

What if china's path of development becomes a model for african countries

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Introduction

A long time ago, the theory of development was, implicitly or even explicitly, linked to Western society. However, such a vision of the world made it difficult to grasp other possible paths of organization, change or development. We summarized and brought everything back to Westphalian order. We accused others of refusing otherness when we ourselves were the first to refuse it. It was even unacceptable to talk about development without reference to the West. Could we today have the courage to admit that it is because of this refusal of otherness that the West, by its excessive esteem of superiority, has given itself the luxury of colonizing certain countries of the South. Didn't Alain Peyrefitte point out in his book entitled "The immobile Empire" that "the confrontation between the industrialized countries and the Third World _ or between North and South (...), was tainted at the outset by colonial conquest, which inflicted intolerable damage on the soul of the colonized peoples and often aroused a sense of guilt among the colonizers for their acts of plunder, once the intoxication of domination had passed [1]." Also, this refusal of otherness has led the West to develop universal thoughts, universal models, universal programs, universal visions, even universal orders. And the societies that do not meet the criteria for these ready-to-wear are automatically banned from the restricted circle of great powers and qualified, as the case may be, the Rogue states, the Failed state, the States of the axis of Evil, etc. Samir AMIN remarkably clarifies this situation in these terms:

"Having made considerable efforts for a century to "Make non-wild (désensauvager)" Africa and Asia, Westerners see this withdrawal from the system as an option of "Make wild again, Make more wild (réensauvagement)" as a real "aggression" against "civilization", a primitive refusal to celebrate the cult of "productive forces" of which it is too easy to forget that they are the productive forces of a capitalist development of which the peoples of Asia and Africa have been and remain the main victims [2]."

In the background, there is an element that impacts the future of the science of international relations, that of the extraordinary rapid rise of the economies of the South, like that of China. Chi-

na's rise is a strong argument. Solid in the sense that not only has its emergence disrupted the habits acquired in international relations, it has also profoundly shaken the way of thinking about political development. Thus, in general, political science was the first to be shaken by the rapid failure of political and economic systems modelled on the ashes of the West, particularly in Africa and Asia (institutional mimicry). This China, to anyone who wants to understand it, has renewed the world. And we also need to renew our discourse and grammar on international relations.

This reflection is a series of questions that we have asked ourselves about the future of the countries of the South. And when we speak of the countries of the South in the context of this paper, we are referring rather to African states. At the centre of this reflection is the question of whether Africa can or should be to apply themselves to the Chinese school by copying its model or, should it rather draw inspiration from China by thinking of an alternative model of modernity that differs from the dominant model in other parts of the world.

We need evidence to validate our analysis. We will first look at some paradigms of international relations to see if we can see, through China's rapid rise, a model or a path of development. We will then answer the question _ and even if China were to become a model or a development path, is it a panacea for the countries of the South? Are they called upon to copy this model as they have done in the past by naively copying the Western model _ importing Western state, economic and political forms as if they were importing food. China has renewed the grammar of international relations, of course, but what attitude should be adopted in this kind of situation for the countries of the South? The questioning is immense. However, in this paper, we will argue the hypothesis that if we take a close look at the Chinese model, it seems doubtful that the countries of the South have the same conditions, the same structural premises, the same factor endowments and the same social and historical background to be able to imitate, transpose if not copy what China has done. [3] Nevertheless, we believe that such research is likely to contribute to studies focused on political development.

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The Westphalian order in question: Reflections in the literature

The world order is being shaken up. [4] The Westphalian order is in breakdown. It's losing momentum. China, creator and actor of a new world, is hurting it. But unfortunately, we, the students of the Westphalian order, lack the courage to renew our discourse and grammar of international relations.

Indeed, it is true that it was divided and competitive Europe that, in the 17th century, invented the first international order – in the strict sense of the word – to organize and consecrate the nation-state. But the situation was reversed in the 19th century as globalization was being built. Also, while in this period, China's immobilism was approached by Alain PEYREFITTE [1] in terms of a confinement in front of the English considered rather open – in reality, in the pre-globalization era, we were rather faced with a double confinement. On the one hand, a Western world that wanted to keep its predominance, its hegemony over the world that was expanding beyond its borders [5] ; and on the other hand, China's confinement in its old imperial tradition which, culturally, was synonymous, for us as students of the Westphalian order, with ignorance or refusal to consider otherness...

It is also true that during bipolarity, we were confronted with two main actors: the USSR and the United States. And even when the Third World was structured from the Bandung conference, it had to position itself according to these two camps. Today, this world is over. Didn't Francis Fukuyama [6] announce the end of the story? Certainly, we cannot shed definitive light on his thinking. Nevertheless, we believe that, regardless of the fact that we were led to believe that we were entering a new sequence, there was certainly a strong implication which consisted of thinking that we would never again know the world in its relationship between States as we had known it before.

It must also be said that the construction of a global space was not based on a single actor as had been the case in all previous international systems. And China is playing an increasingly important role in this process, and we must be all the more aware of it because China's role in the world today is profoundly transforming the logic of analysis of international relations.

