

- Final mini-dissertation -

Politics and Policy: A Historical Institutional Approach

by

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ABSTRACT

Politics and Policy: A Historical Institutionalist Approach

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Background:

Government institutions develop a country's policies. One of the policies is that of taxation. The aim of these policies should be to address public issues. However, there are instances where the desired outcome to address these issues cannot be achieved.

Institutions such as key governing figures, the media and other interest groups have been found to be a major agent of policy change. They can be the reason why countries follow different policy paths. Historical institutionalism, as a framework, is needed to consider the different social, economic and political influences that these institutions have on a country's policies.

Main purpose of study:

This study aims to analyse the relationship between a country's political developments and its policy changes through the use of historical institutionalism. Furthermore, this study also seeks to uncover why similar countries follow differing policies.

Method:

This study follows an interpretivist approach, with a systematic review strategy. This study is exploratory as it aims to uncover facts relevant to policy changes. As policy changes are

analysed at a specific point in time, this is a longitudinal study. The study's unit of analysis are the different articles reviewed which are analysed through inductive reasoning.

Results:

Path dependency and critical junctures are the most common features of historical institutionalism. This reveals that past key events and decisions made by institutions generally cause a country to take a specific policy path.

Developing countries' policies are influenced by government's self-interest motives while developed countries' policies are influenced by democratic motives.

Historical institutionalism may explain why similar countries follow different policy paths. The study finds that different institutions have diverse influences on each country's policies.

Conclusions:

South Africa's policies, specifically its taxation policies, are subjects of uncertainty. This study finds that the use of historical institutionalism can be applied in studying South African taxation policies. Furthermore, this framework may also be used to understand why South Africa follows different policies to similar countries.

TABLE OF CONTENTS

ACKNOWLEDGEMENTS	II
ABSTRACT.....	III
LIST OF FIGURES	IV
LIST OF TABLES	IV
CHAPTER 1.....	5
INTRODUCTION	5
1.1 RATIONALE/ MOTIVATION FOR THE RESEARCH	5
1.2 PROBLEM STATEMENT	8
1.3 RESEARCH QUESTION.....	9
1.4 RESEARCH OBJECTIVES	9
1.5 STRUCTURE OF THE MINI-DISSERTATION	9
1.5.1 Chapter 1: Introduction.....	9
1.5.2 Chapter 2: Method for conducting the systematic review	9
1.5.3 Chapter 3: Literature review	10
1.5.4 Chapter 4: Analysis of data and findings	10
1.5.5 Chapter 5: Conclusion.....	10
CHAPTER 2.....	12
RESEARCH DESIGN AND METHODOLOGY	12
2.1 INTRODUCTION	12
2.2 RESEARCH DESIGN ELEMENTS.....	12
2.2.1 Philosophical stance	12
2.2.2 Nature of the study.....	12
2.2.3 Method of reasoning	13
2.2.4 Time horizon	13
2.2.5 Unit of analysis.....	14
2.2.6 Nature of the data	14
2.3 SYSTEMATIC REVIEW.....	14
2.4 IDENTIFICATION AND RECORDING OF ACADEMIC LITERATURE.....	15
2.4.1 Databases and information sources	15
2.4.2 Inclusion and exclusion criteria.....	16
2.4.3 Keywords.....	17

2.4.4	Recording of identified academic literature.....	18
2.4.5	Quality assessment of recorded academic articles	18
2.4.6	Method for analysis	19
2.4.7	Summary of literature to be analysed	20
2.4.8	Research Ethics	23
CHAPTER 3.....		24
LITERATURE REVIEW		24
3.1	INTRODUCTION	24
3.2	BRIEF DISCUSSION OF REVIEWED LITERATURE	24
3.2.1	Policies	25
3.2.1.1	An overview of policy change	25
3.2.1.2	Public policy.....	28
3.2.2	Country Perspectives	29
3.2.2.1	Developing Countries	30
3.2.2.2	African Countries	32
3.2.3.	Tax policy	33
3.2.4	Historical Institutionalism	36
3.3	SUMMARY	40
CHAPTER 4.....		42
DATA ANALYSIS AND PRESENTATION OF RESULTS		42
4.1	INTRODUCTION	42
4.2	INITIAL ANALYSIS.....	42
4.2.1	Year	42
4.2.2	Country	42
4.2.3	Discipline	43
4.2.4	Construct	44
4.2.5	Research Classification, Research Method and Data Analysis Technique:	44
4.3	ADDITIONAL ANALYSIS.....	61
4.3.1	Reasoning for research-specific elements:	61
4.3.2	Historical institutionalism variable(s):	61
4.3.3	Historical institutionalism feature(s):	62
4.3.4	Political development(s):.....	63
4.3.5	Affected policies.....	65
4.3.6	Government motive(s):	65

4.3.7 Public reaction(s):	66
4.4 OTHER ANALYSIS	92
4.5 SUMMARY	93
CHAPTER 5.....	94
CONCLUSION.....	94
5.1. INTRODUCTION.....	94
5.2. REFLECTION ON ADDRESSING THE RESEARCH QUESTION AND OBJECTIVES	94
5.2.1 Research objective one: perform a systematic review of the current data available on the relationship between politics and policy change	94
5.2.2 Research objective two: identify common political factors that are the cause of policy change in different countries.....	95
5.2.3 Research objective three: analyse the similarities and differences between comparable countries that follow dissimilar policies	95
5.3. LIMITATIONS.....	96
5.4. RECOMMENDATIONS AND FUTURE RESEARCH	97
5.5. CONCLUDING REMARKS.....	97
LIST OF REFERENCES.....	99

LIST OF FIGURES

Figure 1: Journal rankings applicable to this study	19
Figure 2: Summary of literature analysed	22
Figure 3: Venn diagram showing commonalities between changes in Polish childcare and Swiss energy policies.....	27
Figure 4: Frequency of use of Historical Institutionalism Features.....	62
Figure 5: Historical Institutionalism on a General Policy Level vs Comparative Level	92

LIST OF TABLES

Table 1: Initial Analysis Elements	46
Table 2: Political Developments Developing vs Developed Countries	63
Table 3: Research Specific Elements	68

Politics and Policy: A Historical Institutionalist Approach

CHAPTER 1

INTRODUCTION

1.1 RATIONALE/ MOTIVATION FOR THE RESEARCH

A country's governing structures are responsible for the development of legislation and the implementation of policies (Trezona, Rowlands & Nutbeam, 2018:1554). These policies are driven by the goal of abolishing or modifying old patterns of interaction and institutions with either incremental or sweeping changes being employed (Smith, 1973:200). Existing structures in government, regulations and rules might pose challenges in the policy-making and implementation processes (Aronsson & McCarthy, 2016:4). Either new policies are implemented or existing policies are altered with the specific goals and intentions of these governing structures in mind.

Conditions beyond the government's control place pressure on the government as to how and when a country's policies are set and altered. Interest groups participate in the policy formulation process by identifying public problems and applying pressure on the government to attend to the problems (Mokhaba, 2005:96).

Policy-makers may plan to pass new policies, occur. Therefore, it is essential to understand the conditions and factors behind the proposed policy amendments (Cerna, 2013: 25). There are different reasons for policy change such as the power of the state within the country, changes in the behaviour of interest groups as they adjust to and exploit opportunities presented by new policies and the impact of new policy fashions (Richardson, 2000:1006).

This study focuses on politics being the driver behind policy change. Policies are affected differently by the political developments in play within a country at a particular point in time. For instance, during the 1980s in Spain, factors including deindustrialisation, the emergence of a globalised knowledge society and efforts to unleash new drivers of economic growth placed education policy reforms at the top of government's agenda at that time. These

factors reduced the government's monopoly over education policies with these policies becoming more decentralised (Dobbins & Christ, 2019).

During the period between 2005 and 2012 in Norway, changes in government posts and the need for the offshore petroleum industry to diversify made offshore wind a high priority issue for the Norwegian government. The Minister of Petroleum, appointed in 2007 was a renewable energy enthusiast and established the Energy Council that placed emphasis on offshore wind. However, in 2011 the new Minister of Petroleum endorsed differing policies to his predecessor making offshore wind not as high of a priority as previous years (Normann, 2015).

Taxation is one of the policies that is affected by political developments. Taxes are fundamental to the size as well as the functioning of a country's governmental systems (Steinmo, 1989: 501). The intention behind the imposition of any tax is to raise revenue for the government to spend on a country's economic development and also to change consumer behaviour (Yeh, 1972:3).

Governments may enforce a tax policy in order to pursue their own specific agendas and goals. For example, Chinese government allowed firms that they had political connections with to pay tax significantly lower rates than other firms within the country during the period from 2003 to 2013 (Lin, Mills, Zhang & Li, 2018:18).

While some governments are driven by self-interest, the country's taxpayers are mostly concerned with whether a particular tax is fair and reasonable according to their personal circumstances (du Preez, 2016:161). These taxpayers want taxes to be imposed in such a manner that they are able to pay them based on their earning capacity.

It is not sufficient to rely on tax policy changes from a government self-interest perspective or fairness to the citizen's perspective. Political, social and economic variables are some of the key explanatory variables that also need to be taken into consideration in the tax policy process (Steinmo, 2001:1). There are limited studies that address these variables from a tax policy-setting perspective.

Different policies have been explored from political, economic and social perspectives. One such policy is Jakarta's flood policy that was affected by the end of colonialisation. During the colonial era, this canal city relied upon infrastructural solutions within the city, such as the construction of the West Flood Canal in 1918. On the other hand, during recent years there have been discussions regarding land transformation outside the city such as the proposal to build a 32 kilometre offshore sea wall to protect the sea from flooding. The contemporary view of the governing structures in Jakarta is that merely constructing infrastructures within the city is not a long-term solution to the cities susceptibility to floods (Octavianti & Charles, 2018).

This study aims to investigate the causes of changes in policies in order to identify commonalities. Different policies and their related changes will be explored in order for a holistic view of policy change to be achieved. This will give a broad view of policy change and may give an indication on the possible application to tax policy change.

Shearer, Abelson, Kouyatè, Lavis and Walt (2016:1207) note that a change in institutions seem to bring about changes in the composition and structure of a country's policy networks that lead to policy change. A framework needs to be used when considering the various and interacting variables that exist at the time a policy is affected. One such framework is 'historical institutionalism'. Steinmo (2008: 118) describes historical institutionalism as an approach to studying politics and social change with greater attention given to real-world events and how institutions structure and shape behaviours and outcomes. Historical institutionalism, is useful in explaining the complexity of a country's political environment as it incorporates the "interplay of political, social and economic variables in explaining policy outcomes" (Marriott, 2012).

Through historical institutionalism, the timing and order of politics are further explored to answer questions such as why certain policies are introduced and what was the motivation behind these policies? This framework focuses on the ways in which institutions structure and shape political behaviour (Steinmo, 2008:118). Historical institutionalism enables the study of governmental behaviours and thought-processes. This may provide a measure for pre-empting the introduction of policies and regulations that will enable a country's citizens to better comprehend the logic and reasoning behind new policies.

Policy change has not been the only issue explored by historical institutionalism. This framework is often used to make policy comparisons between countries. For instance, Hanna (2016) found that after the end of World War One two similar countries: Australia and New Zealand, took different pathways with regards to their alcohol regulation policies. Australia went down a path of incremental change, while New Zealand maintained rigid stability over the regulation of alcohol. Both countries' policies were affected by the war, but the countries responded in very different ways. This illustrates that the key to understanding the evolution of institutions lies in the feedback mechanisms on which institutions rest (Thelen, 1999:400). This study will not only look at a country's policy changes, but also compare policies between countries that are affected by differing political developments.

1.2 PROBLEM STATEMENT

Historical institutionalism has been applied in the study of political behaviours behind certain policies and regulations. One such study was the phasing out of nuclear energy in Germany during the 2000s. Political, social and economic variables were influential in the governmental motive to rebalance inequality in the energy sector. The Chernobyl disaster in the 1980s set in motion significant changes to Germany's nuclear policy and was the main driver behind the passing of the Renewable Act in 2006. The Renewable Act illustrates a change in German sentiment, from nuclear pursuing schemes to those of an anti-nuclear nature (McCauley, Brown, Rehner, Heffron & van de Graaf, 2018).

Marriott (2017) utilised historical institutionalism to study tax corruption in New Zealand while Ganghof and Eccleston (2004) utilised it to study income taxation in Australia. However, there is scant research exploring governmental behaviours and external events behind taxation policies within South Africa.

It is still uncertain as to how political events and developments directly affect policy changes and cause similar countries to follow different policy pathways. Therefore, the relationship between political developments and policy changes will be explored in order to apply the knowledge in a tax context or determine if it can be applied in the study of taxation policies.

1.3 RESEARCH QUESTION

Using historical institutionalism as a framework, what are the political drivers behind a country's policy changes?

1.4 RESEARCH OBJECTIVES

This study is guided by the following research objectives:

- Perform a systematic review of the current data available on the relationship between politics and policy change;
- Identify common political factors that are the cause of policy change in different countries; and
- Analyse the similarities and differences between comparable countries that follow dissimilar approach with specific policies.

1.5 STRUCTURE OF THE MINI-DISSERTATION

1.5.1 Chapter 1: Introduction

This chapter aims to introduce the reader to the concept of historical institutionalism and how this framework is applied in the study of politics. The contribution this study makes is highlighted by the fact that the framework has not been widely used to understand the mechanics behind tax policies. This gap is filled by addressing both the research question and the research objectives that aim to understand how historical institutionalism can be utilised to explain how political developments can influence policy change.

1.5.2 Chapter 2: Method for conducting the systematic review

The process followed to obtain the relevant literature regarding the research constructs, such as historical institutionalism and policy change, is documented in this chapter. The different research design elements applicable to this study are also explained. Keywords used to conduct the literature search, such as 'politics' and 'government', are discussed.

The chapter also presents an explanation of the criteria applied for including and excluding certain literature sources from the systematic review. This study relied on prior qualitative studies that applied historical institutionalism to different policies.

1.5.3 Chapter 3: Literature review

The different concepts of this study are discussed in chapter 3. General policies, public policies and tax policies are reviewed. It is possible to find common causes for changes in these policies. However, due to the limited nature of this study, the articles included relating to developing and African country policy change yielded no common cause of policy change and, therefore cannot be applied in a South African context. The studies reviewed on historical institutionalism indicate that it is possible to study tax policy changes and to conduct such a study in a South African political environment through historical institutionalism.

1.5.4 Chapter 4: Analysis of data and findings

This chapter presents a systematic review of the literature identified in Chapter 2. This is to address the research objectives of this study. All 60 of the articles identified are categorised into five generic elements, namely: year, country, discipline, construct and research classification, research method and data analysis technique. Thereafter, six research-specific elements are applied to each article with the aim of determining how these sources can be used to determine how political developments can affect a country's policies. These elements include: historical institutionalism variables, historical institutionalism features, political developments, affected policies, government motives and public reaction. Each element is discussed in detail with supporting tables and figures to illustrate the results of the analysis.

1.5.5 Chapter 5: Conclusion

The final chapter presents how successfully the study has answered the research question and satisfied the research objectives. The lack of ample prior research on the topic was found to be the main constraint of the study. Suggestions are presented on how researchers

may expand on the concept of using historical institutionalism's features in future studies. The chapter closes with concluding remarks stating that there is a link between a country's political developments and policies.

CHAPTER 2

RESEARCH DESIGN AND METHODOLOGY

2.1 INTRODUCTION

The aim of this this chapter is to explain the research design and methods followed in order to address the research question and research objectives. Each research design element and how it relates to this specific study is presented. This study follows a systematic review, whereby the research findings of reviewed literature are summarised according to the themes applicable to this study. The process of identifying the relevant articles and records utilised for the study is explained. This includes detailing the databases used to the final process of including and excluding the sources to be utilised in the detailed analysis in Chapter 4. The chapter concludes with a brief discussion of the ethical issues that were taken into consideration during this study.

