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Black African Women's Agency

The Good Administration of Tax Justice

Highlights

The Complex of Dreams Formation

A Passionate Refashioning of the Poet's

Discovering Thoughts, Inventing Future

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Representations of Black African Women's Agency in *Peo Ena E Jetswe Ke Wena*

By N. S. Zulu

Abstract- The purpose of this article is to argue that though there is a general perception that main black African female literary characters in the Sesotho novels published under the heyday of apartheid reflected the patriarchy and the racial subjugation of the time. This article demonstrates that in some Sesotho novels published during the apartheid era, the main literary characters had agency. In the Sesotho novel, Peo ena e jetswe ke wena, the central black female character, Samina is characterised as being rebellious to the patriarchal system. She is portrayed as independent and unmarried, and evil and devious. Her evil intentions are directed at destroying men she tempts as lovers.

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Representations of Black African Women's Agency in *Peo Ena E Jetswe Ke Wena*

N. S. Zulu

Abstract- **The purpose of this article is to argue that though there is a general perception that main black African female literary characters in the Sesotho novels published under the heyday of apartheid reflected the patriarchy and the racial subjugation of the time. This article demonstrates that in some Sesotho novels published during the apartheid era, the main literary characters had agency. In the Sesotho novel, *Peo ena e jetswe ke wena,* the central black female character, Samina is characterised as being rebellious to the patriarchal system. She is portrayed as independent and unmarried, and evil and devious. Her evil intentions are directed at destroying men she tempts as lovers.**

I. Introduction

This article examines agency in the representation of female literary characters in the Sesotho novel by Moephuli, *Peo ena e jetswe ke wena*, published in 1982. The objective is to demonstrate some novels published the apartheid era, however few they were, portrayed black African female characters whose actions display agency. That aspect of character agency might have been overshadowed by the description of the literature of indigenous African languages as being produced under stringent censorship laws (Gerard, 1983; Ntuli, 1987). Re-evaluating how women characters have been represented in the novel, *Peo ena e jetswe ke wena*, may heightened a "process known as consciousness-raising" (Ruthven, 1984:71) that in certain novels published during the stringent laws of apartheid, some main female literary characters had agency against patriarch and the oppressive system. Gagiano points out that: "If novels are seen to function as enquiries, implicitly evaluating the societies or situations they depict by measuring the degree of social justice […] in asking of the text whether or to what extent it allows the 'subaltern' to 'speak' [...], or the socially voiceless to be heard." (2007:90), in a way, that act is assessing if the narrative of the oppressed is empowering the oppressed voices.

The approach to this study is African womanism. Focus on the Africana womanist assumption that in oppressed Africana communities, patriarchy is in the periphery whilst economic and political oppression are the center of power. In *Peo ena e jetswe ke wena*, the aspects of apartheid racism that impacts on the gender relations between black African males and females is what Gayatri calls the 'subaltern' in the work, *Can the subaltern speak?* – an aspect that is missing in Western feminism because it always accentuates and universalizes male as the problem and oppressor of the female, despite the political and economic factors in which the male problems. Steady, (quoted in Hudson Weems, 1993:25) admits that: "Various schools of thought, perspectives, and ideological proclivities have influenced the study of feminism. Few studies have dealt with the issue of racism, since the dominant voice of the feminist movement has been that of the white female. The issue of racism can become threatening, for it identifies white feminists as possible participants in the oppression of blacks."

Western feminism asumptions are anti-male. From its early days, it had been marked by bickering about the stance for or against the exclusion of male in its discourse. It will be remembered, for example, that in the early stages of theorising Western feminism, Virginia Woolf ([1929]1977) was castigated for propagating androgynous feminist assumptions in *A room of one's own*: she wrote that a "great mind must be androgynous [...] perhaps a mind that is purely masculine cannot create, any more than a mind that is purely feminine" (Woolf, 1977:148). The earliest rebuke came from Elaine Showalter (1977) in *A literature of their own,* where she defended the 'female tradition' of feminism by women and for women, and dismissed Woolf's feminist theoretical framework as a "flight away from troubled feminism" (Moi, 1985:2).

The earlier debate about the inclusion of men in Western feminist critical discourse raised sentiments that are captured by Ruthven as follows (1984:1):

> To want to 'look' at feminist criticism, therefore, is only what you would expect of a man in a male-dominated society, for in doing so he simply complies with the rules of a symbolic order of representation which displays women's ideas in the same way that films and girlie magazines display their bodies, and for the same purpose: vulgar curiosity and the arousal of desire.

Ruthven (1984:8) feels that this may be an unfair accusation because even though feminist literary criticism aims to serve feminist politics, "by the time it enters literary studies as a critical discourse, it is just one way of talking about books" (1984:8), and therefore men have the right to engage feminism in any academic debate. But Moi (1986:208) takes Ruthven to task: "With few exceptions, the actual criticism produced by so-

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called male feminist critics is not overwhelmingly convincing." Moi (1985:209) further accuses Ruthven:

> This 'balanced' account, entirely 'non-partisan' in its disinterested view of radical feminists as shrill, terrifying, and potentially castrating creatures, is full of 'feminist terrorists' who with their 'intimidatory' rhetoric try to silence their 'moderate' sisters. This rhetoric alone (its divisiveness, aggression, patronising gestures) must make any feminist question Ruthven's qualification as a guide to the basic principles of feminist criticism.

This may mean that all feminists should always take an anti male stance: "an attack on [all] men rather than […] a system which thrives on inequality" (Steady, quoted by Hudson-Weems, 1993:19) and therefore seldom presents entirely 'non-partisan' and 'disinterested views' in their analysis (see for example, the debate of the Afro-American and African women's rejection of Western feminism and South African white feminism (Welz, Fester & Mkhize, 1993)). Such an acrimonious debate in the history of feminism has led to various streams of feminism - a manifestation of its sharp divisions and heterogeneous nature, hence the frequent use of the word 'feminisms' instead of 'feminism' (see for example, Daymond (1996) and Hunter (1999)).

II. Africana Womanist Agency

The theoretical approach to agency in the representation of black African women is Afrocentric and is informed by the views of Clenora Hudson-Weems' (1993; 2004) Africana women's agency. In the analysis of *Peo ena e jetswe ke wena*, black African gender relations between female and male are mainly are regarded as a product of apartheid oppression, racism and the economiscs of impoverishing black people at the expence of white people. So, in the South Afican context, Africana womanism emphasises the experiences and struggles of black African women and men during the apartheid period. the authentic agenda for women of African descent.

Further, Africana womanism attempts to accommodate the whole family, including the male. Western feminist critical studies have been characterised by the unqualified male exclusion – the exclusion that homogenises male as the problem and enemy of the female gender whereas African womanism considers male as a heterogeneous 'species' that is not inherently the opponent of the female gender, as Hudson-Weems (1993:25) reminds that:

> There is a general consensus in the Africana community that the feminist movement, by and large, is the White woman's movement for two reasons: First, the Africana woman does not see the man as her primary enemy as does the White feminist, who is carrying out an age-old battle with her White male counterpart for subjugating her as his property. Africana men have never had the same institutionalized power to oppress Africana women as White men have had to oppress White women.

On the other hand, Africana womanist agency is a system, or process, that disempowers and challenges absolutes of the economics of race and class that make worse the gender tensions between black men and women.

In this sense then, Africana womanist agency is transformative: it detraditionalizes undesired patriarchal traditions. It rejects and resists the verbal, physical, mental, and systemic violence of white domination on the African woman and man (Hudson-Weems, 2004), but it also rejects and isolates black South African men who hurt, belittle and violate and black South African women. Finally, Africana agency promotes the Africana sense of men who stress the exposure, punishment and removal of men who harm women and children from their communities (Hudson-Weems, 2004).

In this study, black African women's agency focuses on the apartheid's economics of racism and classism, as impacting on the black South African females and males who are marginalized and made poor. Agency is considered to be a resistance system by women and men against the and the apartheid capital system and its patriarchy. It is a resistance tool that disempowers the white power whilst in the process it empowers black African men and women. Hudson-Weems (1993:31-32) puts the impact of the economics of racism as follows:

> Because one of the main tensions between Africana men and women […] involves employment and economic opportunity, Africana's frequently fall into a short sighted perception of things. For example, it is not a question of more jobs for Africana women versus more jobs for Africana men, a situation that too frequently promotes gender competition. […] Rather, it is a question of more jobs for Africanas in general. These jobs are generated primarily by White people, and most Africanas depend on sources other than those supplied by Africana people. The real challenge for Africana men and women is how to create more economic opportunities within Africana communities. Many people talk about the need for enhanced Africana economic empowerment. If our real goal in life is to be achieved-that is, the survival of our entire race as a primary concern for Africana women-it will have to come from Africana men and women working together.

Having said this, black South African female agency in this study, is not viewed in the Western feminist universalist sense of gender as being only based on the anti male assumptions, nor is the lack female agency seen as the eleven female stereotypes identified by the Western feminist Ellmann in her book, *Thinking about Women* (1968) as "passivity, formlessness, confinement, instability, materiality, piety, irrationality, spirituality, compliance, and finally, two incorrigible figures of the shrew and the witch" (Moi, 1985:34). It shall be remembered, for example,

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that in once colonized countries, passivity was a strong political strategy and tool used to resist colonial rule, and the well-known case is the passive resistance led by Gandhi against British imperialism in India. So whisIts feminism sees passiveness as lack of agancy.

I now proceed to explore the representations of women in *Peo ena e jetswe ke wena*.

III. Representations of Women in *Peo Ena E Jetswe Ke Wena*

The setting of the novel *Peo ena e jetswe ke wena* is Soweto between the late 1970s to the 1980s. This period was the height of racial segregation in South Africa. The policy of racial segregation afflicted more poverty in places designated for black Africans because of effect of the Hetzog Native laws and Land bills introduced in the 1930s that things began to change. Life in the rural areas had become more difficult for women and the "wages that the migrant men earned in town were too little to support their families in the country [and] many women realised that the only way they could save themselves and their families was to go to the towns and look for work" (Lawson 1986:15). Because of the constraints, frustrations, violations, indignations and depravations of the apartheid laws, the situation of black African workers in the 1980s had become dire. Cock (1988:205) points out that "Africans […] experience[d] their working lives as a form of slavery." The main employment of the black African women who joined their husbands in urban areas in the late 1970s and 1980s was domestic work and the oppressive nature of domestice service is captured as follows: "The relationship that exists between domestic workers and their employers is often very oppressive. It is a one to one relationship which is not controlled by any law of contract. Many employers treat their domestic workers like children who have to be disciplined, rather than responsible adults" (Lawson, 1986:33). Hudson-Weems (1993:30) observes that "Africana women suffer at the hands of a racist system. There is the oppression of the South African woman who must serve as maid and nurse to the White household with minimum wage earnings".

The picture painted above about the apatheind labour system gives the reader the political, socio-cultural and economic context of the events the novel *Peo ena e jetswe ke wena.* The novel opens with Kgwapo's very poor family living in a small rented four-roomed house in Soweto, as was the case in all townships then. The poverty of the family is a mirror of the apartheid social conditions of the 1980s because black people then earned a meagre income.

The poverty of Kgwapo's family is exacerbated by the fact that his extramarital lover, Samina is blackmailing him. Despite the poverty of his family, Kgwapo gives Samina almost all his wages to silence his adulterous lover. She too, is a product of the apartheid social system that drives black people to crime because of material need and desperation. The reader learns (p.26) that when Samina speaks to Kgwapo, she is full of vengeance. Further, she is unmarried, she likes expensive clothes and she is an impulsive and selfish gambler. She is wicked, consequently the narrator describes her as *motho e mobe* (a cruel person) (p.11) and *o a nyedisa* (she despises people) (p.5). Her evil power in the novel is heightened when she meets Kgwapo under the bridge. She displays her haughtiness: *a hatela hodimo ka seeta se phahameng, a bua ka lentswe le tletseng nyediso* (p.3) (she walked with a fast pace with high shoes, and she spoke with a despising voice.). Kgwapo is one the latest victims of the men she blackmails, and the blackmail destroyes them and their families.

This gives the reader a picture of Samina who is deviant, rebellious and evil and therefore does not fit the stereotype of Western femininity as a good, passive and compliant woman (Ellmann, 1968), amongst others. She does not fear and care about the men she blackmails. She is rebel against institution of family, and does not care about its chief memebers: husband and wife:

> *...ke motho ya sa kgathalleng letho, ya sa tshabeng letho, ya sebete hoo a ka anehang ditshila tsa hae pontsheng ya batho, mme a se ke a hlajwa ke dihlong; ho fetisa moo, o na le ditsela tsa hae tseo ka tsona a ka kgonang ho utlwisa ba bang bohloko* (Moephuli, 1982:25).
>
> ...she has the 'I don't care' attitude, and she is fearless to the degree that she can hang her dirty linen for the public to see, and she would not feel ashamed. Moreover, she has evil ways she uses to hurt other people.

The concepts 'rebellious', which represents the agency of the chief character of the novel *Peo ena e jetswe ke wena,* Samina, is based on the Africana womanist premise that the black South African women's reasons to rebel against males and apartheid patriarchy are significantly economic, in the sense that Samina's poverty, caused by the apartheid system drives her to blackmailing. Her easy victims are working black African men that she allures where they bet horses. She is therefore portrayed as a depraved township woman who is capable of destroying males. She represents the typical vicious township spinster who is heartless and full of contempt – the product of the Soweto that produced wicked women and men in the 1980s because of apartheid's social, political and economic problems.

All the same, the reader is aware that the rebellious character of Samina is sharply contrasted to the complient one of Mmasefatsa. Whilst Samina is portrayed as a destroyer of men and a rebellious whore, Mmasefatsa is depicted as being typically 'motherly' and a family woman who knows her place. Yet the fact that she is sad is some accusation of the patriarchal system that expects women to behave according to certain traditional norms. Despite her sadness, she

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cooks for her family, she looks after children and she is a domestic servant. Hudson-Weems (1993; 2004) points out that family bond is a strong alement of the African woman remarks that wellknown African women activists have a legacy of solid family- positioned culture.

The fact that she is cooking on a coal stove with an old and badly leaking chimney in a poorly lit four-roomed house, shows her abject poverty – an image of the majority of domestic workers during the aparheind system. Her poverty and suffering are representative of the poor township women who have to keep the candle burning against odds. Her motherly personality is described in feminine stereotypes: *motho ya mosa mme ya pelo e telele* (the person who is kind and patient) (p.2). She is thus presented as the patriarchal archetype of 'big mama' whose toil and suffering not only benefit her family but also her white masters as well. On page 3 of the novel, Samina uses the exclamation word for bad smell *'Phu!'* not only to insult and to despise Mmasefatsa of bady body smell, but that she is stinking as the result of her poverty since her family survives on only her merger salary as a domestic worker.

For all that, she is sad, tired, lonely, hopeless and dejected because of toiling, psychological stress and the financial problems of her family. That is why when she enters the house after the storm has abated, the reader notices a deep-seated pain and disappointment etched into her face. The narrator says her face is miserable: *mahlo a hloka kgotso* (p.2). Her miserable image represents the suffering that township black women in the 1980s experienced in their marriage.

The fact that Mmasefatsa is a domestic servant, enforces the apartheid stereotype of a lower class working urban black woman in the 1980s. This is indictment of apartheid policy that if an urban black women is working, she is employed as a domestic servant in town, but despite that social status, she must also be involved in her own domestic work when she comes back late and tired. Such women are physically and economically exploited. Mmasefatsa is a symbol of women who slog for their white masters and for their families. The reader observes, for example, that when he arrives home tired after toiling, she immediately begins to cook for her family as evident in the following:

> *Ha e se nne a lokilokise ho leng teng le ha a hlotse a fufufelwa haholo letsheare lena kaofela ke mosebetsi wa ho hlatswetsa Makgowa kwana toropong (Moephuli* 1982:2).
>
> It is better that she should prepare whatever is there though she is always sweating of working very hard the whole day in town, doing the washing of white people.

The fact that she is doing washing for her white masters is some blame of apartheid ideology that urban black female workers are involved in menial domestic works because of the enforcement of influx control laws as Cock (1988:206) points out "influx control operates very coercively upon African women", and those who manage to get employment are considered fortunate. Yet theirs is to remove the dirt of white people and keep their homes clean. But despite their hard work, these black female domestic workers are economically exploited.

If black African women worked under such conditions, then it was normal, like Kgwapo's family, that sometimes the families of domestic workers slept with empty stomachs if they were the sole breadwinners. Kgwapo's hungry family is representative of such families. If the reader considers Lawson's (1986:30) figure that in "1981 the average wage of domestic workers was R32 a moth" when the "minimum wage of a labourer in a baking industry [was] R238, 98 a month", then the reader understands how hard it must have been for Kgwapo's family to survive on her wife domestic salary.

The explotation of domestic workers is captures by a domestic servant's story in Lawson (1986:33) as follows:

> Domestic workers each have different problems, because they work for different employers – and people are different. One thing common is low wages. For example, somebody came last week to complain – she is earning R30 a month, and she has been working for those people for twenty-two years! What can you do with R30 today?

Lawson (1986:30) also makes the following observation about the mistreatment of domestic workers: "Domestic workers spend their days and nights serving others. They are also among the most badly paid and least protected in this country." As a domestic worker, Mmasefatsa is exposed to such slave-like working relations. In this sense, the writer accuses the apartheid labour laws, and Mmasefatsa becomes the symbol of a township domestic worker who is a victim of such oppressive laws. However, Cock (1988:207) observes that women are "coerced into domestic service by the need to support themselves and their dependent children." Cock (1988:205) assignes the source of exploitation to apartheid labour laws:

> In South Africa poverty, labour controls and a lack of employment alternatives combine to 'trap' about one million black women in domestic service. These women are subject to intense oppression, which is evident in their low wages, long working hours and demeaning treatment by their white female employers.

This implies that if issues of politics, class, gender and race are taken into account in the novel, the reader is aware that in apartheid South Africa, there obviously existed - and still exists - some hegemonic feminism that was powerful over black people. It was white and it regulated its power relations in such a way that white women economically exploited the majority of black women and men. It imposed its female power over the black working class. Hegemonic feminism had the exploitative capacity of male domination and went

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along with its protected privileges, and was elitist. This implies therefore that postcolonial redress in South Africa should not just address male oppression and domination, but also the power relations between gender, class and race, including ethnicity.

Mmasefatsa is presented in the novel as an oppressed domestic worker and a heavily burdened mother within the apartheid patriarchal system. Yet her resilient image is the archetype of an ideal married woman in a patriarchal system of an oppressed society; she is patient, kind and humble. In order to cope with the problems of marriage in a male dominated society, she considers herself a source of comfort to her husband and cook delicious food for him, be obedient, be peace loving and love him. Perhaps the Africana womanist view of the tendency for African women to comply, be patient, kind and humble, and not to resist is not some weakness, but is a survival strategy. It assures both social and economic security for them. Marsden (1994:27) avers "that the reality of life in Africa makes it far easier for a woman to survive in a marriage than on her own or in a group of women, despite excellent female support networks."

However, the novel lays bare the devastative effect of the socio-political and economic system of apartheid South Africa in the lives of urban African women in the 1970s and 1980s. The novel seems to be advocating for socio-cultural change in the structure of South African racial and gender equality. It also gives answers to critiques of the oppressive myths in order to promote and foster change – "certainly a change in the conscious or unconscious" rejection "of racism [and patriarchy] as the norm" (Davis, 1997: xxii).

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"An Old Man's Eagle Mind": A Passionate Refashioning of the Poet's Self in W. B. Yeats's 'An Acre of Grass'

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Abstract- Yeats's Last Poems (1939), according to critics like F. R. Leavis, lacks the complexity and tension of his earlier works. Instead, most of the poems included in this collection are evocative of the mood of resignation and the decrepitude of old age. Amidst this physical decay, the poetic persona relentlessly strives to refashion the 'self' by transmuting his passion into creative energy. The realization of truth regarding the tragic gaiety of the mind heightens the psychological tension arising from the conflict between the body and the soul. The poetic refashioning is informed by the persistence of the creative impulse that contributes to the integrity of the 'self' and its symbolic defiance of the ineluctable physical process. Taking Yeats's poem, 'An Acre of Grass', as the case study, this paper would examine how the process of poetic composition corresponds to the cycle of human existence – birth, decay, and rebirth.

Keywords: physical decay, passion, creative energy, transmute, self, refashion.

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"An Old Man's Eagle Mind": A Passionate Refashioning of the Poet's Self in W. B. Yeats's 'An Acre of Grass'

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Abstract- Yeats's *Last Poems* (1939), according to critics like F. R. Leavis, lacks the complexity and tension of his earlier works. Instead, most of the poems included in this collection are evocative of the mood of resignation and the decrepitude of old age. Amidst this physical decay, the poetic persona relentlessly strives to refashion the 'self' by transmuting his passion into creative energy. The realization of truth regarding the tragic gaiety of the mind heightens the psychological tension arising from the conflict between the body and the soul. The poetic refashioning is informed by the persistence of the creative impulse that contributes to the integrity of the 'self' and its symbolic defiance of the ineluctable physical process. Taking Yeats's poem, 'An Acre of Grass', as the case study, this paper would examine how the process of poetic composition corresponds to the cycle of human existence – birth, decay, and rebirth.

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I. Introduction

William Butler Yeats's posthumous collection, *Last Poems* (1939), is actually the poetic collation of two separate compositions – *New Poems* (1938) and *Last Poems and Two Plays* (1939). The poems incorporated in this collection chart the relentless quest of the 'old' poetic persona in search of creative impetus that reinvigorates the 'self' with the flight of imagination. C. M. Bowra in *The Heritage of Symbolism* (1954) points out: "The struggle between Soul and Self, between mind and heart, which had long occupied Yeats, was solved in his old age. … In his *Last Poems* there is not even the stern majestic utterance of his mature work. He has flung the whole of himself into them and found at last a complete expression of his abundant complex nature" (214). These poems, albeit being often unabashedly assessed as lifeless due to the slackening of complex tension, are actually the re-articulation of the unity of the poet's self, which undergoes through a process of birth, decay, and rebirth.

The *Last poems* reflects the completeness of an already existing pattern that weaves together multiple threads around the divided self. The apparent unity only past with the present as Bhabatosh Chatterjee in *The Poetry of W. B. Yeats* (2010) writes: "The last phase shows that the antinomy between the real and the ideal, between the body and the soul, between the self and the anti-self, between the recluse and the man of action, is not really resolved, but there is an attempt at transcendence with a cold, almost stoic detachment" (21). The same kind of unresolved conflict and stoic patience permeate the poetic texture of 'An Acre of Grass' which is about the repositioning of the self in the flow of time to sustain the creative passion beyond decay and desolation.

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II. Passion Re-Creates the 'OLD' Self

'An Acre of Grass', composed in November, 1936, draws impetus from Nietzsche, especially his *The Dawn of Day* (1881). The poem conveys a positive message for the decrepitude of old age by exploring the avenues to transcend the trammels of wrinkled flesh. The poetic persona yearns for a new lease of life and metaphorically transmutes his yearning into the creative energy that is quite equivalent to the 'grey spirit yearning in desire' (30) in Tennyson's dramatic monologue, 'Ulysses'. Ulysses wants to undertake a metaphoric journey driven by the unquenchable thirst for life beyond stasis: "to strive, to seek, to find, and not to yield" (70). His insatiable desire for vibrant life bears resemblance to the resilience of the poet's 'self' in 'An Acre of Grass'. 'An Acre of Grass' has co-textual and thematic connections with other poems of Yeats, for example, 'The Lamentation of the Old Pensioner,' 'Memory,' 'Broken Dreams,' 'Sailing to Byzantium,' and 'A Prayer for Old Age'. One can trace Yeats's preoccupation with the theme of decay and dullness of aging. Instead of succumbing to this decrepitude, the poetic persona desires for transcendence by reaffirming the persistence of his passion as in 'Broken Dreams':

> A young man when the old men are done talking
> Will say to an old man, 'Tell me of that lady
> The poet stubborn with his passion sang us
> When age might well have chilled his blood.' (16-19)

III. Correspondence between Creative Process and Human Existence

In 'An Acre of Grass,' Yeats weaves a particular pattern in a desperate bid to refashion his own 'self'.

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The first and the last two stanzas mark the consecutive stages i.e. the cyclic nature of human existence through the continuous process of birth, decay and rebirth. The first stanza is evocative of serenity, calmness, and quietude of old age. In the opening line, "Picture and book" (1) evoke a mood of calmness and peace, which is integrally related to the fulfilment of a happy conjugal life led by Yeats with George Hyde-Lees in an old farmhouse outside Rathfarnham. The familiar pictures on the walls of the house inject into his mind a wistful nostalgia for the books and portraits in the drawing-room of Lady Gregory at Coole Park. The family portraits not only intensify the sense of desolation and decay of the poetic persona while brooding over the present but also transmutes the unrestrained passion of the old artist into creative energy, which testifies the proposition of Vittorio Cigoli and Eugenia Scabini in their volume, *Family Identity: Ties, Symbols, and Transitions* (2006): "The turn of the 20th century saw a veritable upsurge in family painting in which the experiences of the artist – his feelings and emotions – were increasingly the center of attention" (11).

The personal imagery implies preservation as well as constriction of experience. The verb - 'remain' suggests the integrity of the 'self' through the continuity between the past and the present. The imagery used by Yeats is fresh and evocative of physical decrepitude as well as the incandescence of old age. The gaiety and cosiness of 'green grass' is juxtaposed with the sense of limitation implied by the word, 'acre.' The poet contemplates the loss of physical vitality: "Now strength of body goes; / Midnight, an old house / where nothing stirs but a mouse." (4-6) that echo the opening lines of the second stanza of 'Sailing to Byzantium': 'An aged man is but a paltry thing, / A tattered coat upon a stick' (9-10). Amidst the decay and loneliness, the poet yearns for the integration of his divided 'self' as his mind still vibrates with creative impulse symbolized by the "mouse" that stirs the "old house" of imagination.