We, the students of the Westphalian order, are unable to understand China because we are trying to understand it according to our old paradigms. Didn't Lord MACARTNEY say, "Nothing would be more misleading than to judge China by our European criteria! [7] " China is not like the West and does not operate according to the logic of the Westphalian order. The error we make so often in our analyses is to try to understand China in a Western way, using Western concepts. Our error is to embark on China's analysis with solid principles that we believe are universal. However, this way of seeing China plunges us straight into a funnel with a hand gloved with silk.

Three fundamental elements undermine Westphalian logic in China's apprehension:

China is not a Nation-State, it is a Civilization-State [8]: Indeed,

anyone who knows the history of China knows that it is much older than the Westphalian order. China is shaped, not by the Westphalian order, but by its sense of civilization and its existence as a civilization State. And the pride of the Chinese people is not the fact of being a nation-state, but rather their pride lies in being a civilization state. A civilization that has its roots in the deep Chinese state through customs and traditions such as respect for elders and ancestor worship [9], social relations (III), Confucian values, etc.

China has a very different conception of race than other major world demographics: Indeed, out of more than 1.5 billion Chinese, more than 90% believe they belong to the same race: the Han. It must be said that this conception of race differs from other populated countries in the world. India, the United States, Indonesia, Brazil... all are multiracial. The fundamental reason for this racial uniqueness is, once again, linked to the idea that this country is increasingly asserting itself as a Civilization-State rather than a Nation-State. A civilization of more than a thousand years. It is also a story of conquest, occupation, humiliation... which has led to the strengthening of this idea of racial unity over time and has consequently nourished the growing sense of national cultural identity. The advantage of this historical experience is that, without the Han, China would never be united. The Han identity remains the crucible on which China's unity is based [10].

China has a different conception of the relationship between the state and society: We, the students of the Westphalian order, often tend to think that the authority and legitimacy of the state is a function of democracy. The problem is that if we stick to this concept, we will notice that it is rather the Chinese state that enjoys more authority and legitimacy than any other Western state. According to the Pew Research polls Chinese public attitudes, the satisfaction rate for the country's leadership is 85%. The Financial Times survey on the attitudes of young people around the world showed that in China, 93% of Generation Y were optimistic about the future of their country(Figure 1)

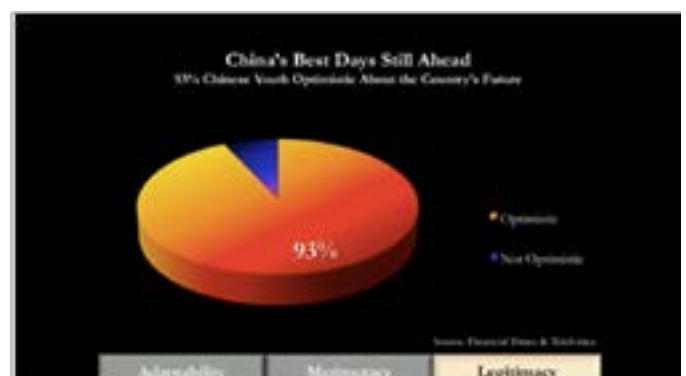


Figure 1: Legitimacy of the Chinese political system

It must be said that these data contrast with everything we have been led to believe for decades about the legitimacy of the Chinese political model.

There are two reasons for this view: First, it is related to the particularity of the Chinese state. Indeed, the State, the Authority, the Emperor or the Head in China, is perceived as the pivot of the universal order, the only intercessor of the world with the sky (the celestial bureaucracy), the first of the learned and the guardian of Chinese customs and state-civilization. The gentleman widely versed in culture but brought back to essentials by the rites, said Confucius, can ... be relied upon not to turn against what he stood for [11]. The second fundamental reason is the Chinese vision of the state, a completely different vision of the Westphalian order. "War making, State making"[12] is the Westphalian vision of state making. In other words, the state produces power _ power produces war _ war produces state [13]. While we often tend to consider the State as an intruder or as the result of a protest against the church, against the aristocracy... While we perceive it as an organ whose power must be separated, adjusted, reduced if not limited, the Chinese on the other hand, consider the State as a close relative, a family member, a family head, a patriarch of the family. A very different conception from what we, the students of the Westphalian order, are used to hearing.

When the Chinese phenomenon agitates some more than it reassures others (Figure 2)



Figure 2: Top 10 countries, by GDP (PPP)

Our world is changing at an amazing speed. According to Standard Chartered's recent forecasts, today's emerging markets will hold the world's economy by 2030. China will overtake the United States and become the world's largest economy [14]. Similarly, Goldman Sachs estimates that by 2050, the Chinese economy will be almost twice as large as the US economy. PricewaterhouseCoopers (PwC) GDP projections show that the United States, the United Kingdom and the West will lag far behind new economic powers such as China in GDP by 2050. These optimistic assessments of China's development have produced in turn, imitation, exasperation, jealousy, rejection, suspicion, witch-hunting, declared hostilities, fear... of other states towards China.

The authors, supporters of the "Chinese threat", seem to have

finally found their theoretical proof. Some have even compared China's rapid rise to the period of William II with Germany. Other authors have predicted the inevitable conflict between China and the United States. The authors, in favor of the Chinese development experience, see in China, on the other hand, a real alternative to Western neoliberalism for developing countries; in other words, a possibility of alternative economic development.