2.2 RESEARCH DESIGN ELEMENTS

2.2.1 *Philosophical stance*

McChesney and Aldridge (2019:227) describe interpretivism as an attempt to “understand the complex world of lived experience from the point of view of those who live it”. This research philosophy is subjective in nature. The current study tries to understand each government’s point of view on why they make policy decisions in their respective parts of the world. Grix (2010:162) believes that the study of institutions and structures needs to focus on the beliefs of its actors in order to identify any policies that may deviate from the original government narrative. Interpretivism is applicable to this study as policy change is studied from the perspective of the individual governmental actors who change policies based on circumstances that specifically apply to them.

2.2.2 *Nature of the study*

An exploratory study aims to better understand and uncover relevant facts relating to a specific area of research where there is uncertainty (van Wyk, 2013:8). Though historical institutionalism has been utilised in the past to study the link between political developments and policy changes, there is limited research on how taxation policies are affected by these political developments. Furthermore, South Africa has only been investigated once in the application of the historical institutionalism framework. The aim of this research is to determine whether historical institutionalism can be an applicable framework to determine the link between politics and taxation policies within the South African context. Therefore, this study follows an exploratory approach.

2.2.3 Method of reasoning

The focus of this study is to uncover the common link between political events and policy changes and how this is affected by different institutional motivations. An attempt is made to make generalisations about the specific research area. Klauer and Phye (2008:86) state that inductive reasoning revolves around “detecting generalisations, rules and regularities.” The investigation of how political events affect policy changes will be done using historical institutionalism. Historical institutionalism is a conceptual framework in the context of this research area as the relationship between politics and policies, two differing variables, are explored. The process of arriving at a conceptual framework is affiliated with the inductive process (Imenda, 2014:189). Therefore, method of reasoning adopted for this study is inductive.

2.2.4 Time horizon

A cross-sectional study takes a “snapshot” of a particular phenomenon at one moment in time rather than study a specific issue over a period of time (Alexander, Lopes, Ricchetti-Masterson & Yeatts, 2015:1). This study looks at the relationship between two complex issues such as political decisions and policy changes through the analysis of published articles at a specific point in time.

See (2014) states that in a cross-sectional study, the time covered in collecting data has no impact on the data collected. The timeframe may run over several periods with no change in facts or circumstances related to the time under review. The fact that this study takes

place at a specific point in time while analysing changes in policies over a number of years, makes this a cross-sectional study.

2.2.5 Unit of analysis

The unit of analysis is the basic unit that is being analysed in the study and can include individuals, groups, artefacts, geographical units as well as social interactions (IGI Global, 2019). This relates to the “who” or “what” that is to be researched. Units of analysis are the units to be described in order for summaries to be created for such units (Deng, 2004:1). The subjects that will be explored and analysed for this study are the different sources of literature that utilise historical to study the policies of various countries. Through the study of the different ways in which this framework is used to study different policies, common themes can be drawn for future application with other policies such as taxation.

2.2.6 Nature of the data

The majority of the sources used for this study are based on the use of historical institutionalism and its application to policies and regulations. This study makes use of secondary data sources from other authors that have collected the data for other primary purposes (Johnston, 2014:619).

A study into the effect of political developments on a country’s policy changes constitutes an investigative study into the relationship between two issues in order to conclude on how the one affects the other. Pekrun Goetz, Titz & Perry (2002:92) state that qualitative research is best suited for developing insights into a range of human-related aspects such as emotions. Therefore, the study follows a qualitative approach as the study into governmental motives and interests cannot be numerically measured.

2.3 SYSTEMATIC REVIEW

Siddaway (2014:1) explains that a systematic review of literature is characterised by being objective, transparent and replicable. This study focuses on how institutional motives may influence policy changes. This issue can lead to biases. For instance, in Hacker and

Pierson's study (2010) one can generalise and conclude that the American government's morals and self-interests, rather than focus on how their motivations and preferences, directly affect the country's policies regarding the incomes of their citizens. This research method is relevant to this study as it allows for neutrality when studying how differing aspects of institutional intentions and policy-making integrate and affect each other.

The use of a systematic review enables the study of much broader questions such as uncovering connections among different empirical findings (Baumeister & Leary, 1997:313). Previous research regarding policy changes and related political events is synthesized and categorised according to their characteristics and findings in order to conclude on why government decisions affect policies in general.

De Vries, Bekkers & Tummers (2016:147) affirm that systematic research points to "areas where future studies could best be directed." Historical institutionalism, as a framework for studying the relationship between political variables, is not used widely to explain the relationship between governmental decisions and policy outcomes within a South African context. However, this framework has been applied to many other policies in other countries. Thus, a systematic review will allow historical institutionalism to be applied to investigate the relationship between South African political events and policy change, utilising prior research findings as comparative reference points.

2.4 IDENTIFICATION AND RECORDING OF ACADEMIC LITERATURE

2.4.1 Databases and information sources

To identify literature relevant to this study, the Google Scholar search engine, embedded on the University of Pretoria's (UP) library website, was the primary source of identifying possible usable sources. Google Scholar was used to find academic journal articles, books and other sources of information and literature used for the study's literature review and analysis.

However, not all sources were directly accessible on Google Scholar. Databases such as EBSCOhost, also available on UP's library website, were also utilised to find additional sources for further analysis.

2.4.2 Inclusion and exclusion criteria

Years

To obtain a more contemporary outlook on this study's focus area, the search for usable sources was limited to years after 2000, with special preference to sources from 2010 onwards. Only a limited number of pre-2000 articles were selected for inclusion in the study.

Countries

To assess the worldwide impact of this research area, countries from various continents were included in the literature search. The focus was not only on South African research. The only instance of research on historical institutionalism in South Africa was by Nganje (2016). This study is not limited to the analysis of one country.

Type of literature

The University of Victoria (2019) states that arguments should be supported by citing scholarly articles that contain original research written by experts in their respective fields of research. Thus, this study mainly focuses on academic journal articles while only allowing one book and thesis in the analysis.

Discipline

This was limited to political science discipline. The policies analysed were not only limited to taxation, but to policies in general. This was done in order to gain a holistic view of the link between high-ranking institutional decisions and policy outcomes.

Construct

Although 60 sources are included in the final literature review, only 26 of these relate to the concept of historical institutionalism. For the purposes of this study, more focus is placed on the analysis of these articles.

2.4.3 Keywords

As this study pertains to the impact of political developments on policies, the main keywords used for the literature search were: 'politics', 'policy' and 'historical institutionalism'. The term 'historical institutionalism' is used for the "analysis of policy developments" and political structures and has particular relevance to policies in general (Marriott, 2012).

In addition to the main keywords used, the following combination of keywords was used to find literature used for this study. The combination and order of the words, as well as the use of asterisks, were used in the search for information pertaining to this study:

- *historical institutionalism* *government* *policy*
- *historical institutionalism* *government*
- *historical institutionalism* *politics* *tax*
- *historical institutionalism* *politics*
- *government* *policies* *regulations*
- *government* *policy changes*
- *political* *tax*

The keyword 'government' was included in order to identify possible articles where historical institutionalism was used to study political institutions such as a country's government. With historical institutionalism, the focus is on the institutional organisations as they are responsible for shaping the behaviour of the collective, thus generating political outcomes (Hall & Taylor, 1996:936).

Though mentioned in Chapter 1 that historical institutionalism is not used often from a tax policy perspective, the keyword 'taxation' was included to identify the few instances where this framework has been used to study taxation. This was useful in providing direction as to how this study can use the framework in a tax context.

2.4.4 Recording of identified academic literature

While searching for possible sources for inclusion in this study's literature review and analysis, the abstract, introduction and conclusion of the sources found in the relevant databases were reviewed. During the early phase of the study, the EndNote application was used to record academic literature found. EndNote is a software tool for publishing and managing of bibliographies, citations and references (EndNote, 2019).

However, a more advanced application, Qiqqa, was later used in the study. Once an article was identified as being relevant to the study, it was uploaded onto the Qiqqa application for further exploration. Qiqqa allows for the synthesis and summarising of multiple documents as well as tagging of each document (Qiqqa, 2019:1). The BibTex Sniffer function available in the Qiqqa application, was used to find the exact citations and reference for all the sources included in this study.

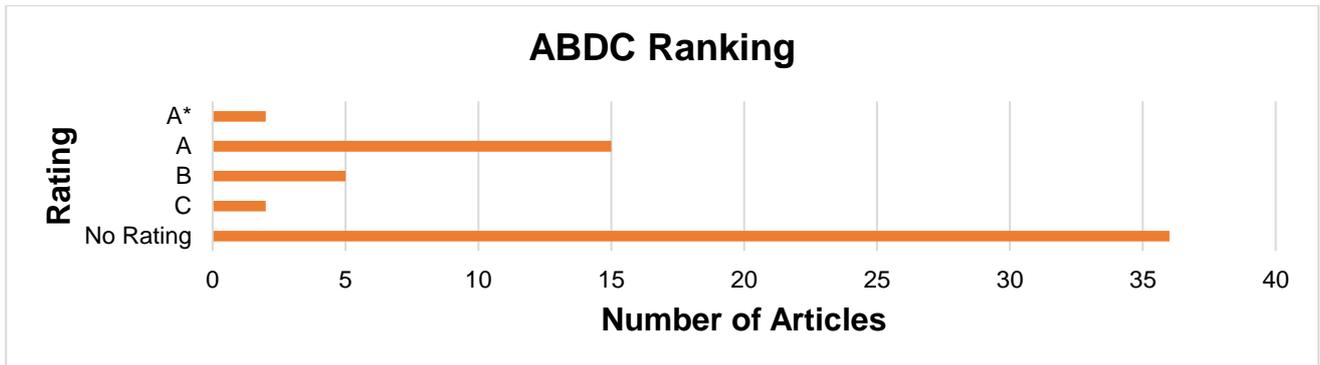
2.4.5 Quality assessment of recorded academic articles

Vogel, Hattke & Petersen (2017:1707) state that there is growing importance in the rankings of journals in academic performance management. However, the journal rating system has been criticised for the lack of consultation with journal editors in the respective fields of research as well as the confusion relating to the criteria used to assess the quality of a journal (Pontille & Torny, 2010:356). This study has chosen to assess the quality of each source's journal using the Australian Business Deans Council journal quality list (ABDC list).

The ABDC list is used to establish the quality of each journal that had an article included as part of the current study. However, not all sources included in this study had a ranking on the ABDC list. The rankings of the ABDC list are as follows (ABDC, 2018):

- A*: Highest quality journals (193 academic journals from 2777)
- A: Second highest quality journals (587 academic journals from 2777)
- B: Third highest quality journals (806 academic journals from 2777)
- C: Fourth highest quality journals (1190 academic journals from 2777)

Figure 1: Journal rankings applicable to this study



(ABDC, 2018)

Of the 60 sources included in the study, the journals they appeared in are rated as follows according to the ABDC list:

- two A*,
- 15 A;
- five B;
- two C; and,
- 36 sources had no rating according to this list.

The ABDC requires public submissions for a journal to obtain a quality rating (ABDC, 2019). This could be a reason why a large number of the sources used are on the ABDC list. The 24 journals that do have ratings assigned have ratings of C and above, thus, lending credibility to the sources used in this study.

2.4.6 Method for analysis

This study follows a systematic literature review process. Piper (2013:2) describes a systematic literature review as an attempt to identify, appraise and synthesize collected evidence that meets pre-specified eligibility criteria with the purpose of answering a specific research question. This method is employed in this study to find, analyse and combine evidence regarding political developments and policy changes in various countries with the aim of answering how these political events affect policy changes.

Thematic analysis is defined as an approach with the purpose of analysing data in order to identify possible relationship between variables (Alhojailan, 2012:41). This method is

adopted for this study. The core of this study is to identify the relationship between governmental decisions or political events and any related policy effects in order to identify any common themes that occur. Alhojailan (2012:39) also states that thematic analysis allows for the comparison between different sets of evidence that pertain to different situations in the same study. This further strengthens the use of this approach as it allows for the comparison of various governments from diverse countries and different geographical areas in the same country. A conclusion can be made on any similarities on how their decisions affect their country's policies and what motivates them to make these decisions.

2.4.7 Summary of literature to be analysed

Identification

Almost all of the records utilised in this study were found from database searches. Other sources utilised include 10 articles provided by colleagues. Of the approximate 200 records that identified through database searches, about a quarter of these were removed due to being duplicates in nature. These 50 articles were removed because they pertained to the same country or they were in relation to the same policies. Though the repeated policies could have different factors influencing their change in the same country, this study opts to include different policy and country perspectives. After removing the duplicate sources, 160 records remained for further screening and eligibility assessment.

Screening

The 160 remaining articles were further screened to assess their eligibility for inclusion or exclusion for the study. This screening process entailed reading each article's abstract, introduction and conclusion. Thereafter, a superficial assessment of whether the content of each source would appropriately fit into this study was made. Hanna's (2016) article was one of the records included during the screening process. From the abstract, one could immediately identify that the source addressed a policy (alcohol regulation) that was altered by political developments within the countries (incremental change in Australia and rigid stability within New Zealand). After sifting through the records with this screening process,

120 articles remained for full-text assessment. Forty of the articles were removed, as they could not provide the appropriate level of insight required for this study.

Assessing eligibility

A thorough full-text assessment was conducted on the remaining 120 articles in to identify whether these records could be utilised in answering the research question of this study. Sixty articles were excluded during in this stage for not meeting certain inclusion criteria. The reasons for excluding some of the articles are presented below:

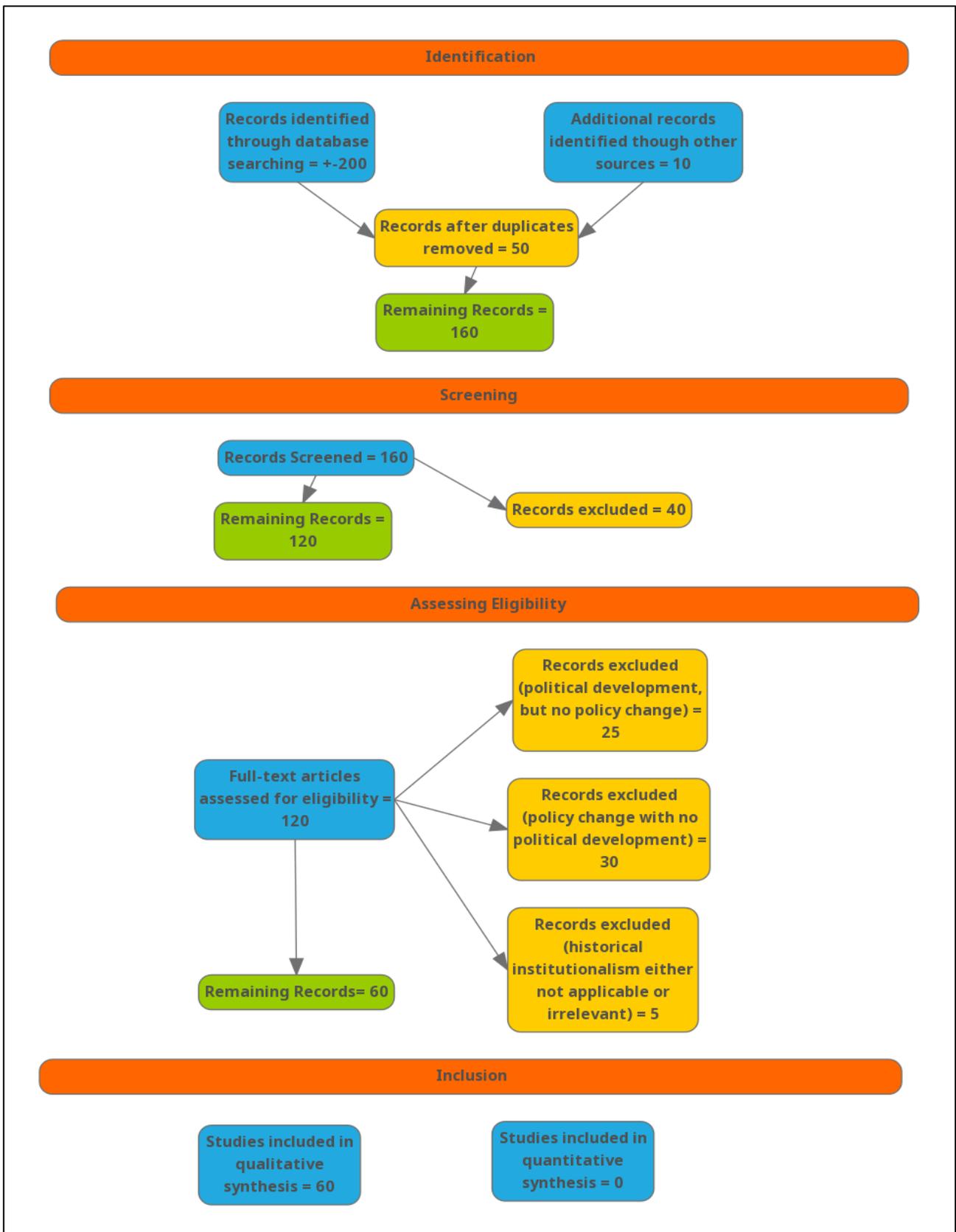
- 25 articles were excluded due to no policy changes with a political development;
- 30 due to a policy change without a political development; and
- Five due to historical institutionalism being applied in the article, but not being relevant for answering this study's research question.

