of marketplace renewal, especially in the image of modernisation and in

combination with taxation: it may disrupt the constant flow and inherent circulatory nature of market trading. In doing so, it severely challenges the key function of market trading, which is widely recognised as integral to economic, social and cultural urban life across Africa and to access to affordable livelihoods, particularly for low-income communities (Ahluwalia, 2003; González, 2017; Monteith, 2019; Prag, 2010; Prichard & van den Boogaard, 2017; Slater & Tonkiss, 2001; Sudarkasa, 1973; Edslev, 2023, forthcoming). Recalling Chapter 10 and 11, there is arguably tension in interpretations and narratives as to the spatial form and symbolism of marketplaces, but institutions and local communities in Dar es Salaam seem to recognise the crucial economic and social function that market trading performs. The Ministry of Lands, Housing and Human Settlements Development highlights that “markets in urban Dar es Salaam provide an important social and economic service to the residents[,] serve as a workplace for residents” and that markets, as “important sources of low cost food items” are “convenient to low-income earners who cannot afford to buy supplies in large quantities or from the supermarket” (MLHHSD, 2018, pp. 56-57). The large-scale market trader departure from new and renewed markets not only embodies a disengagement with state-sponsored spatial structures but also indicates a potential disruption of economic, social and cultural life in the wake of marketplace renewal. In this way, the socio-spatial practice of departure reveals a key aspect of conflict over urban informality: even when state interventions aim to *support* local communities, they can disrupt established economic, social and cultural life.

Division and power (re)configuration in markets

Understanding conflict between the state and informal workers naturally directs our attention to exactly those two social actors. However, as we know from Chapter 6 and 9, the state is not a unitary actor. Various and sometimes conflictual interests exist at different local and national levels of government and across state authorities in Dar es Salaam. And as discussed in Chapter 8 and 11, this manifests in symbolic intra-state tension in processes of marketplace taxation and renewal in the city. So far, I have not focused much on intra-group tension on “the other side”, that is, within market trader communities. As we know from a vast literature spanning multiple empirical contexts, urban informal economies are structured along “various axes of power and differentiation – along lines of income, gender, ethnic belonging” (Lindell, 2010a, p. 14; Meagher, 2018; Prag, 2010; Roelofs, 2021; Roever, 2016; Edslev, 2023). Power hierarchies, social division and micro-politics are part of and shape economic, social and political life in urban informal economies.

Paying attention to power relations within communities in informal economies is obviously relevant if we want to understand intra-society dynamics

and tension. However, when I highlight this aspect of informal economic politics, it is because these internal power dynamics also play a role in *state-society* conflict over urban informality. This is revealed when I examine a key characteristic in implementation processes of marketplace taxation and renewal on the ground: the differentiated involvement of traders. As I show in the following sections, this differentiation elucidates social division and power hierarchies in the markets and may exacerbate this division and infiltrate the state in marketplace politics to an even greater extent.

Market leadership roles and division

In terms of commonalities, marketplace taxation and renewal are typically implemented in ways that necessitate the involvement of (some) market traders. Typically, state authorities – jointly with development partner institutions in the case of renewal – involve traders who hold leadership positions in internal market governance structures: commodity leaders, market committee members, market leadership (chairperson, secretary, account) and potentially representatives from other associational structures in the markets.

Involving market leadership in tax and renewal implementation processes serves multiple purposes: it facilitates a focal point for communication between state authorities and traders, a direct channel for information flows and conflict resolution, a platform for the representation of trader interests and inputs and, importantly, a way to institute self-governance and ensure compliance among traders. An important characteristic of market leadership is that most traders in leadership positions are elected by traders in the market. As elected leaders, their key functions span representation, conflict resolution and enforcement of market regulations. In this way, market leaders and committee members, commodity group leaders and other associational leaders (e.g., of women associations, cf. Fatuma, 11.10.22; Judy, 22.04.22) have a double, somewhat conflictual, role: they represent traders vis-à-vis state authorities and enforce compliance with state directives and regulation.

Roles and division in marketplace taxation

In relation to marketplace taxation, traders in the different leadership positions mentioned above typically represent traders in processes of bylaw amendment (municipal official, 04.04.22) or conflict related to tax rules, enforcement or sanctions (Mtalam, 30.03.22; Abdu and Nuru, 20.04.22; Msia, 19.04.22; Tabari, 13.10.22; Nymusye and Malika, 29.03.22; Rashid and Abdul, 29.03.22; Aisha, Mustapha and Benson, 06.04.22; Abdullah, Ibrahim and Ahmed, 05.04.22). This is common practice in both old, new and renewed markets. However, as mentioned earlier in this chapter, leaders also educate traders on tax regulation, ensure everyday compliance through, for example, disciplinary

meetings with non-complying traders and may even play a direct role in local government revenue collection. In some markets, trader associations are or have been tendered by LGAs to collect municipal levies and fees (e.g., MCHIMAKO in Mchikichini). As such, leaders also enforce tax regulations upon the traders they represent. To illustrate this double role, I examine the leaders' engagement with LGAs in the wake of local government announcements of tax changes in Ilala and Manzese markets in 2022.

In January 2022, a couple of months before I arrived in Dar es Salaam for my first fieldwork, Ilala MC announced an amendment of the Municipal Bylaw for Levies and Operation of Markets and Open Markets. The bylaw had been in force for only three years since 2019 and was supposed to be effective until 2024. However, with the Magufuli-driven dissolution of the former Dar es Salaam City Council and decision to upgrade Ilala Municipal Council to city council status in 2021, the LGA wanted to update the bylaw. Importantly, the envisioned amendments entailed an increase in daily levies for some trader groups in the markets in Ilala MC. In Ilala market, the planned increase in daily levies for *mamalishe* (food vendors) was 100 % from 500 to 1,000 TSh. The LGA invited commodity group leaders to give input on these changes on behalf of traders. According to a local NGO working with legal awareness in marketplaces, leaders in Ilala market protested the proposed tax increase. *Mamalishe* stopped paying levies all together, while other commodity group leaders asked the LGA representatives to “tell the Municipal Director that we are not ready for this [...] the law has only been in force since 2019” (organisation 3, 30.03.22). With these (overt) acts of resistance and pushback, leaders “were able to overturn it and now, traders are paying 500 as usual” (ibid). In this 2022 tax increase confrontation between the LGA and traders, commodity group leaders performed their *representative* role and managed to hinder a levy increase.

In October 2022, market leaders in Manzese market told me that since my last fieldwork, they had met with the LGA in Ubungo MC and decided to increase taxes. Having long been frustrated with the infrastructure in Manzese market, the leaders teamed up with other market leaders in Ubungo MC and asked for a joint meeting with the LGA, represented by the district business officer, and TRA. The purpose of the meeting, according to the Manzese leaders, was “to make good plans” for improving the markets as well as the management of revenue collection (Abdullah, 06.10.22). The issue was that the “improvements were small” despite traders paying different taxes (cf. Chapter 7). I asked how paying *more* taxes would benefit this situation, and the leader explained that “with the conversation we had the other day, we believe that the rate of the rental tax [*kodi ya pango*] will be friendly to us [...] the rates were estimated, and we saw that it is very friendly to us” (Abduallah, 06.10.22).

According to the leader, the proposed *annual* rent rates were 100,000 TSh for frames in the front, 50,000 TSh for frames inside the market and 25,000 TSh for frames in the back. Compared to Magomeni and Kisutu, where *monthly* rent rates were between 15,000 and 100,000 TSh, the rental tax in Manzese market seemingly implied “a lower cost which will be better for individuals” (ibid). In return, the traders were promised better infrastructure, and commodity leaders had emphasised to the LGA that they did not want improvements like Magomeni, because “if you create a that sort of environment for a business person, he is afraid to come there [...] for example, Magomeni used to do business in the past and now is different, Kisutu now and in the past is different [...] there are some customers you exclude, they don’t enter, they know the business will be expensive because of the building” (Ahmed, 06.10.22). Instead, they wanted a ground-floor market – *soko la chini* – like Buguruni (ibid, Flavia, 06.10.22). At this point, these leaders did not know whether the introduction of the rental tax would be accompanied by renewal of Manzese market in the image of Buguruni. However, they hoped that Manzese would “be given that importance by the government” if traders in the market started paying rental taxes. They envisioned that Manzese, if improved, would not only “serve the people of Manzese, the people of the lower class” but also suit people from affluent or mixed areas like Masaki or Sinza, because it would bring “a lot of progress” (Ibrahim, 06.10.22).

As evident, the Manzese leaders’ acceptance of a new rental tax was not unconditional – it was in return for much needed improvements. As Ahmed, the commodity group leader for the chicken traders, said just before we went to see the open-air, poorly drained chicken slaughterhouse: “this is the main chicken market, but its nature is not compatible with people who want to eat chicken” (Ahmed, 06.10.22). This resonated with me a few minutes later, when I – overwhelmed and embarrassed I felt that way – stood in the middle of the slaughter premises in trainers covered in chicken blood (cf. fieldnote excerpt 5.17, Chapter 5).

As I spoke to other traders in Manzese market, it became clear that their main concern was the leaders’ acceptance of tax increases. The fact that the leaders’ meeting with the LGA, TRA and other market leaders had led to tax increases even though rates were comparatively low, and infrastructural improvements were promised in return worried them deeply. Some even interpreted it as a signal that market leadership was “on their side”, that is, siding with the LGA. Uncertainty about when and how this rental tax was to be implemented made the atmosphere in the market tense in early October 2022 (fieldnotes, 2022).

Another feature of tax implementation in markets is that market leadership, e.g. market committees, commodity groups or market-wide associations,

is sometimes contracted by the LGA to collect revenue in the market. As a contractor (*mkandarasi*), the market leadership thus formally cooperates with the LGA. In Mchikichini market, the trader association MCHIMAKO was in 2022 contracted to collect the daily levies (*ushuru*) of 500 TSh per stall. According to this agreement, MCHIMAKO is to keep a certain percentage of the collected revenue (Rashid and Abdul, 29.03.22).

Recalling Chapter 6, this means that market traders enter a fiscal relationship with each other, and that collectively organised traders, if contracted as a *mkandarasi*, may have a vested economic interest in ensuring tax compliance in the markets. Even when associations remain committed to representing traders, this contractor role means entering formal cooperation with local government authorities for purposes of tax enforcement. As highlighted by leaders who had been a part of daily revenue collection in Mchikichini through MCHIMAKO, this, at times, created tension between market leadership and traders. Particularly new traders who are not used to tax collection being enforced by traders or who perceive tax rates as being too high considered MCHIMAKO's role in local revenue collection problematic (Rashid and Abdul, 29.03.22). As we know from Chapter 8, it is a common social narrative among traders in old, new and renewed markets that taxes are (too) high, so when trader leadership takes on the role of tax enforcers, traders in the markets may interpret this as the leadership's seal of approval of a (perceived) burdensome tax regime.

Roles and division in marketplace renewal

Traders in leadership positions typically have different roles at different stages in marketplace renewal processes, from giving input in early stages and monitoring during construction to redistributive roles post-renewal. Balancing trader interests and preferences is a key task at all these stages and a source of social division in many renewal processes.

At early stages, state authorities – sometimes in tandem with development partner institutions – typically involve trader leaders for purposes of information and inputs. As discussed in the first part of this chapter, state field visits to (old) markets are often a key element at early stages, even before renewal projects have received funding (cf. Ilala) or before the new design is final (cf. Magomeni, Kisutu and Tandale). A key issue for market leadership at this stage is the *balance* between different trader groups' preferences and interests in the overall input they communicate to governing authorities. Often, market leadership gathers input from traders in the market, usually through the organised commodity groups. As representatives, commodity group leaders here play a key role in ensuring that their traders' preferences are conveyed in the overall input to the institutional level. In this respect, the first task is to balance

diverging interests and preferences *within* commodity groups. In vegetable, fruit and grain groups, wholesale traders often prefer large, open spaces accommodating expansive on-the-ground tarp-based stalls (Abdu and Nuru, 20.04.22; R2, 11.10.22) or roofed spaces for wholesale crates or sacks with easy access for trucks (Msia, 19.04.22; Mtalam, 30.03.22). Retail traders typically prefer much smaller stalls with sufficient cover located in strategically advantageous locations that make them visible to passersby doing everyday groceries. Both groups prefer high accessibility but emphasise different aspects (and interpretations) of it, and commodity group leaders must *weigh* these preferences when communicating commodity group inputs to the institutional level.

Besides representing commodity group interests, the market leadership must collectively ensure that the shared or at least prevailing trader interests are conveyed. Here, a key task is to balance different commodity groups' preferences, which tend to differ. To illustrate this, let us return to the very early stages of the renewal of old Ilala market (which was still in the pipeline by early 2025). In mid-2022, just before I returned to Dar es Salaam for my second fieldwork, PO-RALG and Ilala MC had publicly announced a forthcoming renewal of Ilala market. Following this announcement, the commodity group leaders were invited to gather inputs to design and physical environment in the proposed renewed Ilala market and convey them to the state authorities planning the renewal. This produced many different and somewhat contradictory inputs. As one commodity group leader said, "we second-hand traders have our system, other people have their system [...] I think this is what stops the process" (Mtalam, 11.10.22). Wholesale second-hand traders were optimistic about the prospect of working in huts, and wholesale coconut traders were frustrated. According to a commodity group leader for coconut traders, small huts on one of the upper floors conflicted with coconut trading. Having to transport coconuts in large quantities up and down several floors was physically demanding for both traders and customers, and storing coconuts in small huts would make it hard to categorise them according to size and quality. This would in turn render price differentiation, a standard practice for traders selling perishable goods, impossible (R2, 11.10.22, cf. Chapter 11).

Based on this, market leaders are collectively responsible for weighing the preferences of different commodity groups, in some markets more than 20. In Manzese market, the chicken and kitchenware commodity groups are large, and *mamalishe* and vegetable groups are comparatively smaller. Buguruni, Temeke Stereo, Kisutu and Magomeni all have large vegetable and fruit sections, but small or no second-hand clothes groups. In Ilala and Mchikichini, second-hand clothes are the largest commodity groups, but there are not enough kitchenware traders to form a commodity group. In renewal processes, weighing the preferences of large and small commodity groups is particularly

sensitive. If large commodity groups are prioritised, this may contribute to a market's specialisation and reputation as a *key* market for chicken (Manzese), maize (Mawasiliano) or grains (Tandale). However, it typically also means *re-inforcing* informal power relations, because large groups tend to have a strong position in internal marketplace politics. If small commodity groups are prioritised, it can broaden the diversity of the market but may also *challenge* internal power dynamics between commodity groups. In either case, social division between trader groups is likely to follow from these processes. Adding to the tension, market leaders, committee members and, naturally, commodity group leaders also belong to different commodity groups. When weighing interests, they must decide whether to prioritise the broader common good or their “own” groups. Regardless, internal tension is likely to follow; if leaders prioritise the common good, the group they (also) represent may feel overlooked, and if leaders prioritise their own groups, they may be accused of clientelism and favouritism (fieldnotes, 2022). Even at the early stages, state authorities' differentiated involvement of traders gives rise to multiple dilemmas and almost inevitably exacerbates social division in the markets.

During the construction process, leaders representing traders are typically invited by state authorities to monitor the progression of the renewal project. In practice, leaders' influence, for example, in relation to making changes, is relatively modest at this stage. A commodity leader in Magomeni market explained how it was agreed with PO-RALG and Minister Jafo Selemani that leaders “should be involved in everything”, because they represent the traders, “the stakeholders [who] need to stay in the market and do business” (Isaam, 22.04.22). However, according to this leader, “implementation was different”. When the construction process started, the construction site was closed off, and traders were denied access. While this is standard procedure due to building hazards, “they surrounded the fence, and some people were not even allowed to come in here to question what was going on [...] we were trying to ask why [...] we were asking for a layout that showed what kind of building it was and they [the constructors] didn't do that [...] when they started construction, they allowed some leaders and we were participating in small meetings” (ibid). Other leaders in the market echoed this frustration of not knowing how renewed Magomeni market would be designed and of being denied access to the construction site until construction was ongoing, and it was too late to protest the market's scale and design (Bakari, 26.09.22; fieldnotes, 2022). Despite their lack of influence, the leaders' privileged access to the construction site during the renewal process created rumblings among traders, once the physical infrastructures of the renewed market started to take shape. Knowing that the leaders had been involved in the early stages and during the construction process, however proforma, some traders directed their discontent with the multi-

story modern market – resembling Machinga Complex more than Buguruni – towards the market leaders.

On April 22, 2022, I asked a trader sitting in a plastic chair outside their small clothes shop on the almost deserted third floor who was responsible for the market’s “new look”, and the trader pointed to the ramp spiraling its way downstairs and said: “Those people on the ground floor [...] by the entrance [...] have you met them?” (fieldnotes, 2022). The people this trader referred to were some of the leaders whose stalls were located in front of the market’s large open main entrance, and whom I had met before. I had interviewed one of them a few days prior when the municipal official in charge of market operations stopped by to say hello before going upstairs for a meeting with PO-RALG. Other traders, also on the upper floors, were particularly unsympathetic towards the leaders’ lack of information to the broader trader community about their inputs and observations during the construction process (Afia, 26.09.22; Abigail and Mary, 27.09.22). Had the traders been informed, they could have “done something about it” before it was too late, as Afia said (fieldnotes, 2022). Importantly, these critical reflections about the leaders’ involvement in the (undesirably designed) renewal of Magomeni were retrospective and likely reflected the internal divisions that emerged during the final stage of renewal processes: space allocation and reentering of traders.