The second stanza foregrounds the futility of the quietude of old age, which is unable to stir the creative impulse. Yeats focuses on the "calm resignation before the ineluctable physical process" (Chatterjee 132) that situates the 'self' in transition. Vivekananda Rai (1971) in *The Poetry of W. B. Yeats* (1971) observes:

> This 'quiet' at the end of life is certainly a strong temptation. The time warrants neither wild flights of imagination in the dream land, nor that philosophical activity of the mind which is busy organising and ordering the thoughts, impressions and impulses which constitute its raw material. Both these activities are futile to discover wisdom and truth. (176)

The poem becomes a form of psychological wrestling on the part of the poet with his own 'self'. He is struggling to regenerate the ecstasy through taking refuge in the memory of his robust 'self' as Janet Carsten traces subtle the link between the memory and the creative process of 'regeneration' in the "Introduction" to her edited volume, *Ghosts of Memory* (2007): "The intertwinings of memory and relatedness necessarily also involve creative processes of rearrangement of the past, and of regeneration" (16). The phrases - "loose imagination" and "mill of mind" (9-10) delve deep into his psychological intensity regarding the poet's passionate enterprise to create something sublime. A. Norman Jeffares (2001) reflects:

> Curiously enough, this was the fulfilment of a dream, for in an essay of 1917 (*Mythologies* p. 342) he envisaged a poet growing old discovering rhythms in the seasonal patterns like those of sleep, and so the poet would 'never awake out of vision'. But then he had remembered Wordsworth, 'withering into eighty years, honoured and empty witted, and thought of climbing to some waste room to 'find, forgotten by youth, some bitter crust.' (100)

IV. Acceptance of the Physical Process and its Transcendence

The third stanza negates all previous claims and implies a 'rebirth' of the 'self' that is akin to the Phoenix, which takes its flight from the ashes of 'rag and bone' (11). The realization of 'truth' rekindles the flame of imagination that brings mystical insight. The note of serenity prevalent in the first two stanzas gives way to frenzied ecstasy that initiates the process of refashioning of the 'self' beyond the shackles of space and time: "Grant me an old man's frenzy, / Myself must I remake" (13-14) which is "the final comment both on his life and on his poetry" (Chatterjee 23). The dynamic verbs in the last two stanzas, 'remake,' 'beat,' 'Obeyed,' 'pierce,' and 'shake' are mimetic of the relentless process of creativity stirred by imagination which in turn moulds the poet's self (Greek word *poiesis* means 'maker'). J. R. Mulryne in the essay entitled, "The *Last Poems*" reflects that "frenzy is known imaginatively in the poetic act; writing the poem involves a vicarious expenditure of imaginative energy …" (148). The composition of poetry follows the process – composition, decomposition, and re-composition which corresponds to the cycle of human existence - birth, decay, and rebirth. Northrop Frye in an essay entitled, "The Rising of the Moon: A Study of *A Vision*" (1965) points out that "the whole cycle of nature, of life and death and rebirth which man has dreamed, becomes a single gigantic image" (277) which is evocative of the sublime creation of the imagining poet, its 'maker.'

The poet desires to assume the persona of fierce old men who symbolize joy, gaiety, and passionate energy – Timon[1], Lear[2], and Blake[3]. Yeats craves for the same mystical insight that bridges the past with the present and extends the 'self' into the 'other'. This symbolic interconnection defies loneliness and situates the 'self' in a web of relationships. The intensity of passion and tragic gaiety rejuvenate the self through the creative process and continue the recurring cycle of birth, decay, and rebirth. The physical decay

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leads to heroic defiance of the inexorable fate by a subjective artist like the Italian painter - Michael Angelo[4], a recurrent persona in poems like 'Under Ben Bulben' and 'Long Legged Fly,' who reposes his faith in endless creativity and continuity. Vikramaditya Rai (1971) points out: "Things are doomed to pass away, but their death is not the final word, because it will be followed by a creative process which will bring them back into existence" (164). The self undergoes the process of refashioning through the epiphanic realization and the acceptance of the rhythm of the universal cycle of birth, death, and rebirth.

V. Transmutation of Passion and the Refashioning of the Self

What enthralls the poetic persona, is that unrestrained passion which supersedes reason. Blake is that colossal figure who assaults the citadel of truth with the sublimity of his mystic perception. Yeats's frenzied vision penetrates through the mysteries and unfolds the truth in the moment of intense contemplation as Bowra notes: "It was truth, uninhibited and unrestrained, that Yeats now desired" (215). His poetic enterprise is to carve the intensity of his passion into a series of creative symbols. By invoking Blake, the poetic persona desires to assume that subjective position from where he can summon truth at his own will: "Who beat upon the wall/ Till truth obeyed his call" (17-18).

For Yeats, the penetrating vision of the raging mind transmutes the tragic perception into a personal symbol of exhilaration. He finds solace in Blake's mystic perception as encapsulated in 'the most beautiful of all letters' addressed to his friend - George Cumberland, Junior:

> I have been very near the Gates of Death, & have returned a very weak, & an Old Man feeble & tottering, but not in Spirit & Life, not in The Real Man The Imagination which Liveth for Ever. In that I am stronger & stronger as this Foolish Body decays. (Malins 61)

The mystic consciousness of tragic gaiety transcends the decrepitude of old age and reinforces the rejuvenation of the self through creative re-composition. As a corollary to the processual transition, the 'eagle' of his psyche substitutes the 'mouse' of his consciousness as a creative stimulus: "An old man's eagle mind" (24). The steady and agile eagle is the creative symbol for the unrestrained flight of imagination that challenges the quietude and stability – the prevalent signs of senescence. The mystic perception ushers in consciousness about the potentialities of the creative 'will' that reinforces the continuous process of passionate refashioning of the poet's 'self.'

Notes

1. *Timon* is a misanthrope in *Timon of Athens* by William Shakespeare and the subject of Lucian's finest dialogue, *Timon, or The Misanthrope*. His unrestrained passion and frenzy turn him into a terrible figure who abhors mankind and dwells in solitude while taking recourse to diatribe against 'the rotten society'.
2. *King Lear* of Britain is the titular passionate hero of Shakespeare's tragedy, *King Lear*. The 'filial ingratitude' of his daughters ironically paves the way for his transformation. In a frenzied state, he defies the furious storm and all the might of the wicked world by his indomitable 'will'.
3. *William Blake* (1757-1827), often considered a Pre-Romantic poet, is known for his mysticism and picturesque engraving. Blake views poetry and the other forms of art not just as the 'mirror of life' but as the gateway to spiritual consciousness. Yeats traces in Blake's writings his idea of 'paired opposites'- soul and self, body and soul, and 'subjective' and 'objective'.
4. *Michael Angelo* (1474-1564), an Italian painter, sculptor, architect, and poet, was born in Tuscany. Like Yeats, he is a subjective artist whose penetrating vision unravels the spiritual truth beyond the trammels of flesh. His art is evocative of heroic grandeur and passionate gaiety.

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La Bonne Administration De La Justice Fiscale Au Cameroun

By Janvier Fermose
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Introduction- La bonne administration de la just ice est aujourd'hui est une exigence inhérente à tout système juridique et juridictionnel. Elle pénètre toutes les disciplines du droit dans leur diversité et leur spécifique. Qu'elle soit perçue comme valeur, droit, exigence ou objectif, la bonne administration de la justice n'échappe pas aux préoccupations du législateur et du juge fiscal camerounais[1].

Conceptuellement, la notion de bonne administration de la justice est difficile à définir car, elle n'est pas souvent appréhendée de la même manière par les juges des divers ordres de juridiction. Cette notion donne lieu à une définition dans laquelle le volet « bonne administration » précède celui de « justice fiscale ».

Au sens analytique, le premier volet de la définition comprend deux axes, renvoyant respectivement aux termes « bonne » et « administration ». Au titre du premier, le terme « bonne », féminin de « bon », dérive du sens commun désignant ce qui est bien disposé, conforme aux règles morales ou sociales, favorable, juste, correct ou approprié[2].

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Suivant le second volet, la définition de la notion de «*justice fiscale*» impose que la clarification du premier terme précède le second. Le concept de justice, pris isolément, peut avoir plusieurs sens : dans un premier sens, la justice est une vertu, un sentiment d'équité que l'on porte au fond de soi-même[7]. Dans un second sens, plus familier aux juristes, la justice est un pouvoir : c'est le pouvoir de juger et de dire le droit à l'occasion d'une contestation. Dans le cadre de cette étude, le mot « *justice* » est employé pour désigner l'ensemble des institutions permettant de rendre la justice et au moyen desquelles le pouvoir de juger est exercé[8].

Quant au terme « fiscal », de façon générique, il désigne « *ce qui se rapporte à l'impôt, à la fiscalité* »[9] ou ce qui marque « *l'appartenance au fisc de ce qu'il qualifie* »[10]. Il désigne alors tout phénomène qui concerne ou qui a trait, peu ou prou, à l'impôt. Il est souvent assimilé à celui de l'impôt mais au sens technique, il englobe les « impositions de toutes natures » qui autant que l'impôt sont des créances fiscales[11].

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[1] J. FERMOSE, « Le juge de l'impôt en droit camerounais », *RTF*, Centre d'Etudes Fiscales de la Faculté de droit de SFAX, n°23, décembre 2016, p. 232.

[2] *Dictionnaire Hachette de la langue française*, 2019, p. 65.

[3] S. GUINCHARD et Th. DEBARD(sous la dir.), *Lexiques des termes juridiques*, Paris, Dalloz, 25éd, 2017-2018, pp. 72-73

[4] Les bons offices désignent le « *mode de règlement des conflits internationaux consistant dans l'interposition d'une tierce puissance qui cherche à rapprocher les parties pour les amener à entamer une négociation ou à recourir à un autre mode de règlement pacifique* ». *Lexique des termes juridiques, op.cit.*, p. 73.

[5] En droit administratif, au sens organique, l'administration désigne l'ensemble des personnes physiques ou morales investies d'une mission de service public ; alors qu'au sens fonctionnel, elle désigne l'ensemble des activités ou les missions dont l'administration est investie en vue de la satisfaction des besoins d'intérêt général. En droit civil, elle désigne non seulement le pouvoir d'accomplir les actes nécessaires à la conservation et à la mise en valeur d'un bien ou d'un patrimoine, mais également l'ensemble des actes accomplis dans ce but. Voir, *Lexique des termes juridiques*, *op.cit.*, p. 22.

[6] *Ibidem*.

[7] Voir : J. RAWLS, *Théorie de la justice,* Paris, Seuil, 1987 et *Justice et Démocratie,* Paris, Seuil, 1993 ; B. PLAGNET, « Constitution et justice fiscale », in *Droit constitutionnel et principe d'égalité,* Recueil des Cours de l'Académie Internationale de Droit Constitutionnel, Volume 14, Tunis, CERES, 2005, pp.193 et s.

[8] Voir R. PERROT, *Institutions judiciaires,* Paris, Montchrestien, 10ème éd., 2002, pp. 21 et s. ; J. VINCENT, S. GUINCHARD, G. MONTAGNIER et A. VARINARD, *Institutions judiciaires. Organisation. Juridictions. Gens de justice,* Paris, Dalloz, 1999, p.1.

[9] G. CORNU (sous la dir.), *Vocabulaire juridique*, 10e édition, 2014, p. 461.

[10] L. AGRON, *Histoire du vocabulaire fiscal*, Paris, LGDJ, 2000, p.264.

[11] Si la créance fiscale, comme toutes les autres créances, repose sur un rapport d'obligation et une valeur, elle reste, toutefois, une créance d'un genre particulier : premièrement, la nature de l'obligation existant entre l'administration fiscale et le contribuable ne se décline qu'en une obligation de payer ; deuxièmement, la créance fiscale ne repose pas

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Au sens synthétique, la bonne administration de la justice fiscale peut être entendue de la manière suivante : la condition suivant laquelle la justice fiscale est organisée conformément à la loi, la garantie de l'indépendance du juge dans l'exercice de sa fonction de juger, le respect des droits de la défense des justiciables, ainsi que du droit à un procès fiscal équitable. Elle suppose alors le droit à un délai raisonnable, le droit à un juge indépendant et impartial, le respect des droits de la défense, la publicité, la célérité de la procédure, etc. Elle suppose surtout la bonne justice, le bon juge et la garantie des droits permanents des justiciables.

Historiquement, la justice fiscale entretient un lien étroit avec l'évolution du contentieux fiscal au Cameroun comme dans beaucoup d'autres Etats de l'Afrique noire francophone[12]. Cette évolution possède une trajectoire comprenant trois séquences : les périodes ante coloniale, coloniale et post indépendance.

La période d'avant colonisation, d'abord. Pendant cette période, il existait déjà dans les Etats de l'Afrique noire francophone et particulièrement au Cameroun une justice fiscale tribale ou clanique exercée dans les royaumes et les chefferies[13]. Les contribuables étaient alors soumis à une « fiscalité-contribution » ou à une « fiscalité-sanction » dont le chef traditionnel en était le garant de la légalité fiscale traditionnelle. Ainsi, dans la tradition animiste ou islamique, il existait alors une « légalité fiscale traditionnelle »[14] et donc un droit coutumier fiscal[15].

La période coloniale, ensuite. La justice fiscale, durant cette période, est intimément liée à l'institution de la dualité juridictionnelle en matière fiscale au Cameroun et dans les autres Etats de l'A.E.F à la faveur des textes métropolitaines français, notamment les décrets du 05 août 1881 et du 30 décembre 1912[16]. Avant l'indépendance en 1960, le Cameroun a connu une évolution particulière en matière fiscale au fil du temps. En premier lieu, durant le protectorat allemand, avait institué une sorte de justice fiscale de 1884 à 1916 établie sur l'impôt de capitation (1902). En second lieu, durant le mandat franco-britannique de 1922 à 1945, le Cameroun va connaître une justice fiscale binaire. Dans la partie occidentale du Cameroun, l'Angleterre appliquait le système de la *Common law* où l'administration était soumise aux mêmes droits que les justiciables contribuables[17], et ceci jusqu'à la tutelle de l'ONU et à l'autonomie interne (1945 à 1960). Dans la partie orientale, était appliqué le système de dualité juridictionnelle avec l'édiction des textes fiscaux d'origine nationale[18]. Ainsi, furent formellement attribué au juge administratif le contentieux des impôts directs et assimilés et au juge judiciaire, celui des impôts indirects et assimilés.

La période post indépendance, enfin. Bien qu'inspirés des textes fiscaux des puissances mandataires et tutélaires, les autres Codes généraux des impôts élaborés au lendemain des indépendances dans les États de l'Afrique noire francophone et au Cameroun notamment, ont préservé cette clé de répartition des compétences juridictionnelles fondées sur la nature des impôts. La consécration de la dualité juridictionnelle fiscale issue de la production du jurislateur colonial va être reproduite presque similairement dans la législation fiscale actuelle[19]. Depuis la loi du 19 avril 2002portant Code général des impôts de la République du Cameroun, lequel unifia les différents textes et codes[20]et les CGI ayant suivi chaque année, la dualité juridictionnelle en matière fiscale demeure en vigueur[21].

Sous cet ancrage historique et normatif, l'étude de la bonne administration de la justice fiscale revêt un double intérêt. En premier lieu, l'intérêt heuristique est binaire. L'étude possède un attrait en rapport avec la théorie de la justice formulée par John RAWLS, car la justice fiscale est une institution au centre de la solidification de l'Etat de droit ; de même l'étude est

nécessairement sur un équilibre entre les sommes payées et les prestations reçues ou fournies car, quand bien même elle est éteinte par le contribuable, elle ne lui assure pas une contrepartie directe ; troisièmement, le consentement de l'obligation fiscale est un consentement d'un type particulier qui résulte de la volonté générale notamment du législateur (art. 26 al. 2 de la constitution camerounaise).

[12] J. FERMOSE, *Le juge fiscal : contribution à l'étude des caractéristiques du juge fiscal en droit camerounais,* Thèse de doctorat, Université de Ngaoundéré, mai 2019, pp. 42-50.

[13] G. MANGIN, « Les structures de l'appareil juridictionnel », *in Encyclopédie juridique de l'Afrique, Les Nouvelles Editions Africaines*, 1982, pp. 239-268.

[14] A. BANGO, *L'élaboration et la mise en œuvre de la fiscalité dans les pays de la Communauté Economique et Monétaire de l'Afrique Centrale (CEMAC),* Thèse de doctorat, Université Jean Moulin Lyon 3, juillet 2009, p.66.

[15] C. DURAND (Documents édités et présentés par), *Fiscalité et politique. Les redevances coutumières au Tchad.1900-1956, L'Harmattan, coll. Pour mieux connaître le Tchad*, 1995, p. 322.

[16] Ce décret fut rendu applicable au Cameroun le 22 mai 1924.

[17] F. X. MBOME, *Le contentieux fiscal camerounais,* Yaoundé, Presses Universitaires d'Afrique, 2000, p.8 ; F. ATECK ADJAM, *Droit du contentieux fiscal camerounais*, Paris, L'Harmattan, coll. Finances publiques, 2e édition, 2017, p. 108.

[18] En l'occurrence, l'arrêté du 29 novembre 1919, créant une taxe de consommation sur diverses marchandises.

[19] Loi n°2002/03 du 19 avril 2002, portant Code général des impôts de la République du Cameroun.

[20] Le nouveau CGI de 2002 va regrouper les dispositions des précédents textes fiscaux notamment le Code général des impôts, le Code de l'enregistrement, du timbre et de la curatelle (ordonnance n° 73/21 du 29 mai 1973, ordonnance n° 73/25 du 29 mai 1973), ainsi que celles des lois de finances postérieures. Ce CGI visait alors à actualiser, à simplifier et à unifier la législation fiscale camerounaise qui jusqu'alors était éparse. Il avait aussi pour objectif d'une part, de prendre en compte les récentes évolutions relatives au programme régional de la CEMAC, les impératifs de mobilisation des recettes fiscales notamment en matière de recouvrement ; et d'autre part, le renforcement des droits du contribuable.

[21] Voir : articles L 126 et L55 du CGI pour l'exercice 2021.

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stimulante en raison du développement de la justice fiscale qu'elle permet de ressortir dialectiquement. En second lieu, l'intérêt pratique n'est pas en reste. Pour l'essentiel, il s'agit de contribuer à la connaissance de l'office du juge statuant en contentieux fiscal tant en sa qualité de juge serviteur, censeur ou créateur du droit. Ainsi, il plaît d'édifier la conscience collective sur l'administration de la justice fiscale au Cameroun.

Fort d'un tel intérêt, la question centrale de notre contribution se décline comme suit : comment la bonne administration de la justice est-elle appréhendée dans l'ordre juridictionnel fiscal camerounais?

En réponse à cette problématique et suivant une démarche dogmatique, on peut avancer l'hypothèse selon laquelle l'exigence de la bonne administration de la justice fiscale est partiellement garantie dans l'ordre juridictionnel camerounais. En réalité, la justice fiscale camerounaise ne peut pas faire l'objet d'une lecture à sens unique car, en rapport avec la loi et dans son application, la bonne administration de la justice est légalement assurée(I). Mais en rapport avec les parties et le procès fiscal, elle est pratiquement déséquilibrée(II).

I. Une Justice Fiscale Légalement Administrée

La bonne administration de la justice apparaît dans le travail juridictionnel, et plus généralement, dans l'organisation de la justice fiscale[22]. Ainsi, le droit positif camerounais nous incite à comprendre la bonne administration de la justice fiscale comme un principe directeur de l'organisation du contentieux fiscal. Elle suppose une justice fiscale non seulement organiquement structurée (A) mais fonctionnellement assurée (B).

a) Une justice fiscale organiquement structurée

La bonne administration de la justice, en cette qualité, intervient au cœur de la structuration de la justice fiscale car, elle suppose une organisation précise des juridictions fiscales (1) mais également à une répartition claire des compétences fiscales (2).

i. *Une organisation précise entre ordres de juridictions fiscales*

La bonne administration de la justice apparaît comme une principe directeur de l'organisation des juridictions fiscales. Si la constitution en vigueur[23], procède seulement à la répartition des compétences entre les ordres de juridictions administratives et judiciaires, le juge constitutionnel camerounais, contrairement à son homologue français[24], n'a pas encore eu à prendre position sur l'intérêt constitutionnel de la bonne administration de la justice d'une manière générale, et de la justice fiscale en particulier. Néanmoins, c'est sur le socle constitutionnel des ordres de juridictions institués que le législateur fiscal camerounais fonde le partage des compétences juridictionnelles en matière fiscale. Dans un souci d'une bonne administration de la justice, le droit positif camerounais a, sous le prisme juridictionnel, fondé l'organisation de la justice fiscale sur la dualité organique, même si une telle organisation demeure discutable.

D'une part, la traditionnelle dualité organique illustre de l'intégration de la justice fiscale dans le cadre institutionnel des ordres de juridictions administratif et judiciaire. A la lecture des textes aménagés et des solutions jurisprudentielles adoptés au Cameroun, et dans d'autres États à titre comparatif, il ressort qu'il existe organiquement une pluralité des juges appelés à statuer sur les litiges fiscaux. La mise en perspective du contentieux fiscal permet de constater que ni au sens restreint, c'est-à-dire classique de justice administrative, ni au sens élargi de type ou genre de juridiction, on ne rencontre un juge fiscal unique appelé à statuer en contentieux fiscal; mais plutôt une organisation précise des compétences fiscales entre les deux ordres de juridiction classique[25]. La justice fiscale, en vertu des dispositions du Code général des impôts et en pratique, épouse la traditionnelle dualité organique. Il intègre à cet effet le cadre normatif et institutionnel des ordres de juridiction préexistants. Contrairement au contentieux administratif général où le juge compétent est le juge administratif et le juge civil pour le contentieux civil, en contentieux fiscal, la dualité des juges demeure la règle.

D'autre part, l'on pourrait s'intéresser sur le moyen discuté qui porte sur la question de l'organisation du contentieux fiscal au-delà de la traditionnelle dualité organique. Il s'agit de l'affirmation de cette compétence au profit des juridictions constitutionnelle et communautaire qui viennent mettre fin à la dualité classique. A la réalité, la bonne justice fiscal n'est pas remise en cause car, l'intervention de ces ordres de juridictions nouveaux dans le contentieux fiscal est sans conséquence réelle sur les ordres de juridictions traditionnels, dont le fondement des compétences reste régi par les dispositions pertinentes du CGI. Si le législateur fiscal camerounais a fait des ordres administratif et judiciaire le cadre organique et institutionnel du contentieux fiscal, le développement du contentieux de la responsabilité et du contentieux de l'annulation a davantage enrichie la justice fiscale au

[22] En France, voir : Conclusions Bernard sur CE Ass., 11 mai 1959, Miret ; Sirey 1959, p. 146.

[23] Il s'agit principalement de la loi n°96/06 du 18 janvier 1996 portant révision de la constitution du 02 juin 1972, laquelle a été révisée à la faveur de la loi n°2008/001 du 14 avril 2008.

[24] Conseil constitutionnel, 23 janvier 1987, loi transférant à la juridiction judiciaire le contentieux des décisions du Conseil de la concurrence, n°86-224 DC, considérant 15.

[25] *Ibid.*, p. 13.

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niveau communautaire et constitutionnel[26]. Mais ces types de contentieux demeurent résiduels. Cette organisation précise entre les ordres de juridictions entraîne comme corollaire une répartition régulée des compétences au sein des juridictions fiscales. Il s'agit là d'une autre forme d'expression de la bonne administration de la justice fiscale.

ii. *Une répartition régulée des compétences juridictionnelles fiscales*

A partir d'un socle constitutionnel tiré des ordres des juridictions, le législateur camerounais va se baser implicitement sur la bonne administration de la justice comme mécanisme de répartition des compétences fiscales entre les juridictions administratives et judiciaires. A côté du CGI camerounais, les lois relatives à l'organisation judiciaire[27] sont venues mettre en place la justice fiscale administrative moderne calquée sur le modèle pyramidal achevé ou presqu'achevé de la justice judicaire. Dans la perspective de la bonne administration de la justice fiscale, le législateur ainsi que le juge fiscal contribuent de manière déterminante à rationaliser la répartition des compétences juridictionnelles fiscales fondées sur des considérations textuelles et structurelles.

En premier lieu, la répartition des compétences[28] entre le juge administratif et le juge judiciaire est fondée sur les textes et reste l'une des principales clés utilisés par le législateur et le juge fiscal. La clé de cette répartition a longtemps été justifiée par la nature des impositions en cause, c'est-à-dire, le juge administratif officiant en matière d'impôts directs, et le juge judiciaire se spécialisant dans les contestations relatives aux impôts indirects[29]. La justice fiscale repose donc sur des bases solides. Ainsi, les bases textuelles de la répartition des instances fiscales au Cameroun sont précisées par le CGI, et plus spécifiquement, le Livre des procédures fiscales. Cette option normative n'est pas propre qu'à cet État, elle est perceptible dans la plupart des États ayant opté pour le dualisme juridictionnel en matière fiscale[30]. A ce titre, les bases textuelles des compétences du juge administratif et du juge judiciaire sont respectivement posés aux articles L 126[31], 419 et L 55 du CGI[32]. Si le CGI constitue la loi spéciale de référence qui consacre fondamentalement la dualité juridictionnelle en matière fiscale, les règles de répartition de compétences demeurent les mêmes en matière de contentieux fiscal local, à l'exception des règles spécifiques applicables aux impôts locaux[33]. De même, par souci d'une bonne justice fiscale, s'il est clair qu'une grande place de choix est accordée aux juges fiscaux administratif et judiciaire dont les compétences sont, sans nul doute, expressément attribuées par les textes fiscaux, il reste vrai que l'interprétation de ces mêmes textes, et bien d'autres, n'exclut pas la possibilité de s'intéresser au juge constitutionnel ou à celui communautaire.