For instance, Campbell's (1998) article was initially identified as being applicable to this study as it related to governmental decisions and politics. However, upon further inspection it was found that no policy was affected, no political event occurred and that historical institutionalism was not applied, therefore this article was removed during this phase. After this thorough assessment, 60 records remained for inclusion in the study.

Inclusion

As stated under the research design elements section of this study, this study follows a qualitative approach, and utilizes the thematic method of analysis. Clement, Schauman, Graham, Maggioni, Evans-Lacko, Bezborodovs, Morgan, Rüsçh, Brown and Thornicroft (2015:14) explain that thematic analysis is undertaken to synthesize qualitative process studies. Therefore, all 60 remaining records are included in this study for qualitative synthesis.

Figure 2: Summary of literature analysed



2.4.8 Research Ethics

Ethics are “the daily respect of human values” and are important for the achievement of a coherent reputation (Mella & Gazzola, 2015:38). Since most of the information that this research is of a secondary nature, consent from all related parties could not be obtained.

All information that this research makes use of is of public knowledge and accessible. The intention behind this research is not to harm the reputation of any government or firm mentioned. This study aimed to achieve the following ethical principles (Resnik, 2015):

- Honesty: To fairly and openly report findings and data and not fabricate information for the purpose of the study.
- Objectivity: To avoid bias when reviewing and interpreting the relevant literature.
- Integrity: To be consistent in terms of thought and action while conducting the study.
- Respect to previous authors: Throughout this study, all literature and information used is acknowledged through appropriate referencing.

CHAPTER 3

LITERATURE REVIEW

3.1 INTRODUCTION

This chapter serves to provide further insights into the concepts of policy setting and change and how these can be analysed using a historical institutionalist framework. A literature review of previous research findings in the fields of politics and policies is presented. The sources presented are critically analysed to addressing the study's research objectives. The chapter ends by concluding on the literature analysed.

3.2 BRIEF DISCUSSION OF REVIEWED LITERATURE

This discussion begins with the introduction of policies, with a general overview of policies being presented. The aim of this is to determine whether a common link can be found when studying unrelated policies in differing countries.

Public policy is then highlighted from a South African context. This is done in order to understand the influences of the different interested parties when it comes to policy amendments and alterations. Other public policies are also discussed with an emphasis on developing and African countries as these countries share common characteristics with South Africa and these interested parties may behave similarly.

These interested parties can also be termed 'institutions' and the literature relating to the effect these institutions have on policies is then explored through the framework of historical institutionalism. Specifically, the only piece of literature in which historical institutionalism has been used to study policy pathways in South Africa is reviewed and discussed.

Finally, the few sources found that related to tax policy change and its measurement using historical institutionalism ends off the discussion of the literature to assess whether changes in tax policies can be understood from institutional influences.

3.2.1 Policies

The policy-making process has been the subject of an ongoing debate for many years. The discussion has been whether policies are set and amended after following rational processes or whether chaotic forces, such as political preferences and interests, drive them (Sutton, 1999:10). Zohlnhöfer (2009:97) finds that governing parties adopt certain policies according to their political orientations as well as other facets that could affect their positions such as re-election risks.

There is no 'one-size-fits all' reasoning behind why certain policies and regulations are enacted or amended (Cerna, 2015:25). Each country's political environment and circumstances needs to be explored to establish possible causes of policy change. The following section aims to present the different policy perspectives, starting with policy changes in general. Thereafter, public policy change is explored and finally, focus is placed on the mechanisms behind changes in tax policies.

3.2.1.1 An overview of policy change

Policies are the written and unwritten guidelines that governments use when responding to issues and situations. These policies can take different forms, depending on what they refer to or aim to address (Community Tool Box, 2018). Various factors such as industrialisation and population growth can be attributed to having an influence over the development and changes in different countries' political systems. However, there is no pre-defined model or system to explain the exact causes of political change (Encyclopaedia Britannica, 2019). Therefore, it is necessary to look at a multitude of policies and their respective causes of change in order to gain some understanding of the processes of policy formation and change. By assessing differing policies in dissimilar political environments, common themes may be found regarding the behaviour of institutions within a country. One can then begin to study incompatible policy changes with some form of structure based on the common themes found.

Polish childcare policy:

One such policy reviewed is the Polish childcare policies pre-1918 from 1918 to 1946 and post 1946 (Szelewa, 2019:140). Pre-1918 Poland was behind the rest of Europe as it lacked child education services such as crèches and pre-schools. The lack of childcare services was attributed to the “Mother-Pole” view that was widely accepted within the country. Under this view, Polish women were expected to be housewives that were to stay at home and take care of their own children. This “Mother-Pole” view meant that there was no need for childcare services and facilities (Szelewa, 2019: 148).

After the end of the First World War, there was a regime change in the country. Poland regained its sovereignty, which allowed for the rebuilding of the Polish state. This rebuild brought about changes to the country’s childcare policies. Poland’s childcare policies were subject to institutionalisation (Szelewa, 2019:151). This led to laws being passed in 1924 that made it obligatory for employers, employing at least one hundred women, to provide childcare facilities in the workplace. During this post First World War period, more day-care facilities became available for Polish mothers to send their children. Most of these facilities were provided free of charge (Szelewa, 2019:151-153).

After the end of World War 2, Poland underwent another crucial shift concerning their political orientation and alignment. Poland became part of the Soviet Union and adopted the Soviet Union’s political beliefs and values. Communism heavily influenced Polish childcare policies. Gender equality was of utmost importance with Polish women expected to produce children to join the country’s labour force. A new recommendation was issued by the Ministry of Industry and Trade to open crèches where there were a minimum of ten small children amongst all the employed women in a firm. This led to factory-run crèches increasing from 35 in 1945 to 277 by 1948 (Szelewa, 2019:155-157).

The Polish childcare policy study can be used as a blueprint to explain how institutions develop, implement and change policies (Szelewa, 2019:158). The main drivers behind the changes to the childcare policy in each of the three periods were the country’s stance on gender equality and its ideologies regarding maternity employment.

Swiss energy policy

In March 2011, a major earthquake occurred causing a tsunami to disable the power supply and cooling of three major reactors causing a nuclear accident to occur in Fukushima, Japan (World Nuclear Association, 2018). In response to this incident, the Swiss government decided to phase-out nuclear energy and stimulate energy efficiency by promoting the use of renewable energies through the development of the 'Energy Strategy 2050' (Markard, Suter & Ingold, 2016: 222).

Markard *et al.* (2016: 223) acknowledge the fact that the Fukushima disaster was the external shock that gave rise to the change in the Swiss energy system policy. However, changes to the policy may take decades to occur after the external shock has occurred, as evidenced by the change to the energy policy only coming into effect in 2050. Markard *et al.* (2016:223) made use of an 'Advocacy Coalition Framework' (ACF) to study the beliefs and coalitions between different groups after the external shock occurred.

Through the application of the ACF, two groups of actors are identified as having an interest and influence in the changes to the energy policy. One of these groups was the 'Pro-ecology coalition', consisting of left-wing parties, environmental non-governmental organisations and renewable energy associations. The 'Pro-economy coalition' was the other interest group consisting of right-wing parties, energy associations and large utility companies. Pro-ecologists viewed potential changes to the country's energy policy as a chance for promoting renewable energy sources within the country. Pro-economists rejected regulatory intervention in Switzerland's energy policy (Markard *et al.*, 2016:226-227).

Markard *et al.* (2016: 233) conclude that though external shocks cause changes in policy core beliefs, this is not sufficient to understand why the policy under review was altered. Changes in the actor base, that is, those who have a vested interest in the affected policy, also need to be analysed in conjunction with the policy change.

Figure 3: Venn diagram showing commonalities between changes in Polish childcare and Swiss energy policies

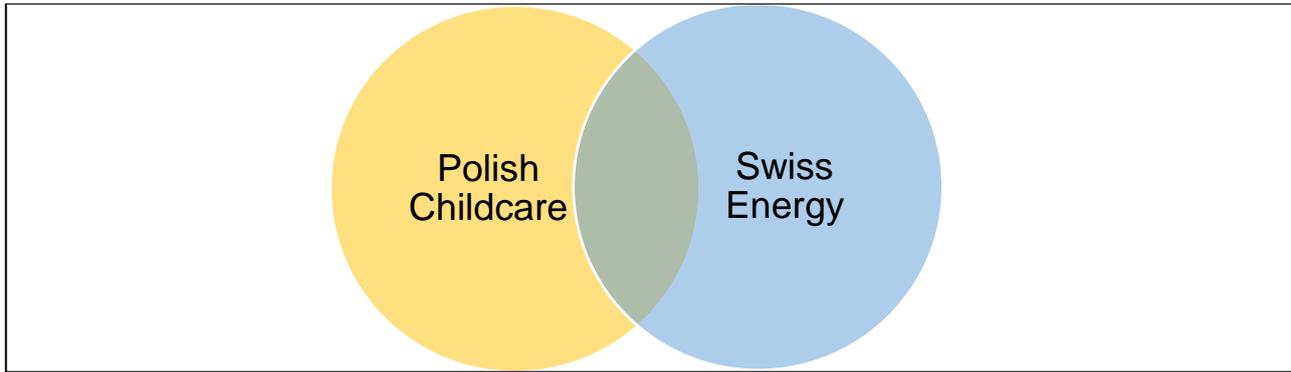


Figure 3 shows how two different policies (childcare and energy) of two different countries, at different points in time, were caused by similar underlying factors, namely: the beliefs and interests of interested parties. A discussion on public policy follows in order to gain insights into the motivations behind interested parties.

3.2.1.2 Public policy

White (2018) defines 'public policy' as a collection of a country's laws, mandates and regulations the government makes use of to maintain order within the country and address the needs of its citizens. Public policy is distinguishable from other policies in that these policies are introduced or amended by government and has an influence on every member of the country (Howlett & Cashore, 2014:17).

A study of the changes in public policies highlight different viewpoints in the understanding of policy change as there are multiple and diverse interested parties involved. Roux (2002:421) states that before one can understand the concepts of 'policy' and 'policy formulation', one needs to conduct an analysis of public policy. An understanding of public policy changes within a country such as South Africa is of particular importance. Since 1994, the country has been characterised by extensive political and constitutional reforms with associated policy changes (Roux, 2002:435).

Roux (2002:425) states that a policy can never remain static. This is because policies are intertwined with the relevant needs and issues of a country's citizens. Roux (2002:425) further states that a policy may be a dynamic phenomenon, but the objectives on which they are based should remain static. Therefore, a country's governing bodies should adapt their

policies and decisions according to the needs of the country. The intent behind policy changes should remain unchanged with governments pursuing consistent goals for their countries.

There are many participants and role players in the formulation of public policies. These policies are enforced and changed based on the influences from the different governmental spheres, leading public officials, pressure groups and interest groups (Roux, 2002:429). However, policies should not be implemented or changed without the appropriate information or evidence to support the need for change. Roux (2002:429) identifies public officials who are exposed to the regular issues a country faces are able to provide invaluable information regarding the policy needs of the country. These officials are exposed to policy implementation as well as the cause-and-effects of these policies.

The public themselves should also be considered as a potential influential party concerning the alteration of country's policy. Burstein and Freudenburg (1978:104) state that little is known about the relationship between public opinion and legislative change. The only conclusion that is drawn from literature is that only certain legislation is affected by public influence. Therefore, it is very difficult to draw a firm conclusion as to how public opinion can affect public policy in general.

The following section that follows builds on the effect interested parties have on a country's policies. However, the focus narrows down to developing and African countries in order to gain insights into the effect those institutions have in countries similar to South Africa.

3.2.2 Country Perspectives

In comparison with the rest of Africa, South Africa is a unique country with abundant natural resources and well-developed infrastructure. However, South Africa is still a developing country with one of the highest levels of income inequality in the world. The country's economy is heavily reliant on the export of non-renewable resources with little beneficiation occurring. The country's lands are also suffering from environmental damage (Munslow & Fitzgerald, 1994: 227).

South Africa will, therefore be well understood from a policy-setting perspective if compared to similar developing or African countries and economies. This section studies policy change and how it takes place through the influence of institutions in other countries. Categories such as developing countries and African countries will be included to reach a consensus regarding whether institutions can be studied as an agent of policy change within South Africa.

3.2.2.1 Developing Countries

Political connections - Malaysian effective tax rates

Adhikari, Derashid and Zhang (2006:574) found that Malaysian firms with political connections pay tax at a lower rate than firms without political affiliations. The reason for this is that developing countries differ from developed and capitalist countries in that they are 'relationship-based' instead of 'market-based'. The Malaysian government plays the role of political patron to selected firms to whom they have a political affiliation and connection with (Adhikari *et al.*, 2006:575).

Ever since Malaysia gained its autonomy in 1957, great importance is placed on promoting and supporting Malaysian firms with the aim of providing for the country's citizens and also empowering them to compete internationally. Policy and business have been intertwined in the country since this date (Adhikari *et al.*, 2006:578).

Since 1969, the Malaysian government has attempted to address the social-economic imbalance between three ethnic groups in the country, namely the Malays, Chinese and Indians. The government tends to support Malay firms and businesses with various forms of financing and investment opportunities. An example of this is of Malaysian Prime Minister from 1981 to 2003, Dr Mahathir Mohamad, personally helping to incorporate Hitcom, a Malay controlled firm. With the aid of Dr Mohamad, this firm became one of the largest manufacturing firms in Malaysia. Dr Mohamad ensured that Hitcom received significant resources to finance the company's needs (Adhikari *et al.*, 2006: 578).

Adhikari *et al.* (2006:579) found that these firms received special tax deductions and tax-free government bailouts, which resulted in lower effective tax rates applying to the firms. Furthermore, effective tax rates and political connections in a developing country such as Malaysia were found to have a significant negative link, showing that political relationships are a significant determinant of effective tax rates (Adhikari *et al.*, 2006: 593). This specific tax policy change was driven by self-interest and political relationships by the Malaysian ruling authorities.

Adverse macroeconomic conditions – Indian health expenditure

After the implementation of the National Rural Health Mission (NRHM) in 2005, public funds allocated to healthcare in India increased, but remained lower than the plan's commitment of 2-3% of the country's gross domestic product (Hooda, 2015:458). India's attempt to improve health outcomes has not been realised with infant, child and maternal mortality rates worsening in comparison with other developing countries. For instance, the life expectancy of an Indian citizen is 64 years, which is much less than its neighbouring country of Sri Lanka of 75 years (Hooda, 2015:459).