Marketplace renewal may not benefit all traders equally. As discussed in Chapter 10, siting, scaling, design and symbolism of new and renewed marketplaces have significant implications for the extent to which renewal enables and improves traders’ business conditions. Recalling the cautionary tale of Machinga Complex and the popular praise of Buguruni, traders arguably do not benefit equally *across* markets. However, as mentioned in Chapter 11 and in this chapter, benefit may also be unevenly distributed across traders *within* new and renewed markets. Despite referring to renewal as a win-win situation (better infrastructures for traders, higher revenue for the state), a development official I interviewed recognised that some traders may gain more from marketplace renewal than others:

Often, it is the strongest traders who get the best spaces and benefits, while the more disadvantaged ones, like women, are not beneficiaries in the same way. It is those with the most resources who benefit from development. The idea is good enough, but ... you know (development partner 2, 15.09.22)

Highlighting that it is the “strongest traders” with the “most resources” who benefit from development, the official points to a central aspect of marketplace renewal: that in practice, some traders, the “disadvantaged ones” are “not beneficiaries in the same way”. Women, for example, are often intersectionally disadvantaged; they tend to engage in the most precarious work and earn less than men in informal economies (ILO, 2023b), and in Dar es Salaam’s marketplaces,

gender-based harassment and violence are widespread (organisation 2, 24.03.22), underrepresentation of women in market governance structures is common (organisation 3, 30.03.22), and low organisational capacity and generalised social mistrust in the markets hinder women market traders' engagement in collective action (Edslev, 2023). The diverse group of volatile traders, especially women and young people, may also benefit comparatively less than stationary traders, as the former group is typically less organised and less well-represented in market leadership structures. Next, small commodity groups may be disadvantaged compared to large groups, which are regarded as the commercial or symbolic backbone of a market. Moreover, traders who are in bad standing with the market leadership may be disfavoured in renewal processes. This rarely happens overtly or formally but may be reflected in space allocation or conflict resolution.

Based on my fieldwork, the politics of space allocation seems to be the key cause of conflict in new and renewed markets. When Kisutu market opened, chicken traders protested the decision to remove them from outside the market entrance to a space behind the market (municipal 2, 11.10.22). When Tandale market opened, vegetable and grains traders rejected operating from their allocated concrete stalls on the first floor and built their own wooden stalls on the ground floor (fieldnotes, 2025). In Machinga Complex, traders have moved out of the small cages (huts) and open spaces on the upper floors and established stalls on the ground along the buildings' exterior facade, causing confrontation between the ground-floor traders inside the buildings and Ilala MC (fieldnotes, 2022; Akina, 11.10.22). In Buguruni market, which has become even more popular after the 2021 renewal, traders have set up stalls along the edges of the market premise due to a lack of business spaces. And in Magomeni market, space allocation has caused both confrontation and withdrawal among traders and between groups of traders and the local government authorities. In Magomeni – like in other markets – the core tension lies in allocation of a scarce resource: *favourable* business spaces. As discussed in Chapter 10 and 11, accessibility, visibility, movement, ease and integration into flows of everyday life are key aspects of favourable business spaces and crucial to a profitable business. These aspects may be particularly important for traders seeking to make it in *new* markets, which customers have not used before, in *renewed* markets, which customers have not used for a while, and in *modern* markets, which customers are not used to.

Scarcity of favourable business spaces makes allocation inherently contentious. As discussed in Chapter 11, ground-floor spaces are the most sought after exactly because of accessibility, visibility and customer flow. In Magomeni market, one of the first-floor traders said: “Everybody wants to be down there [on the ground floor] if you say you want to move, they don’t give you a chance [...]

they love money [...] those who were given frames down there, they were very greedy [...] greedy like this: something that is yours, I want it to be mine” (Afia, Magomeni, 27.09.22). According to Afia, spaces in the market were bought through bribes or given to traders who were “friends” of the market leadership and the LGA. This was not a new (informal) practice, Afia said, but had also taken place before Magomeni was renewed:

[In the old market,] I was allocated a space by the market officer, then the [market] leader came and said, “You should not have this part [...] it belongs to a very big [important] person” [...] when I came the next morning, I found that they had gathered there in the place I built [...] the market officer came and gave me a new space, and I told him, “This is not the place you gave me”, and he replied, “Just build” [...] later, he became angry and wanted to take me out, because it is a good place and customers kept coming to my new place, so I stayed there and built and I was doing good business [...] Now, this time [after renewal], they were organising the people they knew, they were putting them in good places [...] so, in general, they are selfish leaders [...] it is favouritism [...] if I know you, I give you a space [...] if I don’t know you, I don’t give you a space (Afia, 26.09.22)

As evident, Afia described space allocation practices in Magomeni as “favouritism” rooted in the interests of “selfish leaders”. Accounting their own experience of space allocation in old Magomeni market, Afia highlighted that this uneven, informal practice is a remnant rather than a result of the renewal process. This illustrates an important characteristic of marketplace renewal: informal social practices and power dynamics often continue to exist and shape social life despite institutional intentions to implement more formal order and procedure.

My spatial observations in Magomeni also spoke to the politics of space allocation. During my first fieldwork in spring 2022, the open space facing the large main entrance of Magomeni market was completely occupied by self-built wooden stalls, buckets and small on-the-ground tables with fruits and vegetables. When I returned for my second fieldwork four months later, most of these informal stalls had been removed; only some of the larger stalls remained. I asked one of the commodity group leaders who occupied one of the remaining stalls facing the entrance what had happened, and they answered that the other stalls, buckets and tables had been moved “due to the order of the market” – that vegetable traders had been allocated stalls on the first floor and had been moved up there (fieldnotes, 2022). Going through the spaces allocated for all the different sections, the leader mentioned that *kiosk* – water and soda – traders were also located on the first floor. I already knew that because Abigail, a small-shop *kiosk* trader on the first floor, was furious about being placed up there. I started wondering why there were several *kiosk* traders on the ground floor in quite favourable business spots along the open spaces facing both the

market's interior and exterior. If the *kiosk* trader section had been formally allocated a section on the first floor, how come only some of them were up there? I asked Abigail that question the next day and got the following answer:

It is forgery [...] they could be removed, they have to go up here, but they are using bribes, do you understand? If another leader comes, he may not take the money [...] they are not supposed to sell water down there, they have to sell it up here [...] it's because of the leaders [...] maybe the trader is his friend, has flattered him and given him a little money, so he is suppressing what is right [...] he has not followed the law (Abigail, 27.09.22)

Assigning the inconsistent enforcement of formal allocation rules to corruption and blaming the leaders for this situation, Abigail and other *kiosk* traders had sent a complaint to the municipal market office. As we were speaking that afternoon, Abigail's mobile phone suddenly rang; it was a municipal official asking Abigail to come to the LGA's office on the other side of the road to discuss the lack of customers on the upper floors and the issue of informal – according to Abigail, unlawful – space allocation. As described in the introductory passage of Chapter 1, this is when I told Abigail good luck, and their response was a shrug and the subtle comment, “You find that you are talking, but no one is listening to you, you know?” (Abigail, 27.09.22).

Linkage 3: Division and power (re)configuration in markets

This section shows the third linkage between tax and renewal. Micro-level implementation of both marketplace taxation and renewal ties into micro-level politics and social division within markets. As liminal spaces of informality, markets are not only important for social and economic services but also spaces of economic competition, complicated social relations and micro-cosmoses of societal power hierarchies. And in moments of state regulation enforcement (tax) and spatial restructuring (renewal), these aspects of marketplace politics, contradiction and division tend to be brought to the front. This is evident in Dar es Salaam's marketplace, where both tax and renewal implementation typically rely on differentiated involvement of traders. Beyond facilitating engagement, information and state-society interaction, however, this mode of involvement can also facilitate contentious interaction and social division within trader communities.

In relation to taxation in marketplaces, the double role of market leadership is arguably a source of division. At times, market leaders *represent* traders vis-à-vis state authorities, and at times, they *enforce* state regulation upon traders. Market leadership may not only facilitate tax increases or informally ensure tax compliance through awareness raising but may be formally contracted as revenue collectors in markets. While this may reduce state-society contention, because state tax agents and market traders have less direct interpersonal inter-

action, it can clearly produce division and tension between market leaders and ordinary traders in markets. Importantly, contracting trader associations as local revenue collectors may benefit the trader communities as the commission associations receive may be used to fund physical improvements or subsidise traders' payments for services like electricity or security. However, market leaders' proximity to the state and active participation in enforcement of state regulation may also create a vested interest in traders' compliance, which traders outside leadership structures may interpret as co-optation or approval of a burdensome tax regime.

Mirroring these dynamics, marketplace renewal also has the potential to foster or reinforce social division between traders and their leaders. Like taxation, renewal processes are implemented on the ground through differentiated involvement, and this means that leaders, at different stages of renewal, tend to obtain privileged access to state authorities, information and redistributive decisions. Representational approaches to community engagement in state interventions on the ground have an inherent conflict potential, because it raises the question *who* is represented in practice; strong or disadvantaged, majority or minority, core group or broader community? However, in the case of marketplace renewal, representational involvement may be particularly conflictual, because it grants leaders power over high-stake issues. As we know, access to space is crucial to informal workers' ability to make a living. As described in the first part of this chapter, spatial dispossession, like eviction or temporary closing of business due to non-compliance, can be deeply disruptive to traders' livelihoods. Similarly, space allocation is a high-stake issue; spatial disadvantage due to the allocation of an unfavourable business space may be devastating for traders' ability to make a profitable business. Having the decision-making power over such a high-stake issue, market leaders become gatekeepers of traders' livelihoods, and when redistributive outcomes are perceived as unjust, unlawful or unfavourable, this gatekeeper role exposes leaders to suspicion and criticism and fuels division between leaders and "disfavoured" traders.

Combined, marketplace taxation and renewal operate through formal and informal hierarchies in marketplaces. They highlight existing division in markets structured around gender, organisational size and strength, social relations and attachment and simultaneously generate new grievances through uneven (re)distribution of burdens and benefits. Whether this divisive approach to implementing state interventions is *intentional* is deeply contested in the markets. Disfavoured traders largely see this *modus operandi* as a sign of the state's disinterest in traders' conditions and rights. Some even considered it a deliberate attempt to weaken trader solidarity and collective resistance. A representative from a city-wide trader organisation called state authorities' approach to intervening in markets a "divide and conquer" strategy (organisation

1, 23.03.22). Others, including leaders, traders and state officials, viewed the growing social division in markets in the wake of state interventions as a reflection of mutual mistrust and the broader antagonistic environment between the state and market traders (e.g., Bakari, 26.09.22; municipal official 2, 04.04.22). Regardless, tax and renewal interventions in the markets in Dar es Salaam reveal and entrench inequalities within trader communities and complicate (already complicated) relations between traders and the state.

Lessons

This chapter has investigated common and interlinked practices of marketplace taxation and renewal on the ground. In doing so, the chapter reveals three key lessons about the interactional dimension of conflict over urban informality. First, common institutional disciplinary practices in situations of non-compliance involve in-person surveillance and interpersonal interaction and exclusion from business space. For informal workers, whose livelihoods are largely dependent on access to certain spaces, these practices not only have disruptive material consequences but also signal the state's coercive capacity to regulate and punish and state officials' willingness to do this *despite* the high human costs. Taken together, these disciplinary practices contribute to a confrontational and antagonistic environment on the ground.

Second, this everyday antagonism also manifests in more latent ways through social and socio-spatial practices of disengagement. Despite being designed to govern, order and contain informality, marketplace taxation and renewal paradoxically seem to foster everyday practices of hiding and hibernating, which effectively lead to traders' and state officials' withdrawal. While this may reduce direct confrontation, it entrenches passivity, fear and mistrust. Moreover, as evidenced by informal spatial vocabularies and adaptive practices, traders disengage from formal state-sponsored structures within new and renewed modern markets. Traders' large-scale departure from these markets is an extensive form of socio-spatial disengagement from the state and illustrates a paradox of marketplace renewal: the attempt to impose formality, order, permanence and fixity may actually promote informality.

The third interlinkage aspect of tax and renewal practices in marketplaces is that these state interventions operate through internal hierarchies in markets and exacerbate social divisions among traders. In their different roles, market leaders are not only representatives of traders in processes of tax and renewal but also become informational and redistributive gatekeepers. When involved in marketplace taxation and renewal, market leaders' positions become imbued with significant power that, if (perceived to be) misused, can fuel division, tension and confrontation within trader communities.

In sum, this chapter shows that *in practice*, tax and renewal interventions in marketplaces do more than enforce compliance or promote improvement; they potentially reshape relations between state institutions and traders, state officials and traders, and between trader communities in ways that further antagonism, deadlock, inertia, fragmentation and confrontation.

Chapter 13.

Discussion and conclusion

The aim of this PhD dissertation has been to advance our understanding of how conflict over urban informality is socially constructed in marketplaces in Dar es Salaam, Tanzania's economic capital and one of the fastest growing cities in Africa. Drawing on interpretive thought and bridging fiscal-political and socio-spatial fields of research, I have studied this research question in a study through a lens of meaning and through a two-fold prism of taxation and infrastructural renewal in marketplaces. Empirically, the study draws on fieldwork in 14 marketplaces in the city, interviews with 114 market traders, local and national state officials and officials in development partner institutions, extensive text and visual data as well as 46 background interviews.

Overall, the dissertation provides three main contributions. First, it advances our theoretical understanding of why and how meaning matters for conflict between the state and informal workers, and how conflict is facilitated through interlinked fiscal and spatial interventions vis-à-vis urban informality. This deepens our understanding of conflict over urban informality *from within* social actors' meanings and contexts and *across* prisms of taxation and infrastructural renewal, which have been compartmentalised within fiscal-political and socio-spatial fields of research thus far. The dissertation thus contributes to a more interpretive micro-level foundation for understanding conflict over urban informality and bridges disconnected strands of literature on state governance, state-society relations and conflict in urban informal economies in the global South.

Second, the dissertation offers rich empirical insight into the social construction of conflict over urban informality in Dar es Salaam's marketplaces. It demonstrates that conflict between the state and informal workers takes shape through their divergent contextual interpretations, narratives and practices of marketplace taxation and renewal. In doing so, it highlights how the ideational, symbolic and interactional dimensions of conflict are grounded in the specific economic, political, socio-spatial and historical context of Dar es Salaam. As such, the dissertation contributes to a more contextually embedded empirical understanding of conflict between market traders and the state in Dar es Salaam and more broadly, illustrates how empirical context shapes state-society conflict through meaning.

Lastly, the dissertation discusses and demonstrates the fruitfulness of interpretive investigation in comparative politics. Specifically, it shows how attention to meanings of individuals, communities and institutions can help us

recognise and interpret contextual manifestations of conflict that may otherwise be overlooked or misread. As such, the dissertation illustrates the analytical value of interpretive research for the study of state-society conflict. Recognising that interpretive approaches remain uncommon and underdeveloped in comparative politics, the dissertation also offers thick description of its epistemological commitments and methodological considerations, research processes and strategies. This is a key step towards demystifying and making transparent how interpretive empirical research is carried out in the field of comparative politics.

This chapter proceeds in three parts. First, I address the research questions by outlining the analytical lessons from the empirical analysis. Second, I discuss the wider theoretical lessons from the dissertation and its contribution to existing strands of literature on state-society conflict in informal economies. Lastly, I briefly discuss how the interpretive lens of meaning may be put to analytical and normative use going forward.

Addressing the research question

This section highlights the key analytical lessons from the empirical analysis (Chapters 6-12) and addresses the dissertation's research question of how conflict over urban informality is socially constructed in marketplaces in Dar es Salaam, Tanzania. First, recognising the importance of contextuality, I outline the main lessons from Chapters 6 and 9 on the institutional, legal and political context surrounding urban informality, marketplace taxation and renewal in Dar es Salaam. Second, I highlight the lessons from the five analytical chapters, elucidating the ideational, symbolic and interactional dimension of conflict over urban informality through the lens of meaning and prism of marketplace taxation and renewal in Dar es Salaam.

Conflict context: Complexity, multiplicity and fragmentation

Chapter 6 contextualised the "taxscape" of Dar es Salaam's marketplaces by outlining relevant legislation, involved government actors, key trends of national and local revenue collection as well as the fiscal relationships and payments market traders are subjected to. The chapter showed that taxation of actors in urban Tanzania's informal economy, specifically Dar es Salaam, is governed through multiple and overlapping legislative schemes and regulations at both the national and local level. Multiple state actors, including national ministries, semi-autonomous agencies and local government authorities, are involved in marketplace taxation, and in cases of outsourcing, private actors may also play a role in revenue collection. Additionally, traders are subjected to multiple types of taxes levied for different purposes, according to different criteria and collected through different channels. Hence, despite being framed as a

“simplified” tax regime – a tax system designed to make it easier for small-scale or informal businesses to comply with tax obligations – marketplace taxation is characterised by legal and relational multiplicity, complexity and fragmentation. Chapter 6 thus demonstrated that the fiscal ecosystem and relations market traders and state actors in Dar es Salaam navigate are anything but simple.