Western modernization and the Chinese development experience

It is important to understand why we look at others so distortingly. The truth is that in many cases we adhere to preconceived ideas that we consider universal. As Philippe BARRET remarkably points out in his book "N'ayez pas peur de la Chine", today the political philosophy in force in Western countries _ democracy and human rights _ has taken the place of the Christian religion in international politics, from which it comes for the most part. It must therefore be adopted by all the peoples of the world, including Chinese [15].

Didn't they think that democracy would be an unavoidable prior for the economic development of any society? In other words, without democracy, there can be no economic development. No democracy, no development. A discourse with Christian logic towards non-Christians all over the world: convert to Christianity for fear that you will not enter the kingdom of heaven. As if to say, if you do not convert to democracy, you will remain (eternally) in poverty.

It must be said that this disposition of mind is justified above all by the ambition of universality and the rejection of otherness.

In the 1990s, Alain Peyrefitte gave us an excellent account of the dialogue of the deaf, which he describes as a "clash of the worlds" between Great Britain, the most powerful nation of the globe (according to the English), and China, the only civilization under heaven (according to the Chinese). He explains this difficult conciliation between East and West in these terms: "What if the country that, centuries before all others, had invented printing and paper, the compass and the rudder, gunpowder and firearms, had blended its discoveries with those of the country that had just tamed steam and was about to master electricity?" [1] This point of view is reinforced by Leibniz in these terms: "The Sovereigns of the West must to apply themselves to the Chinese school, to exchange scholars with China so as to discover the universal truth from which divine harmony would spring [1]."

The clash of pride, each party imagining itself the center of the universe and consigning the other to a barbarous periphery. But in any case, European thinkers, such as René ETIEMBLE and others, were the first to be aware of China's superiority, which had become the model par excellence for administrative rationality [16].

Indeed, it is no secret today that China is one of the countries that very early set up the public service independent of aristocracies and religious clerics, a state bureaucracy by competition.

[17, 18, 19] It took centuries later for Europe to discover this form of administrative modernity (in the 19th century), gradually imitated by the rest of the world. It is also no secret that China is among the first countries to implement highly advanced agricultural production technologies. This admiration for the Chinese model only disappeared when Europeans managed, thanks to their military superiority, to break China's momentum.

However, it should be recognized that what happened between the 19th and the end of the 20th century in the West (development, democratization and nationalism), was only a bracket. bracket because, what can it represent for a civilization of more than a thousand years? For four millennia, China may have moved, burst, dislocated, but it still regains its former form. Didn't Macartney say that Chinese superiority has been a postulate since China existed! [20] But why should China have to apply themselves to the Western school, when it was actually the West that had copied China? said GHC Wong [21].

Therefore, instead of thinking about what China is, what it represents, we must instead think about what it is not and what it does not represent [22]. China is not big bang reform and shock therapy. China is not a process where economic liberalization necessarily leads to democratization. China is not a relinquishment of state control over key sectors and especially markets. China is not a complete (neo)liberalization of the financial sector. China is not the Western way of doing things. China _ it's not following a model or a prescription for universal solutions. China _ it's not about being told what to do by others. China _ that's not telling other people what to do. China, finally, always defines itself negatively _ 'not' _ according to what the West is.

The Chinese development experience, a model?

There are indeed several models, according to the authors, that attempt to generalize Chinese reforms. The most important of these models, approved over time, it's the "Beijing Consensus". While several authors support this idea, we believe that the Beijing Consensus alone cannot explain China's development experience. For in our view, the Chinese development experience should be described as "a road, a way" rather than as a "model" or "paradigm"[23]. Because basically, the idea of a development model is above all a political one, especially since it is a question of teaching that China's success is based on a model that would run counter to the Western order. It is in this vein that Zhou Hong considers that the concept "model" refers to two meanings. First, it refers to the specific nature of the path of development; second, it refers to its universality (transposition) or transferability [24].

In this paper, we support the thesis that the Chinese path of development is more important as a symbol or metaphor rather than as a distinct and coherent model that can serve as a clear guide for development in the South. For in our view, there is disagreement about what the key ingredients of this model might be [25].

Part of the problem in identifying the components of such a mod-

el is the enormous diversity of development trajectories within China itself. To speak of a single Chinese model is to miss the enormous variety _ the different models of economic structures in China [26]. By way of illustration, the political economy of Zhejiang, where small-scale private industry dominates, is somewhat different from the more mercantile political economies of Chongqing and Shanxi, which are again different from the social norms of Henan that have some links to China's Marxist/Maoist past. It should be noted that even regions which, at first glance, are very similar in terms of industrial context, rural-industrial mix and natural endowments, have adopted remarkably different development/growth strategies [27].

However, while this diversity may seem to pose a problem to see _ through China _ a model, it actually points us towards what is perhaps the most important characteristic: Chinese pragmatism.

As Heilmann remarkably explains, the key to understanding the adaptability of China's political economy in recent decades lies in the unusual combination of extensive policy experimentation and long-term policy prioritization [28, 29]. The regime has been able to locate _ as it should _ the experiences of other countries and has selectively chosen what seems to work best for China [30].