During the 1980s and 1990s, there was no positive or significant growth in the levels of health expenditure even after the implementation of the 'Health for All by 2000' plan aimed at providing health services. From 1993 to 1998, structural adjustment measures were introduced that affected state finances in India. As a result, the revenue of central and national governments in India showed no incremental growth. During this period, many states in India began to curtail their expenditure. This inevitably had an adverse effect on the Indian health industry with only ten states actually recording a positive growth in health expenditure (Hooda, 2015: 473).

Macroeconomic policies implemented during the period from 1999 to 2004, such as fifth pay commissions and the announcement of a second national health policy, did not have a significant impact on the country's health expenditure. Only six states witnessed an increase in expenditures on health during this period. However, since the implementation of the NHRM in 2005, 13 states recognised growth rates and none recognised any declining rates (Hooda, 2015:474).

Although the rates showed growing trends since 2005, health spending in India is dominated by private 'out-of-pocket' spending with 71% of expenditure on health services coming from private sources. Public expenditure on health services in India remains one of the lowest when compared to other developing countries. The macroeconomic conditions implemented in India since the 1980s show a strong, but negative relationship in the country's health expenditure. The growth rate in public health expenditures during periods of macroeconomic changes, were found to vary considerably across the different Indian states (Hooda, 2015: 480). Unlike the Malaysian effective tax rates, Indian health expenditure was driven by more large-scale economic factors rather than political factors.

3.2.2.2 African Countries

Provider values and attitudes – Ghanaian abortion

Unsafe abortions are a national issue in Ghana. These procedures cause 30% of all maternal deaths in Ghana, making it the highest factor contributing to maternal deaths. Ghana allows the provision of abortion practices, if:

- a registered medical practitioner carries out the procedures; and,
- the woman fell pregnant as a result of rape, incest or where prolonging the pregnancy will be detrimental to either the mother or child.

The Ministry of Health introduced safe-abortion services. However, there is little evidence to suggest that these services are actually provided by government. Aniteye and Mayhew (2013:2) argue that the implementation of safe-abortions was not carried out with proper care.

Although safe-abortion practices are legal under the right circumstances, most Ghanaians believe that all abortions are illegal. Since 2006, midwives have been providing a considerable amount of these services after going through various training programmes regarding safe-abortion care. Abortions are not openly available in public hospital facilities for fear that the government may prosecute them for unsafe facilities. The person whom they consult with often tell women who wish to receive an abortion that abortion is illegal and goes against religious beliefs (Aniteye & Mayhew, 2013:4).

It was found that those tasked with providing safe-abortion services were faced with religious and moral conflicts when performing their duties. These service providers were placed under duress by social pressures that frowned upon the provision of such services. Midwives and obstetricians were torn between their obligation to provide the abortion procedures and developing 'coping mechanisms' for the affected mothers (Aniteye & Mayhew, 2013:10).

Aniteye and Mayhew (2013:10) conclude that provider attitudes and values are an important determinant in policy implementation. Different service providers hold different viewpoints on the provision of safe-abortion services. These individuals responded differently when faced with religious, professional and global opinions on the matter. Midwives were found to be more judgemental than doctors were. However, midwives were usually the first point of contact for women seeking counselling for safe-abortion services.

Public policies have been discussed to find common influences from interested parties. The following section seeks to identify the specific effect that these interested parties have in a tax policy context.

3.2.3. Tax policy

A country's tax policies relate to the distribution of resources within the country's society and determines who will be liable for these taxes (Steinmo, 1989:501). Taxes are inherently complex and it is difficult to understand the mechanics behind why new tax policies are implemented or existing ones changed. This is because the politics behind the various tax policies causes complexity. Interest groups such as politicians and individual taxpayers have their own goals when it comes to a specific tax policy and will pursue these different goals. This will cause distinctions among the different taxpayers and politicians that inevitably complicate the tax system (Tax Policy Center, 2016). Different tax policies in various countries are explored in order to understand the different motivations and pathways that lead to their enactments. The literature discussed assesses the relationship that institutions may have on the public policy regarding taxation and whether any correlation between the two variables exist.

Globalisation - Australian corporate tax

Between 1980 and 2003, Australia was among the countries across the globe that experienced a decrease in the average corporate tax rate (Ganghof & Eccleston, 2004:519). Initially, it was thought that the cause of these reduced rates was policy makers choosing to cut corporate and personal income tax rates and broadening tax bases with the aim of achieving a more neutral tax base (Ganghof & Eccleston, 2004: 520). However, Ganghof and Eccleston (2004:521) argue that the actual cause for the reduced corporate tax rates was due to competitive pressure caused by increased globalisation. Policy makers in Australia wanted to keep these rates at high levels, but these pressures made the costs of persisting with high corporate tax rates too high.

In the 1970s, due to high inflation levels, Australia was highly dependent on income taxes as there were no consumption taxes in place. Top marginal rates for corporate income tax and personal income tax were below the average of 46% and 60% of similar OECD countries (Ganghof & Eccleston, 2004:523). Australia made use of a 'classical system' where distributed corporate profits were taxed twice: first at the corporation level and then once more in the hands of the shareholders. Many policy makers saw this system as unfair as it lacked economic neutrality between the different entity structures, that is, incorporated and unincorporated, and between the different types of finance being debt and equity (Ganghof & Eccleston, 2004: 524).

Therefore, tax reform was instituted with the release of the Draft White Paper in 1985. This paper broadened the income tax base through the inclusion of realised capital gains and fringe benefits received by employees as well the reduction of the personal income tax rate to 49%. The 'full imputation system' replaced the 'classical system' in 1985 with shareholders being given a credit for taxes paid at the corporation level. The corporate tax rate was increased during this period to align it with the new personal income tax rate of 49%. This system was influenced by a similar imputation system implemented in Canada in 1966 that aimed to achieve tax neutrality among the different legal forms (Ganghof & Eccleston, 2004:524).

However, during the late 1980s there was widespread consensus that the corporate tax rate in Australia needed to be more competitive with the rest of the world. Following the 1987 federal election, the Labour government reduced the rate to 39%. This rate was achieved

by broadening the corporate tax base and reducing existing accelerated depreciation provisions. These changes were motivated by the need for international tax competitiveness (Ganghof & Eccleston, 2004:525).

In 1993, the Labour government increased the corporate tax allowances to reduce the corporate tax rate to 33% due to a recession occurring in the country. In 1996, the government further reduced the rate when many countries were reducing their corporate tax rates. This illustrates that international competitive forces influenced the Australian government to reduce the corporate tax rates in the country (Ganghof & Eccleston, 2004:526).

The rate was reduced again with effect from 2002 to 30%. The Ralph Committee, a committee dealing with reforms in corporate taxation, stated that the reduction in the rate was due to an attempt to make the corporate tax rate internationally competitive in comparison with other capital exporting countries and similar countries in the Asia Pacific region (Ganghof & Eccleston, 2004:526).

Internationally competitive forces, led by the emergence of globalisation, influenced the Australian corporate tax rate over the years. Australia had to reduce the gap between its corporate tax rate and personal tax rate as this had become the international norm and standard among similar countries (Ganghof & Eccleston, 2004: 530).

Globalisation - Australian and New Zealand retirement savings taxation

Marriot (2008) states that globalisation influenced the Australian and New Zealand taxation of retirement savings. Australia and New Zealand adopted different approaches to their OECD counterparts on retirement savings (Marriot, 2008: 166).

Most OECD countries follow a system of giving preferential treatment in the taxation of pensions and retirement funds. Australia taxes contributions and investment earnings from these funds, at preferential rates than that of other forms of savings. By contrast, New Zealand does not provide any preferential tax treatment for retirement savings (Marriot, 2008:166).

Marriot (2008:180) references the application of the World Bank's three-tier model for the taxation of retirement savings, namely: state provision, compulsory occupational schemes and private voluntary savings. Australia, when compared to New Zealand, has a model that more closely resembles that of the World Bank. The Australian pension system has three tiers: the first tier is a means-tested pension, the second is the Superannuation Guarantee and the third is voluntary private savings. Prior to 2007, New Zealand operated a two-tier system with a basic state pension paid from general revenue and voluntary private savings. There is no compulsory savings arrangements in New Zealand whilst Australia has a very large mandatory defined contribution scheme (Marriot, 2008:181).

Australia and New Zealand's taxation of retirement savings are similar as they are levied at the same times, though the levels of tax concessions are quite different in each country (Marriot, 2008:181). Both Australia and New Zealand politicians declined the possibility that their retirement savings tax system is influenced by international inputs. New Zealand resisted global influence from the early 1990s (Marriot, 2008:182). New Zealand governmental officials believed that retirement arrangements are country-specific and that it was very difficult to take influences from another country. Although Australia, adopted a different three-tier model to the rest of the world, it was more open to international inputs. This is evidenced by Australia's introduction of a compulsory occupational savings scheme and the Superannuation Guarantee (Marriot, 2008: 184). Australia and New Zealand followed two different paths in relation to the taxation of retirement savings with Australia absorbing globalisation influences while New Zealand actively avoids these influences.

The common theme from the prior discussion has shown the influence of interest groups or 'institutions' on a country's policy changes. The following section aims to give an insight into how the effect of these institutions can be analysed using a common framework, being historical institutionalism. Sources where this framework has been used provide context concerning how one would connect institutional behaviour to policy change.

3.2.4 Historical Institutionalism

Historical institutionalism refers to the different mechanisms used to determine how and when institutions shape a country's political developments. This framework aims to study

the origins, evolutions and consequences of different political institutions and structures. Issues such as the timing and sequence of political developments and their effects on policies is explored with this framework (Fioretos, Orfeo & Sheingate, 2016:3-4).

Emphasis is placed on the character and beliefs of the different institutions. Beliefs are key to understanding why certain policies take specific forms and why institutions select certain policies over others. Historical institutions believe that events in time alter the political powers of institutions that causes a path-dependent trajectory to occur with the implementation or alteration of certain policies (Fioretos *et al.*, 2016:4). Critical junctures and path dependencies of past policy enactments and changes are studied to evaluate the applicability of historical institutionalism to this study.

This section ends off the literature review by discussing two articles that are of utmost importance to this research study. Firstly, a source is presented relating to how historical institutionalism has been used to study a change in tax policy. The following article details the only instance of how this framework has been applied in a South African context. Therefore, the discussion of these two articles will provide great insight for future studies into how one could apply historical institutionalism to study tax policy change in South Africa.

Tax compliance in Italy (North vs South):

Each year, Italy loses an estimated 120 billion Euros due to low tax compliance. However, since the *Risorgimento*, unification of Italy from 1815 to 1874, tax evasion is lower in the South than in the North of Italy (D'Attoma, 2017:81). D'Attoma's (2017) study investigated how the historical circumstances of the country have shaped differing taxpayer behaviours over the years. Furthermore, the influence of Italy's largest formal institutions: the church, the state and the country's political parties, were studied. The study also explored the influence of informal institutions, such as clientelism, and how these institutions impact Italian taxpayers in the North of the country compared to those in the South (D'Attoma, 2017:69).

In the North of Italy, loyalty to the state and political competition between political parties led to a positive perception of the government and therefore, greater tax compliance (D'Attoma, 2017:77). The different political parties in the North namely, the Christian Democrats, the

Italian Socialist Party and the Italian Communist Party evidenced strong political competition. The parties donated resources to the various unions in the North, thus gaining support from the citizens in Northern Italy. These competing parties created an environment of clientelism, whereby the Northerners felt that they would be rewarded with jobs and welfare benefits if they contributed to the state through taxation (D'Attoma, 2017:78).

By contrast, the South of Italy was characterised by a vast political monopoly and great loyalty to the Catholic Church (D'Attoma, 2017:77). After unification, the church was pitted against the Italian government as well as dividing the North from the South. Due to the strong support for the church in the South, the government was perceived to be inefficient by the Southerners and this inevitably negatively influenced their tax compliance (D'Attoma, 2017:78).

Risorgimento created a new form of civic duty in Italy that demanded loyalty to the state and liberalism, which challenged the Catholic Church's beliefs of institutional obedience (D'Attoma, 2017:81). The Catholic Church had a unique and influential position in Italy due to the large number of devout followers in the country. These followers were torn between their loyalty to the State and their devotion to the church. D'Attoma (2017:80) notes that the different perceptions of the Italian state influenced the tax compliance of the North and the South. The Southern citizens saw the Catholic Church as a source of protection against the Liberal Democrats in the North who wanted to expropriate a large amount of funds from the South in order to finance public investment in the North by taxing the South.

Shortly after unification, the Northerners started to make industrial and economic gains at the expense of the Southerners who were destitute. The South was impoverished due to neglect by the political class who favoured investment in the North. The North was politically dominant in comparison to the South. The Southern Italians' average relative incomes were much lower than their Northern counterparts were. The Southerners felt exploited by the Italian government and therefore, had a greater affiliation to the church. They were more likely to contribute with donations to the church than pay their taxes to the state who they though had betrayed their trust (D'Attoma, 2017:98).

The country's most important institutions, the state and the church, shaped two very different tax compliance landscapes with the North favouring the state by being more tax compliant

and the South favouring the Catholic Church and being less tax compliant (D'Attoma, 2017: 99). This highlights how institutions were the most important determinant factor in the differing tax policies of the North and South of Italy.

The development of sub-state diplomacy in South Africa:

The involvement of sub-national governments in international affairs is explained by globalisation, nationalism, regionalism and federalism (Nganje, 2016:149). These theories fail to describe a comprehensive explanation of the development of sub-state diplomacy in certain political contexts. This makes it difficult to account for differences in the scope and intensity of this diplomacy within the country over time. Nganje (2016:150) argues that the influence and participation of South Africa's local and provincial governments influenced the design of the country's constitution, allowing for a somewhat autonomous involvement of sub-national entities in an international context.

South Africa's interim constitution of 1993 and final constitutions were subject to intensive negotiations to enable the country to transition from an oppressive and unjust system to a democratic one. One of the main point of contention during these negotiations was whether South Africa should follow a federal or unitary structure. The Inkatha Freedom Party and the National Party advocated for the federal system that would prevent possible dominance by the African National Congress (ANC). On the other hand, the ANC preferred a unitary structure as it felt that a federal system would destabilise its objectives of nation building and reorganisation. The compromise between the negotiating parties was the implementation of a centralised government structure that incorporated principles of a federal structure. Nganje (2016:157-158) states that a compromise was a critical juncture that created an institutional path that would significantly affect future political processes in a post-Apartheid South Africa. The country's comprehensive constitutional safeguards, together with the ANC's dominance in South Africa's political sphere have created an environment conducive to sub-national autonomy.

The ANC's centralised system of government in South Africa's post-Apartheid political landscape has fostered a system that is in favour that has steadily eroded the relative autonomy of sub-national governments. The Constitution's allocation of foreign affairs decisions lies with the country's national government. Since 1994, sub-national

governments have been absent from foreign-policy decision-making processes, with little consultation between the national government and sub-national governments (Nganje, 2016:159).

However, there has been recent international involvement and discussions between provincial, local governments and external actors. All nine provinces and various municipalities around the country have entered into cooperation agreements and partnerships with international organisations and have received developmental assistance and exchanged governmental experiences with their foreign counterparts. The ANC has also actively encouraged international participation by the country's sub-national governments through foreign cooperation activities involving sub-national governments in close consultation with the national government (Nganje, 2016:160).

Nganje (2016:164) concludes that political negotiations between the National Party, Inkatha Freedom Party and the ANC during the final days of Apartheid represented a critical juncture in the history of South African politics and policies. These negotiations created a constitution that allowed for the autonomy of sub-national governments to occur. These negotiations created an environment over the past two decades that allowed for the diplomacy of sub-national governments to become the norm concerning the country's international relations (Nganje, 2016: 160).