Chapter 9 contextualised the “renewal-scape” of Dar es Salaam’s marketplaces by outlining relevant legislation and government strategies of urban development, highlighting involved government and development partner institutions, and discussing the historical and contemporary context of urban planning and infrastructure-led development in Dar es Salaam. The chapter showed that renewal of the city’s marketplaces is embedded in colonial and postcolonial planning as well as shifting trends of and coalitions in infrastructure-led development. Extensively aimed at low-income communities and informal areas, planning and infrastructural interventions in the city have a long history of upgrading and modernising spaces of informality. Within this context, marketplace renewal is governed by multiple legislative schemes, strategies and plans at both national and local level. Moreover, consistent with a long-standing involvement of the international development community in Tanzanian development and infrastructure programs, institutions like the World Bank play an increasingly significant role in establishing and renewing markets in the city. Mirroring shifting relations between the Tanzanian government and the development community over the last 15 years, marketplace renewal has been implemented through parallel state-led and creditor institution-funded infrastructural efforts rather than through a broader, cohesive and coordinated strategy. Chapter 9 thus showed that marketplace renewal in Dar es Salaam is part of a planning ecosystem characterised by multiplicity, fragmentation and (at times) institutional contestation.

In short, Chapters 6 and 9 show how marketplace taxation and renewal are embedded in and shaped by the broader historical, legal, political and developmental context in Dar es Salaam. They also demonstrate three key characteristics of fiscal and spatial governance in the city’s marketplaces. First, the setup and implementation of marketplace taxation and renewal are evidently shaped both by local politics, historical legacies and international models of governing and containing urban informality. Second, governed by multiple sources of legislation, strategies, policies and plans, these interventions reflect legal and regulatory complexity. Lastly, engaging multiple authorities with overlapping – and sometimes competing – interests, tax and renewal are characterised by institutional multiplicity and fragmentation. Taken together, these contextual characteristics create opacity, uncertainty and contradiction, thereby fertilising the ground for conflict in marketplaces.

The ideational dimension: Ambiguity, discrepancy, and contradiction

Rooted in the theoretical framework, Chapter 7 and 10 examined the *ideational* dimension of conflict over urban informality through the prism of marketplace taxation and renewal in Dar es Salaam. Chapter 7 demonstrated how conflict over taxation is constructed through ideational tensions – ambiguity, polysemy, synonymy and discrepancy – between subjective, communal and institutional interpretations. At the institutional level, uses of tax terms in municipal bylaws and national legislation embody ambiguity, synonymy as well as polysemy, while discrepancy is particularly evident in presumptive tax regulations. Examining traders' subjective interpretations of tax, the chapter elucidated widespread confusion about and discrepancy in expectations as to who should pay, what should be paid, to whom, when and for what purpose. Generally, traders' interpretations of different tax payments extend far beyond their legal definitions, and their daily uses of different tax terms – particularly *ushuru* and *kodi* – reflect the polysemous, synonymous and ambiguous tax interpretations in marketplaces. These interpretations shape traders' expectations to taxability, reciprocity, fairness and legitimacy and reflect large gaps in fiscal awareness and knowledge along axes of trader hierarchies and internal governance structures. Tied to this, the chapter illustrated how traders' and state officials' interpretations of sequencing of tax-service reciprocity, presumptive tax eligibility in markets and spatial conditions of taxability differ. This sometimes manifests as overt confrontation but also produces a more latent conflict environment marked by mistrust and disengagement. As such, the chapter revealed how ideational, semantic and legal tensions in relation to taxation create (visible and invisible) fault lines between traders and the state and potentially divide traders along internal hierarchies due to significant gaps in fiscal awareness and knowledge.

Chapter 10 showed how conflict over marketplace renewal is ideationally constructed through ideational tension between interpretations of three key purposes of marketplace renewal: accessibility, improvement and transformation. First, comparing the siting and scaling of old, new and renewed markets, the chapter revealed several tensions in institutional interpretations of marketplace accessibility: between accessibility interpreted as movement or as land availability, between accessibility as community proximity and as movement, and finally between accessibility as ease and as space availability. These tensions revealed that accessibility is a polysemous notion, and that prioritising some forms of accessibility, e.g., community proximity, in processes of marketplace renewal may come at the expense of other forms of accessibility, such as movement or integration into flows of everyday life. Second, comparing the design and visual symbolism of old, new and renewed markets, the chapter

uncovered discrepancy in institutional interpretations of marketplace improvement as modernisation or as functionality. This illustrated how deeply contested the concept of “improvement” is in relation to marketplace renewal. The chapter also showed how tensions of accessibility and improvement translate into latent conflict in the form of large-scale vacancy in and popular disengagement with new and renewed modern markets in Dar es Salaam. Lastly, examining informal spatial vocabularies – the unplanned, adaptive and user-driven spatial elements – in new and renewed markets, the chapter elucidated a discrepancy between institutional interpretations of transformation as lasting fundamental change and market traders’ subjective interpretations of transformation as a mouldable change. Evidenced by the coexistence of informal, temporary and improvised spatial structures alongside the planned, permanent, orderly, legible and modern formal structures, this discrepancy suggests that the actual spatial change brought on by market renewal is not aligned with state visions of containing and eradicating informality; on the contrary, informal structures evidently hybridise marketplace renewal. In sum, the chapter demonstrated how the clash of visions, purposes and notions of marketplace renewal manifests spatially in Dar es Salaam, emphasising that it is both a state-society clash *and* a within-state clash.

Chapter 7 and Chapter 10 show how the ideational dimension of conflict over marketplace taxation and renewal in Dar es Salaam rests on conflicting interpretations of tax and renewal within and across the institutional, communal and individual level. As such, they point to a range of ideational tensions that are relevant to consider when analysing conflict over urban informality: ambiguity, polysemy, synonymity and discrepancy. Especially expectations and purposes of these state interventions are interpreted in different, often conflicting ways by individuals, communities and institutions as evident in tensions related to reciprocity, taxability, eligibility, accessibility, improvement and transformation. These ideational tensions in fiscal and spatial vocabularies are not merely semantic but reflect and reinforce individuals’, communities’ and institutions’ conflictual ideas, categories and imaginaries of informal publics and spaces. In short, they make up the ideational dimension of conflict over urban informality.

The symbolic dimension: Stigma, criticism, blame and mistrust

Chapters 8 and 11 examined the *symbolic* dimension of conflict over urban informality through the prism of marketplace taxation and renewal in Dar es Salaam. Chapter 8 showed how conflict over marketplace taxation is symbolically constructed through tension in narratives of informal economy taxation and the burdens, morality, intention and behaviour of market traders as well as local and national state authorities and officials. First, informal economy

taxation is framed as a way to close Tanzania's tax gap. However, the cause of this gap is subject to conflicting narratives: government and development partner institutions blame large-scale informality for revenue shortfalls, whereas state officials point to political interests and interference. Similar tension exists regarding the (in)convenience of the presumptive tax system; institutional narratives largely depict it as a convenient simplified system making it easy to pay tax, while TRA⁹³ officials portray it as a complicated, burdensome system that is difficult to administer. These tensions thus speak to intra-state symbolic tension between the institutional and the individual level. Second, informal workers' tax burdens, ability and willingness to pay are subject to symbolic tension. Institutional narratives have portrayed informal workers as vulnerable and unable to pay, justifying reducing tax efforts, or as evasive and able to pay, justifying broadening the tax base. These shifts are evident in election periods and with changes in political leadership. Social and subjective narratives mirror this symbolic tension. Most market traders and a few state officials speak of (too) high tax burdens and a general willingness to pay while emphasising a *contingent* unwillingness to pay taxes, related to their representations of the tax types, burden and taxing state authorities' behaviour. In contrast, most state officials portray traders as able but unwilling to pay, representing this as a *non-contingent* unwillingness to pay due to traders' immorality, opportunism and lack of tax culture. In turn, traders, and to some extent TRA officials, represent local government authorities and officials as unresponsive, neglectful, indifferent and corrupt, while municipal officials deflect blame for unresponsiveness onto local politicians. Similar contradiction is found in narratives of TRA and its officials between institutional visions of trusting TRA-taxpayer relations and traders' and municipal officials' narratives of harsh enforcement and mutual mistrust.

Chapter 11 showed how conflict over tax is symbolically constructed through tension in narratives of infrastructural development, markets, purposes and outcomes of marketplace renewal. Mirroring taxation, infrastructure investment and urban renewal are framed around closing the "infrastructure gap" and equally promoting economic competitiveness and human development at the institutional level. However, closer analysis suggests a symbolic hierarchy prioritising macro-level economic growth over micro-level social development. Institutional narratives of the need to redevelop the informal and upgrade low-income communities emphasise social development as well as broader prospects of desirable urban development, economic growth and creation of an enabling environment for businesses and investment. Moreover, a temporal tension, induced by a change in political leadership, exists in

⁹³ Tanzania Revenue Authority (TRA).

institutional narratives of informality: from a symbolic embrace of small-scale traders to containment-oriented depictions of informality, which reveals a paradoxical institutional stance on informality in Dar es Salaam. Mirroring this contradictory symbolic context, narratives of marketplaces and marketplace renewal vary across individuals, communities and institutions, as do narratives of old and common markets. Among traders and some state officials, appreciative portrayals emphasise the high functionality and ease of these markets, while devaluating representations highlight market shortage, congestion and especially poor infrastructure. Some officials stigmatise these markets and the communities they engage by calling them “bad”, “dirty” and “slum”. Territorial stigmatisation of old and common markets, mirrored in institutional narratives of marketplace renewal as a way to “eradicate problems”, plays a key role in legitimising replacement of existing markets with modern multi-story markets. Institutional narratives at the local and national level also justify marketplace renewal in the image of modernity (cf. Chapter 10) by emphasising how this enables and improves business. Chapter 11 revealed that institutional justification of marketplace renewal in Dar es Salaam operates by creating a gap between the devalorised present and a revalorised imagined future. Contrasting these narratives, traders – and some development partner and state officials – largely depict new and renewed modern markets as failures. They specifically criticise the standardised market designs that prioritise international models and practices over local needs and habits; designs that render integration into everyday flows and practices difficult. Relatedly, these narratives criticise the lack of (broad-based) trader involvement and conditions in the new markets, specifically the lack of customers, trader flight, large-scale vacancy, rising costs and unchecked competition from informal trading. Traders ascribe the “death” of new and renewed markets to ulterior state motives of marketplace renewal: fiscal interests, commodification and economic investment. This contrasts institutional narratives of marketplace renewal as a form of socioeconomic development serving traders, residents and the public good.

Chapters 8 and 11 show how the symbolic dimension of conflict between the state and informal workers in Dar es Salaam’s marketplaces is constructed through conflicting and conflictual narratives of marketplace tax and renewal. Institutionally represented as means to close tax and infrastructure gaps in Tanzania, these state interventions are framed around multiple conflicting purposes: containing informality while enabling and improving conditions for informal workers, and promoting economic competitiveness, growth and international investment while fostering local social development. Moreover, these state interventions operate – and are justified – through stigmatisation of informal publics and spaces. Mirroring this, social narratives of traders, local and national state officials are highly antagonistic, emphasising immorality, mal-

intent and ulterior motives and assigning stigma and blame to each other. This symbolic antagonism is most visible in state-trader relations but also exists among state officials, reflecting intra-state tension. Elucidating these nuances, the chapters reveal that the symbolic battleground over tax and renewal is not only constructed through conflicting narratives of the purposes, the beneficiaries and material impact of these state interventions but also through generalised conflictual narratives that essentialise actors' morality and motives, stigmatise places and people, and reproduce state-society and intra-state blame, mistrust and antagonism. Hence, the symbolic dimension of conflict over urban informality is tied to concrete negative experience as well as much broader political, social and symbolic relations in Dar es Salaam.

The interactional dimension: Disciplining, disengagement and division

Chapter 12 analysed the *interactional* dimension of conflict over urban informality through the prism of marketplace taxation and renewal in Dar es Salaam. Integrating the prism of tax and renewal, the chapter showed how conflict is constructed through common and interlinked institutional, social and socio-spatial practices used to enact these state interventions on the ground: disciplining, state-society disengagement and social division. First, it elucidated two widely used institutional disciplinary practices in response to non-compliance, eviction and disciplinary field visits, which are acute triggers of both latent and overt conflict. These practices, operating through in-person surveillance and interaction facilitate antagonistic social interaction between traders and state authorities and embody the (threat of) exclusion from access to trading spaces, which is crucial to maintain livelihoods. These practices not only carry the potential of material disruption but also signal the state's willingness to exercise such power despite severe human costs. The practices thus reflect and reproduce a deeply antagonistic environment, which sometimes manifests in confrontation, sometimes in latent animosity. Second, and speaking to latent conflict, the chapter uncovered that marketplace taxation and renewal are characterised by social and socio-spatial practices of disengagement. In processes of taxation, this materialises in traders hiding from state officials and officials hibernating or avoiding discontented traders. In processes of renewal, this manifests in traders adopting informal adaptive practices and in particular departing from modern markets. In trying to engage informal workers, taxation fosters state-society disengagement on the ground; similarly, in trying to govern, contain and impose order onto informal spaces, renewal fosters informality due to large-scale socio-spatial disengagement with modern state-sponsored infrastructures. Producing withdrawal, deadlock and informality on the ground, the practical effects of these state interventions appear

to undermine their very purposes. Elucidating this tension of disengagement, the chapter revealed a stark contradiction between institutional vision and practical reality of marketplace taxation and renewal in Dar es Salaam.

Finally, the chapter showed that conflict over urban informality is not only constructed through conflictual *state-society* practices; it is also deeply entangled with division among traders along formal hierarchies and informal social relations in marketplaces. As shown, taxation and renewal operate through and reinforce social division in markets through differentiated trader involvement in the implementation of tax and renewal. This approach positions some traders, typically market leaders, as representatives, intermediaries, gatekeepers, stakeholders and enforcers in processes of taxation and renewal, creates information asymmetry between leaders and ordinary traders, fuels leaders' vested interest in enforcing state regulation and gives them significant redistributive power. The internal social division created by privileged access is especially evident in processes of local revenue collection and space allocation in renewed markets, especially when leaders are perceived to misuse this power to favour some traders and disadvantage others. Importantly, it exacerbates division among traders and further complicates the already complicated relationship between market traders, state officials and institutions in Dar es Salaam's informal economy.

In sum, Chapter 12 shows how the interactional dimension of conflict over urban informality is constructed through conflictual institutional, social and socio-spatial practices in implementation processes of marketplace tax and renewal. Elucidating everyday behaviour and interaction, it illustrates that these state interventions reshape state-society practices *and* social relations in the targeted markets fostering an antagonistic interaction environment marked both by confrontation, deadlock and fragmentation.

Wider lessons and contributions to existing research

The empirical account of this dissertation has produced a rich and comprehensive insight into the complex, intertwined and deeply contextual dynamics of conflict between the state and informal workers in Dar es Salaam, one of Africa's fastest growing cities. Conflict is deeply embedded in *tension* in the ways these fiscal and spatial state interventions in urban informal economies are imagined, communicated and enacted. Hence, *understanding* the nature of conflict over urban informality is difficult without paying attention to contextual meanings of individuals, communities and institutions *constructing* this social phenomenon.

Given the importance of contextuality, how are the empirical, theoretical and methodological insights of this dissertation relevant beyond the specific context of Dar es Salaam? How does it contribute to existing research and

broader debates about conflict over urban informality? I discuss this in the following sections. First, drawing on the interpretive concept of *transferability*, I discuss the broader empirical relevance of the dissertation's insights. Second, I discuss how the theoretical framework of conflict presented through the lens of meaning and the two-fold prism of tax and renewal may be revised in a way that advances our ability to study and understand how conflict over urban informality is socially constructed across time and context. Based on this dissertation's insights and engagement with existing research, I propose a revised theoretical framework I refer to as *registers of conflict over urban informality*. Third, I discuss how this revised theoretical framework, in combination with the empirical insights in the dissertation, nuances and challenges existing research on conflict over urban informality.

Expanding the empirical scope: Relevance beyond Dar es Salaam?

As discussed in Chapter 5, transferability is about providing “sufficient ‘thick description’ so that others can assess how plausible it is to transfer insights from that research study to another setting” (Schwartz-Shea, 2014, p. 142) with which they are familiar (Trangbæk & Cecchini, 2023, p. 126). Thick description entails providing “sufficient descriptive detail—of an event, setting, person, or interaction—to capture context-specific nuances of meaning” (Schwartz-Shea, 2014, p. 132). Indeed, it is about “contextualising what is being studied in order to understand what its meaning is in that particular context, situation or instance” (Wilkinson, 2013, p. 132). As evident in this dissertation's thick description of social actors' interpretations, narratives and practices, tension in meanings of marketplace taxation and renewal is deeply rooted in the specific historical, legal, political, economic and social context of Dar es Salaam. This is evident in narratives of old and common markets in Dar es Salaam referencing specific cultural shopping practices and displaying vocabularies (*uswahilini*) rooted in the city's colonial planning legacy. Another example is the ideational tensions between the tax payments *ushuru* and *kodi*, which are intimately tied to linguistic, cultural and political specificities of Dar es Salaam (and Tanzania). Hence, the contextually embedded narratives of markets and ideational tensions in tax interpretations are hardly transferable to other social contexts with different historical, cultural, linguistic and political traits. In Kiswahili-speaking contexts, for example, meanings of *ushuru* and *kodi* may be used in different localised ways, and in context where other languages are spoken, taxation is embedded in entirely different linguistic systems (Bak & van den Boogaard, 2023). Recognising that meaning and context are deeply connected, and that meaning cannot be understood isolated from the social context in which it is embedded, different social contexts “will, ipso facto, generate

different situated meanings [...]” of social phenomena like urban informality, taxation and urban renewal (Yanow, 2014b, p. 149). This means that the situated meanings – the *substance* of interpretations, narratives and practices – of marketplace taxation and renewal in Dar es Salaam, and the *substantive* tensions that exist between these, probably cannot be transferred to other urban informal economies.