This state-led experimentation (or decentralized state-led experimentation) has resulted in the Chinese experience being characterized by gradualism, autonomy and strong government. Gradualism in China has been undertaken under conditions of regime stability, which contrasts with the collapse of some regimes and even the disappearance of some states in other parts of the formerly communist world [31]. China operates and undertakes reforms on its own terms. A strong government and a stable regime are the political foundation of the so-called Chinese model.

For most authors the Chinese model can be summed up in two things: (i) the high level of economic growth; (ii) the partial economic liberalization achieved without fundamental democratization and political liberalization. Zhao, for example, believes that the Chinese model is a combination of 'economic freedom and political oppression' [32]. Chinese literature, however, emphasizes stability. Indeed, stability is a priority in China because the Chinese people's fear of chaos has become something akin to a collective psychology. Stability is the fundamental starting point in China. Stability is the Chinese government's top priority. Stability is the ingredient that initiates the development process _ a process that requires institutional reforms through laws, rules, etc. These reforms, in turn, reinforce political stability and maintain the quest for development.

Chinese model from a tax reform perspective

It is true that effective taxation is undeniably essential to accompany economic growth in the countries of the South. This idea is supported by the Washington consensus. But today, the meteoric rise of the Chinese economy is opening a debate. This rise of the Chinese economy calls for a questioning of the Wash-

ington consensus. Because tax reforms as observed over the last thirty years in China are moving further and further away from the Washington consensus in favor of a model that emphasises institution building, the development and implementation of a contextualised tax policy. On the other hand, when one tries to take a closer look at tax reforms in China, one cannot help but notice that there was no talk of a long, quiet river. It must be said that in reforming its tax system, the Chinese government has embarked on a pluralistic and progressive learning process of change based on trial and error.

Indeed, the Washington Consensus, when it was originally conceived, enshrined three basic policy principles: ‘a market economy, openness to the world and macroeconomic discipline’ [33]. Over time, however, it has taken on a fundamentally market-oriented tone and has consequently initiated policy prescriptions for underdeveloped countries based on economic liberalization [33]. But unfortunately, critics of the Washington Consensus have pointed out that most countries _ after blindly adopting liberalization policies _ have achieved insignificant results [34]. Some have even questioned the idea of providing a development policy agenda based on international best practice because ‘growth policies, however beautiful and attractive they may be, need to be adapted to the context of each country’ [35]. To avoid situations where sudden change would be disruptive, China, through the Beijing Consensus, has opted for a more cautious approach to tax reform, one that Deng Xiaoping calls ‘crossing the river by walking from stone to stone’ [36]. Since its approval, the Beijing consensus (or the Chinese model), as much as its predecessor (the Washington consensus), has also raised countless questions [37]. For many, the Chinese model illustrates ‘a smart state capable of filling market gaps and adopting long-term economic policies that promote sustainable economic growth’ [38]. Others, in addition to questioning the very existence of the Chinese model [37], are sceptical about the idea of replicability of China’s development strategy [3]. But in any case, most researchers recognize that the Chinese government plays an inextricably important role in the design and implementation of the economic policies that underpin China’s development [38].

The structural features of tax reforms in China

Three major structural factors have shaped tax reforms in China.

1) First the State with a strong central power...

The stability of the political regime in China is at the origin of the delicacy of Chinese tax reforms [39, 40]. In other words, China’s tax reforms were initiated first of all by a politically strong state with a sufficiently competent central tax authority. This is why, in a long-term perspective, the authoritarian Chinese state has more arguments for maximizing its revenues than any other country in recent memory [41].

Indeed, we are well aware that the Washington consensus calls for the withdrawal of the state from the market. Now, in the Western understanding of the term “state”, politically speaking, it is the interaction between the three powers of the state, such as

the executive, the legislature and the judiciary. Power must stop power (principle of separation of power) _ of course, but what is feared most is the authoritarianism of the executive or the concentration of power in favor of the executive. But as China’s tax reforms also remarkably illustrate, the state power embodied in the Chinese Communist Party has played an undeniable role in the design, adoption and implementation of tax reforms. Also, the establishment of a functional tax administration requires a minimum level of state capacity beforehand. However, from another point of view, a functional tax system is considered a prerequisite for building state capacity [42]. So, chicken first or egg first? The Chinese experience sheds light on this question. In order to undertake tax reforms and consequently strengthen the State, it is absolutely necessary to have a certain minimum capacity of the State beforehand.

2) The singularity of China’s administrative subdivision requires a consensus for any reform(Figure 3)



Figure 3: Administrative levels

The second structural element that must be taken into account in any analysis of tax reforms in China is the peculiarity of the administrative subdivision of the Chinese state _ a subdivision according to which any process of designing specific policies in terms of reforms or laws is fundamentally dependent on the search for consensus. This structural element also explains the progressive nature of most tax reforms in China. The Chinese state has understood one thing. It has understood that there is no point in fighting and that it is better to convince than to defeat _ because what is convinced is automatically defeated. While what is defeated, is not convinced. With a state as continental as China’s (9.6 million km²), no major reform can be undertaken without a consensus between different actors at both national and local levels [43]. Consensus, through persuasion, is the driving force behind the development of specific policies in China.