3.3 SUMMARY

A general overview of policy change was discussed with two different case studies used as reference points. Polish childcare policies and Swiss energy policies were found to have the same driving cause of change, namely: the beliefs and values of interested parties. This shows that different policies can be studied in unison and yield similar causes of change or enactment. The literature on public policies show that in order to understand the reasons behind a policy change, one needs to study and understand the various interested parties and groups' opinions and their inputs. In order for public policy to be able to change, relevant evidence is required to support the change. In the literature related to taxation policies, Australia's corporate tax policies and both Australia and New Zealand's policy on the taxation of retirement savings were analysed. The results of the review show that

globalisation was the underlying cause of change in these policies. This highlights the fact that it is possible to study different tax policies and find a common cause leading to both policies being altered.

Policies of certain developing countries and one African country were studied as these countries are similar to South Africa. The review showed differing outcomes, with all three countries having different causes of policy change. Malaysian effective tax rates were affected by political connections between the country's government and firms. India's declining health expenditure policy and Ghana's failing safe-abortion system were a result of failing macroeconomic conditions and differing beliefs of doctors and providers respectively. The results show that it may be difficult to find common causes of policy changes in countries similar to South Africa.

Finally, historical institutionalism literature included in this chapter relates to tax compliance in the different areas of Italy and the increased diplomacy of sub-national governments in South Africa. In Italy, it was found that tax compliance in the North and South of the country differed due to the influence of two institutions: the church in the South and the state in the North.

Furthermore, it was found that political negotiations in the post-Apartheid era presented a critical juncture in the country's policy on international relations and the inclusion of provincial and local governments in these relations. This shows that historical institutionalism can be applied to study the causes of tax policy changes and that these causes can be studied in a South African context. The following chapter seeks to provide an analysis into whether common themes can be found regarding policy change.

CHAPTER 4

DATA ANALYSIS AND PRESENTATION OF RESULTS

4.1 INTRODUCTION

The objective of this chapter is to review and interpret the literature introduced in chapter 3, with the intention of answering this study's research question. A detailed analysis is conducted with 12 different elements serving as the different categories of analysis. The analysis will address topics relating to the research question and objectives such as:

- what historical institutionalism is and how to make use of it with regards to politics and policy making on a country-by-country basis; and,
- the link between politics and policy changes.

The logic and motivations behind past policy changes are explored in this chapter.

4.2 INITIAL ANALYSIS

The initial six elements of: year, country, discipline, construct and research classification, research method and data analysis technique are used to analyse the records identified and gain an initial understanding of the differing perspectives of each record.

4.2.1 Year

Of the 60 articles used for this study, 44 are dated post-2015. Newer articles were given preference in order to better assess the current and most relevant affect political developments can have on a country's general policy changes. Gordon (2017) emphasizes the importance of using the most current and contemporary references by stating that the younger the age of the reference, the more dynamic and relevant the study is regarding recent developments in the field.

4.2.2 Country

Of the 60 records included in this analysis, there are 19 different country perspectives. These countries are quite distinctive in terms of their location and economic progress. Countries from South America (Chile), North America (United States), Europe (Germany), Asia (Japan) and Africa (Ghana) were included as part of this study.

Burchett, Mayhew, Lavis and Dobrow (2012:429) state that performing research using multiple countries with differing approaches and perceptions enables “a body of knowledge to be developed, across which commonalities and differences could be explored”. The countries included are distinctive due to many factors. For instance, countries with perceived high levels of political corruption, such as South Africa, and countries with low levels of corruption, such as New Zealand, were both included in the study. The differing levels of corruption give greater insight into the motivations of governments when altering policies. Some of the countries analysed are poorer than others, for example, India is poorer than Spain, which further expands the data pool in the analyses of the countries’ political dynamics. Therefore, in using multiple countries as part of the analysis, a common understanding of why governments change policies may be obtained.

Table 1 below highlights countries considered to be developing countries in light blue. Countries not highlighted are considered to be more developed and advanced countries. The perspectives of developing countries are important for the purposes of this study as South Africa is considered a developing country. Therefore, this study places more emphasis on the policy changes in developing countries as this will enable future application to policy changes occurring within South Africa.

4.2.3 Discipline

Almost all of the records, 57 of the 60 sources analysed, have their discipline rooted in political science. Campbell (1998:381) affirms that political discourse sets important normative limits on policy-making options. Therefore, to understand policy amendments and governmental decisions regarding these amendments, one has to study these under the field of political science.

Of the 60 articles analysed, 14 also relate to taxation as a discipline. This is particularly important for this study as prior studies provide insights into the effect of political events on tax policy alterations. However, many other policies that are incorporated will allow a holistic view of how these events affect policies in general.

4.2.4 Construct

Historical institutionalism was included as one of the main constructs of the articles analysed. Historical institutionalism can be used “in explaining large, ‘real-world’ events that have evolved from a complex set of interacting variables” (Marriott, 2012). The “interacting variables” that this study investigates are political events and policy changes. Using historical institutionalism as the main construct, government motivations for adding a new policy or changing an existing policy is explored. Generally, the historical institutionalist approach finds that politicians generally struggle for political change in order to improve government, the economy, and society and instead opt for their own material interests (Campbell, 1998:379). This study investigates whether this statement is true. This is achieved by analysing a wide range of policy changes in different countries and determining whether governmental or other interests motivated these changes.

Some other constructs highlighted are tax corruption and avoidance. These constructs evidence how politics negatively influences tax policies. Various other constructs are also analysed to obtain a general understanding of policy changes, for example, Hooda’s (2015) study focuses on government spending on health.

Table 1, below under the ‘Construct’ column highlights certain cells in yellow and some in red. For the purposes of this study, articles where historical institutionalism was used specifically to study the causes of a policy change in a country or countries (indicated in yellow) are separated from articles where the concept and theory of historical institutionalism is merely explained or defined. The articles indicated in yellow are used for further in depth analysis.

4.2.5 Research Classification, Research Method and Data Analysis Technique:

Of the 60 records analysed, 39 are descriptive in nature. This study aims to focus on current political implications, however, 16 of the articles research classification is based on a historical point of view. Of these 16 articles, historical institutionalism is the main construct. This highlights the fact that “historical institutionalism places considerable emphasis on historical process” (Marriott, 2012).

The narrative enquiry method is most prevalent with 22 of the sources analysed using this research method. This shows that most of the sources are qualitative in nature as narrative inquiry is the qualitative study of experience (Clandinin & Huber, in press).

Of the 60 sources analysed, 31 of the articles made use of narrative analysis. This analysis technique was the most common method used to ascertain the context of how political developments affect policy changes on a country-by-country basis. This technique allows for this as narrative inquiry allows for the focus on the content of stories in order for the main themes to be derived from the story (Etherington, 2013).

Table 1: Initial Analysis Elements

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
Acemoglu & Ucer (2015)	Turkey	Political Science	Turkish Growth	Historical, Narrative Enquiry and Narrative Analysis
Adhikari, Derashid & Zhang (2006)	Malaysia	Political Science	Effective Tax Rates	Descriptive, Archival Research and Meta-Synthesis
Batteau, Princen & Rigney (2018)	The Netherlands	Political Science	Historical Institutionalism	Historical, Systematic Analysis, Meta Synthesis
Binder (2019)	Mexico	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis
Boakye & Béland (2018)	Ghana	Political Science	Historical Institutionalism	Descriptive, Case Study and Narrative Analysis
Bonjour, Ripoll Servent & Thielemann (2018)	Not Applicable	Political Science	EU Migration Policies	Experimental, Systematic Analysis and Meta Synthesis
Bucheli & Salvaj (2018)	Chile	Political Science	Political Connections	Historical, Narrative Enquiry and Narrative Analysis
Capoccia (2016)	Not Applicable	Political Science	Historical Institutionalism and Institutional Change	Descriptive, Narrative Enquiry and Narrative Analysis
D'Attoma (2017)	Italy	Political Science,	Historical Institutionalism and Tax Compliance	Historical, Case Study and Narrative Analysis

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
		History & Taxation		
D'Attoma, Volintiru & Steinmo (2017)	Britain, Italy, Sweden & United States	Political Science	Gender Equality	Descriptive ,Systematic Analysis and Meta Synthesis
D'Attoma (2018)	Italy & United States	Political Science, & Taxation	Tax Compliance	Experimental, Action and Factor Analysis
DeWit & Steinmo (2002)	Japan	Political Science & Taxation	Taxes and Redistribution	Descriptive, Narrative Enquiry and Narrative Analysis
Dobbins & Christ (2019)	Spain	Political Science & Education	School Governance Reform	Descriptive, Action and Factor Analysis
Eccleston & Hortle (2016)	Australia	Political Science & Taxation	Mining Tax	Descriptive ,Systematic Analysis and Meta Synthesis
Eccleston, Warren, Verdouw & Flanagan (2017)	Australia	Political Science & Taxation	Property Tax	Descriptive ,Systematic Analysis and Meta Synthesis
Emmenegger & Marx (2019)	Switzerland	Political Science	Income Inequality	Descriptive, Case Study and Narrative Analysis

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
Evans & Krever (2017)	New Zealand	Political Science & Taxation	Capital Gains Tax	Descriptive ,Systematic Analysis and Meta Synthesis
Fioretos, Falleti & Sheingate (2016)	Not Applicable	Political Science	Historical Institutionalism	Historical, Narrative Enquiry and Narrative Analysis
Francis Hasan & Sun (2012)	United States	Political Science and Taxation	Tax Avoidance	Experimental, Simulation and Correlation
Ganghof & Eccleston (2004)	Australia	Political Science and Taxation	Income Taxation	Descriptive, Case Study and Meta-Synthesis
Hacker & Pierson (2010)	United States	Political Science	Income Inequality	Descriptive, Case Study and Narrative Analysis
Hanna (2016)	Australia and New Zealand	Political Science	Alcohol Regulation	Historical, Systematic Analysis and Meta Synthesis
Harjuniemi & Ampuja (2018)	Finland	Political Science	Structural Reforms	Descriptive ,Systematic Analysis and Meta Synthesis
Hassel (2014)	Germany	Political Science	Liberalisation	Descriptive, Case Study and Narrative Analysis
Hooda (2015)	India	Political Science	Government Spending on Health	Descriptive, Narrative Enquiry and Narrative Analysis

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
Houlihan (2005)	Not Applicable	Political Science	Public Sector Sport Policy	Descriptive, Systematic Analysis and Meta Synthesis
James (2016)	Not Applicable	Political Science	Neo-Statecraft Theory and Historical Institutionalism	Historical, Narrative Enquiry and Narrative Analysis
Kimmich (2016)	India	Political Science	Historical Institutionalism	Descriptive, Systematic Analysis and Meta Synthesis
Kiser & Sacks (2011)	Not Applicable	Political Science	African Patrimonialism	Descriptive, Systematic Analysis and Meta Synthesis
Ladi (2012)	Greece	Political Science	Historical Institutionalism	Descriptive, Systematic Analysis and Meta Synthesis
Lecours & Dupré (2018)	Hong Kong & Catalonia	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis
Lin, Mills, Zhang & Li (2018)	China	Political Science and Taxation	Tax Enforcement	Descriptive, Case Study and Meta-Synthesis
Lockwood, Kuzemko, Mitchell & Hoggett (2017)	Not Applicable	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis
Mahoney (2017)	Not Applicable	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis
Markard, Suter & Ingold (2016)	Switzerland	Political Science	Policy Change	Descriptive, Action and Factor Analysis

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
Marriott (2008)	Australia and New Zealand	Taxation	Globalisation and Tax Policy	Historical, Case Study and Narrative Analysis
Marriott (2017)	New Zealand	Taxation	Tax Corruption	Descriptive, Case Study and Meta-Synthesis
McCauley, Brown, Rehner, Heffron & van de Graaf (2018)	Germany	Political Science	Historical Institutionalism and Policy Change	Descriptive, Case Study and Narrative Analysis
Nganje (2016)	South Africa	Political Science	Historical Institutionalism	Descriptive, Case Study and Narrative Analysis
Nishioka (2018)	Japan	Political Science	Historical Institutionalism	Historical, Narrative Enquiry and Narrative Analysis
Normann (2015)	Norway	Political Science	Sustainable Transitions	Historical, Process Tracing and Factor Analysis
Nwankwo (2018)	Britain	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis
Octavianti & Charles (2018)	Not Applicable	Political Science	Health Inequity	Descriptive, Systematic Analysis and Meta-Synthesis
Ottersen et al. (2014)	Not Applicable	Political Science	Health Inequity	Descriptive, Systematic Analysis and Meta-Synthesis
Pampel, Andrighetto & Steinmo (2018)	Italy, Sweden & United States	Political Science & Taxation	Tax Compliance	Experimental, Action and Factor Analysis

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
Park, Lee & Wilding (2017)	South Korea	Political Science	Policy Transfer	Descriptive, Systematic Analysis and Meta-Synthesis
Pierson & Skocpol (2002)	United States	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis
Roberts & Geels (2019)	Britain	Political Science	Historical Institutionalism	Historical, Case Study and Meta-Synthesis
Rodrigues & Craig (2018)	Brazil	Political Science & Taxation	Historical Institutionalism	Historical, Narrative Enquiry and Narrative Analysis
Schaub (2018)	Australia & United States	Political Science	Historical Institutionalism	Descriptive, Case Study and Meta-Synthesis
Sonntag & Cardinal (2015)	Not Applicable	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis
Spohr (2016)	Sweden & Germany	Political Science	Historical Institutionalism	Descriptive, Case Study and Narrative Analysis
Steinmo (1989)	United States, Sweden and Britain	Political Science and Taxation	Policy Making	Descriptive, Case Study and Meta-Synthesis
Steinmo (2008)	Not Applicable	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
Szelewa (2018)	Poland	Political Science	Historical Institutionalism	Historical, Narrative Enquiry and Narrative Analysis
Szikra (2014)	Hungary	Political Science	Social Policy	Historical, Narrative Enquiry and Narrative Analysis
Thelen (1999)	Not Applicable	Political Science	Historical Institutionalism	Historical, Narrative Enquiry and Narrative Analysis
Wahlström & Sundberg (2018)	Sweden	Political Science and Education	Discursive Institutionalism	Descriptive, Case Study and Narrative Analysis
Wang, Hui, Choguill & Jia (2015)	China	Political Science	New Urbanisation Policy	Descriptive, Narrative Enquiry and Narrative Analysis
Widmaier (2016)	Australia & United States	Political Science	Historical Institutionalism	Descriptive, Systematic Analysis and Meta-Synthesis
Acemoglu & Ucer (2015)	Turkey	Political Science	Turkish Growth	Historical, Narrative Enquiry and Narrative Analysis
Adhikari, Derashid & Zhang (2006)	Malaysia	Political Science	Effective Tax Rates	Descriptive, Archival Research and Meta-Synthesis
Batteau, Princen & Rigney (2018)	The Netherlands	Political Science	Historical Institutionalism	Historical, Systematic Analysis, Meta Synthesis
Binder (2019)	Mexico	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
Boakye & Béland (2018)	Ghana	Political Science	Historical Institutionalism	Descriptive, Case Study and Narrative Analysis
Bonjour, Ripoll Servent & Thielemann (2018)	Not Applicable	Political Science	EU Migration Policies	Experimental, Systematic Analysis and Meta Synthesis
Bucheli & Salvaj (2018)	Chile	Political Science	Political Connections	Historical, Narrative Enquiry and Narrative Analysis
Capoccia (2016)	Not Applicable	Political Science	Historical Institutionalism and Institutional Change	Descriptive, Narrative Enquiry and Narrative Analysis
D'Attoma (2017)	Italy	Political Science, History & Taxation	Historical Institutionalism and Tax Compliance	Historical, Case Study and Narrative Analysis
D'Attoma, Volintiru & Steinmo (2017)	Britain, Italy, Sweden & United States	Political Science	Gender Equality	Descriptive ,Systematic Analysis and Meta Synthesis