That said, the insights that colonial legacy, cultural spatial practice and territorial stigmatisation inform narratives and the symbolic battleground of marketplace renewal, and that synonymity, polysemy, ambiguity and discrepancy are types of ideational tensions in tax interpretations may be transferable beyond Dar es Salaam. Based on their *familiarity* with historical, social, cultural, political, economic and spatial specificities of other contexts, researchers can assess whether and how the insights generated in the specific context in Dar es Salaam could, in theory, be transferred to contexts with which they are familiar. However, what constitutes the *substance* of situated meanings of urban informality, taxation, renewal, and the *substantive* tension between these must be uncovered through empirical analysis. “[W]hether the differences”, in this case, between the conflict over urban informality in Dar es Salaam and other contexts, “will be great (most different) or small (most similar) cannot be determined a priori” (Yanow, 2014b, p. 149).

Acknowledging this interpretive premise, it is clear from Chapters 2 and 3 that urban informality, fiscal and spatial interventions and state-society conflict in informal economies are not unique to Dar es Salaam. Many other major cities across the global South are characterised by large-scale informality (ILO, 2023a, p. 63) as a result of rapid urbanisation, economic crisis, global restructuring and decades of structural adjustment and neoliberalist reform (Lugalla, 1997; Brenner et al., 2010; Johnston-Anumonwo & Doane, 2011; Young, 2021b). In 2023, 72.5 % of urban employment in Africa was informal (ILO, 2023a, pp. 63, 87), so the urban majority relies on the informal economy to make a living. As discussed, informality has been an integral part of urban life in the global South for decades. And for just as long, governments have tried to contain, govern, regulate, order and control informality for purposes of social order, urban development, legibility and revenue mobilisation (Scott, 1985; Tripp, 1997; V. Watson, 2003; Bayat, 2004, 2000; Roy & AlSayyad, 2004; Thuronyi, 2004).

In the wake of the 2008 financial crisis, fiscal and spatial state interventions in urban informal economies have accelerated. With donor countries and financing institutions facing budgetary constraints, access to development assistance and concessional loans was reduced post-2008. In the pursuit of closing this “financing gap” in public spending, many governments in the global South have sought new ways to secure resource mobilisation. Across contexts, this

has led to intensified state efforts to broaden the tax base to increase domestic revenue mobilisation. Similarly, it has led to infrastructural development and renewal of cityscapes to “attract foreign investment, foster industrial upgrading and export-oriented growth” (Schindler & Kanai, 2021, p. 41). Aimed at closing the “tax gap” (Mugler et al., 2024a) and the “infrastructure gap” (Goodfellow, 2020a), these broader efforts have resulted in increased taxation in growing urban informal economies (Monye & Abang, 2020; Kloeden, 2011; Mugler et al., 2024a; Joshi et al., 2014; Dube & Casale, 2016; M. Moore, 2022) and urban renewal of spaces for informal housing and economic activity (Skinner & Watson, 2020; Mehrotra, 2020; Mele et al., 2015; Carl LeVan & Olubowale, 2014; Omoegun et al., 2019).

Alongside these efforts, relations between the state and the urban majority living and working informally have become increasingly contentious as documented extensively by research across temporal and spatial contexts (Bayat, 2000; V. Watson, 2003, 2009b; Robinson, 2006; Parnell & Pieterse, 2010; Roy, 2011b; Owusu, 2013; Goodfellow, 2015; Gillespie, 2016; Resnick, 2019). As we know, state-society conflict in informal economies manifests in diverse, contextually embedded ways. In some contexts, at certain times, clashes have been visible, confrontational and even violent (Brown et al., 2015; Gillespie, 2017; Resnick, 2019; González, 2020; H. Chen et al., 2020). At other times, conflict has manifested more quietly in inertia, encroachment, withdrawal and mistrust (Bayat, 2000, 2004; Tandler, 2002; Fjeldstad & Sjursen, 2024).

As evident in this brief recap, it is relevant to explore the social construction of conflict over urban informality in contexts beyond Dar es Salaam, for example in rapidly growing African and Asian cities such as Lagos, Luanda and Delhi, where state-society conflict and similar state interventions vis-à-vis urban informality have been observed (Omoegun, 2015; Roelofs, 2021; Croese, 2018; Bhan, 2009; McFarlane et al., 2017). Recognising the dissertation’s interpretive foundation, the insights generated here may not be directly transferable or enable us to formulate *a priori* expectations of specific conflictual dynamics in these and other contexts. However, the insights can further “new ways of seeing and understanding” (Wedeen, 2010, pp. 267–268, 2004) and raise “new questions that are transferable” (Pader, 2014, p. 206). I discuss this next.

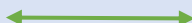
Revisiting the theoretical framework: Registers of conflict

The theoretical framework presented in Chapter 4 developed a way to understand conflict over urban informality through the lens of meaning and through the two-fold prism of tax and renewal as state interventions vis-à-vis urban informality. As argued, the purpose was better premises for studying and understanding how state-society conflict in urban informal economies is socially

constructed. Drawing on interpretive scientific thought, I argued why and how meaning matters for conflict and consequently how we can think of conflict as tension in meaning. Coupling this argument with insights from existing research presented in Chapter 3, I proposed that conflict over urban informality, seen through the prism of tax and renewal, is socially constructed through tension in how tax and renewal are interpreted, narrated and practiced by individuals, communities and institutions engaged in urban informal economies. Table 13.1 below summarises the theoretical framework that guided the empirical investigation of conflict over urban informality through the prism of market-place taxation and renewal in Dar es Salaam, Tanzania.

In this study, the framework was particularly useful in drawing my attention to the ways in which conflict is socially constructed through multiple (interrelated) social processes among multiple (interacting) actors at different (coexisting) levels. Emphasising that individuals, communities as well as institutions are meaning-making social actors, the framework has pushed me to think of conflict as a social phenomenon constructed through (the tension in) meanings of *all* these social actors. Moreover, with its focus on interpretations, narratives and practices of tax and renewal, the framework has enabled me to investigate how conflict is ideationally, symbolically and interactionally constructed and how these three dimensions reinforce each other on the ground.

Table 13.1 (4.4). Theoretical framework

	TAX  RENEWAL		
	Interpretations	Narratives	Practices
Institutional level	Institutional interpretations	Institutional narratives	Institutional practices
Communal level	Shared interpretations	Social narratives	Social practices
Individual level	Subjective interpretations	Subjective narratives	Socio-spatial practices




More broadly, positioning meaning as the main object of study, the framework has helped me to recognise and interpret tension, even when it manifests in hidden ways or when it is deeply contextually embedded. In other words, it has helped me to uncover and understand both overt and latent manifestations of conflict. Although the specific meanings of tax and renewal, the specific points of tension and manifestations of conflict may not be transferable, the theoretical framework can arguably be used to examine the social construction of conflict over urban informality in other contexts. While other social contexts “will,

ipso facto, generate different situated meanings” (Yanow, 2014b, p. 149), conflict is, at heart, constructed through social actors’ *meaning making*. Going forward, however, the theoretical framework could fruitfully be revised or at least reformulated in a way that considers the loci and levels of meaning, the prism of tax and renewal as well as other relevant registers of conflict I have discussed in the dissertation. Based on the arguments and insights of this dissertation and engagement with existing research, I therefore propose a broader theoretical framework of the *registers of conflict over urban informality*. By drawing our attention to multiple categories of conflict registers, this framework may enable us to better understand how conflict over urban informality is socially constructed across time and context.

Borrowing from linguistics and interpretive research, we can think of *registers of conflict* both as domains through which conflict over urban informality is socially constructed and lenses through which we can elucidate and interpret this social construction. Registers express and convey different ways in which conflict, as a social phenomenon constructed through meaning, comes into being. In linguistic anthropology, registers provide different ways of saying the same thing, and actors’ choice of register reveals social information about the phenomenon they speak of, the situation and themselves.⁹⁴ Inspired by this, we can think of registers of conflict as different ways of *seeing* the same thing – that is, the social construction of conflict – and with each register revealing social information about conflict and the meanings constructing it (and ourselves as researchers with certain disciplinary, theoretical, methodological and personal positionalities). In this way, thinking in registers of conflict allows us to explore the construction of a particular social phenomenon – conflict over urban informality – through and across different repertoires and lenses. This is key to avoid reducing conflict over urban informality to a uniform and single-layered phenomenon separated from its social context.

Based on the literature review in Chapter 3, the theoretical framework in Chapter 4, the methodological approach in Chapter 5 and the empirical insights in Chapters 6 to 12, this broader theoretical framework outlines six registers of conflict over urban informality: dimensions, levels, manifestations, state-society interfaces, sites and expressions. The *dimension* register conveys how conflict is socially constructed through an ideational, a symbolic and an interactional locus of meaning. The *level* register addresses the multi-scalar nature of conflict and is constructed within and across meanings at the institutional, communal or individual level. The *manifestation* register expresses the multi-modal nature of conflict and manifests in both overt and latent ways. The *state-*

⁹⁴ For key theoretical advancements of the *register* concept in linguistic anthropology, see, for example, Agha (2005, 2006).

society interface register addresses the points of encounter between the state and informal workers. Given the disciplinary situatedness of this dissertation, the register categories are fiscal and spatial state interventions. The *site* register highlights localities of conflict: the spatial, temporal and social urban contexts and the intra-urban locational frontiers of conflict. Lastly, the *expression* register, building on interpretive epistemology, outlines the mediums – the material objectifications of mind (Yanow, 2014d, p. 15) – through which conflict is expressed: language, acts and built space. Separately, each register of conflict provides a structured lens for uncovering a certain repertoire of the social construction of conflict over urban informality. Combined, they illustrate that this social phenomenon is constructed through multiple social loci, levels and expressions of meaning, facilitated by state-society encounters in different urban contexts and informal spaces, and that it manifests in multiple ways. Table 13.2 below provides an overview of the registers of conflict over urban informality and the register categories outlined above, as well as the specific ways these categories have been instantiated in this dissertation.

Table 13.2. Registers of conflict over urban informality

Registers	Register categories	Instantiations in this dissertation
Dimension	Ideational Symbolic Interactional	Interpretations Narratives Practices
Level	Institutional Communal Individual	State and non-state institutions Professional and informal worker groups Institutional officials and informal workers
Manifestation	Overt Latent	Confrontation, disciplining, division Disengagement, antipathy, confusion
State-society interface	Spatial state intervention Fiscal state intervention	Urban renewal Taxation
Site	Context Frontier	Rapidly growing city in the global South Marketplaces as liminal spaces of informality
Expression	Language Act Built space	Text and conversation (ordinary language) Socio-spatial, social and institutional practice Spatial vocabularies

In the following, I discuss how this broader theoretical framework of registers of conflict over urban informality – combined with the empirical insights generated through the ways the registers have been instantiated in this dissertation

– contributes to the existing literature. Specifically, I highlight how this “new way of seeing and understanding”⁹⁵ conflict over urban informality uncovers perspectives that nuance and challenge existing research on this social phenomenon.

Nuancing and challenging existing research through registers of conflict

In the following, I discuss the broader theoretical lessons that this dissertation offers to existing research on conflict over urban informality drawing on its (revised) theoretical framework and empirical insights. I highlight five lessons that primarily speak to the fiscal-political and socio-spatial strands of literature within (and between) which this dissertation is situated.

Lesson 1: Conflict beyond essentialism: What kind of clash?

Drawing on its empirical insights and the register category of the *ideational dimension* of conflict, this dissertation nuances what the “clash” we see unfolding in urban informal economies is. Research across urban planning, geography and international development has defined it as a clash between the state’s rationality of governing and communities’ rationality of survival (V. Watson, 2003, p. 402, 2009a, p. 2269), between “contested ontologies” (Shatkin et al., 2023, p. 941) or between “systems of meaning” (Healey, 1992, p. 152, original emphasis). Importantly, Watson recognises that these are not “the only rationalities at play or in conflict in cities [and] individuals are not fixed in positions on either side of some imaginary divide” (V. Watson, 2009a, p. 2269). However, she has emphasised that the clash between the state and the urban majority living and working informally goes “far beyond speech-level misunderstandings or an unwillingness to see the others’ point of view” (V. Watson, 2003, pp. 402–403). Indeed, portraying this as a clash of *rationalities*, *ontologies* or *systems of meaning* indicates a fundamental *ontological* tension between populations’ needs, desires and claims to the city on one side and state visions of urban development, legibility and control on the other.

In its investigation of the ideational dimension of conflict, the dissertation nuances the question whether this understanding of ideational state-society clashes may be too universalist and too essentialist. As shown in Chapters 7 and 10, the *ideational* clashes in relation to marketplace taxation and renewal – which combined comprise the ideational dimension of conflict – are only to some extent clashes between more fundamental rationalities. Investigating marketplace renewal, this socio-spatial state intervention is clearly imbued with tension between institutional and user interpretations of the kind of

⁹⁵ Cf. transferability in interpretive research (Wedeen, 2010, pp. 267–268, 2004).

improvement and transformation that renewal entails (and should entail). However, in terms of how institutions, officials and market traders speak about marketplace renewal in Dar es Salaam, we certainly gloss over important nuances if we regard this ideational clash as a fundamental clash of rationalities or ontologies. As shown in Chapter 11, market traders are not against infrastructural improvement and renewal *per se*. In some old markets, traders *demand* improvements due to poor working and sanitary conditions, which are bad for business and pose a health risk to the communities using the markets. While their *interpretations* of improvement and imaginaries of what renewal should look like evidently differ from what has been envisioned and built by state authorities, it would be wrong to interpret the traders' scepticism of and disengagement with these markets as a fundamental, ontologically motivated rejection of improvement. As a trader said when showing me the chicken slaughterhouse in Manzese market to emphasise why they demanded infrastructural improvements: "This is not a place for humans" (cf. fieldnote excerpt 5.17, Chapter 5).

Similarly, ideational conflict over tax may not be rooted in a clash of rationalities (of governing and survival) but rather in a clash of contextually embedded *interpretations* of tax payments and scope of taxability. For example, Chapter 7 shows that traders, state officials and institutions have conflicting expectations to the sequencing of reciprocity of tax and services, conditions rendering a space taxable and presumptive tax eligibility in municipally managed markets. As such, the clash is not so much about market traders' rejection of *taxation* (and the rationality of governing) as a whole or state actors' rejection of the principle of *reciprocity* (and the rationality of survival) as it is about their diverging situated interpretations of who and what counts as taxable, where and under which conditions. While certainly a clash, it is deeply rooted within the political, economic and social context of Dar es Salaam's informal economy, and it is about situated understandings and misunderstandings and difficulty seeing the others' view. In other words, clashes between the state and informal workers may not (always) reflect ontological incommensurability, and therefore, conflict over urban informality cannot be reduced to an essentialist opposition between the rationalities of governing and survival.

If we do not pay attention to the nuances, we risk overlooking the deeply contextual, localised and unexpected dynamics of conflict. Indeed, just as we gloss over important localised motivations and dynamics if we interpret urban development through the lens of global neoliberalism (e.g., see Leitner et al., 2007; Ferguson, 2010; Parnell & Robinson, 2012), we may overlook important aspects of ideational clashes in urban informal economies if we interpret them as a clashes of *rationalities*. Analysing interpretations – situated understandings of social phenomena – as suggested in this dissertation rather than as

rationalities may be a way to move beyond essentialist and binary representations of ideational conflict in informal economies towards more nuanced, contextualised and differentiated notions of this social phenomenon.

While governing is an inherent characteristic of the state as a whole, and survival is an essential goal of human beings, nuancing these essentialist actor assumptions allows us to move beyond the state-society binary this “imaginary divide” (V. Watson, 2009a, p. 2269) hinges upon and recognise *how* the ideational clash actually looks in a given informal economy context. As shown in this dissertation, informal workers often *do* acknowledge the state’s authority (and imperative) to govern publics and spaces. Surely, they may disagree with elements of it, with how it is done or with the extent to which it is practiced, but the expansion of state regulatory capacity and administrative reach in urban informal economies over the past few decades has fostered a degree of popular acceptance, sometimes reluctant, of the state’s logic of governing. Likewise, the dissertation shows that officials in local and national authorities and in development partner institutions are not mechanical executors of state policy but human beings with their own meanings, agency and positionality in local contexts. They are the human factor of state and non-state institutions, and although they represent and implement the logics of governing, they sometimes *do* recognise informal workers’ survival imperatives, their precarious working conditions and their ways of (dis)engaging with state interventions that do not fit their social realities. Even if rare or hidden, such points of recognition reveal that the state is a social institution, and that state representatives may recognise, sympathise or even share informal communities’ survival logics. In other words, informal workers and officials are not locked into opposing worldviews; on the contrary, we may, at times, see ideational overlaps across these epistemic communities.

An important lesson of this dissertation is that ideational clashes also exist *within* the state and informal worker communities, as neither is a monolithic, unitary and homogenous actor. The *level* register of conflict is highly useful in this regard, because it draws our attention to meaning making processes at the individual, communal and institutional levels thereby enabling us to investigate points of intra-state and intra-informal community tension – and moments of alignment, alliance and convergence across the binary state-society divide. As shown, state interventions in informal economies may be imbued with intra-state tension manifesting as legal discrepancy or ambiguity of tax regulation, as conflicting subjective interpretations of (presumptive tax) eligibility or as diverging institutional interpretations of marketplace accessibility or modernity in renewal processes. This is also reflected and reproduced in the mutually antagonistic narratives of local and national officials, and, to some extent, development partner officials. Likewise, mirroring existing research

(e.g., Lindell, 2010b; Meagher, 2010a), this dissertation shows that informal workers are divided along axes of power, a division reinforced by knowledge gaps, multiple leadership roles and differentiated involvement in state interventions.