En second lieu, la bonne administration de la justice fiscale nécessite une structuration appropriée des juridictions statuant dans ce domaine. Sur le plan de la structure organique, la compétence de droit commun des tribunaux administratifs en premier ressort tiennent à « l'objet du litige » et « à l'intérêt d'une bonne administration de la justice ». Pour une bonne organisation juridictionnelle, le constituant et le législateur ont calqué les juridictions fiscales sur un modèle hiérarchisé, étagé et ordonné sous l'angle structurel. Ainsi, qu'il s'agisse des juridictions administratives ou de celles judiciaires, l'on trouve tantôt des juridictions qui statuent en instance, tantôt celles qui statuent en appel ou en cassation. Pendant longtemps le CGI a fait de la Chambre administrative de la Cour Suprême, le juge fiscal administratif d'instance[34]. Mais plus tard, la création et la mise en place des tribunaux

[26] J. FERMOSE, *Le juge fiscal : contribution à l'étude des caractéristiques du juge fiscal en droit camerounais, op. cit.*, pp. 83-88 ; MARCHESSOU (Ph.), « Réflexions sur l'interprétation des textes fiscaux », *in Mélanges Paul AMSELEK*, Bruylant, 2005, p. 560.

[27] Au Cameroun, voir : loi n°2006/015 du 29 décembre 2006 portant organisation judiciaire ; loi n°2006/022, du 29 décembre 2006, fixant l'organisation et le fonctionnement des tribunaux administratifs ; loi n°2009/016 du 29 décembre 2006 fixant l'organisation et le fonctionnement de la Cour suprême.

[28] La compétence désigne *« un pouvoir juridique, une capacité d'action en vertu desquels les organes juridictionnels et administratifs sont habilités par l'ordre juridique, à créer des normes juridiques individuelles en application des normes générales »*. KELSEN (H.), *Théorie pure du droit*, Paris, PUF, 1966, p. 198.

[29] J. FERMOSE, « Le juge de l'impôt en droit camerounais », *RTF*, n°23, décembre 2016, p. 209.

[30] Au Gabon, (art. P 1077 al. 1 et 2 du CGI gabonais) ; en France (art. L 199 du LPF français) ; au Tchad (art. R 23 du LPF tchadien).

[31] *« En matière d'impôts directs et taxe sur la valeur ajoutée ou de taxes assimilées, les décisions rendues par l'Administration sur les réclamations contentieuses et qui ne donnent pas entièrement satisfaction aux intéressés, peuvent être attaquées devant le tribunal administratif, dans un délai de soixante jours à partir du jour de la réception de l'avis portant notification de la décision ».*

[32] Cet article dispose que : *« les poursuites de droit commun comprennent trois degrés: la mise en demeure valant commandement de payer, la saisie et la vente. Ces trois degrés constituent des poursuites judiciaires, c'est-à-dire seuls les tribunaux judiciaires sont compétents pour statuer sur la validité de ces actes ».*

[33] En matière de contentieux fiscal local, l'article C 136 du CGI et l'article 136 de la loi n°2009/019 énoncent similairement que le recours contentieux des impôts locaux obéit aux règles et procédures prévues par le Livre des procédures fiscales, sous réserve des dispositions spécifiques régissant les taxes communales. De même, l'article 140 alinéa 2 de la loi n°2009/019 ajoute que le recours contentieux porté devant la juridiction administrative compétente obéit aux règles et procédures prévues par le Livre des procédures fiscales pour les impôts de l'État (art. 136 de la loi n°2009/019 du 15 décembre 2009 portant fiscalité locale).

[34] A ce titre, s'agissant des impôts directs et de taxe sur la valeur ajoutée, l'article L126 des CGI (2013 à 2015) précisait alors que *« les décisions rendues pas L'Administration sur les réclamations contentieuses et qui ne donnent pas entièrement satisfaction aux intéressés, peuvent être attaquées devant la Chambre Administrative de la Cour Suprême »*. Voir : article L126 du LPF camerounais et l'article C138 du CGI et de la loi n°2009/019 portant fiscalité locale.

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administratifs[35] notamment dans les dix (10) chefs-lieux des régions[36] a permis que ceux-ci puissent désormais statuer en qualité de juge fiscal administratif d'instance[37]. L'organisation actuelle des juridictions judiciaires de premier degré statuant en contentieux fiscal camerounais découle des dispositions du CGI et de la loi du 26 décembre 2006 portant organisation judiciaire. En vertu de l'article L55 du LPF camerounais, les tribunaux judiciaires sont juges du contentieux fiscal judiciaire, tant pénal que civil. La limite du domaine d'intervention du TGI quant au montant de la demande ne s'applique pas au contentieux fiscal. Dans le contentieux civil et hormis les cas de compétence exclusive, si le TGI ne peut connaître que des litiges dont le montant excède 10 millions[38], cette restriction est ignorée en matière fiscale. C'est dire que le TGI jouit donc d'une compétence non restrictive nonobstant le montant de la demande. En sus, en matière pénale, conformément aux articles L107 et s. du LPF et contrairement à toute logique jusqu'ici observée dans les procédures administratives et civiles, les fondements juridiques de la répression pénale en matière de fraude fiscale se trouvent essentiellement dans les dispositions du Code général des impôts et non dans le code pénal.

En sus, la garantie de la justice fiscale suppose l'aménagement des voies de recours. Le contentieux fiscal a prévu des voies de recours en appel et en cassation autant dans l'ordre administratif que judiciaire. Dans le premier cas, le CGI ouvre expressément la possibilité au requérant fiscal d'interjeter appel devant la juridiction fiscale d'appel en l'occurrence la Chambre administrative de la Cour Suprême[39]. L'article L 140 du LPF en utilisant la formule « toutes les voies de recours », entend y intégrer tout aussi le recours en appel et le pourvoi en cassation[40]. De même, les voies de recours prévues par le CGI pour la contestation des impôts d'Etat devant le juge de l'impôt restent applicables aux impôts locaux en combinaison des articles C136 et C140 du CGI, sous réserves des dispositions spécifiques aux taxes communales[41]. Dans le second cas, une lecture combinée des dispositions du CGI et de la loi portant organisation judiciaire, laisse voir une institution de la Cour d'appel[42] comme juge de second degré du contentieux fiscal judiciaire. Le pourvoi se fait devant la Cour suprême[43], plus précisément la chambre judiciaire pour le contentieux fiscal judiciaire et les sections réunies de la Chambre administrative pour le contentieux fiscal administratif. Outre l'aspect organique de la bonne administration de la justice fiscale, celle-ci épouse certains attributs dans son aspect fonctionnel.

b) Une justice fiscale fonctionnellement assurée

La bonne administration de la justice fiscale suppose que le juge fiscal veuille avant tout à la bonne application de la loi fiscale en disant le droit (1) mais aussi lorsqu'il contribue souvent que nécessaire à sa création (2).

i. *La diction du droit par le juge fiscal*

La bonne administration de la justice fiscale n'est possible que si le juge à vocation première à appliquer la loi dont il est juge et arbitre[44]. Dans ce sens, le juge fiscal n'a donc pas vocation à se substituer à la loi dont il veuille au respect et en garantit l'application. Il est alors un serviteur de la loi fiscale. Au-delà des fondements théoriques, historiques et de ses manifestations pratiques, la bonne administration de la justice invite à assurer la bonne application de la loi en vue de respecter la volonté du législateur. Avant la période révolutionnaire, si le mythe de la loi était entretenu, la loi ne pouvait errer et le législateur non plus ne pouvait se tromper[45], le juge prononce avant tout

[35] Loi n°2006/022 du 29 décembre 2006 fixant l'organisation et fonctionnement des tribunaux administratifs

[36] On a donc au total dix (10) tribunaux administratifs (ci-après TA): le TA du Centre/ Yaoundé, le TA du Littoral/ Douala, le TA du Sud/Ebolowa, le TA de l'Est/ Bertoua, le TA de l'Ouest/Bafoussam, le TA du Sud-Ouest/Buéa, le TA du Nord-Ouest/Bamenda, le TA de l'Adamaoua/Ngaoundéré, le TA du Nord/Garoua et le TA de l'Extrême-Nord/Maroua.

[37] Les décisions du TA en matière fiscale sont légions, entre autres : TA/Centre, jugement n°252/2017/TA-YDE, du 08 août 2017, Affaire *Société SISSEL S. A. C/Etat du Cameroun (MINFI)* ; TA/Nord (Garoua), ordonnance n°02/2015/RF/RE/ADM, du 22 juillet 2015, *Société CONFEX Oil Cameroun SARL C/Etat du Cameroun (MINFI-Centre Régional des impôts du Nord à Garoua)* ; TA/Littoral, ordonnance n°61/OSE/PTA/DLA/2015, *Société P.P.S.M SARL C/Etat du Cameroun (MINFI)*, etc.

[38] Les articles (1) b et 18 (1) de la loi n°2006/015 du 29 décembre 2006 portant organisation judiciaire.

[39] A cet effet, l'article L 140 du LPF dispose que : *« A l'issue de la procédure contradictoire, le Tribunal Administratif rend une décision. Toutes les voies de recours prévues par la législation sur l'organisation et le fonctionnement des Tribunaux Administratifs et de la Cour Suprême sont ouvertes aux parties »*.

[40] Voir : appel n°15/RG/A/2012, du 02 avril 2012, arrêt n°83/A/2015, du 28 octobre 2015, affaire *Société SODEXHO Cameroun C/Etat du Cameroun (MINFI)* ; appel n°08/RG/2011 du 18 janvier 2011, arrêt n°59/2015/CA/CS, du 23 septembre 2015, Affaire *Société SOCEM C/Etat du Cameroun (MINFI),* etc.

[41] Voir aussi, les articles C136 et C140 de la loi n°2009/019 portant fiscalité locale.

[42] Il en existe actuellement 10 Cours d'appel au Cameroun chacune située dans une capitale régionale. L'article 19 de loi n°2006/015 du 29 décembre 2006 portant organisation judiciaire modifiée et complétée par la loi n°2011/0 27 du 14 décembre 2011 dispose qu': *« Il est créé une cour d'appel par région. Toutefois, suivant les nécessités de service, le ressort d'une cour d'appel peut être par décret du Président de la République étendu à plusieurs régions »*.

[43] Voir, les jugements : pourvoi n°19/P/RG/2015, du 16 février 2015, arrêt n°74/FF/2016, du 09 novembre 2016, affaire *UACAM-VIE C/Etat du Cameroun (MINFI)* ; Pourvoi n°21/RG/FF/2015, du 26 juin 2015, arrêt n°013/FF/2017, du 08 février 2017, affaire *Société BICEC SA C/Etat du Cameroun (MINFI)*, etc.

[44] F. OST, « Juge-pacificateur, juge-arbitre, juge-entraîneur. Trois modèles de justice », *in F. OST, M. VAN DE KERCHOVE M. et P. GERARD* (dir.), *Fonction de juger et pouvoir judiciaire*, *transformations et déplacements*, Bruxelles, Presse de l'Université Saint-Louis, 1983, p. 47.

[45] La démystification de la loi au fil du temps à partir de la seconde moitié du XIXe siècle a conduit à contrôler la volonté du législateur par

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l'expression de la volonté de la loi. Dès lors, la justice fiscale n'est bien administrée que si le juge fiscal se fait serviteur de la loi, en même temps qu'il se veut être le censeur.

Primo, le juge fiscal est le serviteur de la loi puisqu'il est la bouche qui la prononce[46] ou celle par laquelle la loi parle[47]. A ce titre, il dit le droit et tranche les conflits entre les parties[48]. Au sens de la loi constitutionnelle du 18 janvier 1996 portant révision de la constitution du 02 juin 1972, il statue selon la loi et sa conscience, entant que serviteur de la loi et au nom du peuple camerounais[49]. Ainsi, le juge fiscal se doit de suivre la loi, de l'appliquer, d'en rechercher la lettre et l'esprit. Il a pour mission de faire respecter la volonté du législateur. Il en va ainsi des dispositions du CGI référencé dans les motifs et les dispositifs des décisions du juge judiciaire en instance, en appel ou en cassation. En sus, en vue d'assurer une bonne application de la loi, le juge fiscal est doublement protégé des immixtions dans sa fonction de juger : d'abord, en vertu du principe de la séparation des pouvoirs[50], la soumission du juge à la loi suppose qu'il est séparé de l'influence des autres pouvoirs institués dans l'Etat, notamment les pouvoirs législatif et exécutif. Ensuite, le juge est indépendant vis-à-vis du Parlement à travers le sacro-saint principe de la non-rétroactivité des lois fiscales. Ce principe voudrait que, pour une bonne administration de la justice, le législateur ne puisse interférer dans les procédures judicaires en instances ou dont les décisions sont rendues au fond[51]. A la fonction de serviteur du juge fiscal, se greffe celle de censeur de la loi, gage d'une bonne administration de la justice fiscale.

Secundo, la loi constitutionnelle du 18 janvier 1996 pose les bases d'un juge constitutionnel censeur. Par conséquent, statuant sur la constitutionnalité des lois[52], une interprétation extensive de cette disposition laisse observer que le Conseil constitutionnel, entant que censeur de la loi, peut connaître des lois fiscales et toutes autres lois[53].De même, si la constitution camerounaise reconnaît que le législateur dispose, en règle générale, d'une plénitude de compétences en matière fiscale[54], l'office du juge constitutionnel comme censeur de la loi est donc naturel et substantiel en tant que gardien des libertés constitutionnelles[55]. Outre le domaine réglementaire[56], en reconnaissant un partage du pouvoir fiscal entre le législatif et l'exécutif, le juge constitutionnel doit veiller au respect des compétences fiscales entre ces deux pouvoirs. Si la bonne administration de la justice fiscale suppose que la loi soit bien appliquée par le juge fiscal, celui-ci peut contribuer souvent que nécessaire à sa création.

ii. *La création du droit par le juge fiscal*

La bonne administration de la justice infère à ce que le juge fiscal au-delà d'une application mécanique de la loi, en précise le sens et la portée. En vue d'une bonne administration de la justice, le juge se doit d'interpréter la loi. L'interprétation juridictionnelle conduit le juge fiscal camerounais à s'intéresser au droit substantif, c'est-à-dire, aux normes substantielles du droit fiscal entant que *« droit qui constitue la matière du litige »*[57]. De même, l'application du droit fiscal lui impose de clarifier, d'interpréter et d'harmoniser les règles processuelles du processus d'imposition avec la juridicité de l'impôt tant il est que ces règles sont à la fois éparses et complexes. L'analyse du chantier jurisprudentiel du juge fiscal camerounais permet d'observer que celui-ci contribue à l'édification des normes fiscales en rapport avec le procès fiscal. Ainsi, en exerçant son pouvoir normateur, il participe à la création du droit substantiel et processuel.

D'une part, le juge fiscal assure la conformité de l'activité matérielle et normative du fisc au droit, ainsi que la *« compréhensibilité du contenu, ou de la signification et de la portée exacte de la norme fiscale »*[58]. A ce titre, il contribue non seulement à rendre

l'institution d'un contrôle de constitutionnalité des lois en France et au Cameroun, à partir de la loi constitutionnelle du 18 janvier 1996. Ainsi, le juge constitutionnel en qualité de juge fiscal est censeur de la loi fiscale. Il assure le contrôle de conformité de la loi fiscale à la constitution, tout comme, il peut garantir le respect des règles de compétences entre les institutions de l'Etat.

[46] MONTESQUIEU, *L'Esprit des lois*, Livre XI, chap. VI (une édition électronique réalisée à partir du Livre de Montesquieu (1758), www.Classiques.uqac.ca/www.ecole.alsacienne.org). En sus, historiquement, la soumission du juge à la loi, tire son fondement du principe représentatif, en l'occurrence celui du consentement à l'impôt. Il s'agit d'un principe médiéval consacré dans la constitution camerounaise, en vertu duquel seul le Parlement a le pouvoir d'autoriser la levée de l'impôt et toutes autres formes de prélèvements obligatoires.

[47] Ch. PERELMAN, *Logique juridique- nouvelle rhétorique*, Paris, Dalloz, n° 87.

[48] R. CHAPUS, « Qu'est-ce qu'une juridiction ? La réponse de la jurisprudence administrative », *in Recueil d'études en hommage à Charles EISENMANN*, Paris, *CUJAS*, 1977, pp.265-290 ; L. DEPANDOUR TARRIDE, « Juge (longue durée) », *in Dictionnaire de culture juridique*, p.867.

[49] Article 37 alinéas (1) et (2) de la loi constitutionnelle du 18 janvier 1996.

[50] Montesquieu, *L'esprit des lois*, chap.VI, Livre XI.

[51] Mais la rétroactivité est admise s'agissant de certaines lois de validations, lois interprétatives, ou, au sens du droit pénal, les lois pénales plus douces. A la vérité, le juge fiscal camerounais a rappelé, à bien des occasions, les hypothèses dans lesquelles une loi fiscale peut être rétroactive.

[52] Article 46 de la loi constitutionnelle du 18 janvier 1996.

[53] Notamment les lois de finances (lois de finances de l'année, de finances rectificatives, de règlement), les lois organiques, etc. Voir, LEKENE DONFACK, *Les finances publiques camerounaises*, Berger-Levrault, Paris, 1987, pp. 40 et s.

[54] Voir, l'article 26 d)-3 de la loi constitutionnelle du 18 janvier 1996.

[55] F. FINES, « L'autorité judiciaire, gardienne de la liberté individuelle dans la jurisprudence constitutionnelle », *RFDA,* 1994, p. 594.

[56] Voir, l'article 27 de la loi constitutionnelle du 18 janvier 1996.

[57] *Lexiques des termes juridiques*, 13e édition, Dalloz, *op.cit*. p. 222.

[58] AKONO OMGBA SEDENA, *L'apport du juge administratif au droit fiscal camerounais*, *op.cit.*, p. 85.

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la norme fiscale plus accessible à tous, « sous-exigence » de la sécurité juridique[59] ; mais davantage à faire respecter le principe de la légalité fiscale[60]. L'œuvre de construction du juge fiscal, au regard de décisions rendues, permet d'observer qu'il contribue à la fixation des notions fondamentales du droit fiscal général, ainsi que celle du contentieux fiscal.

Premièrement, l'on peut observer de la lecture des décisions rendues par le juge fiscal camerounais que celui-ci contribue à la construction du droit fiscal substantiel en opérant une précision conceptuelle des critères de définition de certaines impositions à l'instar de la TVA et de la contribution de patente ; de même qu'il apporte une meilleure compréhensibilité dans la distinction entre certains types d'impositions spécifiques telles que la distinction entre l'impôt général sur le revenu et la surtaxe progressive, ainsi que la distinction entre la taxe d'abattage et la taxe sur la consommation intérieure. Dans le premier cas, le juge fiscal a eu le mérite de qualifier la TVA de manière sommaire comme « taxe » et de dégager le critère de la base d'imposition ou la matière imposable comme régime juridique de la TVA[61]. Aussi, le juge fiscal retient comme critères de définition de la patente, la réalisation d'une activité économique et la volonté pour son promoteur de réaliser des profits ou bénéfices de ladite activité[62]. Dans le second cas, le juge fiscal relève deux critères principaux pour distinguer l'impôt général sur le revenu de la surtaxe progressive notamment le critère de déductibilité et celui de la non-déductibilité[63]. Il va sans dire que la préoccupation du juge semble donc de contribuer à assurer la clarté, la lisibilité ou l'intelligibilité de la norme fiscale afin qu'à terme les impositions ne soient requises des assujettis que selon les critères de qualification envisagés par le législateur[64].

Secondairement, dans son souci de construction du droit fiscal substantiel, le juge fiscal camerounais a contribué à fixer les notions du contentieux fiscal. Ainsi, en fixant le « bloc de compétences » par lequel il explicite son régime de compétence, le juge fiscal contribue-t-il à construire et à expliciter les notions du contentieux fiscal en l'occurrence celles en rapport avec la procédure contentieuse (intérêt, voie de fait, autorité de chose jugée). A ce titre, le juge fiscal camerounais a donné une signification spécifique à la notion d'intérêt, encore désigné *« intérêt pour agir »*[65] ou *« intérêt à agir »*[66]. Il a conféré une connotation singulière à la notion d'intérêt[67]. Aussi, peut-on croire, aux dires du juge, pour conclure et retenir que l'intérêt est une action « à faire dire et juger » en vue d'un gain, avantage ou bénéfice. De même, le juge fiscal camerounais a révélé les implications de l'autorité de la chose jugée en matière fiscale[68], même s'il a procédé, très souvent, par un *« obiter dictum »*[69]. Pour ce faire, le juge fiscal construit une double argumentation : d'abord, ce que l'autorité de la chose jugée n'anéantit pas la possibilité laissée à l'administration fiscale d'édicter un nouvel acte conforme à la réglementation ; ensuite, il échet de relever que le maintien pure et simple de la part du fisc d'un acte annulé par devant le juge sous prétexte de l'irrégularité constitue un motif suffisant pour encourir l'annulation de l'acte mais n'entraîne pas nécessairement son retrait.

D'autre part, le juge fiscal construit les règles de la procédure fiscale contentieuse, c'est-à-dire, les modalités par lesquelles il peut être saisi, les modalités selon lesquelles les affaires sont instruites et enfin les modalités selon lesquelles les décisions juridictionnelles doivent intervenir[70]. Ainsi, le juge fiscal fixe et explicite le régime de sa compétence; de même qu'il contribue à la fixation du régime probatoire dans le contentieux fiscal.

Primo, l'on peut observer que le juge fiscal camerounais contribue à la fixation et à la construction des règles de compétence en matière fiscale. Si le critère direct ou indirect de l'imposition[71] fonde la compétence du juge fiscal administratif, celui-ci a toujours réitéré sa compétence en matière de TVA malgré ses traits caractéristiques d'impôt indirect[72], de même qu'il a réaffirmé la compétence du juge fiscal judiciaire en matière d'impôts indirects et assimilés[73].

[59] Th. PIAZZON, *La sécurité juridique* en droit fiscal français, *op.cit*., p 18.

[60] Ce principe signifie : *« la soumission à la loi, la soumission d'un acte juridique, mais aussi d'une activité matérielle à la norme juridique »*.Voir, D. ALLAND, S. RIALS, « Légalité (principe de) », *Dictionnaire de culture juridique*, *op.cit*., p. 917.

[61] Affaire Société les Boulangeries Réunies C/Etat du Cameroun, précitée.

[62] CS-CA, 74 du 28 novembre 1974, *NOMENY NGUISSI Emile C/Etat du Cameroun* ; arrêt n°99, CFJ/CAY, 69-70 du 27 janvier 1970*, Safco-Safritex C/Etat du Cameroun*.

[63] Arrêts n°212 et n° 213, TE, 29 septembre 1962, *Claude HALLE C/Etat du Cameroun*.

[64] AKONO OMGBA SEDENA, *L'apport du juge administratif au droit fiscal camerounais, op.cit*., p. 126.

[65] Voir, jugement n °3, CS /CA du 31 octobre 2003*, ZINTCHEM BAROUNG Nicodème C/ Etat du Cameroun.*

[66] S. GUINCHARD, J. VINCENT, *Procédure civile*, Dalloz Paris, 1999, 26 éd. p.17.

[67] Affaire *Société de Grands Travaux de l'Est C/Etat du Cameroun*, précitée.

[68] Affaire *Claude Halle C/Etat du Cameroun*, précitée.

[69] C'est-à-dire, l'opinion qu'il donne au passage dans un jugement, à titre indicatif et à toutes fins utiles et qui n'est pas en rapport direct et nécessaire avec le litige en cause.

[70] Arrêt n°31 CFJ/SCAY, du 15 novembre 1966, *EKINDI Joël C/Etat du Cameroun.*

[71] Ordonnance n°11/ORSE/PCA/CA-CA/87-88 du 24 janvier 1987, *Groupement des Exportateurs (Gex) C/Etat du Cameroun* ; jugement n°72, CS-CA, 75-76 du 24 juin 1976, *Les Galeries MEKA Charles C/Etat du Cameroun*, etc.

[72] Arrêt n°147, CFJ/CAY, du 25 mars 1971, *Boulangeries Réunies C/Etat du Cameroun oriental*.

[73] Jugement n°2697/CO du 1er avril 2004, *Ministère Public et BABISSAKANA (Société Prescriptor) C/ANANGA, Dame MBELE, ABOUEM Bien Aimé, Etat du Cameroun (MINFI) du TPI de Yaoundé* ; arrêt confirmatif n°438/COR du 03 avril 2006 de la Cour d'appel de la

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Pareillement, si la nature des cotisations sociales ne semble pas précise sur le point de droit[74], le juge fiscal (administratif) camerounais semble les ranger au registre des impôts directs et y a construit son régime de compétence[75].