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
D'Attoma (2018)	Italy & United States	Political Science, & Taxation	Tax Compliance	Experimental, Action and Factor Analysis
DeWit & Steinmo (2002)	Japan	Political Science & Taxation	Taxes and Redistribution	Descriptive, Narrative Enquiry and Narrative Analysis
Dobbins & Christ (2019)	Spain	Political Science & Education	School Governance Reform	Descriptive, Action and Factor Analysis
Eccleston & Hortle (2016)	Australia	Political Science & Taxation	Mining Tax	Descriptive ,Systematic Analysis and Meta Synthesis
Eccleston, Warren, Verdouw & Flanagan (2017)	Australia	Political Science & Taxation	Property Tax	Descriptive ,Systematic Analysis and Meta Synthesis
Emmenegger & Marx (2019)	Switzerland	Political Science	Income Inequality	Descriptive, Case Study and Narrative Analysis
Evans & Krever (2017)	New Zealand	Political Science & Taxation	Capital Gains Tax	Descriptive ,Systematic Analysis and Meta Synthesis

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
Fioretos, Falleti & Sheingate (2016)	Not Applicable	Political Science	Historical Institutionalism	Historical, Narrative Enquiry and Narrative Analysis
Francis Hasan & Sun (2012)	United States	Political Science and Taxation	Tax Avoidance	Experimental, Simulation and Correlation
Ganghof & Eccleston (2004)	Australia	Political Science and Taxation	Income Taxation	Descriptive, Case Study and Meta-Synthesis
Hacker & Pierson (2010)	United States	Political Science	Income Inequality	Descriptive, Case Study and Narrative Analysis
Hanna (2016)	Australia and New Zealand	Political Science	Alcohol Regulation	Historical, Systematic Analysis and Meta Synthesis
Harjuniemi & Ampuja (2018)	Finland	Political Science	Structural Reforms	Descriptive ,Systematic Analysis and Meta Synthesis
Hassel (2014)	Germany	Political Science	Liberalisation	Descriptive, Case Study and Narrative Analysis
Hooda (2015)	India	Political Science	Government Spending on Health	Descriptive, Narrative Enquiry and Narrative Analysis

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
Houlihan (2005)	Not Applicable	Political Science	Public Sector Sport Policy	Descriptive, Systematic Analysis and Meta Synthesis
James (2016)	Not Applicable	Political Science	Neo-Statecraft Theory and Historical Institutionalism	Historical, Narrative Enquiry and Narrative Analysis
Kimmich (2016)	India	Political Science	Historical Institutionalism	Descriptive, Systematic Analysis and Meta Synthesis
Kiser & Sacks (2011)	Not Applicable	Political Science	African Patrimonialism	Descriptive, Systematic Analysis and Meta Synthesis
Ladi (2012)	Greece	Political Science	Historical Institutionalism	Descriptive, Systematic Analysis and Meta Synthesis
Lecours & Dupré (2018)	Hong Kong & Catalonia	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis
Lin, Mills, Zhang & Li (2018)	China	Political Science and Taxation	Tax Enforcement	Descriptive, Case Study and Meta-Synthesis
Lockwood, Kuzemko, Mitchell & Hoggett (2017)	Not Applicable	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis
Mahoney (2017)	Not Applicable	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
Markard, Suter & Ingold (2016)	Switzerland	Political Science	Policy Change	Descriptive, Action and Factor Analysis
Marriott (2008)	Australia and New Zealand	Taxation	Globalisation and Tax Policy	Historical, Case Study and Narrative Analysis
Marriott (2017)	New Zealand	Taxation	Tax Corruption	Descriptive, Case Study and Meta-Synthesis
McCauley, Brown, Rehner, Heffron & van de Graaf (2018)	Germany	Political Science	Historical Institutionalism and Policy Change	Descriptive, Case Study and Narrative Analysis
Nganje (2016)	South Africa	Political Science	Historical Institutionalism	Descriptive, Case Study and Narrative Analysis
Nishioka (2018)	Japan	Political Science	Historical Institutionalism	Historical, Narrative Enquiry and Narrative Analysis
Normann (2015)	Norway	Political Science	Sustainable Transitions	Historical, Process Tracing and Factor Analysis
Nwankwo (2018)	Britain	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis
Octavianti & Charles (2018)	Not Applicable	Political Science	Health Inequity	Descriptive, Systematic Analysis and Meta-Synthesis

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
Ottersen et al. (2014)	Not Applicable	Political Science	Health Inequity	Descriptive, Systematic Analysis and Meta-Synthesis
Pampel, Andrighetto & Steinmo (2018)	Italy, Sweden & United States	Political Science & Taxation	Tax Compliance	Experimental, Action and Factor Analysis
Park, Lee & Wilding (2017)	South Korea	Political Science	Policy Transfer	Descriptive, Systematic Analysis and Meta-Synthesis
Pierson & Skocpol (2002)	United States	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis
Roberts & Geels (2019)	Britain	Political Science	Historical Institutionalism	Historical, Case Study and Meta-Synthesis
Rodrigues & Craig (2018)	Brazil	Political Science & Taxation	Historical Institutionalism	Historical, Narrative Enquiry and Narrative Analysis
Schaub (2018)	Australia & United States	Political Science	Historical Institutionalism	Descriptive, Case Study and Meta-Synthesis
Sonntag & Cardinal (2015)	Not Applicable	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
Spohr (2016)	Sweden & Germany	Political Science	Historical Institutionalism	Descriptive, Case Study and Narrative Analysis
Steinmo (1989)	United States, Sweden and Britain	Political Science and Taxation	Policy Making	Descriptive, Case Study and Meta-Synthesis
Steinmo (2008)	Not Applicable	Political Science	Historical Institutionalism	Descriptive, Narrative Enquiry and Narrative Analysis
Szelewa (2018)	Poland	Political Science	Historical Institutionalism	Historical, Narrative Enquiry and Narrative Analysis
Szikra (2014)	Hungary	Political Science	Social Policy	Historical, Narrative Enquiry and Narrative Analysis
Thelen (1999)	Not Applicable	Political Science	Historical Institutionalism	Historical, Narrative Enquiry and Narrative Analysis
Wahlström & Sundberg (2018)	Sweden	Political Science and Education	Discursive Institutionalism	Descriptive, Case Study and Narrative Analysis
Wang, Hui, Choguill & Jia (2015)	China	Political Science	New Urbanisation Policy	Descriptive, Narrative Enquiry and Narrative Analysis

Author(s) (Year)	Country	Discipline	Construct	Classification, Method and Analysis Technique
Widmaier (2016)	Australia & United States	Political Science	Historical Institutionalism	Descriptive, Systematic Analysis and Meta- Synthesis

4.3 ADDITIONAL ANALYSIS

4.3.1 Reasoning for research-specific elements:

The following additional six elements have been identified with the aim of answering this study's main research question of how political developments will affect a country's policy changes.

These elements are as follows:

- Historical institutionalism variables
 - Political;
 - Economic; and,
 - Social variables (Marriott, 2012).
- Historical institutionalism features
 - History;
 - Path dependency;
 - Punctuated equilibria;
 - Critical junctures;
 - Timing;
 - Power relations; and,
 - Ideas (Marriott, 2012)
- Political developments: These events set in motion the need for policy change. From a historical intuitionist approach, this is the critical juncture.
- Affected policies: These are the policies or regulations introduced or altered due to political developments.
- Government motives: This element aims to analyse the logic and reasoning behind governments making certain policy decisions.
- Public reactions: This relates to how the country's citizens respond to the policy changes enacted by government.

4.3.2 Historical institutionalism variable(s):

Fioretos *et al.* (2016: 3) state that historical institutionalism is "defined by multiple approaches to determining how and when institutions shape political developments". In the

25 articles analysed where historical institutionalism is the main construct, the historical institutionalism variables identified were: ‘political’, ‘social’ and ‘economic’ in all cases. This illustrates that a country’s political developments are influenced by political decisions, society’s interest and the needs of the country’s economy. This confirms that historical institutionalism “welcomes the complex interplay of political, social and economic variables in explaining policy outcomes” (Marriott, 2012).

4.3.3 Historical institutionalism feature(s):

In performing the analyses of the articles on historical institutionalism, the following seven features commonly used in assessing political changes are: history, path dependency, punctuated equilibria, critical junctures, timing, power relations and ideas. The frequency of these features is illustrated in **Figure 4**.

Figure 4: Frequency of use of Historical Institutionalism Features

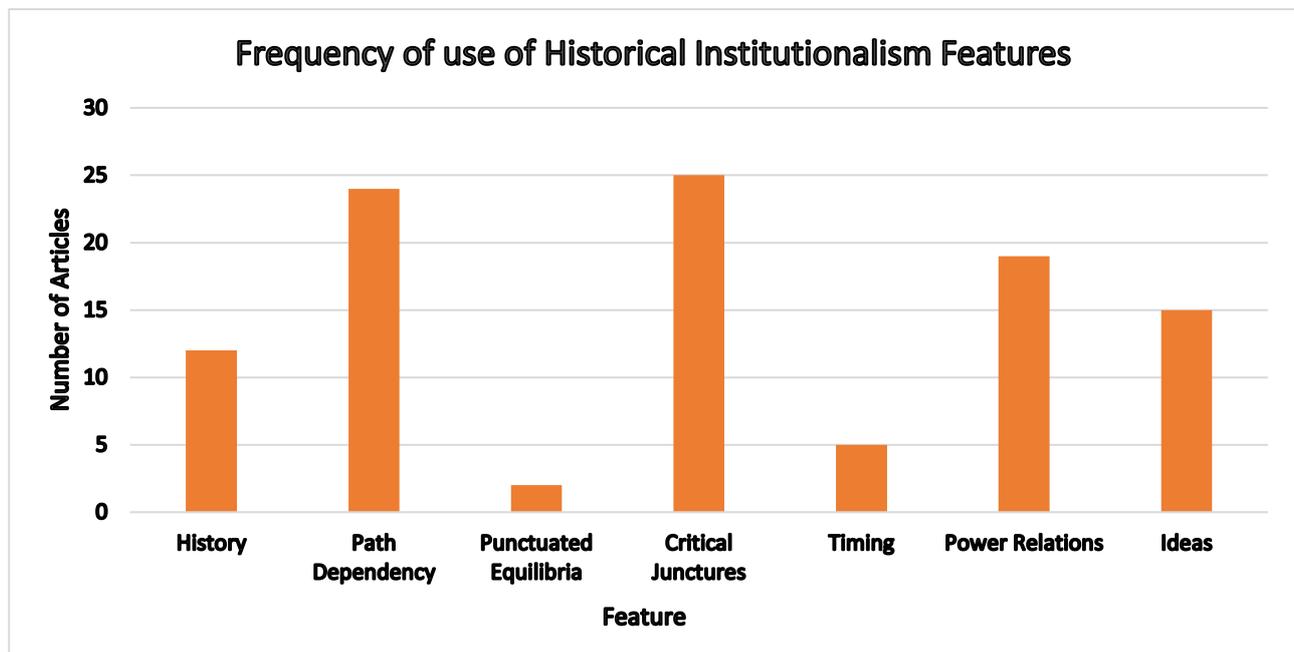


Figure 4 shows the most commonly used features to be:

- Path dependency (24 articles). This shows that policy changes are driven by past government decisions that cannot be reversed. “Path dependency suggests that earlier policy choices have a continuing, or constraining influence over future policy choices” (Peters, 1999:63).

- Critical junctures (25 articles). Which shows that a country's future policies are determined by key events that can completely change the trajectory in which the country is going. The importance of critical junctures when using historical institutionalism as a framework are crucial as "events or processes occurring during and immediately following critical junctures emerge as crucial" (Pierson & Skocpol, 2002: 699).
- Power relations (19 articles). This illustrated how groups that have more influence over the government are able to effect policy impacts. This confirms that some interests will be privileged at the expense of others (Marriott, 2012).

4.3.4 Political development(s):

This element refers to policy changes that occurred due to changes in a country's government. All of the articles analysed contain different and distinct political developments showing that policy changes can be unpredictable.

D'Attoma (2017) highlights the effects political developments can have on taxation policy by presenting the case of Northern and Southern Italy. The North of Italy favoured public interest while the South favoured those of the private sector. The government in the North of Italy started to fund public works projects benefitting Northern Italians, which in turn created a greater willingness among northern Italians to pay taxes. However, in the South of the country, individuals were exploited by the Southern government and, therefore had a lower propensity to pay taxes. This inevitably led to the North being more tax compliant than the South as the public had a better relationship with their governing structures. This confirms Schneider & Ingraham's (1984:107) assertion that "political forces...are said to be key elements of the [policy] process."

Table 2: Political Developments Developing vs Developed Countries

Author(s) (Year)	Country	Political Development
	Developing	
Boakye & Béland (2018)	Ghana	New political order
Bucheli & Salvaj (2018)	Chile	Great relations between government and multinational firms

Author(s) (Year)	Country	Political Development
	Developing	
Hooda (2015)	India	Low fund allocations to rural areas
Park, Lee & Wilding (2017)	South Korea	Governments becoming similar
Rodrigues & Craig (2018)	Brazil	Structural inertia
	Developed	
Acemoglu & Ucer (2015)	Turkey	Deepening in democracy
Dobbins & Christ (2019)	Spain	Evolution of school governance model
Emmenegger & Marx (2019)	Switzerland	Majority voting against taxing
Hassel (2014)	Germany	Liberalising of capital markets
Szikra (2014)	Hungary	Paradigmatic reforms
	Developing	
Boakye & Béland (2018)	Ghana	New Political Order
Bucheli & Salvaj (2018)	Chile	Great Relations between Government and Multinational Firms
Hooda (2015)	India	Low Fund Allocations to Rural Areas
Park, Lee & Wilding (2017)	South Korea	Governments Becoming Similar
Rodrigues & Craig (2018)	Brazil	Structural Inertia
	Developed	
Acemoglu & Ucer (2015)	Turkey	Deepening in Democracy
Dobbins & Christ (2019)	Spain	Evolution of School Governance Model
Emmenegger & Marx (2019)	Switzerland	Majority Voting Against Taxing
Hassel (2014)	Germany	Liberalising of Capital Markets
Szikra (2014)	Hungary	Paradigmatic Reforms

Table 2 compares articles on the political developments in five developing and developed countries. These articles form part of the 60 articles included in this study's analysis. The developing countries are highlighted in light blue to distinguish them from the developed

countries. In Ghana, Chile and Brazil, political developments are driven by self-interest motives or relationships between high-power interest groups. Developed countries are driven by democratic influences and follow a more liberal approach to policy setting and amendments. This could have relevance when studying policy change in South Africa, as one might need to identify the government's motives instead of solely focusing on the assumption that policies are passed for the benefit of a country's citizens.

4.3.5 Affected policies

This study also explores the policies influenced by identified political developments. Different policies are affected by the decisions and actions taken by government, showing a link between a country's policies and political developments. The effect of political developments on policies is seen in the lack of government spending in India's rural areas during 2015. This led to a decline in the country's health care services as the policies became ineffective in providing the minimum amount of resources needed (Hooda, 2015).

Childcare policies are compared to illustrate different policy outcomes from political events in Japan during the 1990s through to the 2000s with events in Poland during the 1940s. New public management reforms as a political event in Japan did not have the desired effect with childcare centres as private-type care facilities have rapidly increased since the mid-2000s in Japan (Nishioka, 2018). Polish citizens resisted the lack of childcare facilities in the workplace, which led to a successful change in policy with these facilities becoming available during this period (Szelewa, 2018). Political developments need to have a strong link with the policy for change to occur as seen in Poland.

4.3.6 Government motive(s):

In order to analyse political developments, it is important to understand government's reasoning behind policy changes. Different motivations found show that the exact reason for a policy change cannot be pre-empted or predicted.

The most common motive that causes governments to enact policy changes is 'political preferences'. A total of eight of the 60 articles analysed show that governments were

motivated to make a change to their country's policy if it had some form of personal benefit for them. "[T]hose at the top have benefitted from a rigged system that has allowed privileged insiders to make fortunes while shifting the negative effects of their activities to the broader public" (Hacker & Pierson, 2010:153). This quote relates to the Great Depression in the United States when the government enacted policies that profited the country's wealthy individuals who provided economic benefits to those in power at the expense of the impoverished.