These nuances tell us that ideational clashes in urban informal economies go beyond the state-society binary, which, as mentioned, has been recognised in existing research (V. Watson, 2009a, p. 2269; Bridge, 2005; Corbridge et al., 2005). However, as shown in this dissertation, these clashes, deeply embedded in the social contexts in which they are constructed, are highly relevant to consider in order to advance more localised understandings of conflict over urban informality and to generate more nuanced, contextually embedded understandings of the logics, motivations and interpretations of *both* the state and informal communities in specific informal economy contexts. And this is, I would argue, key to “seeing from the South” in the words of Vanessa Watson (2009a).

Lesson 2: Conflict beyond confrontation: Confusion and intra-state infra-politics

The *manifestation* register, coupled with the empirical insights, draws our attention to the complex and diverse manifestations of conflict over urban informality. As discussed in Chapter 3, existing research offers extensive insight into *overt*, visible and confrontational clashes between informal workers and the state (Brown et al., 2015; Gillespie, 2017; Resnick, 2019; González, 2020; H. Chen et al., 2020) as well as *latent* tension manifesting in, for example, quiet encroachment of private and public infrastructures (Bayat, 1997), subversion (Mitlin, 2018) or withdrawal (Tendler, 2002). Looking through the *dimension* register of conflict, works within subaltern⁹⁶ politics, infra-politics and politics of informality have made huge advances in uncovering how the symbolic interactional dimensions of conflict manifest (e.g., see Bayat, 1997, 2000; McFarlane et al., 2017; Gillespie, 2017; Mitlin, 2018; Myers, 2003, 2010; Lombard, 2014; González, 2017; Choplin & Ciavolella, 2017; Pieterse, 2018). Building on this vast interdisciplinary scholarship, the dissertation demonstrates that market traders’ generalised antagonistic narratives of state authorities, officials, fiscal and spatial interventions, their social disengagement with state officials and socio-spatial disengagement with state-sponsored structures may be understood as *infra-politics*, that is, “the cultural and structural substratum of those more visible forms of action” (Scott, 1990, p. 199) that “operate insidiously, beneath the threshold of political detectability” (Marche, 2012, p. 6). In

⁹⁶ The notion of subalternity originates in Gramscian peasant studies (e.g., Bayat, 1997; Chatterjee, 2004) but has been imported to postcolonial urban studies of conflict and resistance to global capitalism in global South cities (Roy, 2011b, 2011a).

this sense, the dissertation's insights on the symbolic and interactional dimensions of conflict reflect how "weapons of the weak" and "hidden transcripts" of subaltern resistance materialise in present-day urban informal economies (Scott, 1987, 1990).

The dissertation also offers relevant nuances to this scholarship, nested within disciplines of political science, anthropology, sociology, international development and urban studies. As we know from Chapter 3, the ideational dimension of conflict is rooted in clashes in contextual ideas, imaginaries, visions and interpretations of informality, (fiscal and planning) politics and urban development (V. Watson, 2003; Roy, 2011a; for examples, see Bhan, 2009; Myers, 2011; H. Chen et al., 2020; Lawhon et al., 2020; Burnyeat, 2022; Burnyeat & Sheild Johansson, 2022). And as the dissertation shows, this ideational clash manifests in, among other things, conflict between institutional and informal workers' interpretations of taxability and transformation of informal spaces, and to some extent, this materialises in informal workers' engagement in (symbolic and interactional) infra-politics described above. However, the ideational clash also manifests in confusion, misunderstandings and a generalised lack of understanding of the fiscal and socio-spatial ecosystem among informal workers due to legal complexity, multiplicity and inaccessibility (Chapter 6, 7), ideational tensions across the individual, communal and institutional levels (Chapter 7, 10), fragmented and incoherent state interventions (Chapter 6 and 9), knowledge gaps and information asymmetry across governance structures (Chapter 7, 8, 11 and 12) and shifting discourses at the political level (Chapter 8 and 11). Unlike feigned ignorance, genuine confusion, misunderstandings and a generalised lack of understanding can hardly be considered infra-political strategies or hidden manuscripts of resistance (Scott, 1990). However, these latent manifestations of ideational conflict are as integral to consider to understand what comprises ideational clashes, why and how informal workers act and react as they do in the face of state intervention, and, as such, what drives – and lies beneath – subaltern politics.

Moreover, as evident in this dissertation, hidden transcripts – "backstage" conversations, gossip, gestures, rumours and practices expressing critique and resisting dominance – are not only used by informal workers. Specifically, we have seen how interpretations and narratives of tax and renewal among local and national state officials and development partner officials diverge from those of the institutions they represent. Chapters 7, 8, 10 and 11 show that "hidden transcripts" of institutional officials have manifested in their diverging interpretations and critical narratives of the tax and renewal regimes they implement as state agents as well as in mutually antagonistic narratives. As shown in Chapter 12, this also materialises in disengagement with informal workers, particularly those who are discontented, to avoid repercussions from higher state

levels. Hence, infra-politics may also operate at lower levels of state, and we must look beyond the state-society divide and interrogate how politics of informality (also) manifests (latently) within the social institution of the state.

Lesson 3: Conflict beyond a single dimension

The third lesson in the dissertation is that understanding conflict over urban informality requires a multi-dimensional perspective looking across the spectrum of human meaning: thought, communication and action. This, first and foremost, means that we must move beyond understanding conflict as an *ideational* clash only. How social actors in urban informal economies communicate and act is just as relevant for the social construction of conflict as how they think. Moreover, adopting a multi-dimensional perspective on conflict means being attentive to the *interplay* between thought, communication and action on the ground. As discussed in Chapter 3, existing research converges around these three overarching themes, thereby (sometimes implicitly) highlighting the importance of thought, communication and action in conflict over urban informality. However, as shown here, these three loci of meaning not only operate separately but also reflect and mutually reinforce each other in construction conflict. This suggests that to understand how conflict over urban informality is socially constructed, we must pay attention to the interplay between its ideational, symbolic and interactional dimensions. Asking how different social actors' *perceptions* of, say, taxation or renewal clash in any informal economy may (depending on the epistemological and methodological premises of the study) uncover important aspects of ideational dimensions of conflict in that context. Likewise, asking why *enforcement practices*, say, in processes of tax and renewal, foster antagonism in everyday state-society relations in urban informal economies may arguably elucidate key contextual characteristics of the interactional dimension of conflict. However, if we are to advance our understanding of why and how *meaning* – located in social actors' thought, communication and action – matters for conflict over urban informality, we must be more attentive to the ways in which these actors' interpretations, narratives and practices work together to produce conflict.

Lesson 4: Conflict across interfaces: Interlinked politics of tax and space

Drawing on the *state-society interface* register, the fourth lesson of this dissertation is that the politics of tax and space is deeply interlinked. Urban informality has long been a target of state governance, pursued through a range of means, and taxation and renewal stand out as complementary and often interlinked instruments for governing informal economies, spaces and the communities who depend on them. These are, at heart, tools of fiscal and spatial *legibility*, that is, means of rationalising, standardising and incorporating what so

far has been a “social hieroglyph” into the domain of state power (Scott, 1985, pp. 2–3). Yet, as discussed throughout the dissertation, these fiscal and spatial interventions have been studied in adjacent but largely disconnected strands of literature. Fiscal-political research on the politics of taxation and governance in informal economies has paid limited attention to the key aspect of spatiality. However, as recent work (Dovey & Recio, 2024) and this dissertation show, space plays a key role for taxation: for the valuation of informal spaces and taxability of informal workers, the extent of state reach and fiscal governance of informal economic activities, and informal workers’ socio-spatial forms of confrontation and disengagement with the state. Drawing on Lefebvre’s triadic concept and the *dimension* and *levels* register of conflict, it is also evident that state officials’ symbolic *representations* of market spaces diverge from market traders’ (*representational*) images, symbols and associations of space, for example, in relation to the spatial conditions for taxability and presumptive tax eligibility (Chapter 7, 8 and 11). Drawing on the *expression* register, the dissertation shows that conflict in relation to taxability is expressed in language as well as in acts and built space, specifically in informal workers’ socio-spatial practices in and informal spatial vocabularies of marketplaces. In addition to recognising the *sociality* of tax and the ways in which taxation is constructed through state categories and emic notions of taxation (Makovicky & Smith, 2020a; Sheild Johansson, 2020a; Mugler et al., 2024b), we need to pay much more attention to the spatiality of tax and the ways in which taxation is socially constructed through material organisation and state-led spatial restructuring of informal economies.

Conversely, socio-spatial research has investigated how (state-led) urban planning, infrastructural development and renewal are deeply intertwined with the politics of informality. Studies of commodification, land value capture and economic growth and investment (Goldman, 2011; Gillespie & Schindler, 2022; Gillespie, 2016; Goodfellow, 2017a, 2020a; Shatkin, 2016; Brownell, 2020) have focused on the revenue logics of spatial state interventions in informal economies, but the fiscality of such interventions beyond the perspective of property taxation has received limited attention (Goodfellow, 2014, 2017a; Fjeldstad et al., 2017; Goodfellow & Owen, 2018). However, as the dissertation shows, socio-spatial and fiscal interventions in the informal *economy* are deeply interlinked. Just as infrastructural interventions in spaces of informal housing are influenced in part by logics of property taxation, renewal interventions aimed at improving, upgrading and modernising spaces of *economic* informality are informed by logics of local and national government taxation.

Bringing these strands of research together highlights that conflict over urban informality is a complex social phenomenon facilitated by interlinked *interfaces*, that is, points of encounter at which the visions, authority and control

of the state and the needs and desires of communities working informally meet. The synthesis of these strands can shed light on how conflict is constructed *across* interfaces and give us a more comprehensive and integrated understanding of conflict. Combined with the *dimension* and *level* registers, it can help us elucidate the points of (ideational, symbolic and interactional) tension between these interventions and between the state institutions and officials implementing them, thereby deepening our insights into intra-state contradiction and division in efforts to govern urban informality. Looking *across* taxation and renewal (and potentially other forms of interventions) as interfaces of state-society encounters in urban informal economies is a way to broaden and deepen our understanding of conflict in informal economies, especially from the perspective of the state.

Lesson 5: Conflict beyond known sites (of conflict and knowledge production)

Drawing on existing research outlined in Chapter 3, the empirical insights and the *site* register of conflict, the dissertation demonstrates potential gains of investigating conflict over urban informality in overlooked empirical contexts and frontiers of state governance. First, as discussed, urban scholars have long emphasised the importance of theorising *from* Southern contexts rather than merely testing the applicability of Euro-American theory in these contexts (V. Watson, 2009a; Roy, 2009). Beyond addressing epistemic hierarchies in knowledge production, “seeing from the South” (V. Watson, 2009a) can generate “productive and provocative theoretical frameworks” (Roy, 2009, p. 820) and alternative concepts (Goldman, 2011; Ong, 2011) and thus serves both a normative and an analytical purpose. Despite this, East African cities have “remained on the fringes of debate on urban development” and have been positioned as “peripheries within ‘the South’, both economically and in terms of knowledge production” (Goodfellow, 2022b, pp. 8–9). However, as shown throughout this dissertation and in the lessons in this chapter, much can be learned by centring cities, such as Dar es Salaam, in debates about urban politics, development and state-society conflict in informal economies. Investigating conflict over urban informality in the specific context of Dar es Salaam can, for example, help us understand what state-led infrastructural development looks like and how world-class city visions are moulded and localised in a context with a strong legacy of African state socialism (Brook Napier, 2010; Ibhawoh, 2021). This may help us look beyond urban neoliberalism when we analyse the politics of informality (Croese, 2018) and rediscover how the state – both as a collective and fragmented social actor – plays a role in infrastructural development (Shatkin, 2022), urban development (Bekker & Therborn,

2012, p. 1) and urban politics (Parnell & Robinson, 2012, p. 597) in different postcolonial contexts.

Second, the dissertation demonstrates that marketplaces are frontiers of both state interventions in informal economies and of conflict over urban informality. Defined as a “zone beyond which further expansion is possible” (J. Moore, 2000, p. 412), the frontier concept has been used in recent scholarship to describe political and economic dynamics in rapidly growing cities in the global South. This includes, for example, the “‘real estate frontier’ characterised by the interface between real estate capital and uncommodified urban land” in Accra (Gillespie, 2020, p. 612; Gillespie & Schindler, 2022), the “urban frontier” in critical discussions of neoliberalism (Leitner et al., 2007) and in the empirical context of East Africa, one of the least urbanised regions in the world (Goodfellow, 2022b) and the “suburban frontier” of peri-urban development in Dar es Salaam (Mercer, 2024b). Most recently, a special issue on how “frontier”, as a spatial trope, is useful for focusing “our attention on new urbanization dynamics, peripheral urban spaces, the violence of urban inequality and the contested politics of capitalist expansion” (Gillespie & Mercer, 2025, pp. 1–2).

As liminal spaces at the margins of the urban informal economy where formality and informality coexist, and where fiscal and spatial state interventions meet their target populations, urban marketplaces can be considered frontiers of state-society conflict over urban informality. Despite this, marketplaces have not received nearly as much attention in studies of conflict as other urban informal spaces like streets (M. Chen, 2006; Mitullah, 2004; R. D. F. Bromley & Mackie, 2009; de Pádua Carrieri & Murta, 2011; Brown et al., 2010; Brown & Mackie, 2017; Bhowmik, 2012; Roevers, 2016; Omoegun, 2015; Omoegun et al., 2019; Skinner & Watson, 2020) and informal settlements (Carl LeVan & Olu-bowale, 2014; Terminiński, 2013; Brown et al., 2015; Satiroglu & Choi, 2015; Adeola, 2020; Huchzermeyer, 2022). Streets and informal settlements are extensively represented in research on state-society conflict in Dar es Salaam’s informal economy (Lugalla, 1997, 1995; Msoka, 2007; Babere, 2013; Mramba, 2015; Msoka & Ackson, 2017; George, 2022; George et al., 2023; Malefakis, 2019; Manara, 2022; Brownell, 2020; Panman, 2020). As argued, the reason marketplaces are underrepresented in this literature may be that they, to some extent, are already within “the domain of the state power” in the words of Asef Bayat (Bayat, 2000, p. 551; Lindell, 2018b). Markets “tend to be owned and managed by public authorities” (González, 2020, p. 878), and we may therefore mistake them as formal, ordered and acquiescent spaces. However, as we see in this dissertation, social and spatial relations in marketplaces are imbued with informality, fluidity and contradiction as well as contestation over claims and

obligations, visions and reality, state power and rights to the city, as well as order, ethics and morality.

Moreover, the dissertation shows that marketplaces are frontiers of territorial stigmatisation, and this form of symbolic violence plays a significant role in the symbolic dimension of conflict between the state and informal workers (*dimension* register category, cf. Table 13.2). In Dar es Salaam specifically, this symbolic dimension of conflict materialises in narratives emphasising the spatial and social disorder of old and common marketplaces and the immorality of market traders (Chapter 8 and 11). Throughout my fieldwork, I often encountered this territorial stigma when I explained where I conducted research. On multiple occasions, officials and acquaintances encouraged me to remove my earrings and hold on to my bag in certain markets, portraying them as “rough”, “dangerous” and “unsafe” (fieldnotes, 2022). Stigmatisation of urban marketplaces in the global South is not new. As argued by Ahluwalia (2003, p. 137), stereotypic views of African markets have existed for a long time: as examples of “backwardness and primitivity”, “‘the African tragedy’ of the failure of development”, “parasitic [spaces] with corrupt traders” (ibid, p. 136) and obstacles to modernisation (Diawara, 1998, p. 116). Despite this, marketplaces have received much less attention than informal settlements and neighbourhoods in studies of negative discursive construction of urban spaces and symbolic violence in the global South. It is, for example, widely documented that unplanned and informal settlements across the urban global South are represented as “slums” (Davis, 2004; A. Gilbert, 2007; Lombard, 2014, 2015; Doyle, 2017; Panman, 2020; Huchzermeyer, 2022; Datta, 2012), and that slum dwellers are “animals”, living in trash or “filth” (Ghertner, 2012). We know that informal spaces of *living* in the global South are subject to symbolic violence, and as shown in this dissertation, marketplaces, as informal spaces of *livelihoods*, are also subject to spatial taint. This taint is particularly mobilised in processes of marketplace renewal as a way to create a symbolic “gap between the devalorised present and a revalorised imaginary future” and thereby justify demolition of existing structures and construction of modern markets (Sisson, 2021, p. 674; cf. Chapter 11). By elucidating symbolic processes in marketplace renewal, this dissertation suggests that territorial stigmatisation operates well beyond neighbourhoods and territories of the global North. As such, it demonstrates how symbolic violence operates in contexts and places that remain underrepresented in existing research (Lombard, 2015; Fattah & Walters, 2020).

Going forward: Contextualising and challenging

I started my dissertation with an example of how the ambiguous, ambivalent and contentious relationship between the state and informal workers materialises on the ground. Talking to Bakari, Afia and Abigail in renewed Magomeni

market on September 26, 2022, I noted down that I was listening to “very different opinions” on social relations with state authorities and on the state interventions that had turned Magomeni into a modern multi-story market. As I began going through conversations, observations and documents in my notebooks, audio recorders, phone and computer, I realised that these “very different opinions” in Magomeni market simultaneously reflected deep, contextual and situated meanings and mirrored broader conflictual state-society dynamics in Dar es Salaam’s informal economy. Now, three years and some 500 pages later, I have drawn on this and many other insights from my empirical study and engagement with scholarship across disciplines and strands of literature to provide an account of how conflict over urban informality – a deeply situated, yet broader social phenomenon – is constructed in the rapidly growing city of Dar es Salaam.