Concretely, how is consensus achieved in practice?

Indeed, when negotiating a reform and its terms and conditions

in China, those in power generally tend to collect and demonstrate the need and merits of the reform _ with supporting evidence, of course, in order to agree to it. In this process, data gathered from local experiences, previous experiences of developed countries, expert opinions, technical advice from international organizations and international conventions are highlighted... This method has the advantage of not only generating a strong interest in taxpayers, but also subjecting reform managers to pluralistic learning at the central and local levels.

3) State capable of managing the reforms in a long-term perspective

The third structural element, which is closely related to the first, concerns the state apparatus. Indeed, in order to carry out a tax reform, it would be necessary to have a central state sufficiently capable of systematically managing the various essential elements of a reform, with a long-term perspective.

Tax reforms, regardless of the country, require a strong analytical foundation, a more systemic approach to data collection and analysis, and the time needed for implementation [44]. Also, undertaking reforms requires the identification of problems, the analysis of data and the search for and implementation of solutions. Although China's central public administration is not necessarily bureaucratic in the Weberian sense, scholars generally agree that China's central agencies have the merit of having 'competent and autonomous bureaucrats capable of managing and coordinating complex policies'. It goes without saying that the small cohort of central bureaucrats may not possess all the information, knowledge or skills required to implement specific policies, but the hierarchical political structure and close relationship between the state and society allows them to seek the assistance of experts and specialists from different agencies, lower-level governments, research institutes and even foreign countries _ in the implementation of reforms.

Thus, a close examination of the Beijing consensus reveals that most of its reforms have been based on fiscal solutions fully adapted to China's political and economic situation _ and that they have been implemented at a gradual pace. China's success revealed the shortcomings of the Washington Consensus _ which did not pay sufficient attention to the processes needed to implement the agreed set of measures locally. The Chinese experience also challenges the fundamentalist interpretation of the market as advocated by the Washington Consensus _ the idea of restricting state intervention in the market and allowing the market to allocate public policy resources. The Beijing Consensus made it clear that adequate state capacity is essential for the establishment of a basic tax system.

In view of the above, it should be understood that, China's development is a gradual, experimental and synchronous process of state-led industrialization, commodification and globalization. In other words, it is a progressive and simultaneous experiment in industrialization, commodification and globalization under the impetus of the state coordinating the markets. It is also a process of industrialization driven by capital, labour and technology. It is

also a process of economic liberalization without political liberalization. China's development is finally a mixture of "everything" but an "everything" that meets China's characteristics.

It should be recalled that in 1978, China was one of the poorest countries in the world. Since then, its per capita income has increased by an average of more than 8 per cent per year - a remarkable rate. It has also achieved a spectacular economic take-off, multiplying its weight in the world economy by seven times in thirty years and becoming the second largest economy in terms of nominal GDP and the leading international exporter.

As we said, China is experiencing economic development that is unprecedented in history. Development that would fascinate the most advanced economies and could, at times, be a source of concern for some States. Indeed, during 70 years during which the Chinese model was instituted, it undertook reforms of an unprecedented magnitude in no other country of recent memory. From the radical collectivization of land to the countryside of the great leap forward to the opening of markets, it must be said that the Chinese political system is self-regulating in a rather extreme way.

The transposition of the Chinese model

For Wei Jianguo _ former Deputy Minister of Commerce of China, only China can solve Africa's problems with a medical prescription, which is the Chinese model (...) [45].

Whether the development model is transposed from the North _ the Western model _ or from the South _ in this case the Chinese model _ there is no guarantee that this transposition can succeed, since China's development path is not a panacea for other countries. The Chinese model is the result of a social construction. It is a set of situated and gradual experiences of economic policies related to the state of the Chinese social environment, but from a dynamic rather than a regulatory perspective.

It is no secret that China has devised a development strategy by promoting manufactured exports. This strategy _ it must be said _ has undoubtedly led to China's economic growth. But the mistake would be to believe that China's success is due to the model itself. The quality of the country's political system has played a key role in building this model. In China there is a political class that has first struggled with its natural environment and consequently imagined a form of social relations, a form of government, a model of economic policies, a system of beliefs that, together, constitute what can be called the 'Chinese superstructure'. This superstructure differs from other superstructures in the world _ in particular the Western superstructure _ in all its beliefs, motivations, socio-political institutions, educational system, etc. The options of this Chinese superstructure were to set up an educational system at the service of the economy. How can a country develop if the educational system does not serve the economy? Yet in Africa, the education system is designed in such a way that there is a huge gap between the education provided and the realities of African countries. It is obvious that those who have lost their sense of history will say at this level, well, China should be copied in terms of education. The problem when discussing

Africa's underdevelopment is that we often tend to pay more attention to the consequences rather than the causes. For example, the argument that 'Africa is underdeveloped because it lacks qualified personnel'... It is true that due to the lack of engineers and technology, Africa alone cannot build more roads, bridges and hydropower plants. But this is not a cause of underdevelopment, except that causes and effects meet and reinforce each other. The fact is that the deepest reasons for Africa's underdevelopment are to be found _ generally _ outside Africa. All we can find inside are the symptoms and secondary factors contributing to its underdevelopment.