In other cases, the change in policy was out of the government's control. Marriott (2017) notes that changes to the facilitation of payments and disclosure policies in New Zealand were because of the "release of the Panama Papers to the public. This caused the New Zealand government to amend policies to address corruption levels in the country.

Of the 60 articles analysed, 16 of the identified sources were found not to have any government motive for the change in policy. This shows that there is not always a definitive reason as to why a government will enact a policy change. This confirms that the policy process is characterised by multiple opportunity structures (Richardson, 2000:1020).

4.3.7 Public reaction(s):

The final element under review is whether the public agrees with the new or amended policy introduced by their country's government. The reason for this element is that the effectiveness of a country's policy and its political development need to be measured against the degree of acceptance by the wider public.

Donat, Görlach & Evans (2015) state that both the "characteristics of people... and the characteristics of proposed policies are important factors influencing their public acceptability." During the years 2010 to 2014 in Hungary, there were protests in reaction to the negative changes to the country's social policy after the economic crisis that affected East-Central European countries (Szikra, 2014). This shows how the public meets a negative change in policy with a negative reaction.

Public opinion is not always either positive or negative. In some cases, a policy change may be met by acceptance by a portion of the population whilst the other portion of the country's citizens rejects it. In Japan, there is a continuing debate regarding taxes. The country's authorities impose a minimal overall burden with a wide array of deductions and exemptions to promote the citizens' private savings (DeWit & Steinmo, 2002). Whilst some of the country's citizens are happy to pay less tax, others prefer to see higher taxes imposed to generate revenue for improving the country's infrastructure.

Table 3: Research Specific Elements

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Acemoglu & Ucer (2015)	Not Applicable	Not Applicable	Deepening in Democracy	Not Applicable	Pressure from EU	Not Applicable
Adhikari, Derashid & Zhang (2006)	Not Applicable	Not Applicable	Not Applicable	Taxation	Political Preferences	Not Applicable
Batteau, Princen & Rigney (2018)	Political, Economic and Social	History, Critical Junctures and Ideas	Ethnic Minorities Integration Crisis	Civic Integration	Fundamental Rethinking	Differing
Binder (2019)	Political, Economic and Social	Path Dependency & Critical Junctures	Not Applicable	Offshore Finance	Not Applicable	Not Applicable
Boakye & Béland (2018)	Political, Economic and Social	Path Dependency, Critical Junctures & Power Relations	New Political Order	Chieftaincy	Not Applicable	Scrutiny
Bonjour, Ripoll Servent & Thielemann (2018)	Not Applicable	Not Applicable	Communitarisation	Migration	Political Preferences	Not Applicable
Bucheli & Salvaj (2018)	Not Applicable	Not Applicable	Great Relations between	Not Applicable	Political Preferences	Scrutiny

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
			Government and Multinational Firms			
Capoccia (2016)	Political, Economic and Social	Path Dependency, , Critical Junctures, Timing, Power Relations and Ideas	Not Applicable	Not Applicable	Not Applicable	Not Applicable
D'Attoma (2017)	Political, Economic and Social	History, Path Dependency, Timing, Power Relations and Ideas	Favouring Public Interests (North) Favouring Private Interests (South)	Taxation	Italian Unification	Scrutiny
D'Attoma, Volintiru & Steinmo (2017)	Not Applicable	Not Applicable	Not Applicable	Taxation	Not Applicable	Scrutiny
D'Attoma (2018)	Not Applicable	Not Applicable	Low Institutional Quality	Taxation	Not Applicable	Differing
Della Porta & Keating (2008)	Political, Economic and Social	History, Power Relations, Ideas & Punctuated Equilibria	Not Applicable	Not Applicable	Not Applicable	Not Applicable

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
DeWit & Steinmo (2002)	Not Applicable	Not Applicable	Weakening of Japan's Fiscal System	Taxation	Ideological Agendas	Differing
Dobbins & Christ (2019)	Not Applicable	Not Applicable	Evolution of School Governance Model	Education	Softening of State's Monopoly over Education	Accepted
Eccleston & Hortle (2016)	Not Applicable	Not Applicable	Henry Tax Review	Taxation	Tax System Reforms	Differing
Eccleston, Warren, Verdouw & Flanagan (2017)	Not Applicable	Not Applicable	Not Applicable	Taxation	Housing Tax Reform	Not Applicable
Emmenegger & Marx (2019)	Not Applicable	Not Applicable	Majority Voting Against Taxing Rich at Higher Rates	Income Earning	Political Preferences	Scrutiny
Evans & Krever (2017)	Not Applicable	Not Applicable	Not Applicable	Taxation	No need for CGT	Accepted
Fioretos, Falletti & Sheingate (2016)	Political, Economic and Social	Path Dependency, Timing, Power Relations and Ideas	Not Applicable	Not Applicable	Not Applicable	Not Applicable

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Francis Hasan & Sun (2012)	Not Applicable	Not Applicable	Not Applicable	Dividend Cut	Political Preferences	Not Applicable
Ganghof & Eccleston (2004)	Not Applicable	Not Applicable	Governments Becoming Similar	Taxation	Globalisation	Not Applicable
Hacker & Pierson (2010)	Not Applicable	Not Applicable	Increased Government Involvement in Modern Economy	Income Earning	Political Preferences	Scrutiny
Hanna (2016)	Not Applicable	Not Applicable	Incremental Change (Australia) and Rigid Stability (New Zealand)	Alcohol Regulation	End of World War One	Differing
Harjuniemi & Ampuja (2018)	Political, Economic and Social	History, Power Relations & Ideas	Post-Financial Crisis	Economic	National Competiveness	Accepted
Hassel (2014)	Not Applicable	Not Applicable	Liberalising of Capital Markets	Not Applicable	Rapid Changes in Non-Liberal Market Economies	Not Applicable
Hooda (2015)	Not Applicable	Not Applicable	Low Fund Allocations to Rural Areas	Health	Discontinue Expensive Health Schemes	Scrutiny

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Houlihan (2005)	Not Applicable	Not Applicable	Increased Government Involvement in Sport	Sport	Sport Becoming an Established Feature of Government	Not Applicable
James (2016)	Political, Economic and Social	History, Path Dependency, Punctuated Equilibria, Critical Junctures, Power Relations and Ideas	Not Applicable	Not Applicable	Political Preferences	Not Applicable
Kimmich (2016)	Political, Economic and Social	History, Path Dependency, Critical Junctures and Power Relations	Shift in Infrastructure Governance	Water & Electricity	Party Competition	Not Applicable
Kiser & Sacks (2011)	Not Applicable	Not Applicable	Not Applicable	Taxation	Not Applicable	Not Applicable
Ladi (2012)	Political, Economic and Social	Path Dependency, Critical Junctures and Timing	Eurozone Crisis	Administrative	Structural Reforms	Accepted

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Lecours & Dupré (2018)	Political, Economic and Social	History, Path Dependency, Critical Junctures and Power Relations	British to Chinese Sovereignty (Hong Kong) & Secessionist Politics (Catalonia)	Self- Determination Claims	Self-Governance (Hong Kong) & Popular Consultation of Future of Community (Catalonia)	Accepted
Lin, Mills, Zhang & Li (2018)	Not Applicable	Not Applicable	Not Applicable	Taxation	Ties to Major Firms	Scrutiny
Lockwood, Kuzemko, Mitchell & Hoggett (2017)	Political, Economic and Social	Path Dependency, Critical Junctures, Power Relations and Ideas	Organisation of Certain Groups	Sustainable Energy Transitions	Sustainable Energy Attracting Government Interest	Not Applicable
Mahoney (2017)	Political, Economic and Social	Path Dependency, Critical Junctures, and Ideas	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Markard, Suter & Ingold (2016)	Not Applicable	Not Applicable	Many Governments Showing Support for Energy Policy	Nuclear Energy	Rebalancing of Inequality	Not Applicable
Marriott (2008)	Not Applicable	Not Applicable	Governments Becoming Similar	Taxation	Globalisation	Differing

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Marriott (2017)	Political, Economic and Social	History, Path Dependency, Punctuated Equilibria, Critical Junctures, Power Relations and Ideas	Increase Regulation to Combat Corruption	Facilitation Payments and Disclosure Requirements	Release of 'Panama Papers'	Accepted
McCauley, Brown, Rehner, Heffron & van de Graaf (2018)	Political, Economic and Social	Path Dependency, Critical Junctures and Power Relations	Development of Nuclear Energy Policy	Nuclear Energy	Rebalancing of Inequality	Accepted
Nganje (2016)	Political, Economic and Social	History, Path Dependency, Critical Junctures and Power Relations	Centralised Political Structure	Not Applicable	End of Apartheid	Not Applicable
Nishioka (2018)	Political, Economic and Social	History, Path Dependency, Critical Junctures, Power Relations and Ideas	New Public Management	Childcare	Improving Public Services	Not Applicable

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Normann (2015)	Not Applicable	Not Applicable	Changes in Government Posts	Offshore Wind	Need for Offshore Petroleum Industry to Diversify	Accepted
Nwankwo (2018)	Political, Economic and Social	Path Dependency, Critical Junctures and Ideas	Brexit	Environmental	Policy Amendments	Differing
Octavianti & Charles (2018)	Political, Economic and Social	History, Path Dependency, Critical Junctures, and Power Relations	Colonialisation	Flood	Not Applicable	Not Applicable
Ottersen et al. (2014)	Not Applicable	Not Applicable	Not Applicable	Health	Political Preferences	Scrutiny
Pampel, Andrighetto & Steinmo (2018)	Not Applicable	Not Applicable	Not Applicable	Taxation	Not Applicable	Not Applicable
Park, Lee & Wilding (2017)	Political, Economic and Social	History, Path Dependency, Power Relations and Ideas	Governments Becoming Similar	Social Enterprise	UK Policy	Scrutiny

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Pierson & Skocpol (2002)	Political, Economic and Social	History, Path Dependency, Critical Junctures, Power Relations and Timing	Not Applicable	Not Applicable	Political Preferences	Not Applicable
Roberts & Geels (2019)	Political, Economic and Social	History, Path Dependency, Critical Junctures, Power Relations and Ideas	Great Depression & End of World War One	Transport & Agriculture	Endorsement of Motorways Programme & Agricultural Interests	Accepted
Rodrigues & Craig (2018)	Political, Economic and Social	History, Path Dependency, Critical Junctures, Power Relations and Ideas	Structural Inertia	Taxation	Competing Logics and Ideology	Scrutiny
Schaub (2018)	Political, Economic and Social	Path Dependency, Critical Junctures, Power Relations and Ideas	Not Applicable	Firearm	Self-Defence (United States) & Public Support for Reform (Australia)	Differing
Sonntag & Cardinal (2015)	Political, Economic and Social	Path Dependency, Critical Junctures	Not Applicable	Language	Not Applicable	Not Applicable

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
		and Power Relations				
Spohr (2016)	Political, Economic and Social	Path Dependency, Critical Junctures, Power Relations and Ideas	Economic Recession (Sweden) & Unemployment Insurance Scandal (Germany)	Labour	Full Employment (Sweden) & Male Employment (Germany)	Accepted
Steinmo (1989)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Political Preferences	Not Applicable
Szelewa (2018)	Political, Economic and Social	History, Path Dependency, Critical Junctures and Ideas	Incremental Change	Childcare	Maternal Employment	Accepted
Szikra (2014)	Not Applicable	Not Applicable	Paradigmatic Reforms	Social	Reaction to Economic Crisis	Scrutiny
Thelen (1999)	Political, Economic and Social	Path Dependency and Critical Junctures	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Wahlström & Sundberg (2018)	Not Applicable	Not Applicable	Not Applicable	Education	Not Applicable	Not Applicable

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Wang, Hui, Choguill & Jia (2015)	Not Applicable	Not Applicable	Development of New Urbanisation Policy	Urbanisation	Move Towards People Orientated Urbanisation	Not Applicable
Widmaier (2016)	Political, Economic and Social	Path Dependency, Critical Junctures, Power Relations and Ideas	1998 Referendum (Australia) & Concerns for Rising Deficits (United States)	Taxation	Principled Justifications (Australia) & Intellectual Justifications (United States)	Differing
Acemoglu & Ucer (2015)	Not Applicable	Not Applicable	Deepening in Democracy	Not Applicable	Pressure from EU	Not Applicable
Adhikari, Derashid & Zhang (2006)	Not Applicable	Not Applicable	Not Applicable	Taxation	Political Preferences	Not Applicable
Batteau, Princen & Rigney (2018)	Political, Economic and Social	History, Critical Junctures and Ideas	Ethnic Minorities Integration Crisis	Civic Integration	Fundamental Rethinking	Differing
Binder (2019)	Political, Economic and Social	Path Dependency & Critical Junctures	Not Applicable	Offshore Finance	Not Applicable	Not Applicable

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Boakye & Béland (2018)	Political, Economic and Social	Path Dependency, Critical Junctures & Power Relations	New Political Order	Chieftaincy	Not Applicable	Scrutiny
Bonjour, Ripoll Servent & Thielemann (2018)	Not Applicable	Not Applicable	Communitarisation	Migration	Political Preferences	Not Applicable
Bucheli & Salvaj (2018)	Not Applicable	Not Applicable	Great Relations between Government and Multinational Firms	Not Applicable	Political Preferences	Scrutiny
Capoccia (2016)	Political, Economic and Social	Path Dependency, , Critical Junctures, Timing, Power	Not Applicable	Not Applicable	Not Applicable	Not Applicable

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
		Relations and Ideas				
D'Attoma (2017)	Political, Economic and Social	History, Path Dependency, Timing, Power Relations and Ideas	Favouring Public Interests (North) Favouring Private Interests (South)	Taxation	Italian Unification	Scrutiny
D'Attoma, Volintiru & Steinmo (2017)	Not Applicable	Not Applicable	Not Applicable	Taxation	Not Applicable	Scrutiny
D'Attoma (2018)	Not Applicable	Not Applicable	Low Institutional Quality	Taxation	Not Applicable	Differing
Della Porta & Keating (2008)	Political, Economic and Social	History, Power Relations, Ideas & Punctuated Equilibria	Not Applicable	Not Applicable	Not Applicable	Not Applicable
DeWit & Steinmo (2002)	Not Applicable	Not Applicable	Weakening of Japan's Fiscal System	Taxation	Ideological Agendas	Differing

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Dobbins & Christ (2019)	Not Applicable	Not Applicable	Evolution of School Governance Model	Education	Softening of State's Monopoly over Education	Accepted
Eccleston & Hortle (2016)	Not Applicable	Not Applicable	Henry Tax Review	Taxation	Tax System Reforms	Differing
Eccleston, Warren, Verdouw & Flanagan (2017)	Not Applicable	Not Applicable	Not Applicable	Taxation	Housing Tax Reform	Not Applicable
Emmenegger & Marx (2019)	Not Applicable	Not Applicable	Majority Voting Against Taxing Rich at Higher Rates	Income Earning	Political Preferences	Scrutiny
Evans & Krever (2017)	Not Applicable	Not Applicable	Not Applicable	Taxation	No need for CGT	Accepted
Fioretos, Falleti & Sheingate (2016)	Political, Economic and Social	Path Dependency, Timing, Power	Not Applicable	Not Applicable	Not Applicable	Not Applicable

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
		Relations and Ideas				
Francis Hasan & Sun (2012)	Not Applicable	Not Applicable	Not Applicable	Dividend Cut	Political Preferences	Not Applicable
Ganghof & Eccleston (2004)	Not Applicable	Not Applicable	Governments Becoming Similar	Taxation	Globalisation	Not Applicable
Hacker & Pierson (2010)	Not Applicable	Not Applicable	Increased Government Involvement in Modern Economy	Income Earning	Political Preferences	Scrutiny
Hanna (2016)	Not Applicable	Not Applicable	Incremental Change (Australia) and Rigid Stability (New Zealand)	Alcohol Regulation	End of World War One	Differing
Harjuniemi & Ampuja (2018)	Political, Economic and Social	History, Power Relations & Ideas	Post-Financial Crisis	Economic	National Competiveness	Accepted