As shown in this concluding chapter, there are also broader theoretical lessons to draw from the framework and empirical insights in this dissertation, which nuance and challenge existing research on state-society conflict and state intervention in urban informal economies. More fundamentally, the overall lesson of the dissertation is that meaning matters for conflict over urban informality. It matters for the ways in which policies are formulated at the institutional level and how interventions are implemented on the ground. It matters for the ways in which communities and individuals – across the state-society divide – make sense of their social realities, and how they interpret, experience and act upon state intervention.

Most comparative politics scholars would agree that context matters for the ways in which socio-political phenomena materialise. This dissertation, building on social science interpretive scholarship, elucidates that context matters *through* meaning and *how* context matters through meaning. Specifically, it has demonstrated how we, through a lens of meaning, may generate more contextually embedded and localised understandings of state-society conflict in urban informal economies. Going forward, there is both analytical and normative value in taking meaning seriously. First, there is an analytical value in attending to meaning. As shown in this dissertation, attention to meaning can enable us to recognise and interpret aspects of conflict in informal economies that are easily overlooked or misread. It also helps us interrogate existing perspectives on roots and dynamics of conflict. The tax literature has broadly assumed that complex tax systems can lead to non-compliance, because they provide “scope” for avoidance and evasion (Moore, 2013). However, by investigating taxpayers’ *meanings* of taxation and their reasoning of non-compliance, we can interrogate whether, how and why non-compliance, in a given social context, is rooted in opportunism or alternatively in confusion, diverging interpretations of specific tax terms or taxability as a whole or something else. Moreover, adopting

interpretive approaches, focusing on meaning making, may help us contextualise failure of reform, governance and state intervention in informal economies and, more broadly, in postcolonial contexts in a way that goes beyond macro- and meso-level explanations such as weak state capacity, clientelism and poor implementation. Recent evidence suggests that taxation efforts in contexts in the global South are deeply shaped by societal and local norms, values, perceptions, expectations and trust in state authorities (Prichard & van den Boogaard, 2017; Meagher, 2018; Bak, 2019; Bak & van den Boogaard, 2023; Cirolia & Mizes, 2019; Schmoll, 2021; Piracha & Moore, 2016; Fjeldstad & Sjursen, 2024). Despite this, “genuinely bottom-up or interpretivist explorations of formalisation processes that can inductively generate new concepts and observe dynamics rather than merely field-test dominant hypotheses” are extremely rare (van den Boogaard & Gallien, 2021, p. 24). Arguably, research within urban planning and geography has a stronger tradition for meaning-centred approaches. However, as argued by Vanessa Watson, “understanding what goes on at the interface and how planning interventions impact positively, negatively or are hybridised to suit particular local contexts, requires [...] in-depth, grounded and qualitative case study research on state-society interactions and the ‘dispersed practices of government’” (V. Watson, 2009a, p. 2272). To this end, the theoretical framework of registers of conflict over urban informality proposed in this dissertation may contribute to advancing these research agendas.

Second, on a normative note, taking meaning seriously and adopting more interpretive approaches to study urban state-society dynamics in the global South may be a way to address epistemic hierarchies in theory and knowledge production in comparative politics and development economics. As argued by Ananya Roy (2009, p. 820), the spatial sites of theory production matter for the types of theories produced and for our general understanding of authoritative knowledge. Emphasising meaning-making and thereby focusing on how social phenomena are constructed and situated within specific spatial, temporal and social contexts, may enable us to position global South contexts as legitimate sites of authoritative theory and knowledge production. As such, investigating state-society dynamics in the global South through a lens of meaning could be a pathway to challenge epistemic hierarchies and advance a “southern turn” within the field of comparative politics.

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Appendix A. Positional differences

Table A1. Positional differences

Locations	
<i>Ilala Municipality (IMC)</i>	Ilala market Mchikichini market Kisutu market Machinga Complex market Buguruni market Municipal Market Manager office in Ilala and Kisutu Ilala Municipal Office
<i>Ubungo Municipality (UMC)</i>	Mawasiliano market Manzese market Mawasiliano Ward Office
<i>Kinondoni Municipality (KMC)</i>	Tandale market Magomeni market Bwawani market Makumbusho market Mburahati market Kinondoni Municipal Office Office of local CCM leader/street trader association leader
<i>Temeke Municipality (TMC)</i>	Temeke Stereo market Mtoni market Makangarawe market Municipal Market Manager office in Temeke Stereo
Actors	
<i>Market traders</i>	Market traders with stall, frame (small stores) and on-the-ground tables
<i>Municipal officials (local state authorities)</i>	Revenue administration officials Municipal market officers Market managers Accountants

<i>Central state officials (central state revenue authorities: Tanzania Revenue authorities, TRA)</i>	Revenue collection officials at TRA tax service centre TRA HQ research officials
<i>Development partners</i>	Officials working for international development agencies and partners Officials working in national partners of international agencies
<i>Trader representative organisations</i>	Market specific associations (commodity groups) Formalised national associations Semi-formalised regional committees/associations
<i>NGOs</i>	Advocacy and capacity building-oriented NGOs Legal rights and advice CSOs
<i>Umbrella organisations</i>	Business associations Professional interest groups
<i>Researchers</i>	Researchers with expertise within tax, governance, infrastructure, the political, economic and social system in Tanzania
<i>Small shop traders</i>	Small shop traders in four areas of Dar es Salaam
Actors in different roles and responsibilities	
<i>Market traders in different occupational groups</i>	Vegetable traders Second hand clothes traders <i>Mamalishe</i> (food vendors) Soda and water traders Chicken vendors (livestock and slaughtered) Kitchenwear vendors
<i>Market traders at different levels of responsibility</i>	‘Ordinary’ traders (no leadership positions) Occupational group leaders Market committee leaders Market chairperson
<i>Market traders as ‘state subjects’</i>	Taxpayers Levy providers Rights holders Citizens
<i>Market traders in different social positions</i>	Small scale/medium scale traders Retail and wholesale traders Men/women

Data generation methods and sources	
<i>Interviews</i>	In-depth qualitative interviews with Ordinary Language Interviewing elements (market traders) 'In-situ' focus group interviews (market traders) Semi-structured interviews (state officials, researchers, organisations)
<i>Fieldnotes</i>	Participant observations Spatial observations Hanging out and around interviews' fieldnotes
<i>Visual data</i>	Maps Photos Drawings
<i>Documents</i>	National laws and legal documents Municipal bylaws on taxation of markets in Dar es Salaam Government and development partner strategies and policies Urban development project descriptions Reports and studies by the government and government agencies Revenue statistics from Tanzania Revenue Authority Material from civil society organizations Local and national news from the digital archives of Tanzanian newspaper outlets Archival material

TableA2. Characteristics of Municipal Councils (districts) in Dar es Salaam

Municipal Council	Population size, 2022 (2019)	Number of wards**, 2022	Share of households with informal sector activity, 2019	Party control in local government, 2022 and 2025	Commercial and socioeconomic characteristics
Ilala MC*	1,649,912 (1,521,321)	36	60.9 %	CCM***	Main commercial district, mix of formal and informal economic activity, multiple wholesale markets and business areas serving the urban, national and international customers Mixed residential areas; middle-income in central parts, low and low-middle income in outer parts
Kinondoni MC	982,328 (1,044,283)	20	56.5 %	CCM	Relatively high commercial activity, both formal and informal, mostly retail markets in inner parts of the district High-end residential areas in inner eastern parts of the districts, mixed residential areas in outer, southern and western parts of the district
Ubungo MC	1,086,912 (1,027,983)	14	53.7 %	CCM	Commercial activity mainly along thoroughfares, university campuses and peripheral centres Mixed residential areas (low to middle-income)

Selected MCs

Temeke MC	1,346,674 (1,431,557)	23	59.0 %	CCM	Commercial areas in inner parts of the district, largely SME and informal economic activity, wholesale markets serving regions south of the city Mixed residential areas; majority low and low-middle income
Kigamboni MC	317,902 (250,170)	9	61.5 %	CCM	Most rural district Limited commercial activity, largely informal business Mostly low-income residential areas, though rising middle and high-income residents along the coast

Note: *Ilala Municipal Council is now called Dar es Salaam City Council; **Ward is the administrative unit under municipal district; ***CCM is short for Chadema cha Mapinduzi, the dominant ruling political party at the national level, as a one-party government, since Tanzania's independence in 1961 (back then CCM was known as TANU PF).

Source: Population size (2022) and number of wards are from the 2022 National Census (URT & MoFP, 2022, pp. 83–84); population size (2019) and informal sector activity are from the 2019 Informal Sector Survey (National Bureau of Statistics, 2020, pp. 2, 41)

Table A3. Research participant groups across positional differences.

Market traders			
<i>Commodity groups</i>	<i>Social and economic positions</i>	<i>Associational affiliations and roles</i>	<i>Trading premises and tax liabilities</i>
Vegetable, fruit, grains, second-hand clothes, chicken (livestock or slaughtered), grains, soda and water (<i>kiosk</i>), food traders (<i>mamalishe</i>), kitchen wear	Retail (small-scale), wholesale (medium-scale), men, women, variation in family status, educational level (mainly Standard 4 or 7)	Traders without leadership positions, commodity group leaders, market committee members, market chairperson, women's association members	Stalls, huts, tables, shops, on-the-ground Traders in new and old marketplaces liable to pay different taxes, levies, fees, charges, rent and presumptive tax
State actors			
<i>Municipal officials in government authorities (LGAs)</i>		<i>Central state officials</i>	
Revenue administration officials		TRA revenue collection officials at tax service centre	
Municipal market officers		TRA HQ research officials	
Market managers		TRA HQ domestic department official	
Accountants			
Regional trade officials (PO-RALG)*			
Development partners			
<i>Bilateral development partners</i>		<i>International development agencies</i>	
Embassy officials		HQ officials	
		World Bank DMDP PIU official**	

Secondary actors				
<i>Trader representative organisations</i>	<i>NGOs</i>	<i>Umbrella organisations</i>	<i>Researchers</i>	<i>Small shop traders</i>
Market-specific associations, formal national associations, regional associations	Advocacy and capacity building-focused NGOs, legal rights CSOs	Business associations, professional interest groups	Researchers with expertise within tax, governance, infrastructure, the political, economic and social system in Tanzania	Commodity and services traders in Mwenge and Kariakoo

Notes: *The regional trade official is stationed at a marketplace but also reports to the ministry President's Office – Regional Administration and Local Government (PO-RALG). **The DMDP PIU official is employed at one of the municipal DMDP offices but works under DMDP.

Appendix B. Interview participants

Table B1. Interview participants

Pseudonym	Location	Interview date (dd.mm.yy)	Interviewer
Market traders*			
Abasi	Ilala	11.04.22	Research assistant 2
Djimon	Ilala	11.04.22	Research assistant 2
Fatuma	Ilala	30.03.22 and 11.10.22	Author and research assistant 1
Hasani	Ilala	04.05.22	Research assistant 2
Hodari	Ilala	11.04.22	Research assistant 2
John	Ilala	04.05.22	Research assistant 2
Jovin	Ilala	31.03.22	Author and research assistant 1
Juma	Ilala	31.03.22	Author and research assistant 1
Leila	Ilala	11.04.11	Research assistant 2
Michael	Ilala	April, 2022	Research assistant 2
Mtalam	Ilala	30.03.22 and 11.10.22	Author and research assistant 1
Sahel	Ilala	April, 2022	Research assistant 2
Saidi	Ilala	31.03.22	Author and research assistant 1
Thimba	Ilala	April, 2022	Research assistant 2
Imani	Ilala	11.04.22	Research assistant 2
Baraka	Kisutu	04.04.22 and 03.10.22	Author and research assistant 1
Terema	Machinga Complex	11.10.22	Author and research assistant 1
Akina	Machinga Complex	11.10.22	Author and research assistant 1
Abigail	Magomeni	22.04.22 and 27.09.22	Author and research assistant 1
Afia	Magomeni	22.04.22 and 26.09.22	Author and research assistant 1
Bakari	Magomeni	19.04.22 and 26.09.22	Author and research assistant 1
Isaam	Magomeni	22.04.22	Author and research assistant 1
Mary	Magomeni	27.09.22	Author and research assistant 1

Zahra	Magomeni	19.04.22 and 26.09.22	Author and research assistant 1
Jafari	Makumbusho	22.04.22	Author and research assistant 1
Abdullah	Manzese	05.04.22 and 06.10.22	Author and research assistant 1
Ahmed	Manzese	05.04.22 and 06.10.22	Author and research assistant 1
Ali	Manzese	25.04.22	Research assistant 2
Ayubu	Manzese	06.10.22	Author and research assistant 1
Azizi	Manzese	14.04.22	Research assistant 2
Flavia	Manzese	05.04.22 and 06.10.22	Author and research assistant 1
Ibrahim	Manzese	05.04.22 and 06.10.22	Author and research assistant 1
Jaha	Manzese	05.04.22	Author and research assistant 1
Kito	Manzese	25.04.22	Research assistant 2
R	Manzese	14.04.22	Research assistant 2
R2b+R3a	Manzese	14.04.22	Research assistant 2
R2c+R3c	Manzese	14.04.22	Research assistant 2
Sefu	Manzese	14.04.22	Research assistant 2
Taha	Manzese	14.04.22	Research assistant 2
Yahya	Manzese	14.04.22	Research assistant 2
Abbas	Mawasiliano	06.04.22	Author and research assistant 1
Adea	Mawasiliano	12.04.22	Research assistant 2
Aisha	Mawasiliano	06.04.22	Author and research assistant 1
Ayanna	Mawasiliano	25.04.22	Research assistant 2
Baba	Mawasiliano	25.04.22	Research assistant 2
Benson	Mawasiliano	06.04.22	Author and research assistant 1
Hiba	Mawasiliano	06.04.22	Author and research assistant 1
Kai	Mawasiliano	06.04.22	Author and research assistant 1
Lucas	Mawasiliano	06.04.22	Author and research assistant 1
Mosi	Mawasiliano	14.04.22	Research assistant 2
Mustapha	Mawasiliano	06.04.22	Author and research assistant 1
Penda	Mawasiliano	13.04.22	Research assistant 2
Shani	Mawasiliano	13.04.22	Research assistant 2
Zahur	Mawasiliano	13.04.22	Research assistant 2

Abdul	Mchikichini	29.03.22	Author and research assistant 1
Anne	Mchikichini	01.04.22	Author and research assistant 1
Dara	Mchikichini	12.04.22	Research assistant 2
George	Mchikichini	01.04.22	Author and research assistant 1
Grace	Mchikichini	04.04.22	Author and research assistant 1
Hami	Mchikichini	April 2022	Research assistant 2
Hani	Mchikichini	12.04.22	Research assistant 2
Jani	Mchikichini	April 2022	Research assistant 2
Johannes	Mchikichini	12.04.22	Research assistant 2
Judy	Mchikichini	22.04.22	Author and research assistant 1
Lina	Mchikichini	01.04.22	Author and research assistant 1
Maembe	Mchikichini	01.04.22	Author and research assistant 1
Malika	Mchikichini	04.04.22	Author and research assistant 1
Mangi	Mchikichini	01.04.22	Author and research assistant 1
Marianne	Mchikichini	April 2022	Research assistant 2
Nymusye	Mchikichini	04.04.22	Author and research assistant 1
R2	Mchikichini	April 2022	Research assistant 2
R2a	Mchikichini	April 2022	Research assistant 2
Rahma	Mchikichini	12.04.22	Research assistant 2
Rashid	Mchikichini	29.03.22	Author and research assistant 1
Rehema	Mchikichini	04.04.22	Author and research assistant 1
Deborah	Mchikichini	01.04.22	Author and research assistant 1
Zawati	Mchikichini	12.04.22	Research assistant 2
Tabari	Mtoni	13.10.22	Author and research assistant 1
Emmanuel	Tandale	08.04.22 and 29.09.22	Author and research assistant 1
Jamal	Tandale	19.04.22 and 29.09.22	Author and research assistant 1
Mahonge	Tandale	19.04.22	Author and research assistant 1
Msia	Tandale	19.04.22	Author and research assistant 1
Mudi	Tandale	08.04.22 and 29.09.22	Author and research assistant 1
Abdu	Temeke Stereo	20.04.22	Author and research assistant 1
Nuru	Temeke Stereo	20.04.22	Author and research assistant 1

Municipal officials

Mun. Off. 1	UMC	29.03.22	Research assistant 1
Mun. Off. 2	IMC	04.04.22 and 11.10.22	Author
Mun. Off. 3	UMC	06.04.22	Author
Mun. Off. 4	KMC	19.04.22	Author
Mun. Off. 5	TMC	20.04.22	Author
Mun. Off. 6	TMC	20.04.22 and 13.10.22	Author
Mun. Off. 7	IMC	29.03.22	Author
Mun. Off. 8	IMC	29.03.22	Author
Mun. Off. 9	UMC	05.04.22	Author
Mun. Off. 10	KMC	19.04.22 and 27.09.22	Author
Mun. Off. 11	IMC	04.10.22	Author
Mun. Off. 12	IMC	03.10.22	Author
Mun. Off. 13	KMC	29.09.22	Author
Central state officials			
TRA Official 1	TRA Headquarters	12.05.22	Author
TRA Official 2	TRA Headquarters	05.10.22	Author
TRA Official 3	Local Tax Service Centre	05.10.22	Author
TRA Official 4	Local Tax Service Centre	05.10.22	Author
TRA Official 5	Local Tax Service Centre	05.10.22	Author
TRA Official 6	Local Tax Service Centre	05.10.22	Author
TRA Official 7	Local Tax Service Centre	05.10.22	Author
TRA Official 8	TRA Headquarters	14.07.22	Research colleague
MoFP Official	Online interview	19.05.22	Research colleague