Secundo, l'on constate que le juge fiscal camerounais édifie un véritable régime probatoire dans le procès fiscal au-delà de la simple volonté du législateur fiscal. En mobilisant les moyens de preuve mis à sa disposition par ce dernier, il procède dans de nombreux cas d'espèces à la distribution de la charge de la preuve aux parties en procès. D'abord, l'analyse de la production jurisprudentielle fiscale permet d'observer clairement que le juge fiscal fait application de la règle suivant laquelle la *« preuve incombe au demandeur »,* notamment dans les cas où le contribuable demandeur doit apporter la preuve que les impositions contestées sont mal fondées ou irrégulières (taxation d'office)[76]. Ensuite, le juge fiscal prend parfois en compte le souci d'alléger *« le fardeau de la preuve qui pèse sur les épaules du contribuable »*[77] en attribuant exclusivement la charge de la preuve au défendeur (fisc), notamment lorsque le juge fiscal doit établir la preuve du rejet d'un recours gracieux préalable[78], de la notification de l'avertissement préalable en matière de pénalités de recouvrement[79], de la forclusion du contribuable[80] ou même de la régularité formelle d'une procédure de redressement contradictoire[81]. Aussi, le juge fiscal a également établi, par une construction théorique et pratique, le principe de la solidarité de la charge de la preuve entre le contribuable et l'administration dès lors que les explications qui lui sont fournies paraissent insuffisantes ou contradictoires[82]. Par ce constat, il est clair que le juge fiscal camerounais contribue suffisamment à la construction du droit fiscal processuel.

Sous ce rapport, si la justice fiscale est légalement administrée sous le double prisme structurel et fonctionnel, elle demeure, cependant, en pratique déséquilibrée.

II. Une Justice Fiscale pratiquement Déséquilibrée

L'exigence de la bonne administration de la justice fiscale n'est pas, comme nous venons de le démontrer, exclue de l'ordre juridictionnel camerounais. Mais la justice fiscale telle que voulue et posée par le juge peut être différemment appréciée à l'épreuve de sa pratique et de son idéal recherché. Qu'elle soit perçue comme vertu ou institution, de la pratique de la justice fiscale camerounaise naît un déséquilibre à certains égards : ce déséquilibre est observé dans les procédures fiscales (A) et dans le rendu de la décision du juge fiscal (B).

a) Une justice fiscale procéduralement déséquilibrée

La bonne justice ou la bonne administration de la justice suppose, à n'en point douter, le respect de certaines exigences formelles et procédurales garantissant la simplicité des procédures, l'équilibre du procès, le contradictoire entre les justiciables qu'ils soient contribuables ou fisc. L'examen du dispositif normatif et procédural applicable en contentieux fiscal camerounais permet de constater un déséquilibre entre les parties au procès dans la phase d'instruction (1) que dans la procédure de jugement (2).

i. *En rapport avec la procédure d'instruction*

La bonne justice fiscale requiert le respect de certaines garanties procédurales et formelles dans la phase d'instruction. Si l'instruction désigne la *« phase de l'instance au cours de laquelle les parties précisent et prouvent leurs prétentions et au cours de laquelle le tribunal réunit les éléments lui permettant de statuer sur elles »*[83], la régulation des requêtes et pièces produites par les parties, au-delà des mesures d'instruction et des délais prescrits par le juge fiscal, ne garantit pas suffisamment, très souvent, l'équilibre de l'instruction entre le contribuable et l'administration fiscale. Il s'ensuit que la pratique juridictionnelle et jurisprudentielle camerounaise expose une inégalité relative entre les parties au procès fiscal non seulement en matière d'expertise et de prescription des délais d'instruction, mais également en rapport avec la charge de la preuve.

même ville ; ordonnance n°11/ORSE/PCA/CA-CA/87-88 du 24 janvier 1987, *Groupement des Exportateurs (GEX) C/Etat du Cameroun*.

[74] En effet, une certaine interprétation de l'article 7 de la loi n°67/LF/8 du 12 juin 1967 relative à la prévoyance sociale et de l'article 14 de l'ordonnance n°77/17 du 22 mai 1973 portant organisation de la prévoyance sociale, laissait constater que les contestations relatives aux cotisations sociales devaient faire l'objet d'une procédure spéciale et spécifique au contentieux de la prévoyance sociale.

[75] Arrêt, n°77, ADD, CS/CA du 22 avril 1976, *NOMENY NGUISSI Emile C/ Etat du Cameroun* ; jugement n°113, CS-CA, 2010, du 31 mars 2010, *Woïla Voyages C/Etat du Cameroun*.

[76] Jugement n°45,2004-2005, 08 février 2005, *Société NKUITE et Cie C/Etat du Cameroun*; décision n°515, CCA du 29 novembre 1956, *FONDJA Paul C/Administration du Territoire*.

[77] H. ROLAND, *Lexique juridique, expressions latines*, Paris, Litec, coll. Carré droit, 2e éd., 2002, p.7.

[78] Jugement n°65, CS-CA, 84-85, 15 mars 1985*, SPECIA C/Etat du Cameroun*; arrêt n°450, CCA du 25 février 1956, *Compagnie Forestière du Cameroun C/Administration du Territoire*.

[79] Jugement n°42, CS/CA, 79-80 du 26 juin 1980, *NGAKEU Pierre C/Etat du Cameroun* ; jugement n°5, CS-CA, 77-78 du 23 février 1978, *TAMEGHE Antoine C/Etat du Cameroun*.

[80] Ordonnance n°9, CS/PCA, 80-81 du 28 août 1981*, TSOBGNY PANKA Paul C/Etat du Cameroun* ; arrêt n°393, TE du 23 décembre 1965, *EBO Samson C/Etat du Cameroun*.

[81] Arrêt n°450, CCA du 25 février 1956, *Compagnie Forestière du Cameroun C/Administration du Territoire*.

[82] Arrêt n°179, CFJ/CAY du 25 mars 1971, *Société les Boulangeries Réunies C/Etat du Cameroun Oriental* ; arrêt n°332, CCA, du 10 décembre 1954, *SIEWE André C/Administration du Territoire*.

[83] R. GUILLIEN et J. VINCENT, *Lexique des termes juridiques*, Dalloz, 13e édition, p. 311.

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Premièrement, la mise en examen de la justice fiscale camerounaise au diagnostic de la pratique de l'expertise et de la prescription de certains délais d'instruction révèle une relative inégalité de traitement entre le contribuable et le fisc dans la phase d'instruction.

Dans la première hypothèse, l'expertise qui est une mesure d'instruction spécifiquement visée dans le CGI[84], peut s'avérer inégale aux parties au procès à deux niveaux : d'abord, si le juge fiscal peut recourir *proprio mutio* à une mesure d'expertise ou sur demande d'une des parties, la décision de la prescrire dépend généralement du bon vouloir du juge[85] qui peut y accéder ou refuser. Ensuite, le recours à l'expertise entraîne une inégalité des armes entre contribuable et l'administration fiscale, car d'une part, l'administration fiscale dispose suffisamment des moyens financiers et techniques permettant de déceler les moindres irrégularités constatées dans la déclaration ou la comptabilité du contribuable ; d'autre part, le contribuable ne dispose pas toujours des moyens lui permettant d'engager une contre-expertise. Toutefois, deux points forts doivent être mise à l'actif du juge fiscal camerounais : *primo*, celui-ci recourt, en vue d'une bonne administration de la justice et à bien des occasions, à la prescription d'autres mesures alternatives d'origine administrative ou civiliste[86], notamment la descente sur les lieux[87], l'enquête[88], le témoignage et la présomption[89]. *Secundo*, il est bon de rappeler que si le juge fiscal n'est pas lié par les résultats de l'expertise, ceux-ci constituent tout de même des éléments probants qui peuvent emporter sa conviction au détriment de tel ou tel autre justiciable, en l'occurrence, le contribuable.

Dans la seconde hypothèse, régulateur de l'instance et en vue d'instruire le litige qui lui est soumis par voie de saisine (requête ou assignation), le juge doit inviter les parties à la production de leurs mémoires[90]. En vue d'une bonne administration de la justice, le juge fiscal doit assurer le juste respect des délais impartis aux parties dans l'instruction de l'instance fiscale, notamment l'application des délais spécifiques du CGI. Or, une distinction est introduite à l'article L 133 du LPF pour la production des mémoires, observations et défenses entre l'administration fiscale et le contribuable : tandis que celui-ci peut se voir imposer des délais stricts par le juge fiscal administratif, celle-là bénéficie de plein droit de certains délais spéciaux. A ce titre, l'article sus-visé prévoit une prolongation de deux (02) mois, en plus du délai de trois (03) mois imparti à l'administration fiscale pour la production de son rapport, en cas de circonstances exceptionnelles, sur demande motivée[91]. Pour l'essentiel, devant le juge fiscal administratif, si le demandeur n'a pas observé le délai, il est réputé s'être désisté[92] ; en revanche, si le non-respect de délai est le fait de la partie défenderesse, celle-ci est réputée avoir acquiescé aux faits exposés dans la requête[93]. Néanmoins, il n'existe pas une différence de traitement marquée devant le juge fiscal judiciaire (TGI, CA), lequel dans des conditions presque semblables à celles de la procédure civile ou pénale accorde aux parties, comme à l'agent de l'administration fiscale, les délais nécessaires pour présenter et assurer leur défense. Si le juge fiscal exerce un pouvoir d'appréciation sur la forme et le fond de la demande ainsi que de la direction des mémoires et autres pièces jointes[94], l'introduction de la part du législateur des délais spéciaux au profit de l'administration fiscale, est de nature à entacher l'équilibre du procès fiscal.

Secondairement, la bonne administration de la justice fiscale invite à la bonne attribution de la charge de la preuve, car *« la loi est loin de prévoir toutes les situations où se pose la question de la charge de la preuve ; (…) même lorsque le législateur a prévu certaines règles, la matière est très largement réinvestie par la jurisprudence»*[95]. En règle générale, le juge fiscal est le maître de la preuve. En attribuant la charge de la preuve, il procède à une juste traduction jurisprudentielle de la règle *« actori incombit probatio »,* notamment en matière de taxation d'office[96]. Entant qu'architecte du régime probatoire et garant de la sécurité des parties au procès, le juge fiscal a parfois procédé à une attribution solidaire de la charge de la preuve, laquelle est le plus souvent défavorable au contribuable[97]. Ainsi, certains modes de preuve sont particulièrement désavantageux (aveu, preuve négative)

[84] Cf. articles 134 à 139 LPF camerounais.
[85] Ch. De La MARDIERE, *La preuve en droit fiscal*, Paris, Nexis-Lexis, coll. Litec, 2009, p.1.
[86] Code civil : articles 1341 et s. pour le témoignage ; articles 1349 à 1449 pour la présomption.
[87] Arrêt n°88, CFJ/CAY, 68-69, du 30 septembre 1969, *Baccino Jules C/Etat du Cameroun.*
[88] Arrêt n°107, CFJ/CAY, 69-70, du 08 décembre 1970, *BENGONO Denis C/Etat du Cameroun*. Cf. art. 65 à 71 de la loi n°2006/022 *supra*.
[89] Arrêt n°324, CCA, du 10 décembre 1954, *Desrotour et Cheffanjon C/Administration du Territoire*.
[90] Article L 132 du CGI camerounais.
[91] Jugement n°10MCSMCAM82-83, 13 janvier 1983, *Cammag C/Etat du Cameroun.*
[92] Arrêt n°74/FF/2016, 09 novembre 2016, *Sté Union des assurances du Cameroun-Vie SA C/Etat du Cameroun (MINFI).*
[93] Arrêt n°43/2017, 10 mai 2017, *Etat du Cameroun (MINFI) C/ Société Monaplast Sarl ;* jugement n°10.CS.CA.82-83, 13 janvier 1983, *Cammag C/Etat du Cameroun.*
[94] Article L 128 du CGI camerounais
[95] Ch. De La MARDIERE, *La preuve en droit fiscal*, *op.cit*., 2009, p.57.
[96] Arrêt n°450, CCA du 25 février 1956, *Compagnie Forestière du Cameroun C/Administration du Territoire* ; arrêt n°283, CCA du 27 mars 1954, *Dame Rose TAULAÏGO C/Administration du Territoire.*
[97] Arrêt n°179, CFJ/CAY du 25 mars 1971, *Société les Boulangeries Réunies C/Etat du Cameroun Oriental* ; arrêt n°332, CCA, du 10 décembre 1954, *SIEWE André C/Administration du Territoire* ; décision n°73, CCA du 21 décembre 1951, *Ali MOUKARIM C/Administration du Territoire*.

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et font peser le fardeau de la preuve sur le contribuable. Outre, si la justice fiscale consiste aussi à concilier les intérêts des parties avec les exigences légales et procédurales, la procédure de jugement révèle un déséquilibre dans sa mise en mouvement.

ii. *En rapport avec la procédure de jugement*

La bonne administration de la justice fiscale s'entend non moins comme le respect des formalités à suivre pour saisir et obtenir du juge une décision. Techniquement, si la procédure désigne l'ensemble des formalités qui doivent être suivies pour soumettre une prétention à un juge[98], la justice fiscale camerounaise est souvent entachée d'un formalisme excessif quant à la recevabilité de la demande en justice mais également d'une durée parfois peu raisonnable dans le rendu du jugement.

En premier lieu, la bonne justice fiscale suppose, en matière de recevabilité, le respect des règles de forme et de procédures imposées par le CGI (art. L 126), une exigence de stabilité des situations de droit[99]. C'est ainsi que sur la forme, le juge fiscal doit s'assurer que le requérant a respecté les exigences de forme et de procédure conditionnant la recevabilité de la requête avant tout débat au fond. Il doit alors avoir mis un accent particulier sur les délais précontentieux et contentieux, ce d'autant plus que ceux-ci ne constituent pas seulement une donnée formelle de l'application du droit de réclamation, ils en sont des éléments constitutifs. Si le formalisme est inhérent au contentieux fiscal[100], la procédure précontentieuse et contentieuse devant le juge fiscal semble essentiellement *pro fiscum* et peut conduire à préjudicier les intérêts du contribuable. L'on observe, de manière synoptique, que le formalisme du droit fiscal donne à constater que plus de la moitié des recours portés devant le juge fiscal camerounais se voit opposer, sur la forme, une fin de non-recevoir[101].

D'abord, parmi les décisions du juge fiscal jugées les plus recevables, se trouvent les recours portant sur la demandée d'expertise (par l'administration, le contribuable et de commun accord), le désistement ou la péremption, le délai de dépôt de mémoire ou la non déposition par l'administration fiscale des pièces rechangées, l'absence de rejet implicite et les recours en référé fiscal[102].

Ensuite, la majorité des recours jugées non recevables, en revanche, portent sur le défaut de la réclamation fiscale préalable (prématurée, tardive), le non-respect dudit délai et celui du recours contentieux, le non-respect des conditions de fond et de forme, l'absence de provision ou l'insuffisance du droit de timbre, y compris les décisions d'incompétence[103]. Ainsi, pris dans sa globalité et sur la recevabilité, les décisions du juge fiscal camerounais sont à forte tendance défavorables au contribuable, même si cela s'explique par la maîtrise approximative par certains requérants des particularités de la procédure juridictionnelle fiscale.

En second lieu, la bonne justice fiscale équivaut non seulement à rendre une décision juste mais également à la rendre dans un délai raisonnable. Une fois le juge fiscal saisi, il est tenu de se prononcer par une décision définitive au risque de se rendre coupable d'un déni de justice. Certes, s'il y a le temps de juger, mais le temps long du jugement peut être déraisonnable, car il y a un point où rendre la justice trop tard équivaut pratiquement à ne pas la rendre du tout[104]. Particulièrement au Cameroun, l'une des conséquences de cette lenteur serait jusqu'à une certaine époque l'hypercentralisation de la gestion du contentieux fiscal administratif par la Chambre administrative de la Cour suprême. Si sur le fond, la qualité des décisions rendues par le juge fiscal camerounais est largement appréciable et positive, l'on peut émettre des critiques sur la durée parfois déraisonnable des procès fiscaux. Avant la mise en place des tribunaux administratifs, l'on constate que les délais de jugement des affaires rendues par le juge fiscal et sélectionnées sont compris entre deux (02), trois (03) et quatre (04) ans[105]. Mais, certains contentieux ne connaissent leur dénouement qu'après 5 à 6 ans peu importe le montant[106], d'autres vont jusqu'à 8 ou 10 ans et même plus[107]. Il convient de formuler une double observation :

[98] *Lexique des termes juridiques*, *op.cit.*, p. 440.

[99] Concl. Jean Donnedieu de Vabres, 28 mars 1952, *Piteau, Martin, Lhuillier*, précité.

[100] C. BAYLAC, *Le formalisme du droit fiscal*, précité. Notons que le formalisme est composé non seulement des règles de forme l'« *instrumentum* » mais aussi de procédure, le « *negotium* ».

[101] En effet, si la fin de non-recevoir ou de non-valoir est un moyen de défense de nature mixte par lequel le plaideur, sans engager le débat sur le fond en soutenant que son adversaire n'a pas d'action et que sa demande est irrecevable (défaut d'intérêt ou de qualité, prescription, forclusion, chose jugée), les fins de non-recevoir peuvent être soulevées à tout moment par le juge fiscal, sans que le plaideur qui les invoque ait à faire la preuve d'un grief.

[102] Art. L 121 à L 124 du LPF camerounais.

[103] Voir : affaire *Les Galeries Meka* en matière de recours contre acte d'enregistrement; affaire *Nangah Company* en matière d'incompétence.

[104] M. WALINE, *Traité de droit administratif*, Paris, LGDJ, 1963, p. 144

[105] M. KAMTO, *Droit administratif processuel du Cameroun*, *op.cit.,* p. 39 et s.

[106] soit cinq (05) ans notamment dans les affaires *Nguemwe Victor, Fokwa Joseph, Société commerciale de l'ouest africain*, six (06) ans dans les affaires *Esgreg Voyages et Essoh Grégoire, Mboudou Ahanda G. Denis,* ou encore sept (07) et huit (08) ans dans les affaires *Société Specia, Amsecom-Amsecom, Nomeny Nguissi Emile* ; ou encore, dix (10) ans dans les affaires *Chana Rose, Ndingue Jean*.

[107] En l'espèce, après une réclamation préalable reste sans suite, la société requérante avait saisi la Chambre administrative de la Cour suprême par requête du 07 octobre 1987 enregistrée au greffe le 08 octobre 1987 d'un recours en annulation d'une imposition d'un montant de 51 561 877 francs CFA. Statuant par une décision, par

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D'abord, de manière synoptique. En instance, le délai moyen des jugements devant le juge fiscal, notamment la Chambre administrative de la Cour suprême, est compris entre quatre (04) et six(06) ans, même si l'on doit décrier des délais quelques fois à durée excessive. En appel, le délai moyen est de trois (02) ans et généralement compris entre deux (02) et quatre (04) ans. En pourvoi, le délai moyen est d'un (01) ans et généralement compris entre onze (11) mois et deux (02) ans tout au plus. En revanche, en instance, le délai moyen de jugement devant les tribunaux administratifs, toutes affaires confondues, est d'un (01), deux (02) ou trois (03) ans.

Ensuite, de manière analytique. Suivant cette approche, l'on constate que les jugements dans lesquels les délais sont relativement courts (1 à 2 ans) sont ceux relatifs au référé fiscal[108], ceux ordonnant une expertise[109] ou sanctionnant un vice de forme ou de procédure[110], ainsi que ceux portant sur le désistement ou l'acquiescement[111]. Par contre, les jugements dont les délais sont moyens (soit 3 à 6 ans) concernent l'inobservation des délais du recours préalable ou incompétence du juge[112]; et ceux relativement longs concernent les jugements portant sur certains recours en annulation des impositions ou les demandes d'indemnisation[113]. Au-delà du formalisme excessif et de la durée parfois déraisonnable des délais pour statuer, le déséquilibre de la justice fiscale n'est pas sans conséquence sur le rendu de la décision du juge fiscal.

b) Une justice fiscale fonctionnellement déséquilibrée

La bonne administration de la justice fiscale peut également être appréciée sous le prisme de l'exercice de la fonction de juger ou, tout simplement, à l'aune de l'office du juge fiscal. En pratique, outre les garanties légales, un déséquilibre est observé dans le procès fiscal lorsque le juge est conduit à apprécier l'objet de la demande du requérant (1) ou dans le rendu de sa décision (2).

i. *Dans l'appréciation de l'objet de la demande*

La bonne administration de la justice suppose, sous le prisme de l'examen de la requête, une juste appréciation de l'objet de la demande. Si dans le contentieux de pleine juridiction[114], le juge fiscal dispose des pouvoirs moins étendus, il peut ordonner une indemnisation ou une réparation du préjudice au profit du contribuable résultant d'une imposition mal fondée. Dans l'hypothèse où la responsabilité du fisc est pleinement établie, le juge fiscal dispose des pouvoirs de condamner ce dernier à verser des dommages et intérêts en guise de réparation du préjudice à tort subi par le contribuable. Mais le juge fiscal ne vide pas toujours dans l'ensemble de ses décisions l'intégralité de la demande du contribuable requérant. Dans ce sillage, il se montre peu enclin à accorder une indemnisation au contribuable ; de même qu'il semble circonspect dans l'attribution d'une réparation.

Dans le premier cas, le juge fiscal se montre très souvent réservé à allouer des indemnisations pour la réparation intégrale du préjudice subi par le contribuable mais ordonne, dans la plupart des cas, le remboursement total des sommes indûment perçues par le fisc. Ainsi, il a eu à ordonner le paiement à un requérant des montants dus représentant les multiples prestations résultant des marchés exécutés et livrés au ministère des Finances par ses groupes d'établissements dont il est promoteur et lui a attribué des dommages-intérêts pour le retard de paiement[115].

Dans le second cas, si le juge fiscal statue sur la demande en réparation, il reste souvent circonspect sur son attribution. Mais très exceptionnellement, il décide souvent d'attribuer, *propio mutu,* des indemnisations, notamment en condamnant le fisc à verser au contribuable des dommages et intérêts pour les préjudices subis lors du processus d'imposition. Ainsi, il a été jugé que le fait pour le fisc d'imposer à tort une société et lui ayant causé pendant des longues années des troubles graves dans ses conditions d'existence, constituent des *pretium doloris et materiae* susceptibles d'être réparés[116]. En conséquence, il décide d'allouer une indemnisation sur propre initiative et à titre de réparation au requérant qui sollicitait un remboursement d'impôts suite à un trop-perçu et à des perceptions irrégulières sur propriétés immobilières réalisés contre lui par l'administration fiscale la

ailleurs, défavorable à la requérante, ladite décision n'est intervenue que le 28 avril 2004 (jugement n°66/2003-2004 du 28 avril 2004, *Société S.-Cameroun C/État du Cameroun).*

[108] Par exemple : affaires *Société Uacam-Vie*, *Société PPSM Sarl*, *Ossomo Etemé François* (référé administratif), *Société Cogefar* (sursis à exécution) ; affaire *Tsoungui Ayissi Laurent* (suspension d'exécution).

[109] Par exemple : les affaires *Sacel* (expertise demandée de commun accord), *Ngankeu Pierre* (expertise comptable demandée par l'administration), affaire *Nkong Emmanuel* (expertise ordonnée par la Cour).

[110] Voir : affaires *Bicec SA*, *Société Monaplast Sarl*, *Les Galeries Meka Charles* (recours contre les actes d'enregistrement), affaire *Camserass* (insuffisance de timbre), affaire *Socada* (non déposition par l'administration des pièces rechangées).

[111] Voir : affaires *Camag* (acquiescement*), Elf Serepca* (désistement).

[112] Par exemple : affaires *Mr Wandji Nkaptouo Vivi Magesté*, Société *Tovini Sarl*, *cabinet médical Esculape*, *Nangah Company LTD* (incompétence), affaire *Socabois* (recours prématuré) ; affaire *Mboudou Ahanda Guillaume Denis* (délais de recours préalable), *Cavinex* (recours gracieux préalable tardif); affaire *Cie du Niger Français* (recours sans objet) ; affaire *Fokwa Joseph* (péremption) ; affaires *Kemayou Pierre*, *Gnetedem Germain* (recours tardif).

[113] Voir : affaires *Metindi Samuel Magloire*, *Me Thomas Bill Ndengue* ; *Essengue Nicolas*, *CTC SarL*, *Ndingué Jean* (forclusion); *Amsecom-Amsecom* (incompétence).

[114] B. CASTAGNEDE, « Remarques sur la nature juridique du contentieux fiscal », *RSF*, 1970, p. 12.

[115] *Jugement n°44, CA-CS-88-89, du 25 mai 1989 TIAMAGO Boniface C/Etat du Cameroun ; jugement n°45, CA-CS, 94-95, du 28 avril 1994, Alix BETAYENE C/Etat du Cameroun.*

[116] Jugement n°30, CS-CA, 77-78, 31 mars 1977, *Mboka Tongo Guillaume C/Etat Cameroun*.

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victime[117]. En analyse, si la responsabilité imputée au fisc résulte de la perception d'une imposition indue ayant causé des préjudices matérielles et morales au requérant, il convient de reconnaître que c'est à bon droit, au-delà de l'audace du juge, que ce dernier a sur cette condition fondée la responsabilité du fisc et a décidé d'ordonner la réparation du préjudice subi par la victime. De même, il s'est reconnu compétent pour connaître du recours d'un requérant sollicitant une indemnisation résultant du préjudice subi à la suite d'un acte administratif faisant grief portant suspension de son salaire et restitué plus tard par une décision de mandatement des salaires non perçus durant la période de suspension[118].