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Hassel (2014)	Not Applicable	Not Applicable	Liberalising of Capital Markets	Not Applicable	Rapid Changes in Non-Liberal Market Economies	Not Applicable
Hooda (2015)	Not Applicable	Not Applicable	Low Fund Allocations to Rural Areas	Health	Discontinue Expensive Health Schemes	Scrutiny
Houlihan (2005)	Not Applicable	Not Applicable	Increased Government Involvement in Sport	Sport	Sport Becoming an Established Feature of Government	Not Applicable
James (2016)	Political, Economic and Social	History, Path Dependency, Punctuated Equilibria, Critical Junctures, Power Relations and Ideas	Not Applicable	Not Applicable	Political Preferences	Not Applicable

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Kimmich (2016)	Political, Economic and Social	History, Path Dependency, Critical Junctures and Power Relations	Shift in Infrastructure Governance	Water & Electricity	Party Competition	Not Applicable
Kiser & Sacks (2011)	Not Applicable	Not Applicable	Not Applicable	Taxation	Not Applicable	Not Applicable
Ladi (2012)	Political, Economic and Social	Path Dependency, Critical Junctures and Timing	Eurozone Crisis	Administrative	Structural Reforms	Accepted
Lecours & Dupré (2018)	Political, Economic and Social	History, Path Dependency, Critical Junctures and Power Relations	British to Chinese Sovereignty (Hong Kong) & Secessionist Politics (Catalonia)	Self- Determination Claims	Self-Governance (Hong Kong) & Popular Consultation of Future of Community (Catalonia)	Accepted

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Lin, Mills, Zhang & Li (2018)	Not Applicable	Not Applicable	Not Applicable	Taxation	Ties to Major Firms	Scrutiny
Lockwood, Kuzemko, Mitchell & Hoggett (2017)	Political, Economic and Social	Path Dependency, Critical Junctures, Power Relations and Ideas	Organisation of Certain Groups	Sustainable Energy Transitions	Sustainable Energy Attracting Government Interest	Not Applicable
Mahoney (2017)	Political, Economic and Social	Path Dependency, Critical Junctures, and Ideas	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Markard, Suter & Ingold (2016)	Not Applicable	Not Applicable	Many Governments Showing Support for Energy Policy	Nuclear Energy	Rebalancing of Inequality	Not Applicable
Marriott (2008)	Not Applicable	Not Applicable	Governments Becoming Similar	Taxation	Globalisation	Differing

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Marriott (2017)	Political, Economic and Social	History, Path Dependency, Punctuated Equilibria, Critical Junctures, Power Relations and Ideas	Increase Regulation to Combat Corruption	Facilitation Payments and Disclosure Requirements	Release of 'Panama Papers'	Accepted
McCauley, Brown, Rehner, Heffron & van de Graaf (2018)	Political, Economic and Social	Path Dependency, Critical Junctures and Power Relations	Development of Nuclear Energy Policy	Nuclear Energy	Rebalancing of Inequality	Accepted
Nganje (2016)	Political, Economic and Social	History, Path Dependency, Critical Junctures and Power Relations	Centralised Political Structure	Not Applicable	End of Apartheid	Not Applicable

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Nishioka (2018)	Political, Economic and Social	History, Path Dependency, Critical Junctures, Power Relations and Ideas	New Public Management	Childcare	Improving Public Services	Not Applicable
Normann (2015)	Not Applicable	Not Applicable	Changes in Government Posts	Offshore Wind	Need for Offshore Petroleum Industry to Diversify	Accepted
Nwankwo (2018)	Political, Economic and Social	Path Dependency, Critical Junctures and Ideas	Brexit	Environmental	Policy Amendments	Differing
Octavianti & Charles (2018)	Political, Economic and Social	History, Path Dependency, Critical Junctures, and Power Relations	Colonialisation	Flood	Not Applicable	Not Applicable
Ottersen et al. (2014)	Not Applicable	Not Applicable	Not Applicable	Health	Political Preferences	Scrutiny

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Pampel, Andrighetto & Steinmo (2018)	Not Applicable	Not Applicable	Not Applicable	Taxation	Not Applicable	Not Applicable
Park, Lee & Wilding (2017)	Political, Economic and Social	History, Path Dependency, Power Relations and Ideas	Governments Becoming Similar	Social Enterprise	UK Policy	Scrutiny
Pierson & Skocpol (2002)	Political, Economic and Social	History, Path Dependency, Critical Junctures, Power Relations and Timing	Not Applicable	Not Applicable	Political Preferences	Not Applicable
Roberts & Geels (2019)	Political, Economic and Social	History, Path Dependency, Critical Junctures, Power Relations and Ideas	Great Depression & End of World War One	Transport & Agriculture	Endorsement of Motorways Programme & Agricultural Interests	Accepted

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Rodrigues & Craig (2018)	Political, Economic and Social	History, Path Dependency, Critical Junctures, Power Relations and Ideas	Structural Inertia	Taxation	Competing Logics and Ideology	Scrutiny
Schaub (2018)	Political, Economic and Social	Path Dependency, Critical Junctures, Power Relations and Ideas	Not Applicable	Firearm	Self-Defence (United States) & Public Support for Reform (Australia)	Differing
Sonntag & Cardinal (2015)	Political, Economic and Social	Path Dependency, Critical Junctures and Power Relations	Not Applicable	Language	Not Applicable	Not Applicable
Spohr (2016)	Political, Economic and Social	Path Dependency, Critical Junctures,	Economic Recession (Sweden) & Unemployment	Labour	Full Employment (Sweden) & Male Employment (Germany)	Accepted

Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
		Power Relations and Ideas	Insurance Scandal (Germany)			
Steinmo (1989)	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Political Preferences	Not Applicable
Szelewa (2018)	Political, Economic and Social	History, Path Dependency, Critical Junctures and Ideas	Incremental Change	Childcare	Maternal Employment	Accepted
Szikra (2014)	Not Applicable	Not Applicable	Paradigmatic Reforms	Social	Reaction to Economic Crisis	Scrutiny
Thelen (1999)	Political, Economic and Social	Path Dependency and Critical Junctures	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Wahlström & Sundberg (2018)	Not Applicable	Not Applicable	Not Applicable	Education	Not Applicable	Not Applicable
Wang, Hui, Choguill & Jia (2015)	Not Applicable	Not Applicable	Development of New Urbanisation Policy	Urbanisation	Move Towards People Orientated Urbanisation	Not Applicable

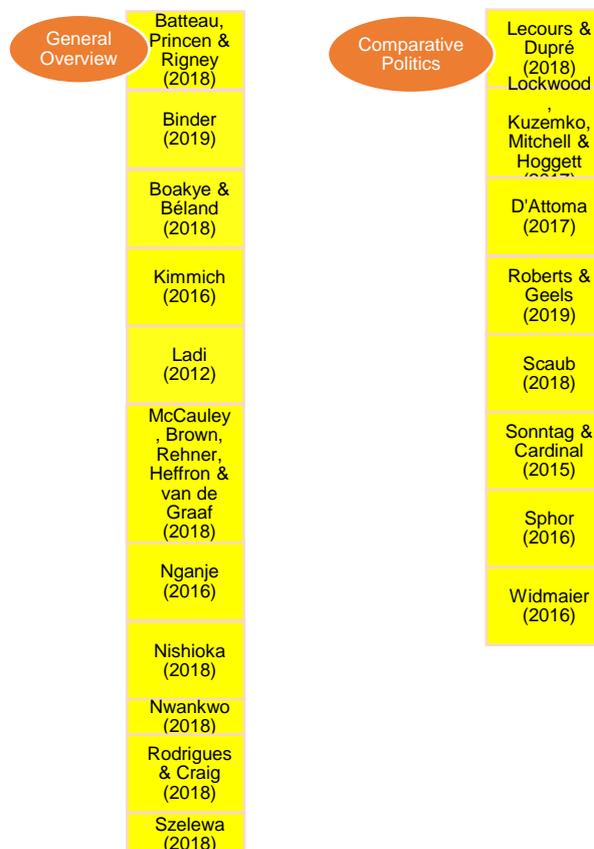
Author of Article (Year)	Historical Institutionalism Variable(s)	Historical Institutionalism Feature(s)	Political Development	Affected Policy	Government Motive	Public Reaction
Widmaier (2016)	Political, Economic and Social	Path Dependency, Critical Junctures, Power Relations and Ideas	1998 Referendum (Australia) & Concerns for Rising Deficits (United States)	Taxation	Principled Justifications (Australia) & Intellectual Justifications (United States)	Differing

4.4 OTHER ANALYSIS

Figure 5 highlights that historical institutionalism can be used to understand why a policy changes and why similar policies follow different paths in different political environments. Articles that apply historical institutionalism to specific policies are distinguished between national overview of policy change and comparative policies.

Historical institutionalism can be used to explain how the Nuclear Energy Policy in Germany was introduced to reduce imbalances within the country (McCauley, Brown, Rehner, Heffron & van de Graaff, 2018). This framework can also be used to explain why tax compliance within Italy differs between the North and the South. The North favoured public interests while the South favoured private interests (D'Attoma, 2017). This analysis shows that when applying this framework to policies within South Africa, it can be applied to study policy change from a South African specific perspective and can be used to compare policies within the country to similar ones in other countries.

Figure 5: Historical Institutionalism on a General Policy Level vs Comparative Level



4.5 SUMMARY

From the above analysis, there is a link between a country's political developments and its policy changes. These political developments may lead to specific government motivations to change a specific policy. At other times, there is no single reason why government enacts a policy change. Public reactions differ for each policy. However, the reaction will generally be positive when the policy change benefits the country as a whole.

Previous research shows that historical institutionalism has successfully been used to study how political developments affect policy changes. Political, economic and social variables are always in play when using historical institutionalism as a framework. The main features used in prior research are critical junctures and path dependency. The analysis presented in this chapter shows that historical institutionalism can be used to study a policy within a country in isolation, or it may be used to compare similar policies between two different countries or two different policies within the same country. Therefore, this framework can be used to investigate the causes of policy changes within South Africa. The following chapter concludes on whether the research objectives relating to the study were adequately addressed.

CHAPTER 5

CONCLUSION

5.1. INTRODUCTION

This final chapter of the research study provides an overview of how the review of literature and analysis of the data found from the sources obtained was able to answer the research question and address the related research objectives. The limitations to this study are presented. The constraints experienced during the review and analyses of the literature are documented. Recommendations for future studies are made to assist future researchers that may use this study for the purposes of their own research. The chapter finishes with some concluding remarks.

5.2. REFLECTION ON ADDRESSING THE RESEARCH QUESTION AND OBJECTIVES

This study's research question was as follows: Using historical institutionalism as a framework, what are the political drivers behind a country's policy changes?

In order to answer this question, the following research objectives were formulated:

- Perform a systematic review of the current data available on the relationship between politics and policy change;
- Identify common political factors that are the cause of policy change in different countries; and,
- Analyse the similarities and differences between comparable countries that follow dissimilar policies.

5.2.1 Research objective one: perform a systematic review of the current data available on the relationship between politics and policy change

Section 3.2.4 discusses the literature relating to historical institutionalism to study the relationship between a country's political developments and the related policy introductions and changes. During the review of literature, it was noted that previous studies have been

able to utilise historical institutionalism from a tax policy perspective. Historical institutionalism has also been used to study the critical junctures and path dependencies within South Africa. The analysis of past articles that have used this framework to study a country's policies under **sections 4.3.1** and **4.3.2** show that a multitude of historical institutionalism variables and features can be used to study politics and policies.

The literature reviewed under **section 3.2.1** illustrates how political developments have been used in the past to understand policy enactments and amendments occurring at a similar time to the political development. The literature review finds that different policies can be studied alongside a related political event as done in previous studies of public policies, taxation policies and policies in general. The results under **sections 4.3.4** and **4.3.5** show that political developments affecting a country can correlate with the country's policy changes.

5.2.2 Research objective two: identify common political factors that are the cause of policy change in different countries

Section 3.2.1.1 illustrates that different policies can be influenced by the same political developments, namely, interest group influence. For instance, two different countries (Poland and Switzerland), during two different periods (post World War II in Poland and current day in Switzerland), introduced two different policies (childcare in Poland and energy in Switzerland), that were both influenced by the interests and values of the interest groups within the respective countries.

Section 4.3.4 specifically found that developed countries' policies tend to be influenced by democratic outcomes, whilst developing countries' policies are usually affected by the self-interest motives of different interest groups. This illustrates that common political factors that cause policy change can exist in similar countries.

5.2.3 Research objective three: analyse the similarities and differences between comparable countries that follow dissimilar policies

Section 3.2.4 found that areas that belong to the same country could follow different policy paths. The literature review uncovered that the reason for the different policy paths was due to political factors, namely: favouring the state versus not favouring the state. **Section 3.2.3** found that two countries that are quite similar to each other (Australia and New Zealand) follow different paths concerning their policies on the taxation of retirement savings. The reason for the differing policies stemmed from political factors. Australia implemented radical changes that were influenced by globalisation while New Zealand maintained rigid stability as it was not willing to be swayed by the influence of globalisation.

Furthermore, the analysis chapter, under **section 4.4** found that historical institutionalism could be used to make various policies comparisons such as among different policies within the same country and the same policy in different countries. Therefore, historical institutionalism is an important tool that can be used to analyse why similar countries follow dissimilar policy paths, with an emphasis on the political causes of these different paths.

5.3. LIMITATIONS

The greatest limitation experienced during this study was the limited availability of literature on historical institutionalism. This constrained the study's ability to illustrate a detailed understanding of the framework and its application. Furthermore, there have been few studies on the political causes of changes in taxation policies, and even fewer articles on this matter from a South African context. Although this shows that there is a gap in the research when it comes to understanding policy change within South Africa, this lack of past studies could lead to some errors when first studying South African policy changes.

Most of the articles regarding the construct of historical institutionalism are dated post-2000. Although this shows that this framework is current and relevant, it shows that this framework is still a new, which might not be perfect when studying policy change. Errors may occur when applying this framework, as it is so new and very little is known about it and its application.

This study aims to apply historical institutionalism to policy change occurring within South Africa. However, very little literature was found relating to countries that are similar to South

Africa, namely African and developing countries. Almost all of the articles found in which historical institutionalism was applied related to developed European countries. This will make it difficult when applying the framework to a country such as South Africa as the conditions in which the use of this framework that existed in those developed countries might not exist in South Africa. This might put the suitability of applying this framework to South Africa in question.

5.4. RECOMMENDATIONS AND FUTURE RESEARCH

One area in which this topic can be studied in future is expanding the diversity of countries and policies in order to find common causes of policy change between the countries. One country could be studied in isolation over multiple years, incorporating multiple policies in order to find political trends to explain why different policies follow similar or dissimilar paths.

This study focuses on historical institutionalism as a framework and its applicability in the study of politics and policy. Future researchers may wish to expand upon this framework's elements. For instance, common critical junctures and path dependencies can be studied across multiple countries to explain similar policy outcomes.

Future studies may wish to expand on the findings on this research and apply it to a specific tax policy or a set of policies. These researchers may find commonalities in how past policies similar to tax policies are affected by political developments. Tax policies may be studied under similar political developments.

5.5. CONCLUDING REMARKS

South Africa's policies, specifically its tax policies, are an area of study that is uncertain concerning their political influences. In order to understand the effect of any possible political influence on tax policies, it first needs to be established how policies in general are affected. An appropriate framework to study the relationship between these political influences and policies is historical institutionalism. This framework has been used successfully in the past to study politics and policies. Using this framework, a link can be found between political developments and related policy changes. Therefore, by understanding the political

developments, government motivations and the general political climate of a country, one may find explanations to why a certain policy was introduced or why an already existing one was altered.

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