Development partners			
Dev. Partner 1	DSM office	25.04.22	Author
Dev. partner 2	Online interview	15.09.22	Author
Dev. partner 3	Online interview	19.09.22	Author
Dev. partner 4	DSM office	03.10.22	Author
Dev. partner 5	DSM office	06.10.22	Author
NGOs			
Organisation 2	DSM office	24.03.22	Author
Organisation 3	DSM office	30.03.22	Author
Trader representative organisations			
Organisation 1	DSM office	23.03.22 and 06.10.22	Author
Organisation 4	Offices in two markets	08.04.22 and 13.10.22	Author
Organisation 5	CCM local office	22.04.22	Author
Organisation 7	DSM	28.06.22	Research colleague
Organisation 8	DSM	06.07.22	Author
Umbrella organisations			
Organisation 6	Online interview	16.05.22	Author
Organisation 9	Café in DSM	02.10.22	Author
Researchers*			
Researcher 1	Online interview	05.10.21	Author
Researcher 2	Aarhus	12.10.21	Author
Researcher 3	Online interview	15.10.21	Author
Researcher 4	Online interview	25.10.21	Author
Researcher 5	Online interview	22.02.22	Author
Researcher 6	University of Dar es Salaam	15.03.22	Author
Researcher 7	Online interview and DSM	22.03.22 and 28.03.22	Author
Researcher 8	University of Dar es Salaam	28.03.22	Author
Researcher 9	Online interview	24.05.22	Author
Researcher 10	University of Dar es Salaam	24.06.22	Research colleague
Researcher 11	Online interview	04.10.22	Author

Researcher 12	Online interview	14.10.22	Author
Researcher 13	London	12.04.23	Author
Researcher 14	London	12.04.23	Author
Researcher 15	Online interview	15.05.23	Author
Small shop traders			
I1	Kariakoo	July 2022	Ext. research assistants 3 and 4
I2	Kariakoo	July 2022	Ext. research assistants 3 and 4
I3	Kariakoo	July 2022	Ext. research assistants 3 and 4
I4	Kariakoo	July 2022	Ext. research assistants 3 and 4
I5	Kariakoo	July 2022	Ext. research assistants 3 and 4
I6	Kariakoo	July 2022	Ext. research assistants 3 and 4
I11	Mwenge	July 2022	Ext. research assistants 3 and 4
I12	Mwenge	July 2022	Ext. research assistants 3 and 4
I13	Mwenge	July 2022	Ext. research assistants 3 and 4
I14	Mwenge	July 2022	Ext. research assistants 3 and 4
I15	Mwenge	July 2022	Ext. research assistants 3 and 4
I16	Mwenge	July 2022	Ext. research assistants 3 and 4
I17	Mwenge	July 2022	Ext. research assistants 3 and 4
I18	Mwenge	July 2022	Ext. research assistants 3 and 4
I19	Mwenge	July 2022	Ext. research assistants 3 and 4
I20	Mwenge	July 2022	Ext. research assistants 3 and 4

*Most background interviews with researchers in fall 2021 were conducted in preparation for my fieldwork. Many of them study taxation, political economy or infrastructural development in Dar es Salaam or other cities in Africa and provided substantial inputs, e.g., for my interview themes, as well as design and planning inputs for my fieldwork in spring 2022.

Appendix C. Interview guides and data

Table C1. Interview guide on taxation. Market traders

Theoretical focus	Interview themes	Interview questions (examples)
Everyday life and experiences in the market	Everyday life and business	Can you tell me a bit about yourself and how long you have been trading in this market? What type of goods do you sell, and who are your main customers? How has your business changed over the years? What are the social relations between [different trader groups, leaders and ordinary traders]?
	Positive things, experiences and challenges in the market	What things work well in the market? What challenges exist in the market? How do you experience this? How are these challenges dealt with? And by whom?
Meanings of tax (market)	Understandings of tax-related terms	When I say [specific tax term], what do you think of? Is [specific tax term] good or bad? How so?
	Taxation in the market	What taxes are paid in the market? What do you do when you pay taxes? What do you pay? For what? To whom? How is it collected? Can you walk me through it? How do you feel about paying [specific tax term]? Are there certain situations that made you feel this way? What happens if someone does not pay? Has that ever happened – to you or others? Can you explain what happened in that situation?
Meanings of tax (broad)	Taxation on a broader scale	Do people generally pay taxes? Is this a good or bad thing? What do people pay for? Who should pay taxes? Who should collect taxes? Who should not? Why? In your view, do the tax authorities always have the right to make people pay taxes?*

Table C2. Interview guide on renewal. Market traders

Theoretical focus	Interview themes	Interview questions (examples)
Everyday life and experiences in the market	Everyday life and business	Can you tell me a bit about yourself and how long you have been trading in this market? What type of goods do you sell, and who are your main customers? How has your business changed over the years? What are the social relations between [different trader groups, leaders and ordinary traders]?
	Positive things, experiences and challenges in the market	What things work well in the market? What challenges exist in the market? How do you experience this? How are these challenges dealt with? And by whom?
Marketplace renewal	Narratives of marketplaces and marketplace renewal	If I say new market / modern market (<i>masoko ya jpya</i> and <i>masoko ya kisasa</i>), what do you think of? What about old and common markets (<i>masoko ya zamani</i> and <i>masoko ya kawaida</i>)? What are the similarities and differences between old and common markets (<i>masoko ya zamani</i> and <i>masoko ya kawaida</i>) and the new and modern markets (<i>masoko ya jpya</i> and <i>masoko ya kisasa</i>)? What is good about [old, common, new, modern] markets? What is bad about [old, common, new, modern] markets?
	Experience of marketplace renewal (traders in new and renewed markets)	Can you describe what happened – how did the renewal process start? From whom did you first hear about the renewal plans? Who has been involved in the process? Have you? How? Has it affected you that the market has been renewed? How? For you, what things are the same (as the old market), and what things are different? What things are good, and what are bad? Do you see yourself continuing as a trader in this market in the next months? What about on a longer basis?

	Visions of marketplace renewal	If you could design your ideal market, what would it look like? What advice would you give the government about renewing markets?

Table C3. Interview guide on taxation. State officials

Theoretical focus	Interview themes	Interview questions (examples)
Tax legislation (markets)	Tax legislation	What are the main sources of tax legislation governing taxation in markets? What taxes are levied on market traders? What determines tax liability?
	State actors involved	Who has decided these rules and regulations? What role does [state authority] play in this?
Tax implementation (markets)	Tax practices	How is tax in markets implemented? Who is in charge of tax implementation? Collection? What role does [state authority] play in this?
	Cooperation between state actors	Is there any cooperation between [state authorities]? How? Do the traders generally comply? Can you elaborate on this?
Challenges in taxation of markets	Challenges in tax implementation	What are the main challenges of taxation in the markets? Can you give an example of this? Are there differences across markets? How are these challenges dealt with? And by whom?

Table C4. Interview guide on renewal. State officials and development partners officials

Theoretical focus	Interview themes	Interview questions (examples)
DMDP	Timeline	When did the DMDP begin? Why was it initiated?
	Actors	Which institutional actors are involved – roles?
	Objectives	What are the main objectives of the project?
	Components	What are the project components?
	Implementation	What is the implementation status?
Market-place renewal	Subcomponent Objectives	What does the subcomponent “upgrading of low-income communities” entail? What are the objectives? How does renewal of marketplaces fit into this subcomponent? How did it become a part of it?
	Specific markets	Which markets have been renewed? Which are new? Why these markets?
	Actors and decision-making process	Which actors have been involved in deciding which markets to renew, the design of the new markets etc.?
	Trader involvement	Have traders participated in the decision making or implementation process? How?
	Market design	What are the differences between the old and new markets in terms of design? What about customer base etc.? In your view, what are the good / bad elements in how the markets are designed? What works well and less well?
	Implementation	What is the status on implementation? What are the next steps?
Challenges in market-place renewal	Challenge in implementation of renewal	What are the main challenges in relation to the renewal of marketplaces [in DMDP/gov’t funded projects]? Can you give an example of this? Which markets? Are there differences across markets? How are these challenges dealt with? And by whom? In your opinion, what are the reasons for challenges?

Table C4. Observation data by type

Data type	Description
Fieldnotes	Extended notes on spatial and participant observation Jottings from observations and reflections during interviews Methodological reflections Analytical memos Week plan Field descriptions
Visual data	Photos Drawings Maps
Sound data	Soundscape in different markets and different locations in the market

Appendix D. Coding steps and code list

Table D1. Coding steps and code list. Tax and renewal analysis.

Step 1: Elucidation of meanings			
	First-order codes	Second-order (examples)	codes
Stage 1: Big picture and open coding	All things tax All things renewal All things challenges Emergent themes	“ <i>ushuru</i> is something you pay to the LGA” “old markets are slum markets” “we cannot afford to pay taxes”	
Stage 2: Analytic codes and focused coding (all first-order codes divided by actor group)	Interpretations of tax Interpretations of renewal Narratives of tax Narratives of renewal Practices of tax Practices of renewal	Interpretations of “ <i>ushuru</i> ” Interpretations of “ <i>soko la kisasa</i> ” (modern market) Narratives of “ <i>kodi ya pango</i> ” (rent) Narratives of “ <i>soko la zamani</i> ” (old market) Tax practices of LGAs (municipal) Official practices of renewal (development partner)	
Step 2: Comparison of tensions in meaning			
	First-order codes	Second-order (examples)	codes
Stage 1: Comparison within loci of meaning within and across levels	Ideational tensions (interpretations) Symbolic tensions (narratives) Interactional tensions (practices)	Diverging legal interpretations of <i>ushuru</i> Conflicting narratives of traders’ tax understanding	
Stage 2: Comparison across loci of meaning	Tensions between interpretations, narratives and practices	Conflicting intersubjective <i>kodi</i> /presumptive tax narratives and socio-spatial practices (traders) Conflicting official interpretations and traders’ subjective narratives of <i>ushuru</i>	
Stage 3: Comparison and meanings of tax and renewal	Tensions in meanings of tax and renewal	Conflicting subjective interpretations of new market and interpretations of <i>kodi</i> /presumptive tax (traders)	

Appendix E: Tax categories and rates in municipal bylaws

Table E1. Tax categories and rates municipal bylaws. Across selected LGAs/municipal councils. Full overview

	Kinondoni MC	Ilala MC	Ubungo MC	Temeke MC
Daily levy	Hut (<i>kibanda</i>): 500	All rates differ between common and modern markets* as indicated by a forward slash: rate in common market/ rate in modern market.	Bunch of bananas (<i>mkungu wa ndizi</i>): 300	Hut (<i>kibanda</i>): 500
<i>Ushuru wa kutwa</i>	Kiosk (<i>kioski</i>): 1,000		Butcher (<i>bucha</i>): 2,500	Second hand (<i>mitumba</i>): 500
<i>Ushuru kwa kila siku</i>	Gazebo: 1,500		Stall (<i>kizimba</i>): 500	Food trader
	Container: 1,000		Ground space (<i>mpanga chini</i>): 500	(<i>mama/babalishe</i>): 500
	Stall (<i>kizimba</i>): Amount is up to the bookkeeper (<i>itakuwa kwa mujiibu wa mktaba</i>)		Chicken stall (<i>kizimba wa kuku</i>): 1,000	Butcher (<i>bucha</i>): 1,000
	Table (<i>meza</i>): Amount is up to the bookkeeper	Bunch of bananas (<i>mkungu wa ndizi</i>): 500/1,000	Coconut stall (<i>kizimba cha nazi</i>): 500	Shop (<i>duka</i>): 1,000
		Ground space (<i>mpanga chini</i>): 300/1,000	Grain: 1,000	Live chicken (<i>kuku hai</i>): 1,000
		Chicken stall (<i>kizimba wa kuku</i>): 500/1,500	Telephone hut (<i>kibanda cha simu</i>): 1,000	
		Food trader (<i>mama/babalishe</i>): 500/1,000	Mama/babalishe: 1,000	
		Chicken slaughterhouse: 500/1,000	Sack trader: 500	
			Cart trader: 500	
			Basket trader: 500	
		Room, shop, butchers, storage space, market office, ice chambers (0-9 sqm): 1,500/2,000		
		Room etc. (10-15 sqm): 2,500/3000		

Kinondoni MC	Ilala MC	Ubungo MC	Temeke MC
	Room etc. (16-20 sqm): 3,500/4,000 Room etc. (21+ sqm): 4,500/5,000		
Rent	Room/frame rent (kodi ya pango ya chumba/fremu):	Monthly fee (<i>ada kwa muvezi</i>):	Unspecified
<i>Kodi ya pango</i>	Amourepeant is up to the bookkeeper (itakuwa kwa mujuibu wa mktaba)	Small hut (<i>kibanda kidogo</i>): 15,000	
<i>Rent for rooms and frames: kodi ya pango ya chumba/fremu</i>		Stall (<i>kizimba</i>): 15,000	
<i>Monthly fee: ada kwa muvezi</i>		Ground space (<i>mpanga chini</i>): 15,000	
		Chicken stall (<i>kizimba wa kuku</i>): 30,000	
		Coconut stall (<i>kizimba cha nazi</i>): 15,000	
		Sack: 15,000	
		Cart: 15,000	
		Basket: 15,000	
		Shop (<i>duka</i>): 50,000 (250,000 per year)	
		Grain: 30,000	
		Telephone hut (<i>kibanda cha simu</i>): 30,000	
		Butcher (<i>bucha</i>): 75,000	
		Office inside market: 100,000	
		Large hut (<i>kibanda kubwa</i>): 450,000*	

	Kinondoni MC	Ilala MC	Ubungo MC	Temeke MC
Import levy	Unspecified			
<i>Ushuru wa kuingiza</i>		Basket levy: 1,000/2,000	Per fruit levy (pineapple):	Sack levy: 1,000
<i>Sack levy: ushuru wa</i>		(but "basket" size depends	100	Box levy: 500-1,000
<i>gunia</i>		on the product; 35 pineapple-	Per fruit levy (papaya): 50	Cart levy: 500
<i>Box levy: ushuru wa boksi</i>		ples constitute one basket;	Per basket levy: 100	
<i>Cart levy: ushuru wa</i>		15 melons constitute one	Trucks (0-2.9 tons): 500	
<i>kiroba</i>		basket etc.)	Trucks (3-3.9 tons): 1,500	
<i>Basket levy: ushuru wa</i>		Trucks (0-2.9 tons):	Trucks (4-6.9 tons): 5,000	
<i>tenga</i>		500/1,000	Trucks (7+ tons): 10,000	
<i>Per fruit levy: ushuru kwa</i>		Trucks (3-3.9 tons):		
<i>kila moja</i>		1,500/2,000		
		Trucks (4-6.9 tons):		
		2,500/3,000		
		Trucks (7+ tons):		
		3,500/4,000		
Cargo levy	Fruit cargo levy (per unit – fruit, basket, cart, box):	Unspecified	Unspecified	Unspecified
Loading and unloading	200-3,000			
goods inside markets:	Fruit cargo levy (<1 ton):			
<i>ushuru wa kupakia na</i>	2,000-3,000			
<i>kushusha mizigo katika</i>	Fruit cargo levy (per ton):			
<i>masoko</i>	2,500-7,000			
	Vegetable cargo levy (per unit – vegetable, sack, basket, cart, box): 500-5,000			
	Grain, beans etc. (<i>nafaka</i>)			
	cargo levy (per unit – fruit, basket, cart, box): 30-5,000			

	Kinondoni MC	Ilala MC	Ubungo MC	Temeke MC
	Other foods cargo levy (per unit): 1,000-2,500 Other foods cargo levy (per ton): 2,000-5,000 Other ingredients (e.g., onions, ginger, bell pepper) levy (per unit): 1,000-2,500 Other ingredients levy (per ton): 5,000-7,000 TSh			
Gate/car entry levy	Unspecified	Unspecified	Small car gate levy: 500 Large car gate levy: 1,000	Unspecified
<i>Small car gate levy: ushuru wa geti gari ndogo</i>				
<i>Large car gate levy: ushuru wa geti gari kubwa</i>				
Parking fee		Parking fee in the market: 500/1,000 per hour		
Storage fee	Unspecified	Cargo storage fee is dependent on product types and volume/tons.	Cargo storage fee per month (<i>hifadhi ya mizigo</i>): 150,000	Unspecified