A l'analyse, dans le contentieux de pleine juridiction, les pouvoirs du juge fiscal paraissent restreints, ce d'autant plus que dans certains cas et pour les affaires qui lui sont soumises, il statue *infra-petita* sans trancher le point sur la demande d'indemnisation du requérant; dans d'autres cas et très exceptionnellement, il décide d'attribuer *propio mutu* des indemnisations, notamment en condamnant le fisc à verser au contribuable des dommages et intérêts pour les préjudices subis lors du processus d'imposition. Aussi, si le juge fiscal a souvent tenté d'adresser des injonctions à l'administration fiscale, celles-ci illustrent à suffisance des pouvoirs importants dont il dispose dans le cadre du procès fiscal. Outre l'appréciation de l'objet de la demande, le déséquilibre de la justice fiscale peut être relevé dans le rendu de la décision du juge fiscal.

ii. *Dans le rendu de la décision*

La bonne administration de la justice fiscale, c'est aussi le rendu d'une bonne décision du juge fiscal car, celui-ci joue un double rôle dans le prononcé de sa décision : un rôle juridictionnel, parce qu'il doit se prononcer sur le fond du litige en faisant application de la règle de droit ; un rôle social[119], parce qu'il doit faire comprendre au contribuable qui perd que l'impôt est une nécessité sociale et un devoir civique et à l'administration déboutée qu'un fraudeur ne se cache pas derrière tout contribuable. A l'examen des décisions rendues par le juge fiscal camerounais, un déséquilibre peut être relevé autant sur la qualité de certaines décisions que sur la partialité de quelques autres.

D'une part, l'application du droit fiscal est aussi l'œuvre du juge qui réécrit à l'occasion de chaque litige, l'histoire du contribuable[120]. Mais le juge fiscal, dans l'exercice de son office, peut commettre des erreurs de droit ou dans l'application de la loi fiscale. A l'analyse, quelques rares décisions du juge fiscal rendent compte de cette situation, notamment les cas de revirement jurisprudentiel[121]et d'erreur d'application de la règle de droit .

En premier lieu, le juge fiscal camerounais n'a pas toujours rendu en grand volume des décisions teintées de revirement, quatre (04) d'entre elles, pour exemple, peuvent justifier l'instabilité jurisprudentielle. D'abord, dans l'affaire Compagnie du Niger-Français[122], la Cour suprême camerounaise, en s'appuyant sur la loi n°69-LF du 14 juin 1969 fixant la composition, les conditions de la saisine et la procédure devant la Cour fédérale de justice (ci-après CFJ), décide que le recours devant la Chambre administrative de la Cour suprême est formé, à peine de forclusion, avant l'expiration d'un délai de deux mois suivant le rejet explicite ou implicite du recours gracieux, en réitérant ainsi sa jurisprudence antérieure[123]. Ensuite, dans les affaires *Société anonyme des brasseries du Cameroun*[124] et *Hamelle-Afrique*[125], ladite va opérer un revirement jurisprudentiel en se fondant exclusivement sur les dispositions des articles 318 et suivants de l'ordonnance n°73/21 du 29 mai 1973 portant Code général des impôts, en s'inscrivant dans la tradition du contentieux de l'imposition français[126]. Bien plus, dans l'Affaire *Ema Otu Hygin Pierre-Philippe Williams*[127], le juge fiscal camerounais va opérer un autre revirement, un véritable « big bang juridique »[128], en revenant sur sa jurisprudence initiale et en écartant ainsi celle de la *Société Hamelle-Afrique* en développant comme moyen de forclusion, celui de rejet implicite. Si

[117] « *Considérant qu'il est constant que le comportement de l'administration qui a imposé à tort le requérant lui a causé pendant sept ans des troubles graves dans ses conditions d'existence et lui a causé des pretium doloris et materiae susceptibles d'être réparés, qu'il sera fait une exacte appréciation dudit préjudice à la somme de 1.800.000 francs. Vidant sur ADD n°191/A/CFJ, 25 mai 1972 ; ordonne le remboursement au demandeur de la somme de 10.494.858 francs, représentant un trop perçu sur le recouvrement des arrières d'impôts dus par le requérant ; condamne l'Etat à payer au requérant la somme de 1.800.000 francs à titre de dommages et intérêts* ».

[118] Jugement n°312/ADD/2016/TA-YDE, 18 octobre 2016, *Metindi Samuel Magloire C/Etat du Cameroun (MINFI)*. Voir aussi : jugement n°258/2016/ADD/TA-YDE, 23 août 2016, *Essengue Nicolas C/Etat du Cameroun (MINFI)*.

[119] S. HARNEY, « Rationalités économiques et décisions judiciaires», *in L'office du juge, op.cit*., p. 392

[120] Ph. LOSAPPIO, « Droit communautaire, droit national et régime fiscal : Quelques illustrations pratiques », *Recueil Dalloz*, 1999,13e, pp. 135.

[121] Lire utilement : Ch. MOULY, « Comment rendre les revirements de jurisprudence davantage prévisibles ? », *LPA*, 18 mars 1994, n° 33, p.15 et s.

[122] CS/CA, 25 mars 1982, *Compagnie du Niger-Français*.

[123] A. S. MESCHERIAKOFF, « Le régime juridique du recours gracieux préalable dans la jurisprudence administrative », *Revue Camerounaise de Droit*, n°15 et 16, série II, 1978, pp. 42 et s.

[124] Jugement n° 37/CS/CA, 24 mars 1976, *Société camerounaise d'exploitation vinicole*.

[125] CS/AP, arrêt n°15/A du 19 mars 1981, *Société anonyme des brasseries du Cameroun*.

[126] Le juge fiscal camerounais s'inspire de la décision du Conseil d'État français qu'il cite d'ailleurs: CE, Sect. Cont., 29 juin 1962, *Société des Aciéries de Pompey*, req. ; n°53030, *JPC* 1963 II 13026, concl. M. Poussière.

[127] CS/CA, jugement n°22/86-87, 26 mars 1987, *Ema Otu Hygin Pierre-Phillipe Williams*.

[128] A. BANGO, *L'élaboration et la mise en œuvre de la fiscalité dans les pays de la Communauté Economique et Monétaire de l'Afrique Centrale (CEMAC), op.cit*., p. 287.

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le juge fiscal camerounais a manqué d'originalité dans cette affaire, il remet tout de même en cause sa jurisprudence antérieure, notamment dans les espèces *Compagnie du Niger-Français* et *Aka'a Jules*[129]. Ainsi, le juge fiscal serait revenu à sa jurisprudence initiale celle de l'affaire *Compagnie du Niger-Français* ; alors qu'à la vérité, lorsqu'il n'y a pas une décision expresse du ministre des Finances dans le délai de trois (03) mois, le contribuable n'est ni forclos ni enfermé dans un délai pour saisir le juge fiscal. Des tels revirements ne sont pas sans conséquence : pour le droit, ils sont sources d'insécurité juridique et peuvent occulter la prévisibilité du droit ; et pour le contribuable, ils affectent la crédibilité du droit ou du juge et sont susceptibles d'altérer la confiance en la justice fiscale.

En second lieu, deux (02) décisions peuvent illustrer les cas des décisions contestables ou discutables : les affaires *CCC*[130] et *Ministère public et Babissakana*, ainsi que l'arrêt confirmatif du 03 avril 2006[131]. Dans la première affaire, le juge fiscal administratif a eu, par erreur, à faire montre d'une maîtrise approximative du contentieux fiscal et de ses règles de procédures. En effet, à la suite de la saisine de la Société Chimique Camerounaise (CCC), après que le juge fiscal ait pourtant bien précisé la teneur d'une décision expresse ou implicite[132], il va relever maladroitement par suite que le recouvrement de l'impôt comporte une phase contentieuse et une phase de poursuite ; alors même qu'en réalité le recouvrement de l'impôt comporte une phase de recouvrement à l'amiable et une phase de recouvrement forcé. De cette grave erreur énonciative, il est clair qu'en l'espèce, le juge fiscal a très peu rendu service au droit et aux parties en cause. Dans la seconde affaire, le juge fiscal a condamné les agents de recouvrement à payer à la partie civile, la somme de 4 600 000 Fcfa en réparation des préjudices matériel, moral et commercial subis pour abus de fonction et concussion sur la base d'une interprétation erronée des textes fiscaux. Il était reproché aux agents de poursuivre le recouvrement forcé alors que le redevable avait sollicité un sursis de paiement en acquittant 10°/° des sommes réclamées. Le juge fiscal a estimé que ce comportement qui violerait l'article 411 du CGI était constitutif d'abus de fonction. Or la législation en vigueur en cette date prévoyait qu'en matière de droits d'enregistrement, le redevable qui conteste les impositions émises doit préalablement acquitter la totalité du principal de sa dette conformément à l'article 412 du CGI ; et que le sursis de paiement prévu à l'article 121(nouveau) du LPF ne concerne que les impôts directs et les taxes sur le chiffre d'affaires. Une fois de plus, c'est donc à tort et en toute violation des dispositions de la loi fiscale que les agents concernés avaient été condamnés.

D'autre part, l'analyse de la jurisprudence fiscale camerounaise permet d'observer que le juge fiscal est majoritairement *pro fiscum* suivant la recevabilité des recours ou les armes jurisprudentiels dont il dispose.

Premièrement, les décisions favorables aux contribuables constituent un ensemble de 10°/° (décharge de l'imposition, réduction de l'impôt, annulation totale) ; les décisions dites intermédiaires qui font partiellement droit à la demande du requérant constituent un ensemble de moins 3°/°[133]. Ainsi, pris dans sa globalité et sur la recevabilité, les décisions du juge fiscal camerounais sont à forte tendance défavorables au contribuable.

Secondairement, le juge fiscal utilise davantage des armes administratophiles que contribuablophiles. En matière d'impôts directs et assimilés, il évoque très souvent comme argumentaire le non-respect des règles de forme et de procédure, la prescription de l'action du contribuable et la présomption de preuve incombant au requérant qui, dans la grande majorité des décisions dépouillées, ne sont pas toujours respectés. De même, en matière des droits d'enregistrement et assimilés, le juge fiscal (judiciaire) rejette généralement la requête pour incompétence, indépendances des procédures administratives et judiciaires en matière de contentieux de recouvrement, absence des preuves de la part du contribuable (caractère fictif des factures, mauvaise foi), prescription du délai de recours ou de l'action du contribuable. Néanmoins, le juge fiscal utilise aussi des armes contribuablophiles en l'occurrence en cas de désistement de l'administration fiscale ou lorsque le contribuable arrive à renverser la charge de la présomption de preuve au profit du fisc qui n'apporte pas, ou suffisamment pas, la preuve attendue par le juge ou encore en cas de non-respect par le fisc des garanties procédurales offertes au contribuable (droits du contribuable vérifié, droits de la défense, principe d'égalité et ses composants).

[129] En fait, la Cour a fait mention de l'article 19 alinéa 4 de la loi sus-indiquée qui, pourtant doit être applicable au seul contentieux administratif de droit commun. Or la Cour aurait pu faire application des dispositions dérogatoires du CGI. Car, en l'espèce, le juge fiscal semble avoir confondu le recours gracieux préalable consacré par la loi n°69-LF sus-citée et le recours administratif préalable auprès des services des impôts, ce d'autant plus et à maintes reprises, il qualifie ledit recours de « recours gracieux ». Jugement n°30-CS-CA/77-78 du 13 juillet 1978*, Aka'a Jules.*

[130] Arrêt n°123/2005-2006, 27 septembre 2006, *CCC C/État du Cameroun*.

[131] TPI/Y, jugement n°2697/CO du 1er avril 2004, *Ministère public et Babissakana (Société prescriptor) C/Ananga, Dame Mbélé, abouem Bien Aimé, État du Cameroun (MINFI)* ; CA/Y, arrêt confirmatif n°438/COR du 03 avril 2006.

[132] Pour les décisions expresses, ce délai est de 60 jours à partir de la réception de l'avis portant notification de la décision, c'est-à-dire, l'AMR (LPF, art. L 126). Par contre, pour les décisions implicites, passé le délai de 15 jours imposé au contribuable à compter de la réception de l'AMR, celui-ci cesse d'être une simple invitation pour devenir « un avis de poursuite ».

[133] J. FERMOSE, Le juge fiscal : *contribution à l'étude des caractéristiques du juge fiscal en droit camerounais, op.cit.*, p. 498.

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III. Conclusion

En somme, la bonne administration de la justice apparaît comme une exigence légale et jurisprudentielle en contentieux fiscal camerounais. Elle peut être considérée comme une des exigences de sécurité juridique et de la garantie d'une bonne justice. En sa qualité d'arbitre et fiduciaire du contrat social, le juge fiscal en tranchant le litige fiscal a un rôle décisif, car juger c'est alors réconcilier, ou à tout le moins, amener les protagonistes du procès fiscal, au-delà de la querelle, à une reconnaissance mutuelle. A l'examen, il peut être observé que la justice fiscale est donc légalement structurée sur le plan organique et assurée sur le plan fonctionnel. Cependant, cette justice fiscale reste, pour une infime partie, déséquilibrée autant sous le prisme procédural que décisionnel. Si la bonne administration de la justice fiscale n'est pas qu'un acte de pure puissance, au-delà des correctifs que le juge fiscal se donne lui-même dans la fixation du droit, il serait souhaitable qu'il recherche suivant les espèces autant la lettre que l'esprit de la justice et de l'équité, non sans en retenir la raison juridique.

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An Analysis Relative to the Complex of Dreams Formation

By Dr. J John Sunil Manoah

Abstract- Dreams are defined as a sequence of images, thoughts, and emotions passing through one's mind during the activity of sleep. Hence, it is comprehensively related to sleep as it is produced much during the cycle of sleep. Therefore, to analyze more about dreams, it is essential to know about sleep. The definition of sleep states that it is a state of rest in which one's eyes are closed, the body becomes inactive, and the mind does think nothing; it is also defined as a rest afforded by a suspension of voluntary bodily functions and the natural suspension complete or partial of consciousness. There is a contradiction in the definition between the words sleep and dream. The dream is defined as thoughts passing through one's mind during the activity of sleep, and sleep is defined as the mind does think nothing. Let us discuss the contention in detail.

Keywords: *dreams, thoughts, mind, and sleep.*

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An Analysis Relative to the Complex of Dreams Formation

Dr. J John Sunil Manoah

Abstract- **Dreams are defined as a sequence of images, thoughts, and emotions passing through one's mind during the activity of sleep. Hence, it is comprehensively related to sleep as it is produced much during the cycle of sleep. Therefore, to analyze more about dreams, it is essential to know about sleep. The definition of sleep states that it is a state of rest in which one's eyes are closed, the body becomes inactive, and the mind does think nothing; it is also defined as a rest afforded by a suspension of voluntary bodily functions and the natural suspension complete or partial of consciousness. There is a contradiction in the definition between the words sleep and dream. The dream is defined as thoughts passing through one's mind during the activity of sleep, and sleep is defined as the mind does think nothing. Let us discuss the contention in detail.**

Keywords: dreams, thoughts, mind, and sleep.

I. Introduction

There are five different kinds of dreams, as listed below.

i. Daydreams
ii. Nightmares
iii. Lucid Dreams
iv. Recurring dreams
v. Prophetic dreams

Each one is unique and different in its style; a little definition for each one of it will help to apprehend the cause and its formation method. This article focuses on the formation method, causes, reasons, and functional method of dreams. A detailed study is been carried out on nature and the complexity with many practical examples.

II. Nature of Dreams

a) Daydream and its nature

It is much associated with the word 'day' as it occurs to a person, especially during the daytime and even while awake. Studies have proven that men are profound to daydream more than women. It is like living in one's fantasy world. Even a two-year-old child can create his dream; it is generated by the dreamer itself. Daydreams are produced by the minds of individuals in many circumstances for example, when someone in loneliness, amid travel, or when they are doing the same activity for a period continuously. Even if a person is involved in his/her favorite activity for a period, the natural tendency of the mind takes them to dream during the daytime. Studies have shown that even if a person is listening to the speech of his favorite speaker continuously for 40 minutes, the listener can listen to the speech for only 30 minutes, the remaining 10 minutes, the mind of the listener will be involved in daydreaming.

Among all the kinds of dreams, the daydream is considered as a gift to humanity from the creator, as it is common for most of the humanity to fail in reality to accomplish their dream life. The daydream alone can bring some compensation to that by awakening the individual to dream about the instances and the life they wish.

b) Formation method of Daydreams

It is not that the individuals will be composing the daydream for 24/7 it actualizes for very few hours that depend mainly upon the individual's idleness. In this busy world, not everyone is gifted to be idle, very few of them and for a few hours, individuals will have time for themselves. Apart from idleness it also occurs to individuals while involving in extreme physical or mental activity, but most of the daydreams are formed with one's control over the mind. Whenever a person intends for the daydream 70% of the daydream can be produced by the individual's mind with full control over it and the remaining 30% of the dream cannot be controlled by the mind. As the major portion of the dream lies within one's control, the daydream is always people's favorite kind of dream. Self-lovers, Admirers, Inquisitions (curious persons) will always have their world. The world is different from person to person so as their dreams, as they are the creators of their dream, they can design it in their style and background which is based upon one's interest and apprehension. Within a fraction of a second, the dreamer can travel from one world to another. It can be triggered even by hearing a single word, just looking at a single snap, or even without anything, but the chain of the link from one thought to another happens because of the human mind will always set itself to think something that the mind will feel comfortable with, in fact, more than comfort zone it sets to feel delighted.

c) Illustration

A man possessed in love with a woman will always live a life with that woman in his dreams, especially only in daydreams. He may take her for a

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walk, can have dialogue, and even do anything he wishes to do with her, which may happen or may not happen in his real-life but still, he can make it happens in his dream life. This is the power of the daydream which is used by most of the individuals to fulfill their desires.

III. Nightmares and Its Nature

It is a frightening dream in which the dreamer will feel helpless, extreme anxiety, fear, horror, distress, discomfort, abhorrence, dreadful, and many other similar experiences. The origin of the word nightmare is formed from several sources (night + Mare). Mare refers to an adult female horse, whereas in Middle English it is derived from the words Incubus and Succubus. Both Incubus and Succubus refer to an imaginary demon or evil spirit supposed to descend upon a sleeping person in order to have sexual intercourse with the person who is in sleep. Whereas Incubus refers to a male demonic spirit and succubus refers to a female demonic spirit. Apart from the folk and fairy tales, the scientific approach towards the nightmare is interpreted indifferently. From the word nightmare itself, we can understand that it is related to nights, let us find why the word night is added to refer to such a horrifying dream. The night is a period of darkness between sunset and sunrise, most in cases darkness is always associated with unpleasant, harmful, and undesirable who is horrifying in nature. Most of the religions have portrayed darkness as awful and horrifying period. "To open their eyes so that they may turn from darkness to light and from dominion Satan to God" (Acts 26:18), "He brings them out of darkness into light (Quran 2:257) and there are many more verses from the books of Bible and from Holy Quran refers darkness in a negative manner, this could also be the possible reason for the word night was added to the root word nightmare.' This doesn't mean that horrifying dreams will occur only during the night; it may occur even during the daytime as well.

a) Nightmares reasons & causes

There are several reasons traced by the researchers to analyze the reasons and causes, the root cause for nightmares can be classified into two perspectives.

- Psychological Issues
- Physiological Issues

Indeed, it is proven by research that only issues are the root cause for producing nightmares to the individuals. Here the word issues refer to a particular aspect of problems and troubles that are connected with life; it may be physically or mentally. Nightmares usually occur during the third stage of sleep, to understand better about the nightmare a little knowledge is required about the stages of sleep. There are four stages in sleep.

Sleep stage 1: NREM (Non-Rapid Eye Movement): In this stage of sleep, the eye moment is slow the body will start to relax and the brain wave activities will slowdown, awakening, and arousals can be caused easily.

Sleep stage 2: This stage of sleep also occurs still in NREM mode where the slow moving of eye rolls will discontinue whereas the awakening and arousals do not occur easily.

Sleep stage 3: This stage of sleep is known as deep NREM which is the most restorative stage of sleep and the mind waves will completely slow down, awakening, and arousals are rare and difficult.

During this stage, parasomnias like nightmares and night terror will occur. Unlike a nightmare, a night terror is quite different whereas people can often remember the nightmare and the night terror cannot be remembered. A night terror is a motion activity which involves in:

- Sleep walking
- Screaming & Shouting
- Sitting up in bed
- Sleep talking
- Bed wetting
- Thrashing others

Sleep stage 4: This is the last cycle of sleep which is called REM sleep (Rapid Eye Movement) in this cycle of sleep the other kinds of dreams will occur except nightmares. In REM sleep the mind and body would have relaxed almost 90%, hence awakening and arousals are easy.

b) Generation of Nightmares due to Psychological Issues

Psychology is concerned with a person's mind and thoughts. It can be understood with the level of interference that happens to a person's internal system caused by external affairs. Anthony Robins a famous writer once said that whatever that happens in someone's life is only 10% and the remaining 90% is how they react to it. Many critics have criticized it to the most, as they said it was easy to say like that but when it comes to a reality check, not most of the common men, can exercise it. There is a point that the mind will always be influenced by the external happenings, even if we swindle the mind by diverting it with the activities like religious worship, meditation, accomplishing worldly desires, the mind will always find a way back to get to its worries. It is common for mankind to have a good day and a bad day. Studies have proven that the happiness of every individual will have a fall and rise, in fact, happiness exists in the person as long as they feel young and keep playing and being playful, the moment they grow more than an adult and stops playing the happiness will disappear slowly. The truth is, the happiness and the joy of the past tense will never happen in present or in the future. It is doomed for the

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mankind to confront the contempt at some point of a stage in life, by that time the mind will tend and enable the person to experience unusual trauma like stress, anxiety, fear, albatross, misery, disgrace, despair, distress, affliction, adversity, crisis, deflation, abasement, humiliation and many other similar states of feeling which will leave negative marks in the minds of the people. Everyone would have experienced all the above-mentioned state of feel and when someone is experiencing the above state of mind in excess it will end up in nightmares during sleep. Since the human mind will always stay conscious about the troubles and problems even during sleep mode.

c) Generation of Nightmares due to Physiological Issues

As the Mind, Body, and Soul are interconnected with each other, even if there is a small issue in either of it the other two also evenly struggle on it. Even if there is small trouble in the little-finger mind matters the most to it, this shows the relationship between mind and body. Hence, there is a point that the mind will always be mindful of the whole body both externally and internally. Common illnesses like fever, a cold, nausea, gastritis, a headache, diarrhea, and many others will bring disturbances to the mind, which will affect the sleep cycle. The function of the brain waves will produce variation while moving from one stage to another. As we have already discussed that nightmares are produced during the 3rd stage of sleep, if a person has got any health issues the mind of the person by default get affected and won't allow that person to complete the sleep cycles, the brain waves will not function in normal mode which results in producing nightmares to the affected person.

d) How Nightmares are formed

Nightmares are produced from the frightening elements which already exist in our mind. It won't occur from any of the external sources. There are various kinds of frightening elements different from person to person, normally to which the person is afraid off.

e) Illustration-1

The frightening elements may be different from A, B, and C, for 'A' it may be the fear of the dog, lion, tiger, and other wild and domestic animals, and for 'B' is concerned he has no feared for any animals but has fear for darkness, demons, and other imagery creatures. Whereas for 'C' he doesn't fear for what both 'A' and 'B' fears for but got to fear for the uncertainty of the future like accidents, fall of walls, flying high on the sky, and other natural disaster and calamities. For all the three the frightening elements are different and when they experience the nightmare they will experience it only with their corresponding frightening elements. 'A' will never experience a nightmare to which he/she is not afraid of, so as for the others. Hence, nightmares will occur to a person based only on their own frightening elements.

f) Illustration-2

A person named Mike watched a Dinosaur movie in the morning, in the afternoon he went for a horse riding, in the evening he went to watch a circus show where he saw a show from a man blowing fire from his mouth and he closed the day by receiving his termination letter from his present office. As Mike gets into his bed with big disappointment, he got a terrible nightmare during his sleep which occurs like a dinosaur with horse kind of face flying with wings chasing after him and blowing fire from its mouth. It is clearly understood that the dream is been formed by the incidents and the instances that mike had come across in his real life and to which would definitely be mike's frightening elements. The nightmare can be triggered and stimulated by watching a movie, reading a book, or involving in any activity that is frightening.

IV. Lucid Dreams and Its Nature

Lucid dreams are known as conscious dreams in which the dreamer is aware of what they are dreaming about. The word Lucid denotes several meanings as clear, easy, transparent, bright & shining. It also refers to persons who are able to think clearly even after a period of illness or confusion. The dreamer can visualize from his conscious mind about his dream even while the dream is still in progress. Lucid dreams would always occur in the final stage of the sleep cycle, in which the mind and body would have consumed the required rest. In the final stage of sleep, we have already discussed that the person can be easily awakened from the sleep, as the mind would have prepared itself for the next stage of the sleep cycle which is complete awakening, hence the dreamer would be very much in his conscious mind to recollect the dream. Lucid dreams occur either by a positive frame or negative frame, even if the dreamer is disturbed or tormented by his lucid dream he/she can still finish the dream in the way he wanted it to end, which is the biggest advantage in the lucid dream.

a) Illustration

Lucid occurred to a person called 'A' during his sleep in which he was chased by a black color dog which made the dreamer frightened since it just occurred before his complete awakening he can reopen the dream at a point of the stage and complete the dream in a manner where he had won the battle with the dog. 'A' can takes complete control over the dream which is possible only in a lucid dream.