There are several elements that can intervene in the transposition of the Chinese model in the countries of the South, but in the context of this paper we want to touch on two aspects of this transposition. Firstly, from an educational point of view, and secondly from a fiscal reform perspective.

The educational model: Western, Chinese or African?

In social issues, the education system is of undeniable importance. Education promotes or even accompanies social change _ but with one exception. Because the current education system _ in most African States _ is modelled on the ashes of the West. And it is necessary to be blind to believe that such a system can be a driving force behind the economic take-off of African countries. In concrete terms, it is an education system at the service of underdevelopment.

Indeed, the colonizers did not introduce education in Africa. They introduced a new set of formal educational institutions that partially supplemented and replaced those that had previously existed. At independence, Africa did not reinvent its education system, it replicated the Western education system. However, the main objective of the Western colonial education system was to train Africans to help the colonial administration in its capitalist projects in Africa. It therefore consisted in choosing a few Africans to participate in the domination and exploitation of the continent as a whole. There was therefore no question of an education system based on the African environment or designed to promote the most rational possible use of social and natural resources. This education system was not designed to give young people the confidence and pride to belong to African societies, but to a system that sought to instil in them a sense of respect for all that was Western. The Western education system was an education for subordination, exploitation, creation of mental confusion and maintenance of underdevelopment. That said, the question we must ask ourselves is whether we should move beyond the Western educational model by reproducing the Chinese model or whether we should seek to reinvent the African educational system according to our history, traditions, environment and taking into account our difficulties and our economic situation!

Also, when we look at the Chinese model in depth, we can see the difficulty of reproducing it elsewhere. However, it can still be used as an inspiration. For while, in the final analysis, the breakthrough to a new stage of human development depends on man's technical capacity to cope with his environment, it must also be

borne in mind that the particularities of the superstructure of any given society have a marked impact on the pace of development.

Moreover, when we look at Africa from the perspective of "external profitability", a concept dear to Cheik Anta Diop, we have to acknowledge the absurdity of the development policies that have been implemented in Africa. The intelligence of this concept is essential to understand the scam mechanism of African countries' economic policies. Take, for example, the export of African oil. In the West, this oil allows the creation of companies to manufacture petroleum products. These companies in turn create work. This work results in salaries. These salaries result in taxes. And in the end, it is the African countries that are the biggest losers.

To get out of the game of the external profitability scam through the reproduction of the Chinese model?

The problem is not that of leaving one model or reproducing another. The problem of Africa is a deep one. It is a problem that has plagued this continent for centuries. It is a problem rooted in its operating system. So, therefore, it is not people that need to be removed, it is the system that needs to be adjusted, corrected, revised or even rethought. It is also a work of memory that will have to be done. Immanuel Kant says, learning about other people's history is good, but ignoring your own history sucks. It has been shown in several history textbooks that Africa's underdevelopment is not due to its congenital inability to develop or to an inability to industrialize, but rather the result of Western exploitation. Africa has contributed much in terms of thinking, but several centuries of colonization and neo-colonialism have brought the continent to its knees in terms of development.

It should be borne in mind that contacts between different societies change the pace of their respective development. When two societies of different types come into prolonged contact, the pace and nature of change in both societies is seriously affected to the extent that entirely new models are created. The weaker of the two companies (i.e. the one with the lower economic capacity) is necessarily negatively affected _ and the greater the gap between the two companies concerned, the more damaging the consequences. In order to set the record straight _ to get a better understanding of what we are talking about _ four steps are necessary: i) it will be necessary to reconstruct the nature of development in Africa before the arrival of the West; ii) there is a need to reconstruct the nature of the development that took place in the West before the expansion abroad (especially in Africa); iii) Africa's contribution to the current 'developed' state of the West needs to be analysed; iv) there is a need to analyse the contribution of the West to the current 'underdeveloped' state of Africa.

The answer to these concerns is enough to convince us that _ first of all _ Africa's present underdevelopment is neither linked to its inability to develop nor is it something 'God-Given', it is rather the consequence of exploitation, colonialism or even Western neo-colonialism. And secondly _ the answer to this questioning illustrates that Africa does not need to copy any model elsewhere, rather it must draw on its deep history and try to repair the mistakes of the past. And on this basis, it can rebuild a typically

African superstructure on which its development model will be based (we will come back to this later). Didn't the elders say _ if you don't know where you're going _ still, know where you came from. Perhaps it is also the fact of forgetting this past that sometimes there is a tendency to take models from the outside when the real models are on the inside, in the deep historical traditions of Africa.

Tax reforms in China, a model for Africa?

It is a fact that African countries are tempted to experiment with China's tax reform model. Countries in the South are encouraged to experiment with multiple tax solutions in order to select the model that would best suit their national context [34]. Above all, however, it is important to dispel the misconception that a country can recover economically through taxation. We know that the idea of economic development through good taxation is widely held in Africa. But when we look at this issue more closely, we cannot help but notice the illusion that Africa is in.