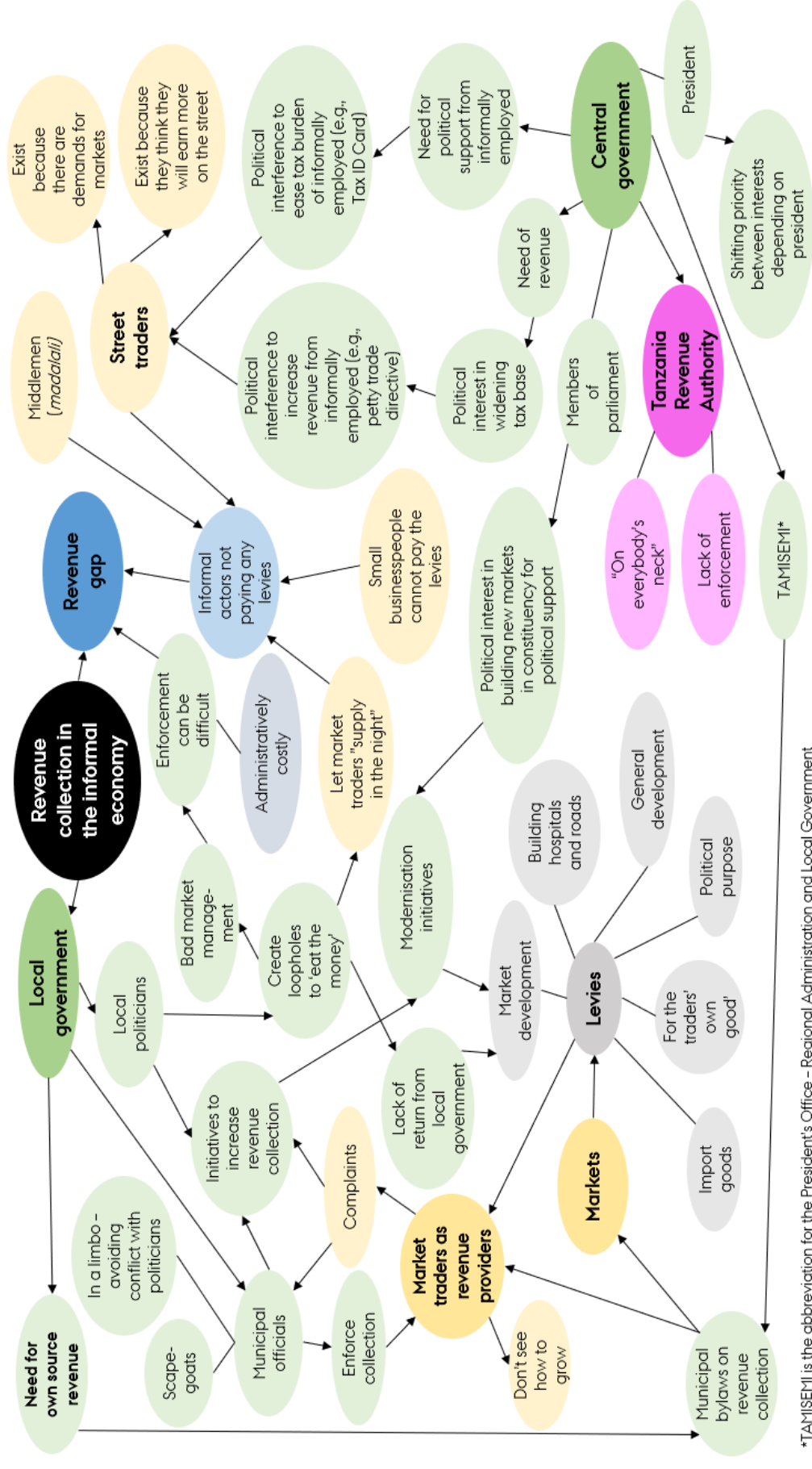
	Kinondoni MC	Ilala MC	Ubungo MC	Temeke MC
Person-based levy	Unspecified	Carrier levy: 300/300 Broker levy: 1,000/1,500 per person Sewing machine technician levy: 500/500 per person	Unspecified	Unspecified
<i>Carrier levy: ushuru wa mchukuzi</i>				
<i>Broker levy: ushuru wa dalali</i>				
<i>Sewing machine technician levy: ushuru wa mfundi nguo wa cherehani</i>				
Open market levy	Usage of open market levy: 700 per day Gazebo in open market: 7,000 per day	Open market levy: 500 per person	Unspecified	Unspecified
<i>Ushuru wa gوليو</i>				
Product and service advertisement fee	Advertising fee: 20,000 per month	Unspecified	Unspecified	Unspecified
<i>Matangazo ya bidhaa na huduma sokoni</i>				
Street trader levy in permitted areas in the MC	Street trader levy: 1,000 per day	Unspecified	Unspecified	Unspecified
<i>Ushuru wa wamachinga</i>				

Note: * The large hut (*kibanda kubwa*) rent is 450,000 TSh, but the temporal basis unspecified.

Source: Municipal Bylaw for Levies and Operation of Markets and Open Markets from the four selected MCs.

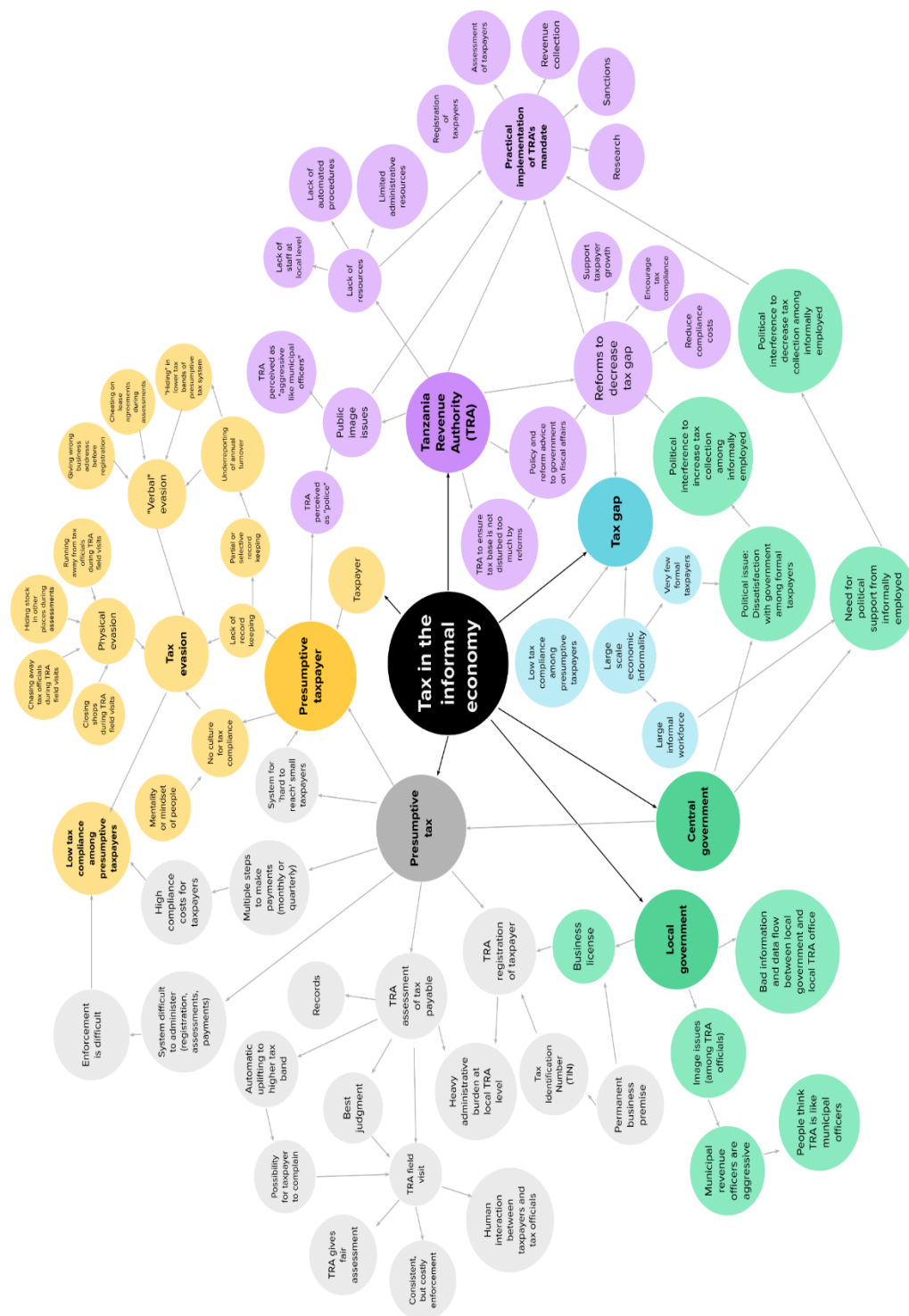
Appendix F. State officials' subjective tax interpretations

Figure F1. Municipal officials' interpretations of revenue collection in the informal economy



Sources: Interviews with 13 municipal officials (March-October 2022).

Figure F2. TRA officials' interpretations of tax in the informal economy



Sources: Interviews with 7 TRA officials (March-October 2022).

English summary

This dissertation deepens our understanding of how conflict over urban informality is socially constructed in marketplaces in Dar es Salaam, Tanzania's economic capital and one of the fastest growing cities in Africa. It draws on fieldwork in 14 marketplaces in the city, interviews with 114 market traders, local and national state officials and officials in development partner institutions, extensive text and visual data as well as 46 background interviews.

The dissertation is set against the backdrop of current economic, social and political transformation in the urban global South. In rapidly growing cities, demographic shifts, rapid urbanisation, and economic liberalisation have fuelled the growth of urban informal economies. While providing essential access to livelihoods for the urban majority, large-scale urban informality is often depicted as an obstacle to state ambitions of fiscal stability, economic growth, and modern urban development. Consequently, governments are increasingly seeking to govern and contain urban informality, particularly through fiscal interventions expanding taxation of informal workers and spatial interventions promoting infrastructural renewal of informal urban spaces. In Dar es Salaam, such state interventions have in recent years been directed at marketplaces, thereby transforming these sites of informal work into frontiers of state-society conflict over urban informality.

As a key aspect of political, economic and social life in the global South, urban informality has long been a subject of scholarly interest across disciplines. Research in comparative politics and development economics has particularly focused on political economic and fiscal aspects of informality and shed light the ways in which increased fiscal regulation affects governance and state-society relations in informal economies. Research in urban geography, planning and international development has examined socio-spatial, economic and political aspects of informality and elucidated the central role of informality in urban life, development and state-society contestation over urban space. However, the integration between these fields of research remains limited, leading to fragmented understandings of the state interventions that facilitate (contentious) state-society interaction in informal economies. Moreover, despite a growing focus on ideational, social and symbolic factors that shape conflict in informal economies, the role of meaning making has received insufficient attention in these fields.

Bridging these strands of research and foregrounding meaning as a lens to conceptualise and study conflict, this dissertation advances an integrated, interpretive and localised understanding of conflict over urban informality. Specifically, it theorises and shows how conflict over urban informality is socially

constructed through tension between interpretations, narratives and practices of individuals, communities and institutions. Moreover, it shows how taxation and renewal – as fiscal and spatial state interventions – separately and in tandem construct interfaces at which the state and informal workers collide.

The empirical analysis shows that taxation and marketplace renewal in Dar es Salaam are embedded in complex, fragmented and inaccessible legal frameworks and involve multiple state and non-state institutions. Set against this broader legal, institutional and political context, the analysis elucidates how conflict is constructed through tension in how marketplace taxation and renewal is interpreted, narrated, and practiced by market traders, state and development partner officials and institutions. First, it uncovers an ideational dimension of conflict through an elucidation of tension in these actors' interpretations of marketplace taxation and renewal. Second, studying the actors' conflicting and conflictual narratives of tax, renewal, and each other, the analysis sheds light on a symbolic dimension. Lastly, it elucidated an interactional dimension of conflict by uncovering contentious institutional, social and socio-spatial practices of marketplace taxation and renewal on the ground. Taken together, this facilitates the social construction of conflict over urban informality.

The dissertation makes three main contributions. First, it advances our theoretical understanding of why and how meaning matters for state-society conflict in urban informal economies. Second, it provides rich empirical insight into the social construction of conflict in Dar es Salaam's marketplaces, illustrating the ideational, symbolic, and interactional dimensions of conflict and their embeddedness in the city's historical, political, and socio-spatial context. Third, it demonstrates how attention to meaning making and interpretive methodological approaches can help us recognise and interpret manifestations of conflict that we may otherwise overlook or misread. Taken together, this localised, interpretive and integrated framework for studying conflict over urban informality can help us understand contemporary state-society conflict in urban informal economies in the global South and imagine alternative urban futures that are more inclusive, consensual and just.

Dansk resumé

Denne afhandling har til formål at skabe en dybere forståelse af, hvordan konflikt socialt konstrueres på markedspladser i Dar es Salaam, Tanzanias økonomiske hovedstad og en af Afrikas hurtigst voksende byer. Den bygger på feltarbejde i 14 markedspladser i byen, interviews med 114 markedssælgere, statslige embedsmænd på lokalt og nationalt niveau samt repræsentanter for internationale udviklingsinstitutioner, 46 baggrundsinterviews samt omfattende tekst- og billedmateriale.

Afhandlingens fokus skal ses i lyset af de store økonomiske, sociale og politiske transformationer, som lige nu finder sted i byer i det globale Syd; her har demografisk udvikling, hastig urbanisering og økonomisk liberalisering alle bidraget til at skabe en stor uformel økonomi i mange hurtigt voksende byer. På trods af at udgøre et essentielt livsgrundlag for størstedelen af byernes befolkning fremstilles uformelle økonomier som en hindring for statslige ambitioner om finansiell stabilitet, økonomisk vækst og moderne byudvikling. Derfor søger regeringer i det globale Syd i stigende grad at styre og begrænse uformel økonomisk aktivitet særligt gennem finansielle interventioner, som udvider beskatning blandt uformelle arbejdere, samt rumlige interventioner, som indebærer infrastrukturel fornyelse af de områder og byrum, hvor uformel økonomisk aktivitet foregår. I Dar es Salaam har sådanne interventioner i de senere år været rettet mod markedspladser, hvilket har forvandlet disse steder til brændpunkter for konflikt mellem staten og uformelle arbejdere.

Som en central del af det politiske, økonomiske og sociale liv i byer i det globale Syd, har uformelle økonomier og byrum længe tiltrukket sig videnskabelig interesse på tværd af discipliner. Forskning indenfor komparativ politik og udviklingsøkonomi har især fokuseret på de politisk økonomiske og finansielle aspekter ved uformelle økonomier og belyst, hvordan øget finansiell regulering påvirker de sociale og politiske relationer mellem staten og uformelle arbejdere. Forskning indenfor urban socialgeografi, byplanlægning og international udvikling har undersøgt sociale, rumlige, økonomiske og politiske aspekter af "uformalitet" og i særdeleshed dets centrale rolle for byliv og -udvikling samt for stridigheder mellem staten og de grupper, som lever og ernærer sig på uformelle vilkår. På trods af ligheder er integrationen mellem disse forskningsfelter begrænset, og det har ført til fragmenterede forståelser af, hvordan finansielle og rumlige interventioner i samspil faciliterer konflikt mellem stat og befolkningen i uformelle økonomier. Dertil er der i begge forskningsfelter – på trods af et stigende fokus på idébaserede, sociale og symbolske faktorer – fortsat et begrænset fokus på den centrale rolle, som mening og meningsdannelse har for den sociale konstruktion af konflikt. Dette begrænser vores evne til at udvikle

dybere, kontekstuelle og fortolkende forståelser af konflikt mellem staten og uformelle arbejdere.

Ved at bygge bro mellem disse forskningsfelter og fremhæve meningsskabelse som linse at forstå konflikt har denne afhandling til formål at fremme en mere integreret, kontekstualiseret og fortolkende forståelse af konflikter i uformelle økonomier. Afhandlingen teoretiserer og viser, hvordan konflikt socialt konstrueres gennem spændinger mellem individers, fællesskabers og institutioners fortolkninger, narrativer og praksisser. Desuden viser den, hvordan beskatning og infrastrukturel fornyelse hver for sig og i samspil skaber grænseflader, hvor staten og uformelle arbejdere kolliderer med hinanden.

Analysen viser, hvordan beskatning og fornyelse af markeder i Dar es Salaam er reguleret i kompleks, fragmenteret og utilgængelig lovgivning og involverer flere statslige og ikke-statslige institutioner. På baggrund heraf undersøger afhandlingen, hvordan konflikt opstår gennem spændinger i, hvordan beskatning og fornyelse af markeder fortolkes, fortælles og praktiseres af markedssælgere, embedsmænd og institutioner. For det første afdækkes en idébaseret konfliktdimension ved at belyse spændinger i aktørernes fortolkninger af skat og fornyelse på markeder. For det andet belyses en symbolsk konfliktdimension igennem aktørernes modstridende narrativer om disse interventioner og ikke mindst hinanden. For det tredje afdækkes en interaktionel konfliktdimension gennem en undersøgelse af de institutionelle, sociale og rumlige praksisser, hvorigennem interventionerne materialiserer sig i Dar es Salaams markeder.

Afhandlingen har tre hovedbidrag. Den fremmer vores teoretiske forståelse af, hvorfor og hvordan mening er afgørende for konflikt mellem staten og befolkninger i uformelle økonomier. Dertil giver den et dybt empirisk indblik i den sociale konstruktion af konflikt på Dar es Salaams markeder ved at illustrere de idébaserede, symbolske og interaktionelle konfliktdimensioner og vise, hvordan disse er indlejret i den sociale kontekst. Sidst viser afhandlingen, hvordan et fokus på meningsdannelse og brug af fortolkende metodologi kan hjælpe os med at få øje på og fortolke forskellige manifestationer af konflikt, som vi ellers ville overse eller mistolke. Samlet set er afhandlingen et skridt på vej mod en mere fortolkende og integreret tilgang til at studere konflikt mellem staten og de voksende bybefolkninger, der lever af og under uformelle vilkår. Dette kan bidrage til en dybere forståelse for aktuelle konfliktodynamikker i uformelle økonomier i byer i det globale Syd samt hjælpe os til at forestille os en alternativ fremtid, som er mere inkluderende, konsensuspræget og retfærdig.