V. Recurring Dreams

The word 'recur' means an act of events occurring again and again or repeatedly. Recurring

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dreams usually occur between one stage and another stage of the sleep cycle. As discussed earlier that nightmares occur during the 3rd stage in the sleep cycle and lucid dreams occur in the 4th stage of the sleep cycle, recurring dreams are considered to be the combination of nightmares and lucid dreams, hence it occurs to a person while the sleep cycle moves from 3rd stage to 4th stage. Thou it has got the flavor of nightmares and lucid dreams, it is quite different in nature, recurring dream is said to be the dream that occurs to a person either again and again or as a continuous flow like a television serial episode that runs for a long period. Much like lucid dreams, recurring dreams can also occur either in a positive image or in a negative image. In case if recurring dreams occur to a person in the negative image it can be very tormenting and may create a lot of mental stress since it occurs over and over again for a long period. Recurring dreams can make an impact on the dreamer's daily life and routine activities, whereas the other dreams won't make much impact like this. This kind of dream could be a serious issue if it is not analyzed and sorted in the initial stage itself.

Common Causes: The cause for recurring dream can be classified into two types.

i. Things that had affected a person from his past life like regrets, sins, embarrassment, humiliation, witnessing live accidents, deaths of loved ones, and other similar ones.
ii. Things that the dreamer is longing to achieve in the future like desires, wishes, expectations, ambitions, fondness, and other similar.

The first kind of recurring dream mostly occurs in a negative image and very similar to nightmares but with different structures, whereas the second kind of dream mostly occurs in a positive image and even makes the dreamer feel a sense of joy and be amused.

a) Type 1 recurring dream causes

As we have previously discussed that type 1 recurring dream occurs to a person who is having a gloomy antecedent event from his past life, the following causes are identified.

i. A reminder to complete an incomplete task which is half done or not attempted yet.
ii. Something that the dreamer is desired or longing to correct by traveling back to the past.
iii. A caution about a predicament that the dreamer is about to face because of his past wrongful act.
iv. An intimation to correct ongoing or upcoming acts.
v. Something that happened to the dreamer in his past, which the dreamer strongly feels, that should have never happened to him.

Likewise, the reasons are always subjected to the acts of the past, especially when the recurring dreams occur in negative images. In some cases, the recurring dreams can be very transparent, as the dreamer can easily understand the reasons for its occurring and in some cases, there won't be any transparency and the dreamer could not find any reasons for its happening. This is due to the incapability of the dreamer in tracing his past events from the memory of his conscious mind. Whereas all the past events are stored in the subconscious mind, it is hard for the conscious mind to recollect most of the events from the sub-conscious mind. Though it is hard for the conscious mind to recollect the events from the sub-conscious mind, it can still be traced by using the technique called hypnotism which can be exercised only by a professional practitioner.

b) Illustration

'A' had killed 'B' in a road accident which is culpable homicide to which 'A' was not charged with any legal offenses. 'A' often experiences a dream of the rash roadside driving which was occurring to him for a long period.

c) Dream of Snakes and other Animals

It is common for most people to see snakes and other animals in their dreams. An animal is a living creature that is inhuman in nature and characteristics. Thou there is some kind of animals like dogs and cats are treated as pets by humans, most of the animals are still considered as dangerous and harmful to humans in many ways. It is common for mankind to have fear for animals even if they are domestic. Studies have shown that only 15% of humans will have no fear of animals. As we have discussed the causes for type 1 of a recurring dream, which could give a caution about the predicament that the dreamer is about to meet in their mere future because of his acts of the past or present. The caution may occur to the dreamer in a form of snakes and other animals which symbolizes harm and danger. Since animals and snakes are the primary sources for poison and harm, whenever the sub-conscious minds of the people feel that a mere danger is about to happen in their life, most people can see snakes and other animals in their dreams as they represent danger and harmful.

d) Type 2 recurring dream causes

Type 2 recurring dream always deals with future longings. This kind of dream occurs to the specific kind of dreamers who are crazy to achieve something big in the future. This kind of dream mostly occurs in positive images and makes merry upon the dreamer's mind.

i. People who have crush upon their opposite sex.
ii. People who have big ambitions to achieve in any field, like becoming a sports star, scientist and other celebrities.

e) Illustration

'A' had a desire of becoming a cricket player and also had a crush upon a girl of the same age. 'A'

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often experiences a dream of representing his country in an international cricketing tournament and also as having a date with the girl whom he had a crush upon. Since 'A' can experience the same kind of dream again and again it is an example of a recurring dream.

VI. Prophetic Dream and Its Nature

The word prophetic is derived from the word prophecy which means as foretell, predict, indicate, beforehand, or say before it happens. This word has got much to do with religions. Jesus Christ for Christians and Muhammad for Muslims are also considered as prophets because they had delivered a message to the people from the creator which is going to happen later. Believers of religions claim that prophetic dreams are true but the scientist has other reasons to say for its happening. Prophetic dreams are dreams that reveal the events or incidents before it actually happens. Very few people can experience the prophetic dream; among the few most of them can understand the prophetic dream only after its happening and only the few can understand that it is an indication of the future. We have heard plenty of anecdotes of prophetic dreams for example; Abraham Lincoln former American president foretold a week before that he saw himself lying in a coffin before his assassination. Henry David Thoreau a famous writer had a dream of recording his journals which is a herculean task in those days and later it came true. These kinds of dreams are classified into two different views. 1. Scientific view, 2. Religionist views, both are diverse and contrary to each other.

a) *Scientific View of Prophetic Dreams*

Theory 1: The scientist says that the tendency of the human mind will always be longing for something good to happen for them in life. 80% of the world's population will have dreams for their future, which they themselves will design in their mind. Before the first phase of sleep cycle NREM mode, 80% of the population will induce their mind to think about their desires and longings which will be designed by them based upon their cognitive level. As we have discussed earlier, usually the normal kind of dreams will occur during the final stage of the sleep cycle (REM Mode). There will be the connectivity of sequence between the self-generated thoughts from Pre NREM mode (before the first cycle of sleep) and the dreams that occur in REM Mode (final stage of sleep). Almost 20% of the population will work hard and make their dreams come true in the future and made themselves a prophet of their own life. This is considered by the scientist as one kind of reason that was named as a prophetic dream, which will be made by the dreamer itself to become real.

Theory 2: The second theory states that 40% of the population has got the tendency to self-edit their dreams to match with the outcome. It is because of a little psychological issue in their minds, which makes them believe that they are enriched with super-powers; therefore even if there is a little matching between the consequences and with their dreams, they will deliver their dreams in a later stage by self-editing and matching it with the real-life happenings.

b) *Illustration*

'A' had a dream in which he was competing in a Donkey race after many rounds of the lap he completed the race in the first place, the very next he hardly remembers much about the dream, but the concept of race and getting the first place remains in his memory. A month after he participated in a horse race competition in which he got third place. After the end of the competition, he manages to recollect the dream from his memory which he remembers a few incidents from it. Since he could not remember much about his dream he himself had self-edited the real instances with his past dream by stating that he had dreamt a month before as competing in a horse race competition and winning third place. In this kind, many people will connect their past dreams which are similar in nature to real incidents.

Theory 3: In the third theory the scientist has understood that the dreaming mind can work faster than the conscious mind. A person can even dream about a life of 1,000 days, 24/7 within a matter of one hour of a dream. Though the conscious mind and the dreaming mind are delivered from the same mind the working platform is different for both. The power of the human mind is immeasurable it has got the power to determine the consequences based on the inputs and the information that was stored in it. Based upon one's experience and knowledge the person can understand the consequences for a particular kind of action or behavior, understanding the next phase of an action or an incident is a bestowal of the conscious mind. The codified which were given by the religion, the culture of a particular country, and the basic law of a nation are already acquired and stored by the human mind up to some extent, which notifies the mind about the incident followed by a particular kind of action. (For E.g. it is common to expect a police investigation after the commencement of robbery or a murder.) Even the well-known Newton's third law states that "To every action, there will be an equal and opposite reaction". In these regards, the mind at a point may guess or predict the consequences well in advance before the commencement of the actual incident.

c) *Religionist view of Prophetic Dreams*

According to the religionist, prophetic dreams are a clear message from beyond the world. In the book of the Bible, Numbers 12:6 states that "Listen to my words: Where there is a prophet among you, I, the Lord, reveal myself to them in visions, I speak to them in dreams. This verse talks about two things (i) Visions (ii)

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Dreams, both are quite different in nature and meaning. Let us examine a few differences between a vision and a dream.

Table 1

Dream	Vision
Dreams are imaging thoughts of mind with fights and fantasy.	Visions are imaging thoughts of mind with directives.
Dreams could not be remembered fully	Visions can be recollected fully.
Most of the dreams are not clear to mind	Visions can be recollected with clarity and clearance.
Accuracy in audibility is expected	Inaccuracy in audibility is occurred.

In the above-mentioned biblical verse, it is said that God will address the people by speaking through the prophet in his/her dreams, it also states that God will reveal or show things to the people through the prophet in his/her vision. This doctrine is accepted by all the major religions of the world in a different faith. Therefore, religions firmly believe that the prophetic dream is a message or a word from God. Since this article is entitled to study about the dreams, the concept of vision is not covered.

d) Types of Prophetic Dreams

There are four types of prophetic dreams exists they are as follows.

i. Apparitions (Ghost of dead person)
ii. Clairaudients
iii. Clairvoyant
iv. Empathic Dreams

e) Apparitions (Ghost of dead person)

Many religionists believe that there is no end for the spirit, even after one's death the spirit still lives either in the real world or in the world beyond. In this type of dream, the ghost of the dead will appear to the dreamer, and the dreamer can visually sense the presence of the deceased. Sometimes the deceased can even appear with their bodily image or as a spirited image. The apparitions usually approach the people only through the dreams, the reasons for their approach are mentioned below.

i. The deceased appears in a dream to pass on a message either directly or indirectly, once the message is delivered and understood by the dreamer the apparitions will vanish.
ii. Some delirious apparitions approach the person through their dream with whom they are crazy about while living in the world. Some of the apparitions cannot accept their deaths and still wish to live with their loved ones together either in the real world or in the spirited world, incase if the apparitions desire to join with their loved ones in the spirited world, they often occur to the dreamer to make the living person join the beyond world.
iii. Un-resting apparitions which tend to avenge or revenge someone for the trouble caused to them while living in the world can haunt the minds through dreams.

f) Scientific view on Apparitions

The psychiatrist and the psychologist understand the concept of apparitions in a different manner. Anyone deceased will be having someone as a favorite and someone as loathed. In common to most of them, their parents, siblings, relatives, and other well-wishers who are closely bonded while living in the world will always give ideas, suggestions, and advice for their betterment of life. The dreamer would always have a character framed about their deceased loved ones in his/her mind. Even after the inexistence of the loved ones, the dreamer can interpret and able to feel the suggestions, advice, and ideas of the deceased for any plan and endeavor. The sub-conscious minds of humanity in which they had stored nature and a character of their loved deceased will always deliver the plan, advice, suggestions, and even counsel the living ones through dreams in which the dreamer understands this concept as an apparition.

g) Clairaudients

The word 'clairaudient' is originated from the word clairaudience literary refers to the person who possesses the power to hear sounds said to exist beyond the reach of ordinary experience or capacity, mutually refers to the voices of the spirits speak to them externally or internally. The religionist believes that two kinds of spirits exist in the real world (holy & Evil) and both have got equal power to bestow upon the people to guide and lead them unless it is allowed and admitted by the people themselves to act upon. The religionist also believes that the life of a person is based on the kind of spirit that he/she is allowing to stay inside their mind. It is said that being clairaudient is a gift from above, not everyone, is consummated with this kind of power. The clairaudient can communicate to both kinds of spirits (Good & Evil) and they easily identify that with what kind of spirit they are communicating with. The simple tip to understand the communication between the Good spirits and the Bad spirits is: Good Spirits will use the only internal medium of communication, and the clairaudient can experience peace and harmony during and after the communication, whereas the Evil Spirits

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can even produce sounds and voices, and the clairaudient will feel irritant and distress during and after the communication. The clairaudient can hear the voices of the spirits not only in their dreams but also while awakening. Clairaudients are not the sorcerer, alchemist, and soothsayer, since the others are believed to be possessed with the magical power of negativity and darkness, whereas the clairaudients are the normal people but who got the powers of light to hear the voices of the dead. To find the answer to the question of how the clairaudience is related to prophetic dreams, it is important to understand the power of spirits. Both kinds of spirit (Good & Evil) are possessed with certain powers.

i. They can commute easily and quickly from one place to another.
ii. They are the silent listeners of one's speech and they can even read the thoughts of mind.

There in if the spirits have found any clairaudients and if they have anything to communicate any message to their loved ones or someone, they will approach the clairaudients to pass on their message by using them as a medium of communication, since not everyone can hear the voices of the dead.

Witness: Former Prime minister of India Ms. Indira Gandhi before her assassination had shared a dream with her husband in whom she heard the voice of her father Jawaharlal Nehru who cautioned her to be careful for the next days, which was later by Ms. Gandhi's husband to the press and media.

h) Clairvoyant

The literary meaning for the word clairvoyant refers to a person having or claiming to have the power of seeing objects or actions beyond the range of visibility. Clairvoyants are quite different from clairaudients; if the dreamer is gifted with clairaudience, they can hear only the voices and the sounds from the beyond the world, whereas clairvoyants can see and view the motion picture of the beyond the world in their dreams. Some spirits do possess the powers to show up their appearances. They can also show the exact visual of the upcoming activities or incidents. Only clairvoyants can see things if the spirit desires to show a visual to the dreamer. The word clairvoyance is entirely different from the word vision since visionaries can see the visuals even while they are awake, whereas clairvoyants can see the visuals only in their dreams.

Witness: Francis Fillon a former France Prime minister had a dream of the eruption of a volcano in some part of the country which had happened for real after a few days.

Roman Statesman Julius Caesar one of his wives named Calpurnia had a dream that her husband is being stabbed by someone a day before Caesar's assassination by Marcus Brutus.

VII. Empathic Dreams

The word empathy stands for the sense of understanding others from the perspective of others. Empathy is a skill a very few people have acquired it; empathic dreams occur to a person those who inherit the skill of empathy, studies have shown that people in the ratio of 1000:1 get this kind of dreams. It occurs to the kind of person who is inbuilt with qualities like compassion, insight, sympathy, benevolence, goodness, and kindness. Empathic dreams don't occur at sporadically it occurs to the dreamer only when are much concerned about someone in particular. Usually, empathic dreams carry a message of warning, caution, suggestion, or advice that has to be delivered to the dreamer's loved ones. Empathic dreams hold the characteristics of vague since it is indefinite and indistinct in nature. Many researchers have studied that why the dreams of caution and suggestion won't straight away occur to the concerned person rather occurring in the dreams of others, especially to their loved ones, the researchers have concluded that since only very few people are gifted with this kind of prophetic dream and it also occurs to only those who acquire the efficacy of divine boon of having prophetic dreams.

a) Scientific View on Empathic dreams

The scientist believes that empathic dreams occur to a person with the help of efficacy of mind. The human mind is empowered with the quality of insight and ability to apprehend the instances through intuitive understanding. This kind of dream can be triggered based on the ongoing situation, hearsay of circumstances, and knowledge of facts through any mode of the source about the dreamer's loved ones. After receiving the situational facts of the people, the mind of the dreamer will concern a lot about their loved ones which eventually reflect in their dreams. The dream may carry on a caution, suggestion, idea, or advice for the benefit of the dreamer's loved ones. This occurs to the dreamer since they concern a lot about others in specific.

b) Illustration

'A' is a good friend of 'B' and 'A' acquires the efficacy of prophetic empathic dream by divine boon. 'A' learned from media that a ceremonial murder had happened in the nearby region of 'B' followed that 'A' got a dream about 'B' in which he sees 'B' lying in a coffin. Here we can apprehend that there a chain of a link exists between the media source and the dream occurred to 'A'.

VIII. Conclusion

Religious studies have convinced that prophetic dreams are the medium used by external forces to

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communicate a message. The message could either be an indication or directional, whereas the other kinds of dreams are also directed by the influence of one's spiritual experiences. But from the approach of science, the dream is an inception of the mind that matters to one's daily routines expressed during the sleep cycles.

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Postmodernism Vis-a-Vis African Traditional Cultures: Rethinking the Pathways to Authenticity

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Abstract- Globalization in the current epoch has often had among its trends, to use western cultural paradigms and western cultural values to critique non-western indigenous cultures and their values. This attitude, unfortunately has sometimes given the false impression, not only of racial superiority of Western peoples over non-western peoples but also of the cultural superiority of western cultures and their values over indigenous cultures and cultural values of nonwestern provenance. This has been the issue with the Western culture of postmodernism when viewed from its encounter with indigenous African cultures. Postmodernism comes across as an imperialistic culture, with the intent to effect radical shifts in the very fabric of indigenous cultures and to transform these cultures and their values from the roots. This article examines the tenets of this postmodern culture which often evades the possibility of being captured in a definition. We argue that postmodernism can cause radical but destructive shifts in traditional African cultures and the indigenous values that these cultures define and uphold.

Keywords: *postmodernism, african cultures, deconstruction, authenticity, relativism, individualism, autonomy, communitarianism.*

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Postmodernism Vis-a-Vis African Traditional Cultures: Rethinking the Pathways to Authenticity

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Abstract- Globalization in the current epoch has often had among its trends, to use western cultural paradigms and western cultural values to critique non-western indigenous cultures and their values. This attitude, unfortunately has sometimes given the false impression, not only of racial superiority of Western peoples over non-western peoples but also of the cultural superiority of western cultures and their values over indigenous cultures and cultural values of non-western provenance. This has been the issue with the Western culture of postmodernism when viewed from its encounter with indigenous African cultures. Postmodernism comes across as an imperialistic culture, with the intent to effect radical shifts in the very fabric of indigenous cultures and to transform these cultures and their values from the roots. This article examines the tenets of this postmodern culture which often evades the possibility of being captured in a definition. We argue that postmodernism can cause radical but destructive shifts in traditional African cultures and the indigenous values that these cultures define and uphold. Viewed from the perspective of African value systems, postmodernism can be conceptualized as a culture of "turning values upside down." We contend that it is necessary for African cultures to stand up against the deconstructive and destructive influences of postmodern culture; moreover, we argue that the potentials to resist these devastating cultural influences of postmodernism are found within African indigenous cultures themselves, and all that is needed is to revalorize these resources and preserve cultural worldviews and indigenes that remain authentically African.

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I. Introduction

The world of today is experiencing radical paradigm shifts in metaphysics, epistemology, and ethics across the world's indigenous and regional cultures. These shifts, engineered by novel perceptions and interpretations of reality, have occasioned drastic modifications of beliefs, attitudes, and behaviors in human life in social relationships, sexuality, ethics and morality, religion, education, and politics. These general transformations are entrenched in and driven by the spirit and principles of what has been termed "Postmodernism." With western roots, postmodernism has spread to every area of the globe, shaping mentalities, redefining values, influencing every fabric of human life, and culture, and breeding a new spirit of humanism in human affairs. Its revolutionary style, its radical skepticism about truth, its rejection of traditional systems of beliefs, values, and knowledge, its denial of metaphysical essentialism, and its deconstruction of what had traditionally been construed as natural dichotomies between essentially distinct natural identities and purposes have often raised the critical question of whether postmodernism represents a civilization of human reason or a backslide on authentic human progress, whether it signifies a valorization of human worth or a false humanism founded on the corruption of authentic human values. Moreover, the present consideration focuses on exposing the effects of postmodernism on African traditional cultures and traditional cultural values.

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II. The Concept and Tenets of Postmodernism

Postmodernism is a concept that is difficult to capture fully in a single definition, not only because it encapsulates a variety of expressive forms but also because of its ambivalent character owed to the fleeting or fluid nature of the reality it signifies. The concept can at best be described in terms of its diverse and peculiar characteristics and fundamental tenets. These include denial cum deconstruction of ontology and ontological hierarchies, rejection of metaphysical essentialism, engagement with ambivalence, advocacy for the equality of all opinions, confusion of identities, dichotomization of sex and gender, rejection of value essentialism, and atheistic humanism. Azenabor (2004) has argued that postmodernism is driven by two fundamental assumptions, namely, that absolute or universal truths, knowledge, reality and morality do not exist, and that what exists are human interpretations of what exists and these interpretations are relative to or vary across race, class, and gender.

Postmodernism is deeply rooted in the perspective that metaphysics is dead and that both philosophy and metaphysics have outlived their usefulness. In its attack on traditional ontology, postmodernism challenges metaphysical foundations, denies the distinction between nature (the ontological

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given) and social convention (which is a product of cultural factors and personal choices). It argues for anti-essentialism (or anti-nature), non-identity, multiplicity and mutability, and relativism in how we perceive, understand, interpret and construct reality. Postmodernism, especially in the form advocated for by Derrida, accuses Metaphysics of creating dualistic oppositions such as good/evil, mind/body, male/female, center/margin, necessary/contingent, etc.) and installing a hierarchy that unfortunately privileges one term of each dichotomy (good before evil, mind before body, male before female, center before margin, necessary before contingent, presence before absence, speech before writing, and purity before the complicated (Derrida, 1976, 1978). The deconstructive strategy of postmodernism seeks to unravel and to reverse these supposed dichotomies as well as to corrupt them (Reynolds, 2015). It strives to blur and ultimately erase these ontological boundaries to facilitate existential shifts across deconstructed identities. Concerning its critique of metaphysical essentialism (the nature/nurture dichotomy), postmodernism pursues a rigorous deconstruction and reduction whose aim is not only to eliminate nature (the ontological given) but to make nurture (the conventional, the socially constructed, or the fleeting product of flexible personal choices) the norm and the only existential mode. For instance, in the postmodern worldview represented by the queer theory of gender, an individual is not male or female based on nature (the "is") but based on choice, that is, what one does (Peeters, 2013). Being is performative. According to Azenabor (2004), postmodernists do not believe in metaphysical essences and, they do not admit that human beings share some common properties by their humanity.

Strongly allied to postmodernism's disregard for metaphysics is its concern with ambivalence, which itself is the logical consequence of deconstructing metaphysical essentialism and blotting out identity boundaries. Deconstruction, which is the tool and strategy of postmodern, not only suspects but disallows stable truth, universals, and universal principles, and refuses all forms of engagement with reality as it "is." To this extent, postmodernism presents itself as a theory of ambivalence in which ontological identities and distinctions are construed as unreal and meaningless. Yin (2018) underscores this point in the observation that postmodernism is not only against the preservation of metaphysical identity boundaries but further proposes infinite possibilities through which individuals can distinguish and separate themselves from others; individuals can endlessly acquire new identities as they continuously seek meaning, identity, and belonging. The postmodern strategy of deconstruction is downright opposed to the principle of identity as the very purpose of deconstruction is to set in motion an endless process of dialectically creating and recreating identities. Paradoxically, the only identity it recognizable within the postmodern project of deconstruction is the "non-identity" of all things. The ambivalence which postmodernism promotes goes beyond being to include ambivalence in language since language is the channel and tool of the new significations engendered from the project of deconstruction. It is essential to deconstruction that terminologies that signify fleeting identities be characterized by equivocality and ambivalence. Butler, a leading proponent of postmodern ideology argues that whatever identity an individual attains is a result of performative language (Peeters, 2013). For her, the ambivalence in language is justified on the grounds that the realities which language signify, being a product of deconstruction, have no static identity and meaning but are rather in flux and as such, the identity and meaning which they portray must constantly be shifting and the language which conveys such meaning must itself be fluid and shifting. In the same light Derrida thinks that the defining principle of any "identity" is to be different, to constantly crave for difference, in a scheme wherein similarities do not exist but only differences and no constituting subjectivity (Happel, 2001). This ambivalence in postmodern diction has great implications for philosophy as it places philosophy in a predicamental situation. In fact, to deconstruct language with the intent to destabilize abiding meaning and to reconstruct meaning in a spontaneous, individualistic, relativist and fleeting manner is the hallmark of destruction which philosophy suffers in the postmodern agenda. Thanks to this deconstruction of language and the resultant ambivalence in signification, it is no longer possible to speak of absolute or universal truths, of knowledge, of principles, of identity, even of reality and morality. In the same light, under this postmodern dispensation, metaphysics, epistemology and ethics would be jeopardized and even destroyed. From this perspective, a rigorous pursuit of postmodern deconstruction of language is nothing else but the death of philosophy and the obsoleting of metaphysics, epistemology, ethics and anthropology.

To the extent that postmodern deconstruction of language seeks to make meaning constantly shifting and relative, it is an offshoot of classical relativism which began with the ancient sophists especially Protagoras of Abdera. Ancient relativism began with the Protagorian declaration that "man is the measure of all things, of those that are that they are, and of those that are not that they are not." By this, the sophist destroyed universal or absolute truths, made all knowledge relative and accorded all opinions equal importance. Postmodernism continues this project of denouncing the reality of absolute truths and even goes further than classical relativism to apply the rejection of absolutes to metaphysics, to restrict relativism to individual perspectives of reality, knowledge, truth, morality and

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values. Its emphasis on individual autonomy to act, its advocacy for constancy in difference, its destruction of static identities, its romance with shifting meanings and the endless search for meaning and belonging make postmodernism a veritable fabric of relativism to the extent that postmodernism itself could be termed postmodern relativism. Indeed postmodernism, as portrayed in its various theories and strategies, is a rigorous theory of both epistemological and ethical relativism in which the individual is the only standard and criterion of what is true and what is right. While classical relativism was both epistemological and moral, postmodernism re-founds relativism on absolute individualism and extends it beyond epistemology and ethics to include metaphysical relativism and even anthropological relativism. In the end, postmodernism deconstructs itself as its very denial of absolutes is contradicted by its advocacy for the absoluteness of individual autonomy.