Indeed, in order to develop, we must produce _ and at this level, economic specialists will not contradict us. However, for a country to develop economically, it is not enough to produce more goods and services. The State must produce more goods and services, which will inevitably lead spontaneously to future growth of the economy. For example, food production must flourish for the health of workers. Agriculture must be efficient in order to generate profits. Profits stimulate the industry. Industry promotes the manufacture of machinery for other types of industries. However, African economies are characterized by lack of industry, insufficient food production, embryonic agriculture, etc.

It is typical that the development strategies of the countries of the South _ mainly African _ do not focus on the sectors of the economy which _ by ricochet, should generate economic growth and promote, moreover, industrial production. Thus, it should be pointed out that there are very few links between one sector and the other in Africa, so that _ by way of illustration - agriculture and industry could interact beneficially with each other.

Moreover, gains made within the economy are mainly sent abroad or are wasted on consumption rather than being redirected to productive goals. Much of the national income that remains within the country is used to pay individuals who are not directly involved in the production of wealth but only in the provision of ancillary services (deputies, senators, government members, etc.). What makes the situation worse is that these jobs employ more people than are needed to provide effective service. On top of that, these people are not reinvesting in agriculture or industry. They waste the wealth created by peasants and workers by buying cars, clothes, jewelry and so on.

It has been noted ironically by some scholars that the main industry in many underdeveloped countries is the administration. 60 per cent of the domestic revenue of African countries is used to pay the salaries of civil servants and senior government officials. Salaries and benefits for elected politicians are higher than those for a Chinese politician. Many other such figures indicate that in describing an African economy, one cannot help but notice the

high disproportionate amount of locally distributed wealth that goes into the pockets of the privileged few. Members of privileged groups within Africa always defend themselves by saying that they pay the taxes that sustain the government. At first glance, this statement seems reasonable, but on closer inspection, it is really the most absurd argument and shows a total ignorance of how the economy works. Let's take the case of the DRC as an illustration _ according to Desk Eco [46], the expenses of ministries, institutions and provinces reach USD 1.851 billion, or 1/3 of public revenues. The cost of running the state in the DRC is, undoubtedly, much too high.

Taxes do not produce national wealth and development. Wealth has to be produced out of nature _ from tilling the land or mining metals or felling trees or turning raw materials into finished products for human consumption [47]. These things are done by the vast majority of the population who are peasants and workers. There would be no incomes to tax if the labouring population did not work. The income of deputies, senators, members of the government, senior state officials, etc. comes from the reserve of wealth produced by the community. In the pursuit of development goals, it is necessary to start with the producers and move forward to see whether the products of their labour are used rationally to bring more independence and well-being to the nation, rather than adhering to a preconceived notion that it is 'the tax payers money' that develops a country.

Having cleared up the misunderstandings surrounding the issue of taxation and its relation to development, the question now needs to be answered as to whether the Chinese model of tax reform is transferable to Africa. Indeed, the Chinese model of tax reform may not be widely transferable, as most Southern countries do not share its structural premise. In other words, the structural premise of tax reforms in China determines the transferability of the entire model. This model can only be replicated in societies with effective political structures and adequate bureaucratic capacity. Thus, while some consider China's tax reforms to be an exemplary success story [48], a comparative analysis would suggest otherwise.

First of all, reforms can be carried out gradually. Tax reforms often face strong resistance from powerful groups that have an interest in maintaining the status quo.

Second, African countries should engage in pluralistic learning. In China, for example, once a problem has been identified, the Chinese government basically studies the international practice of countries with similar past experience. It also considers the conclusions of international conferences on the topic. In addition, it draws on the expertise of international NGOs to fill the gaps in local tax administration management. Thus, just as China has been led to choose the operating concepts and the appropriate tax rules in order to carry out tax reform, other countries _ like those in the South _ can also do so. Following China's example in this matter consists _ for the countries of the South _ in acquiring the necessary capacity to evaluate different reform alternatives in order to identify those that best meet their needs.

Third, experimentation is fundamental to the success of tax reform. It is clear that models drawn from international best practice may not necessarily produce the desired results when transplanted, replicated or even imported into Africa. Testing or experimentation at the local level will provide a better understanding of how specific policies or a new reform actually works in specifically different political and socio-economic contexts.

The State should be sufficiently capable of undertaking tax reforms adapted to its socio-economic context. The question that naturally follows is how to reach the minimum level of state capacity in the case of a failing or contested state, the case of societies that are sick with a failure of institutions, a failure of nation-building, a failure of political participation! [38]

Tax agencies in China have played a key role in the development and implementation of tax policies. In politically unstable states, it is important to have a functional tax agency at the national level with a long-term horizon [49]. Furthermore, political will and political consensus is essential to any tax reform [50]. The practical lesson for politically fragile states is as follows: i) the state must coordinate closely with international organizations and international NGOs to identify fundamental fiscal problems and test multiple possible institutional solutions, and then wait for the right time to implement the best possible solution in a particular political-economic context. ii) Improving reform as practice develops. iii) Take advantage of any crises that may arise, make major legislative changes and effective bureaucratic reorganization.