Postmodernism rejects the idea of sameness, identity or immutable natures. The confusion of identities that characterizes postmodern ideology is a result of its rejection of essentialism (metaphysical boundaries) and its concern with ambivalence and difference. Postmodernism does not recognize the notion of a stable identity founded on being and which respects the metaphysical principle that a thing is what it is and nothing else. For postmodern ideologues, every essentialist and collective identity is the unacceptable outcome of a false notion of ontological boundaries, as well as the product of cultural formations (Fraser, 1997) and institutional impositions - whereby institution could be family, culture, community, government or technology (Yin, 2018). The postmodern ideal of identity is that it be nothing fixed or stable but rather malleable, fleeting, and subject to being produced and reproduced through the ceaseless interplay of discourse and language (Dissanayake 2013). Through deconstruction, postmodernism seeks to reduce all identities to a capacity to be different, to be "in flux", on the basis of individual autonomy. As Yin (2018) has observed, inherent in the postmodern agenda is a novel concept of authenticity defined by the tendency for individuals to ceaselessly acquire new identities, deconstruct previous ones and reconstruct new ones, thereby creating new universes of reality to satisfy their endless quest for meaning and belonging. With postmodernism, authenticity and integrity in being are no longer defined by staying faithful to a unique identity but rather by being open to an endless spectrum of diverse possible identities, what Yin refers to as "fragmented and incoherent identities" and shifting meanings.

The deconstruction which postmodernism applies to traditional ontological categories and to language that signifies these categories is strongly felt especially in gender feminism, in its radical deconstruction of the sex and gender dichotomy. In traditional western ontology, sex represents the ontologically given, nature, while gender represents nurture, the socially constructed, with sex being understood as the grounding that conditions the shaping or the social construction of gender. Gender theory (especially its queer model) denies this distinction between sex and gender on ontological basis, rejects the view that gender roles are ontologically founded, and seeks to conceptualize both sex, gender and gender roles as products of social conventions, as relative social constructs. It contends that there exists nothing in human nature to keep an individual fixated in a specific sexual orientation or in particularly defined gender roles. Instead, it tends to perceive human sexuality and gender roles as outcomes of conventions imposed on individuals through the channels of cultural expectations and human positive laws. Hence, in postmodern gender theory, sex, sexual orientation, gender and gender roles are nothing more than social constructions, which can changed at one's whims and free choices. In effect, for postmodernism, sex, sexual orientation, gender, gender roles and any other identity that one can construe rest on one principle namely, the principle of free choice.

The foregoing analyses indicate that postmodernism stretches Western modernism's ideal of individualism even to extremes. Postmodernism argues for the sovereignty of the individual (Harootunian, 1999), widens the modernist dichotomy between the individual and the collective and prioritizes the personal autonomy of the individual over social or collective claims (Yin, 2018). This postmodern emphasis on individual autonomy has roots in Western philosophical traditions especially those of Plato, Aristotle, and Descartes, for whom to be a human being primarily is to possess a rational soul and an intellectual life. For Aristotle, although individuals are destined by nature for social life, they nonetheless come prior to social relations (Maruyama 1984 & Sardar, 1999 cited in Yin, 2018). In Western philosophy, the individual is autonomous or independent, free, self-drive, conscious, is the subject endowed with agency, and is the locus of free will, free choice, action, experience and emotion. Yin (2018), Hsu (1985), Johnson (1985) and Sardar (1998) opine that in the Western conception of the individual as opposed to the collective, the individual is not only perceived as having ontological and existential anteriority over the community but also as being in constant conflict with the community to preserve his or her identity unadulterated by separating from all others and preserving boundaries at all costs. However, post modernism departs from Western philosophical conceptions of the individual in the sense that whereas Western philosophy conceptualized the individual within fixed ontological identity limits, postmodernism deconstructs these ontological circumscriptions and stretches the conception of the individual beyond

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metaphysical limits, making it a relative concept. In postmodernism, the individual is at once the agent and product of radical self-made free choices, constant self-remaking and the subject of endless possible identities. Postmodernism claims to free the individual from the limitations imposed by a fixed identity and endow him with prospects and potentials for new and endless identities. In so doing, it claims to place at the disposal of individuals endless possibilities for them to separate themselves from the community, to be different, and to achieve the "ideal" of finding authenticity in difference.

A critical consequence of postmodern individualism, especially its emphasis on the antecedence of the individual to the community and the priority of individual autonomy over collective norms (such as cultural expectations) is the radical relativisation of ethics. The implication of prioritizing the individual and individual autonomy over the community and community norms, from an ethical perspective, is that individual freedom and rights have priority over any collective or community morality scheme, and that community morality is expected to reflect individual autonomy. Since the very idea of individual freedom and rights implies the lack of a common defining set of principles for moral action, it also means that under postmodernism, community morality is at risk of becoming extinct since its very foundation (individuals who exist in and through difference) is a foundation that is impossible to achieve. In the absence of a common community morality, there is bound to be a clash of individual freedoms, and a conflict of individual rights and interests. Yin (2018) concurs with this in stating that ethics founded exclusively on individual autonomy and rights leads individuals to regard others as rival rights claimants. Moreover, as Mouffe (2000) has observed, an exaggerated emphasis on individual autonomy undermines the principles of equity and justice because it has little concern for communal participation. It also destroys the possibilities for peaceful coexistence that rests on the foundations of social justice, as individualism means that concern for the common good of all is no longer a priority.

Finally, postmodernism has strong ties with atheistic existentialism, especially the existentialism of Sartre and Simone De Beauvoir, reason why its humanism is characteristically atheistic. Sartre removed God from existence, declared human freedom to be absolute and made the individual the absolute point of reference in evaluating existence. For Sartre, individual human beings, without exception, are endowed with abounding freedom and, it is through their exercise of freedom in choosing as they will that individuals construct and reconstruct their essences, determining their identities and continually defining and redefining themselves in being. In Sartre's view, everyone is the product of their own choices, a choice which one cannot escape since failing to choose in virtue of an identity that one wishes for is itself a choice. For Sartre, humanism is first and foremost to deny any pre-existing ontological fixations to human nature and to free human nature from every metaphysical attempt to limit both its conceptualization and possibilities of lived experiences within natural boundaries. Secondly, humanism for Sartre is a valorization of individual autonomy and freedom against the collective; it is a defense of the absolute freedom of the individual in which is included the freedom to use the limitless freedom at his disposal to explore the marvelous and seemingly limitless possibilities of choice that lie open to him to make and remake himself in whatever way he chooses (Satre, 1946). It is therefore a project of self-creation through self-made free choices, a project in which the individual is absolutely irreplaceable. Humanism, for Sartre is both education in and commitment to free choice with an imperative of responsibility for the choices one makes. Moreover, humanism for Sartre is the absence of divine morality, the absence of pre-existing norms to define the morality of human choices and actions. The concept of humanism for Sartre implies that the source and ultimate arbiter of value is the individual who, in exercising his free choice, defines what value is for him; it is thus a humanism in which values are individual values, not collective values, and the only principle that governs these values is relativism. In fact, Sartrean existentialist humanism can be described as anti-humanist humanism. Like Sartrean existentialism, postmodernism is aloof to God, and finds his existence unnecessary. It valorizes individual autonomy and glorifies subjectivism, promotes absolute individual freedom to achieve its ideal of celebrating difference, removes barriers to choice of multiplicity of individual's identities (the correlate of Sartre's endless self-made essences), deconstructs metaphysics and the metaphysical foundations of morality thereby making values (moral values included) relative to individuals. Like Sartrean existentialism, postmodernism holds only individual autonomy and freedom to choose to be absolute. Everything else is relative and subjective and there is no radical basis to define and necessitate objectivity. It has been said that like Sartrean humanism, postmodernism advances a false humanism that imposes a dark age of imperialism over values (Banlanjo, 2008). The humanism which it advocates for does not only destroy the metaphysical foundations that define human ideals, choices and sense of valuing, but it also has the potential to render the social platform on which individual engagement with difference is played out conflictual. Postmodern humanism, like Sartrean humanism, is anti-humanist.

III. The Impact of Postmodernism on African Culture

Postmodernism has left its mark across various world cultures and societies including Africa. In Africa,

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its influence has been subtle but rapid and radical, both on individuals and communities, resulting in drastic transformations within the fabrics of African traditional cultures and societies. The areas where its impacts have been significantly felt include communalism, religious consciousness and attitudes towards religion, individual identity, perceptive worldview, suspicion of traditional African paradigms, and stereotyping of natural and culturally normative gender roles. These will be examined in the subsequent paragraphs.

As already discussed in the first part of this article, postmodernism provides a very fertile abode for the offshoot and maturation of individualism. This is achieved through its defense of the autonomy and freedom of the individual as having chronological, existential, and legal primacy over the collective. In postmodernism, the individual comes before the community, exists before the community and does not live ultimately for the community; the community is accidental to individual existence. It is the exercise of individual autonomy and freedom that shapes or defines the character of the community. In African communalism on the contrary, the community has chronological, ontological and existential anteriority over the individual. The individual exists in the community, through the community and ultimately for the community. The freedom and autonomy of the individual are determined by interactive patterns antecedently existing within the community's deontological structuring; although individuals are born ontologically endowed with autonomy and freedom, the exercise of their individual autonomy and freedom is shaped by the community. Banlanjo (2014) has argued that Placid Tempels' *Bantu Philosophy* provides one of the extant descriptions of the communitarian character of traditional African societies. According to Banlanjo (2014), Tempels contrasts the Western concept of the person as an individual, subsisting, rational being with the African conception of the person as a unit of the more fundamental community. For Tempels, embeddedness in a community (of vital forces) is the existential factor that defines a person in Bantu thought, rather than the mere fact of one subsisting individually in a rational nature. Tempels (1959) states:

> "This concept of separate beings, of substance … which find themselves side by side, entirely dependent one of another, is foreign to Bantu thought. Bantu hold that created beings preserve a bond with one another, an intimate ontological relationship, comparable with the causal tie which binds creature with Creator. For the Bantu, there is interaction of being with being, that is to say, of force with force" (p.28.)

Moreover, Tempels makes it explicit that the communitarian nature of the African Traditional Society is structured after the African's vision of the world as a community of dynamic and interacting forces. The inference from Tempels' analysis of the communitarian nature of traditional African societies based on the worldview of dynamic and ever interacting forces is that for the African the collective, the community is primary (Banlanjo, 2014). Just as a force is truly such only in the context of interaction and influence, so also for the African, a person is truly such only within a dynamic and interacting community of persons (Banlanjo, 2014). Mbiti confirms the authenticity of Tempels' thesis that the paradigm of traditional African societies is communalistic. Banlanjo (2014) has argued that for Mbiti, the communalistic outlook of life implies that in the African context, the individual does not merely subsist but is socially reproduced in the community, such that the community, in a sense, becomes the source of his or her being and whatever happens to the being of one affects the being of all. Indeed, for Mbiti, only corporate existence is possible in African traditional life, such that an individual can affirm, "I am because we are; and since we are therefore I am" (Mbiti, 1969, p.109). Menkiti (2004) concurs with Mbiti by arguing that the only real grounds for one's standing as a person in African traditional societies is that one exists with others, not apart from others. Gyekye (1987) contends that the African concept of Ubuntu (which signifies personhood and humanness) portrays the African understanding of the self as a being-in-relation-with-others and Yin (2018) holds that to be human in the African sense means to relate to others in accordance with the principle of ubuntu. In the same light, Karenga (1999) holds that among the Kemites, human relatedness is among the most vital sources of self as a person acquires meaningful existence and a sense of self through interaction and exchanges with others in the community. Moreover, he explains that the emergence and development of self among the Kemites is a communal process of social priming which is shaped by (socially defined) tasks carried out in and for the community.

In the postmodern dispensation, this communalistic outlook of life in African traditional societies has become severely threatened by rising individualistic tendencies that cast suspicion on the traditional communalistic fabric as an unnecessary or excessive check on individual autonomy and freedom. Postmodern individualism is antithetical to the African communalistic lifestyle because it encourages dissension, group fragmentation, and individual shunning of social responsibilities for communal welfare. It encourages a lukewarm and an aloof attitude (including an "I-care-less" attitude) in individuals with respect to community-based common initiative tasks, community developmental projects, and community welfare endeavors. Thanks to it, individuals tend to perceive themselves as not connected to events and happenings (good or bad) in the lives of other members of the community. It inspires in individuals the tendency to visualize themselves first and even more in the "I"

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than in the "We", to value personal ethos above group culture, to posit self-existence over and above networks of social relations, to pursue their individual good to the neglect of community good, and to seek to exonerate themselves from community values and communitarian modes of being that are the very springboard of their social reproduction. Moreover, through its sub-culture of individualism, postmodernism seeks to destroy traditional African communal participation and since this communal participation is the means by which equity and justice are guaranteed to members, it implies that postmodern individualism has the further effect of negating the communal principles of equity and justice (Mouffe, 2000).

Postmodern culture has a destructive effect on traditional African ethics. Traditional African ethics is essentially communalistic, reflecting the radically communalistic lifestyle of traditional African societies. It also stems from traditional African anthropology – the social reproduction of individuals in the community networks of relationships with others. In traditional Africa, morality is primarily social. The community is the source and arbiter of values through which individuals are socialized, and with which individual personhood is constructed and measured. In the African cultural worldview, personhood is not something biologically given but rather something that is socially and morally constructed; it is something that is achieved and the parameter for its attainment is moral conduct or excellence in moral character (Banlanjo, 2014). Social doubts regarding a person's moral worth also calls into doubt his or her anthropological status as a person. Adhering faithfully to community ethics guarantees social approval both of the individual and his or her personhood attainment and the networks of community relationships within which the individual functions and continues to be socially reproduced are strengthened. However, in the face of the postmodern culture where the individual comes before the community, where personal autonomy and freedom come before communal ethics, and where personal values take precedence over community values, and where social relationships are accidental to individual personhood and existence, the African communalistic ethical fabric is at risk of disintegration. By positing the individual as primary to the community, and positing the individual as the source of values (values which are relative) over and above the community, postmodernism has the potential to corrupt the very fabric of African communalistic ethics by breeding a spirit of individual dissent of community values and inspiring in individuals the perception of communal ethics as an obstacle to their individual freedom, including the freedom to choose their own values and the freedom to exist in community without ontogenetical connection to the community. It weakens the African's sense of responsibility for the common good, his sense of participation in community building, his willingness and readiness to identify with the community, his sense of obligation to give back to the community and the possibility of his finding in his community the source of his being.

Another deleterious effect of postmodern culture on African culture is discernible in its destabilization of the religious consciousness of the African, his sense of religious reverence, and in its valorization of pragmatic attitudes towards religion in Africa. The thesis that the African is a notorious religious person, very conscious of his religious worldview and its religious network of vital forces, and endowed with a unique sense of reverence for the sacred has been defended by Mbiti (1969) and Opoku (1978). According to Mbiti (1969), traditional religion permeates all departments of an African's life and there is no formal distinction between the sacred and the secular, between the religious and the non-religious, between the spiritual and the material areas of life. Opoku (1978) argues that for the African, religion is closely intertwined with other aspects of life (and this includes the secular) in such a way that it is inseparable from them. Postmodern culture on the other hand is distinctly secular in the sense that it promotes agnosticism and in its radical form it preaches atheism. It can promote attitudes of religious indifference among Africans with respect to their cultural religious beliefs, values, norms and practices. The pragmatic attitude to traditional religion which, according to Oladipo's (2004) critique of Mbiti, characterizes the African may not be held to have roots in postmodernist culture but the same pragmatic attitude, together with the religious relativism, both of which characterize African Christian's attitude to Christianity are arguably fallouts of postmodern cultural infiltration of indigenous African cultural societies. For many African Christians, desired personal gains are more important than loyalty and relationship with the Christian God and so long as they perceive God to answer their needs in the context of their worship communities, they are bound to those communities. However, there is also the tendency among many of them to shift between worship communities of faith insofar as they perceive that a given community of worship is delivering more of the gains they desire than their actual or present faith community. This pragmatic attitude has largely been promoted by the postmodern culture of individual autonomy and freedom of choice conceptualized as absolute.

Postmodern individualism has a deconstructive effect on the hierarchical worldview that characterizes the cosmology of the African. The African worldview is essentially hierarchical, with the Supreme Being and Creator Force, God, occupying the highest position in the hierarchy. Below God are the deities or divinities, then the ancestors, human beings, animals, plants and minerals. Within this hierarchical worldview, being is dynamic as the beings in the hierarchy interact with one

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another and exercise ontological influences on one another in a dialectical manner. It is this dynamic interaction that maintains the stability and harmony of the universe from the African point of view. It also lays the foundation for the communalistic social life that traditional African communities uphold and within which mutual dependence of each on all and all on each in a spirit of living together is the principle of existence, living and progress. No being can exist as an island in this worldview but can only exist in interconnectedness with others. Postmodernism on the contrary proposes a contrary and even contradictory cosmological paradigm, a world society in which to be individual is the first principle and interconnectedness has no special place. Imbibed in the African context, postmodernism tends to weaken and destabilize actual and vital ontological and ontogenetic connections that humans have with other vital forces in the universe. These connections (with God, divinities, ancestors and lower forces) are the channels through which human welfare is nourished and sustained. Cut off from these connections, the human being does not become the better version of himself but rather suffers a diminution in his vital force and experiences limitations in his earthly potentials. Postmodernism, from an African perspective, is not a philosophy of cosmic and human welfare but rather an ideology in service of cosmic and human cataclysm. Stretched to its limits, the individualism and absolute autonomy and freedom of the individual that postmodernism upholds is inimical to social peacebuilding as it provides favorable conditions for social confrontations among absolutely free and autonomous subjects seeking to exercise their freedom in total disregard for others. Peace can only be achieved and consolidated in relation, in mutual interaction and interdependence or as Martin Buber puts it, in dialogue and this is the prospect which the African cultural worldview furnishes.

Additionally, to destabilize the African conception of the universe as Postmodernism seeks to do by enthroning individualism and glorifying individual freedom and autonomy has the effect of deconstructing social hierarchies in human communities and jeopardizing the reverence given to natural and constituted authorities in the African traditional communities. It aims to produce African communities where the individual by virtue of his absolute autonomy is set in opposition to authority, communities in which the powers and prerogatives of authority (in every domain) decline sharply in the face of individuals' indifference to it. Deprived of its cultural and social significance, authority itself becomes less meaningful and loses its pride of place, and the values it incarnates may end up becoming trivialized or abandoned.

A further dimension in which postmodernism poses a serious challenge to African traditional culture is that of identity, precisely its capacity to promote an identity crises culture among Africans. This identity crisis has at least two forms. Firstly, through its theories postmodernism encourages a sexual identity crisis through its divorce of gender and gender roles from ontology and its categorization of gender roles based on ontology as mere stereotyping. In so doing it denies ontology (nature, the given), reduces all identities to social construction conventions and widens the spectrum of possibilities that can be arrived at through the exercise of free choice. Secondly, postmodernism promotes a deconstruction of native African cultural identities through its de-valorization of indigenous cultural identities, and the subtle but false claim that identity models of Western provenance are superior and more civilized than indigenous African identity models, a phenomenon which has made unsuspecting and gullible Africans to indiscriminately copy Western identity models with disdain for their indigenous African prototypes. Concerning the former, postmodernism contravenes traditional African cultural sexual anthropology. For the African, sex is an ontological given, it is nature and gives an individual an indelible sexual identity. In African cultural anthropology, being male or female is not something one can choose arbitrarily, it is what one is born with and the sex with which one is born carves one for sex-specific gender roles, some of which are dictated by nature itself (such as childbirth and motherhood for females) and others culture-specific. To be a woman in an African worldview implies an identity defined by the reproductive role of childbirth and motherhood, homecare and other related roles that vary across indigenous cultures. The postmodern denial of ontology and natural sexual ordination for specific ontological and anthropological functions tends to weaken the value which African cultures place on childbirth as the primary purpose of sex and also to weaken the strong taboos which exist in African cultures around sex and which help to define a uniquely strong African sexual identity. In the latter form of identity crisis, by giving the false impression that Western identity models are superior to and more civilized than indigenous African models, postmodernism helps to alienate Africans from their cultural heritage, making them agents in the de-valorization and deconstruction of their own cultural identities. Examples in this regard include the abhorrence for the black colour among some black people, the neglect of indigenous languages in favor of Western languages among some Africans, pursuit of Western education with the complete abandonment of traditional African education and prioritization of Western products over African ones. To deceive the African that he or his identity is inferior, that his culture and cultural practices are outdated and that moving into modernity implies copying Western ways to replace what is uniquely African, are the pathways by which

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postmodernism seeks to achieve its destruction of traditional African cultures.

IV. Return to Authenticity – The Contributions of African Indigenous Existentialism and African Communalism

Postmodernism has deconstructive and eroding consequences on African indigenous cultures, their belief systems and practices as well as the norms and values that these indigenous cultures uphold. Nonetheless, it is possible for African indigenous cultures to engage in a healthy co-existence with postmodernist tendencies. This can be achieved by these indigenous cultures affirming their values, valorizing their anthropological and ethical belief systems and rigidly defending the communalistic mode of life that is their unique defining characteristic. We argue that African indigenous existentialism and communalism constitute pathways by which Africans can combat the devastating effects of postmodernism on indigenous African cultures and ensure a return to authentic African identity and lifestyle. Indigenous African Existentialism will involve the affirmation and valorization of African indigenous ethical anthropology, an emphasis in the sex basis of individual identity, an accentuation on procreation as the normative and natural orientation of human sexuality, a valorization of group thinking as the model of individual thinking, and underscoring the importance of interconnectedness of religious implications with personal existential choices. Rethinking communalism as a pathway to redressing the error of postmodernism within the African indigenous cultural worldview would involve an emphasis on creating strong networks of community relationships, underscoring the communal origins of social values and the importance of individual internalization of community values and norms, firm stress on the primacy of the community over the individual and of community wellbeing over individual wellbeing, and a reaffirmation of the community as the source and destination of individual life.

Indigenous African anthropology has ethical foundations. Unlike Western and postmodern notions of the person that emphasize rationality, memory, consciousness and freedom, which are inborn capabilities, as the constitutive elements of personhood, in African cultural anthropology, personhood, without precluding biology, is not essentially something we are born with but rather something we achieve, something we become, and the parameters for attainment of personhood are set by the cultural context of the individual's socialization (that is, the relational community) and defined through cultural expectations. For the African, personhood is an achievement that can only come about in a social and cultural context of relatedness with others. The cultural norms/values and expectations that play key roles in the determination of personhood include respect of and submission to one's elders, dutifully and effectively fulfilling the responsibilities of one's stage of development, openness to the community, sharing and exchange with other family or community members, solidarity, and sexual modesty and integrity (Banlanjo, 2020). An individual judged by others in the community to exhibit excellence in any of these cultural virtues is usually affirmed as a person. Thus, from an Africentric perspective, becoming a person implies more of an ethical outcome than a biological or anthropological fact; it entails the recognition that the community exists prior to and above the individual, that the community dictates the expectations within which authentic individual personhood can be successfully molded, and the recognition that one's values should be shaped by the values and norms of the community, and that one cannot choose against the community's belief and value systems. In this context, Biology (the given or nature) only lays the foundation, provides the abilities, needed for successful personhood construction. We argue that a valorization of this ethical anthropological perspective has the potential to pre-empt and forestall the prevalence of exaggerated individualism in African contexts, to weaken its effects, and to minimize possibilities for the infiltration of individualistic ethical relativism which often accompanies the spirit of postmodern individualism.

An Africentric apologetics on sex as the basis for individual identity can be construed as one of the means by which postmodernism's effects on African traditional cultures can be stemmed and undermined. While postmodern theories such as gender queer theory and deconstruction argue for the perception of sex as a fluid and alterable phenomenon which facilitates the endless quest for ever new identities, sex from the perspective of indigenous African cultures is an ontological fact that guarantees a stable sexual identity. African cultural worldviews perceive sex as nature, not as a construct or product of individual choice. On the contrary, since sex in these cultural worldviews is expressive of ontological constitution, they perceive given sex as the determinant and substratum of authentic sexual choices. This perception is even more valorized if we consider the relationship between sex and gender roles from the perspective of indigenous African cultures. While postmodernism divorces sex and gender and goes to the extent of categorizing both sex and gender as social constructs, African indigenous cultures not only perceive sex as ontologically constituted but categorize certain gender roles as essentially and intimately grounded in sex and, therefore, as being naturally defined roles based on sex. Hence, from the Africentric perspective, not every gender role is a product of conventionalism or social

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constructivism. For instance, reproductive roles based on sex such as pregnancy, childbirth, motherhood and fatherhood are natural gender roles grounded in sex; neither can they be chosen arbitrarily nor are they mere social conventions. We argue that an affirmation of sex as the basis of sexual identity and the grounds for sexual gender roles in African cultures will help to mitigate the effects of postmodernism on African indigenous cultures and prevent the deconstruction of African sexual anthropology.

In line with the above, we contend that theoretical and practical valorization of African indigenous cultures' perception of procreation as the naturally normative and natural orientation of human sexuality is one way by which Africans can stand against the deconstructive tides of postmodernism and affirm their authenticity as Africans. Postmodern feminists regard motherhood with contempt because they negatively perceive the idea of the "natural predisposition of their sexed body to motherhood" as one of the factors that have socially determined women and kept them in an inferior position to men (Peeters, 2013). Postmodern feminism argues that motherhood is biological determinism, and that since determinism is opposed to freedom, motherhood constitutes a burden, and is a discriminatory and restrictive patriarchal stereotype that victimizes women and destroys their autonomy and limits their empowerment. They conclude that it is very necessary to emancipate women from this stereotype called "motherhood." Contrary to postmodern culture, African indigenous cultures view procreation as the fundamental raison d'être for conjugal sex. In African indigenous cultures, procreation is regarded as the primary reason for marriage and inability to procreate is sometimes construed as a justification for divorce. This is because in these cultures, children are considered as a blessing and a means for parents to immortalize themselves and increase their earthly lineage. Within these cultures, motherhood is not regarded as a burden but as an expression of the dignity of womanhood. We argue that safeguarding and promoting the African cultural values of procreative sex and the dignity attached to motherhood as the epitome of womanhood is a way to prevent the further corruption of African cultures by postmodern suspicions of motherhood roles, their stereotyping of motherhood as an unfair social burden imposed on women, and their consideration of sex and gender as tools or matter for the continuous, arbitrary and subjective reconstruction of individual identity.