Conclusion

Even if the transposition seems to be widely desired by the African population in view of the results of the survey conducted and published in October 2016 by Afrobarometer [51, 52], it goes without saying that all countries are different and that the experience of a given country, however successful it may be, is not a panacea for others.

The fundamental question in this study was whether the Chinese model is transferable or not. If we have to approach this concern from an emotional point of view, then – let's say, let's put ourselves in the school of China, let's copy the model. In this context, the model (or versions and varieties of the model) can be transferred to different countries but it will do a lot of damage.

From another point of view, however, there are two main reasons why the model does not seem particularly transferable.

First, China's situation is so peculiar that it is difficult to see how other countries could do what China has done [3]. It must be said that it is because of this peculiarity of China that Zhang Xiaomin prefers to translate 'moshi' by 'mode' of governance – because to his understanding, 'moshi' does not really amount to a 'model' that can be reproduced.

Secondly, in many respects, the defining feature of the Chinese model is that it should not be seen as a precise guide or plan of action for others. One of the main criticisms of neoliberalism and the Washington Consensus is its attempt to impose a 'one-size-fits-all solution' on countries with different structures, systems and

needs. Diversity is natural – but the problem arises whenever there is the temptation to impose uniformity and indiscriminate copying of another country's model. Thus, instead of seeking to copy the Chinese model, it is better to seek to understand China's development trajectories, learn lessons and adapt them to the concrete circumstances of each country in the South.

As we have seen above, China has not followed a ready-made model – rather it has done what was best for its own conditions. As Pan Wei remarkably notes, the Chinese model consists of four essential elements: i) a unique way of organizing society; ii) a unique way of developing its economy; iii) a unique way of governing; iv) a unique vision of the world. This is why the Chinese model is not very important as such when it is approached from the point of view of China's peculiarities. Its importance for the countries of the South is most evident in inspiring what should be established in the countries of the South, doing what is best for them, based on their concrete circumstances – and not simply on what others tell them to do. The key message of the Chinese model is: start from domestic conditions and forge your own path.

It is true that China offers an alternative to the westernization of development, but at the heart of this alternative is – inevitably – an institutional issue. What kind of economy, state and society should be built in Africa? Behind this question, however, logically lies another question: what is the range of intellectual sources (education) from which possible models of an alternative modernity in Africa could come? For institutions must fundamentally be imagined before they are created or set up. What are the structural premises that must be in place before envisaging an alternative modernity in the image of China?

Normally, the alternative modernity sought will be contrasted by two realities. On the one hand, there will be the historical reservoir of thoughts, experiences and struggles linked to Africa's past – its cultural heritage, if you like. On the other hand, there will be the range of foreign experiences – particularly that of China – that can be studied, imported or learned from, in a given period of time.

In the case of the former, it is obvious that a cultural heritage, however rich it may be, is neither homogeneous nor consensual [53]. Any reflection in the direction of imagining a national future always involves a political selection, i.e. a choice between different, often highly contrasting elements of the past, which rejects some, accepts or transforms others.

In the second case, foreign experiences are never abracadabrant formulas. They are the fruit of long experience. The institutions that result from them are taken out of the everydayness of social actions in these societies. Furthermore, they are embodied in state systems that are themselves power structures within an international order. Successful attempts to build an alternative modernity like China's have almost always been based on a creative balance between these two sets of resources – that is, selective appropriation of the national past and selective learning from the external inter-state system. This is the basis for reflection.

tion in search of alternative modernity. But this logic of analysis – we do not find it among African researchers who have made themselves the ‘champions of the Chinese model’! And yet, the motivation found in today’s political and academic discourse on the possibility of transposing foreign models to Africa is not new. For a long time Africa has not stopped importing political models, those of the political-economic – legal systems, representative democracy, State ... of Western obedience – and that, unfortunately, the graft does not take as desired. This import, it must be said, appears in many ways to be an undeniable mark of cultural domination, which would explain why transposition has failed.

The failure is that development has not been achieved and, at the same time, the social body has been doubly frustrated. First materially by the failure of economic policies, and then culturally by the alignment with foreign models. International relations themselves have been negatively affected, as most countries of the South have tried to project beyond their borders the frustration created by their inability to modernize. This impotence to modernize has been interpreted by capitalist writers as a kind of congenital incapacity of African countries to industrialize. Yet, as explained above, Africa’s current underdevelopment is neither linked to its inability to develop nor is it something ‘God-Given’, but rather the consequence of exploitation, colonialism and even Western neo-colonialism. It should also be said that copying the Chinese model can in no way solve Africa’s problem. Taking China as an example would not mean copying the Chinese model as it stands. It is not a question of transposing the Chinese model elsewhere. Would it be reasonable to import into a country institutions that come from another history, another culture, another type of society or economy! Indeed, the countries of the South, especially the African countries, should no longer fall into the mistakes made during decolonization when they naively copied Western state forms but also the whole Western value system. The universality of the models has revealed its inadequacies and limitations throughout history. Rather, it’s a question of drawing inspiration from China by proposing a specific model of change that responds to the characteristics of its political space. It also means producing innovative public policies that are compatible with the everydayness of social action and understood by the beneficiary population.

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