Another dimension by which Africans can protect their cultural heritage and safeguard its authenticity against the corruptive influences of postmodernism is by re-asserting the understanding of the community as the source and destination of individual life as well as the communal origins of social values and the individual internalization of these community values. In African cultures as we have already argued above, the individual is not an island and one does not become a person on one's own terms or exclusively on one's own merits; rather it is in the community networks of relationships that the individual is socially reproduced, it is in the community, through social priming guided by community cultural expectations, that an individual's personhood emerges and it is ultimately for the community that the individual exists. In this context, the community exists before the individual and concern for the wellbeing of the community takes priority over concern for individual wellbeing. Since, the community is the source and destination of the individual's ontogenesis, it logically follows that the community is also the source of the values that individuals, as members of the community, are expected to internalize. While this does not discount the need for personally held beliefs, the ideal is that the personal values that individuals uphold should not contradict the values, norms and spirit of communityhood. We argue that building community networks that encourage cultural education, cultural community meeting and dialogue, will strengthen community consciousness among indigenous cultural communities and help diminish the rate at which communityhood values and principles are being undermined by postmodern tendencies.

Finally, we contend that Africans can contain the destructive influences of postmodernism within traditional African cultures by upholding the essential interconnectedness of personal existential choices with religious implications. Postmodernism thrives in part by divorcing personal life from religion, by grounding personal choices exclusively in individual autonomy without regard for the sanction of religious norms, and ultimately by declaring religion and its influence on personal life irrelevant and outdated. To this extent, it extends its secularism to indigenous cultures that it successfully penetrates. African indigenous cultures on the contrary are cultures that uphold the sacred and traditional religion has significant influence in shaping the choices that people make as individuals or as groups. In African indigenous cultures, people are aware that certain courses of action carry religious implications; there are taboos that define what choices are prohibited in accordance with religious norms and values. Breaking taboos carry cultural and religious sanctions and consciousness of these taboos and the existential sanctions they carry enables individuals to make personal choices responsibly and guided by the understanding that in view of authentic existence, the spectrum of choices they can make cannot be endless but is limited by social and cultural expectations. We therefore argue that upholding indigenous cultural taboos not only reinforces traditional communitarian ethics, and defines the limits of individual autonomy and freedom, but in doing so, it weakens the potential for

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postmodern cultural influences to corrupt the mind-sets and consciences of individuals to neglect their indigenous value systems in pursuit of postmodern ethical relativism and individualism.

V. Conclusion

Our task in this article has been to expose the effects of postmodernism on African traditional cultures. Our analysis of postmodernism has shown that it stands opposed to the values and principles of indigenous African cultures in most if not all of its fundamental tenets. Moreover our analysis has highlighted the fact that postmodern culture is not only antithetical to indigenous African cultures but has a deconstructive and destructive effect on the latter. We have examined some of the fundamental aspects in which African indigenous cultures come under the threat of postmodern influences in order to highlight the vulnerability of these indigenous cultures which, confronted by postmodern cultural imperialistic tendencies, appear as endangered cultures in need of being salvaged. In spite of this, these indigenous African cultures are not completely at a loss as they possess within their philosophical, normative and values systems resources that, if well harnessed and utilized, will enable these cultures survive the constant threats to their integrity and authenticity from postmodern imperialism.

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We accept the manuscript submissions in any standard (generic) format.

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Alternatively, you can download our basic template from https://globaljournals.org/Template.zip

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3. Ensure corresponding author's email address and postal address are accurate and reachable.
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Unless specified in the notification, the Editorial Board's decision on publication of the paper is final and cannot be appealed before making the major change in the manuscript.

Acknowledgments

Contributors to the research other than authors credited should be mentioned in Acknowledgments. The source of funding for the research can be included. Suppliers of resources may be mentioned along with their addresses.

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Preparing your Manuscript

Authors can submit papers and articles in an acceptable file format: MS Word (doc, docx), LaTeX (.tex, .zip or .rar including all of your files), Adobe PDF (.pdf), rich text format (.rtf), simple text document (.txt), Open Document Text (.odt), and Apple Pages (.pages). Our professional layout editors will format the entire paper according to our official guidelines. This is one of the highlights of publishing with Global Journals—authors should not be concerned about the formatting of their paper. Global Journals accepts articles and manuscripts in every major language, be it Spanish, Chinese, Japanese, Portuguese, Russian, French, German, Dutch, Italian, Greek, or any other national language, but the title, subtitle, and abstract should be in English. This will facilitate indexing and the pre-peer review process.

The following is the official style and template developed for publication of a research paper. Authors are not required to follow this style during the submission of the paper. It is just for reference purposes.

Manuscript Style Instruction (Optional)

- Microsoft Word Document Setting Instructions.
- Font type of all text should be Swis721 Lt BT.
- Page size: 8.27" x 11'", left margin: 0.65, right margin: 0.65, bottom margin: 0.75.
- Paper title should be in one column of font size 24.
- Author name in font size of 11 in one column.
- Abstract: font size 9 with the word "Abstract" in bold italics.
- Main text: font size 10 with two justified columns.
- Two columns with equal column width of 3.38 and spacing of 0.2.
- First character must be three lines drop-capped.
- The paragraph before spacing of 1 pt and after of 0 pt.
- Line spacing of 1 pt.
- Large images must be in one column.
- The names of first main headings (Heading 1) must be in Roman font, capital letters, and font size of 10.
- The names of second main headings (Heading 2) must not include numbers and must be in italics with a font size of 10.

Structure and Format of Manuscript

The recommended size of an original research paper is under 15,000 words and review papers under 7,000 words. Research articles should be less than 10,000 words. Research papers are usually longer than review papers. Review papers are reports of significant research (typically less than 7,000 words, including tables, figures, and references)

A research paper must include:

a) A title which should be relevant to the theme of the paper.
b) A summary, known as an abstract (less than 150 words), containing the major results and conclusions.
c) Up to 10 keywords that precisely identify the paper's subject, purpose, and focus.
d) An introduction, giving fundamental background objectives.
e) Resources and techniques with sufficient complete experimental details (wherever possible by reference) to permit repetition, sources of information must be given, and numerical methods must be specified by reference.
f) Results which should be presented concisely by well-designed tables and figures.
g) Suitable statistical data should also be given.
h) All data must have been gathered with attention to numerical detail in the planning stage.

Design has been recognized to be essential to experiments for a considerable time, and the editor has decided that any paper that appears not to have adequate numerical treatments of the data will be returned unrefereed.

i) Discussion should cover implications and consequences and not just recapitulate the results; conclusions should also be summarized.
j) There should be brief acknowledgments.
k) There ought to be references in the conventional format. Global Journals recommends APA format.

Authors should carefully consider the preparation of papers to ensure that they communicate effectively. Papers are much more likely to be accepted if they are carefully designed and laid out, contain few or no errors, are summarizing, and follow instructions. They will also be published with much fewer delays than those that require much technical and editorial correction.

The Editorial Board reserves the right to make literary corrections and suggestions to improve brevity.

Format Structure

It is necessary that authors take care in submitting a manuscript that is written in simple language and adheres to published guidelines.

All manuscripts submitted to Global Journals should include:

Title

The title page must carry an informative title that reflects the content, a running title (less than 45 characters together with spaces), names of the authors and co-authors, and the place(s) where the work was carried out.

Author details

The full postal address of any related author(s) must be specified.

Abstract

The abstract is the foundation of the research paper. It should be clear and concise and must contain the objective of the paper and inferences drawn. It is advised to not include big mathematical equations or complicated jargon.

Many researchers searching for information online will use search engines such as Google, Yahoo or others. By optimizing your paper for search engines, you will amplify the chance of someone finding it. In turn, this will make it more likely to be viewed and cited in further works. Global Journals has compiled these guidelines to facilitate you to maximize the web-friendliness of the most public part of your paper.

Keywords

A major lynchpin of research work for the writing of research papers is the keyword search, which one will employ to find both library and internet resources. Up to eleven keywords or very brief phrases have to be given to help data retrieval, mining, and indexing.

One must be persistent and creative in using keywords. An effective keyword search requires a strategy: planning of a list of possible keywords and phrases to try.

Choice of the main keywords is the first tool of writing a research paper. Research paper writing is an art. Keyword search should be as strategic as possible.

One should start brainstorming lists of potential keywords before even beginning searching. Think about the most important concepts related to research work. Ask, “What words would a source have to include to be truly valuable in a research paper?” Then consider synonyms for the important words.

It may take the discovery of only one important paper to steer in the right keyword direction because, in most databases, the keywords under which a research paper is abstracted are listed with the paper.

Numerical Methods

Numerical methods used should be transparent and, where appropriate, supported by references.

Abbreviations

Authors must list all the abbreviations used in the paper at the end of the paper or in a separate table before using them.

Formulas and equations

Authors are advised to submit any mathematical equation using either MathJax, KaTeX, or LaTeX, or in a very high-quality image.

Tables, Figures, and Figure Legends

Tables: Tables should be cautiously designed, uncrowned, and include only essential data. Each must have an Arabic number, e.g., Table 4, a self-explanatory caption, and be on a separate sheet. Authors must submit tables in an editable format and not as images. References to these tables (if any) must be mentioned accurately.

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Figures are supposed to be submitted as separate files. Always include a citation in the text for each figure using Arabic numbers, e.g., Fig. 4. Artwork must be submitted online in vector electronic form or by emailing it.

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Although low-quality images are sufficient for review purposes, print publication requires high-quality images to prevent the final product being blurred or fuzzy. Submit (possibly by e-mail) EPS (line art) or TIFF (halftone/ photographs) files only. MS PowerPoint and Word Graphics are unsuitable for printed pictures. Avoid using pixel-oriented software. Scans (TIFF only) should have a resolution of at least 350 dpi (halftone) or 700 to 1100 dpi (line drawings). Please give the data for figures in black and white or submit a Color Work Agreement form. EPS files must be saved with fonts embedded (and with a TIFF preview, if possible).

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Tips for writing a good quality Social Science Research Paper

Techniques for writing a good quality homan social science research paper:

1. Choosing the topic: In most cases, the topic is selected by the interests of the author, but it can also be suggested by the guides. You can have several topics, and then judge which you are most comfortable with. This may be done by asking several questions of yourself, like "Will I be able to carry out a search in this area? Will I find all necessary resources to accomplish the search? Will I be able to find all information in this field area?" If the answer to this type of question is "yes," then you ought to choose that topic. In most cases, you may have to conduct surveys and visit several places. Also, you might have to do a lot of work to find all the rises and falls of the various data on that subject. Sometimes, detailed information plays a vital role, instead of short information. Evaluators are human: The first thing to remember is that evaluators are also human beings. They are not only meant for rejecting a paper. They are here to evaluate your paper. So present your best aspect.

2. Think like evaluators: If you are in confusion or getting demotivated because your paper may not be accepted by the evaluators, then think, and try to evaluate your paper like an evaluator. Try to understand what an evaluator wants in your research paper, and you will automatically have your answer. Make blueprints of paper: The outline is the plan or framework that will help you to arrange your thoughts. It will make your paper logical. But remember that all points of your outline must be related to the topic you have chosen.

3. Ask your guides: If you are having any difficulty with your research, then do not hesitate to share your difficulty with your guide (if you have one). They will surely help you out and resolve your doubts. If you can't clarify what exactly you require for your work, then ask your supervisor to help you with an alternative. He or she might also provide you with a list of essential readings.

4. Use of computer is recommended: As you are doing research in the field of homan social science then this point is quite obvious. Use right software: Always use good quality software packages. If you are not capable of judging good software, then you can lose the quality of your paper unknowingly. There are various programs available to help you which you can get through the internet.

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6. Bookmarks are useful: When you read any book or magazine, you generally use bookmarks, right? It is a good habit which helps to not lose your continuity. You should always use bookmarks while searching on the internet also, which will make your search easier.

7. Revise what you wrote: When you write anything, always read it, summarize it, and then finalize it.

8. Make every effort: Make every effort to mention what you are going to write in your paper. That means always have a good start. Try to mention everything in the introduction—what is the need for a particular research paper. Polish your work with good writing skills and always give an evaluator what he wants. Make backups: When you are going to do any important thing like making a research paper, you should always have backup copies of it either on your computer or on paper. This protects you from losing any portion of your important data.

9. Produce good diagrams of your own: Always try to include good charts or diagrams in your paper to improve quality. Using several unnecessary diagrams will degrade the quality of your paper by creating a hodgepodge. So always try to include diagrams which were made by you to improve the readability of your paper. Use of direct quotes: When you do research relevant to literature, history, or current affairs, then use of quotes becomes essential, but if the study is relevant to science, use of quotes is not preferable.

10. Use proper verb tense: Use proper verb tenses in your paper. Use past tense to present those events that have happened. Use present tense to indicate events that are going on. Use future tense to indicate events that will happen in the future. Use of wrong tenses will confuse the evaluator. Avoid sentences that are incomplete.

11. Pick a good study spot: Always try to pick a spot for your research which is quiet. Not every spot is good for studying.

12. Know what you know: Always try to know what you know by making objectives, otherwise you will be confused and unable to achieve your target.

13. Use good grammar: Always use good grammar and words that will have a positive impact on the evaluator; use of good vocabulary does not mean using tough words which the evaluator has to find in a dictionary. Do not fragment sentences. Eliminate one-word sentences. Do not ever use a big word when a smaller one would suffice.

Verbs have to be in agreement with their subjects. In a research paper, do not start sentences with conjunctions or finish them with prepositions. When writing formally, it is advisable to never split an infinitive because someone will (wrongly) complain. Avoid clichés like a disease. Always shun irritating alliteration. Use language which is simple and straightforward. Put together a neat summary.

14. Arrangement of information: Each section of the main body should start with an opening sentence, and there should be a changeover at the end of the section. Give only valid and powerful arguments for your topic. You may also maintain your arguments with records.

15. Never start at the last minute: Always allow enough time for research work. Leaving everything to the last minute will degrade your paper and spoil your work.

16. Multitasking in research is not good: Doing several things at the same time is a bad habit in the case of research activity. Research is an area where everything has a particular time slot. Divide your research work into parts, and do a particular part in a particular time slot.

17. Never copy others' work: Never copy others' work and give it your name because if the evaluator has seen it anywhere, you will be in trouble. Take proper rest and food: No matter how many hours you spend on your research activity, if you are not taking care of your health, then all your efforts will have been in vain. For quality research, take proper rest and food.

18. Go to seminars: Attend seminars if the topic is relevant to your research area. Utilize all your resources.
Refresh your mind after intervals: Try to give your mind a rest by listening to soft music or sleeping in intervals. This will also improve your memory. Acquire colleagues: Always try to acquire colleagues. No matter how sharp you are, if you acquire colleagues, they can give you ideas which will be helpful to your research.

19. Think technically: Always think technically. If anything happens, search for its reasons, benefits, and demerits. Think and then print: When you go to print your paper, check that tables are not split, headings are not detached from their descriptions, and page sequence is maintained.

20. Adding unnecessary information: Do not add unnecessary information like "I have used MS Excel to draw graphs." Irrelevant and inappropriate material is superfluous. Foreign terminology and phrases are not apropos. One should never take a broad view. Analogy is like feathers on a snake. Use words properly, regardless of how others use them. Remove quotations. Puns are for kids, not grunt readers. Never oversimplify: When adding material to your research paper, never go for oversimplification; this will definitely irritate the evaluator. Be specific. Never use rhythmic redundancies. Contractions shouldn't be used in a research paper. Comparisons are as terrible as clichés. Give up ampersands, abbreviations, and so on. Remove commas that are not necessary. Parenthetical words should be between brackets or commas. Understatement is always the best way to put forward earth-shaking thoughts. Give a detailed literary review.

21. Report concluded results: Use concluded results. From raw data, filter the results, and then conclude your studies based on measurements and observations taken. An appropriate number of decimal places should be used. Parenthetical remarks are prohibited here. Proofread carefully at the final stage. At the end, give an outline to your arguments. Spot perspectives of further study of the subject. Justify your conclusion at the bottom sufficiently, which will probably include examples.

22. Upon conclusion: Once you have concluded your research, the next most important step is to present your findings. Presentation is extremely important as it is the definite medium though which your research is going to be in print for the rest of the crowd. Care should be taken to categorize your thoughts well and present them in a logical and neat manner. A good quality research paper format is essential because it serves to highlight your research paper and bring to light all necessary aspects of your research.

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Informal Guidelines of Research Paper Writing

Key points to remember:

- Submit all work in its final form.
- Write your paper in the form which is presented in the guidelines using the template.
- Please note the criteria peer reviewers will use for grading the final paper.

Final points:

One purpose of organizing a research paper is to let people interpret your efforts selectively. The journal requires the following sections, submitted in the order listed, with each section starting on a new page:

The introduction: This will be compiled from reference matter and reflect the design processes or outline of basis that directed you to make a study. As you carry out the process of study, the method and process section will be constructed like that. The results segment will show related statistics in nearly sequential order and direct reviewers to similar intellectual paths throughout the data that you gathered to carry out your study.

The discussion section:

This will provide understanding of the data and projections as to the implications of the results. The use of good quality references throughout the paper will give the effort trustworthiness by representing an alertness to prior workings.

Writing a research paper is not an easy job, no matter how trouble-free the actual research or concept. Practice, excellent preparation, and controlled record-keeping are the only means to make straightforward progression.

General style:

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To make a paper clear: Adhere to recommended page limits.



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Mistakes to avoid:

- Insertion of a title at the foot of a page with subsequent text on the next page.
- Separating a table, chart, or figure—confine each to a single page.
- Submitting a manuscript with pages out of sequence.
- In every section of your document, use standard writing style, including articles ("a" and "the").
- Keep paying attention to the topic of the paper.
- Use paragraphs to split each significant point (excluding the abstract).
- Align the primary line of each section.
- Present your points in sound order.
- Use present tense to report well-accepted matters.
- Use past tense to describe specific results.
- Do not use familiar wording; don't address the reviewer directly. Don't use slang or superlatives.
- Avoid use of extra pictures—include only those figures essential to presenting results.

Title page:

Choose a revealing title. It should be short and include the name(s) and address(es) of all authors. It should not have acronyms or abbreviations or exceed two printed lines.

Abstract: This summary should be two hundred words or less. It should clearly and briefly explain the key findings reported in the manuscript and must have precise statistics. It should not have acronyms or abbreviations. It should be logical in itself. Do not cite references at this point.

An abstract is a brief, distinct paragraph summary of finished work or work in development. In a minute or less, a reviewer can be taught the foundation behind the study, common approaches to the problem, relevant results, and significant conclusions or new questions.

Write your summary when your paper is completed because how can you write the summary of anything which is not yet written? Wealth of terminology is very essential in abstract. Use comprehensive sentences, and do not sacrifice readability for brevity; you can maintain it succinctly by phrasing sentences so that they provide more than a lone rationale. The author can at this moment go straight to shortening the outcome. Sum up the study with the subsequent elements in any summary. Try to limit the initial two items to no more than one line each.

Reason for writing the article—theory, overall issue, purpose.

- Fundamental goal.
- To-the-point depiction of the research.
- Consequences, including definite statistics—if the consequences are quantitative in nature, account for this; results of any numerical analysis should be reported. Significant conclusions or questions that emerge from the research.

Approach:

- Single section and succinct.
- An outline of the job done is always written in past tense.
- Concentrate on shortening results—limit background information to a verdict or two.
- Exact spelling, clarity of sentences and phrases, and appropriate reporting of quantities (proper units, important statistics) are just as significant in an abstract as they are anywhere else.

Introduction:

The introduction should "introduce" the manuscript. The reviewer should be presented with sufficient background information to be capable of comprehending and calculating the purpose of your study without having to refer to other works. The basis for the study should be offered. Give the most important references, but avoid making a comprehensive appraisal of the topic. Describe the problem visibly. If the problem is not acknowledged in a logical, reasonable way, the reviewer will give no attention to your results. Speak in common terms about techniques used to explain the problem, if needed, but do not present any particulars about the protocols here.

The following approach can create a valuable beginning:

- Explain the value (significance) of the study.
- Defend the model—why did you employ this particular system or method? What is its compensation? Remark upon its appropriateness from an abstract point of view as well as pointing out sensible reasons for using it.
- Present a justification. State your particular theory(-ies) or aim(s), and describe the logic that led you to choose them.
- Briefly explain the study's tentative purpose and how it meets the declared objectives.

Approach:

Use past tense except for when referring to recognized facts. After all, the manuscript will be submitted after the entire job is done. Sort out your thoughts; manufacture one key point for every section. If you make the four points listed above, you will need at least four paragraphs. Present surrounding information only when it is necessary to support a situation. The reviewer does not desire to read everything you know about a topic. Shape the theory specifically—do not take a broad view.

As always, give awareness to spelling, simplicity, and correctness of sentences and phrases.

Procedures (methods and materials):

This part is supposed to be the easiest to carve if you have good skills. A soundly written procedures segment allows a capable scientist to replicate your results. Present precise information about your supplies. The suppliers and clarity of reagents can be helpful bits of information. Present methods in sequential order, but linked methodologies can be grouped as a segment. Be concise when relating the protocols. Attempt to give the least amount of information that would permit another capable scientist to replicate your outcome, but be cautious that vital information is integrated. The use of subheadings is suggested and ought to be synchronized with the results section.

When a technique is used that has been well-described in another section, mention the specific item describing the way, but draw the basic principle while stating the situation. The purpose is to show all particular resources and broad procedures so that another person may use some or all of the methods in one more study or referee the scientific value of your work. It is not to be a step-by-step report of the whole thing you did, nor is a methods section a set of orders.

Materials:

Materials may be reported in part of a section or else they may be recognized along with your measures.

Methods:

- Report the method and not the particulars of each process that engaged the same methodology.
- Describe the method entirely.
- To be succinct, present methods under headings dedicated to specific dealings or groups of measures.
- Simplify—detail how procedures were completed, not how they were performed on a particular day.
- If well-known procedures were used, account for the procedure by name, possibly with a reference, and that's all.

Approach:

It is embarrassing to use vigorous voice when documenting methods without using first person, which would focus the reviewer's interest on the researcher rather than the job. As a result, when writing up the methods, most authors use third person passive voice.

Use standard style in this and every other part of the paper—avoid familiar lists, and use full sentences.

What to keep away from:

- Resources and methods are not a set of information.
- Skip all descriptive information and surroundings—save it for the argument.
- Leave out information that is immaterial to a third party.



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Results:

The principle of a results segment is to present and demonstrate your conclusion. Create this part as entirely objective details of the outcome, and save all understanding for the discussion.

The page length of this segment is set by the sum and types of data to be reported. Use statistics and tables, if suitable, to present consequences most efficiently.

You must clearly differentiate material which would usually be incorporated in a study editorial from any unprocessed data or additional appendix matter that would not be available. In fact, such matters should not be submitted at all except if requested by the instructor.

Content:

- Sum up your conclusions in text and demonstrate them, if suitable, with figures and tables.
- In the manuscript, explain each of your consequences, and point the reader to remarks that are most appropriate.
- Present a background, such as by describing the question that was addressed by creation of an exacting study.
- Explain results of control experiments and give remarks that are not accessible in a prescribed figure or table, if appropriate.
- Examine your data, then prepare the analyzed (transformed) data in the form of a figure (graph), table, or manuscript.

What to stay away from:

- Do not discuss or infer your outcome, report surrounding information, or try to explain anything.
- Do not include raw data or intermediate calculations in a research manuscript.
- Do not present similar data more than once.
- A manuscript should complement any figures or tables, not duplicate information.
- Never confuse figures with tables—there is a difference.

Approach:

As always, use past tense when you submit your results, and put the whole thing in a reasonable order.

Put figures and tables, appropriately numbered, in order at the end of the report.

If you desire, you may place your figures and tables properly within the text of your results section.

Figures and tables:

If you put figures and tables at the end of some details, make certain that they are visibly distinguished from any attached appendix materials, such as raw facts. Whatever the position, each table must be titled, numbered one after the other, and include a heading. All figures and tables must be divided from the text.

Discussion:

The discussion is expected to be the trickiest segment to write. A lot of papers submitted to the journal are discarded based on problems with the discussion. There is no rule for how long an argument should be.

Position your understanding of the outcome visibly to lead the reviewer through your conclusions, and then finish the paper with a summing up of the implications of the study. The purpose here is to offer an understanding of your results and support all of your conclusions, using facts from your research and generally accepted information, if suitable. The implication of results should be fully described.

Infer your data in the conversation in suitable depth. This means that when you clarify an observable fact, you must explain mechanisms that may account for the observation. If your results vary from your prospect, make clear why that may have happened. If your results agree, then explain the theory that the proof supported. It is never suitable to just state that the data approved the prospect, and let it drop at that. Make a decision as to whether each premise is supported or discarded or if you cannot make a conclusion with assurance. Do not just dismiss a study or part of a study as "uncertain."



Research papers are not acknowledged if the work is imperfect. Draw what conclusions you can based upon the results that you have, and take care of the study as a finished work.

- You may propose future guidelines, such as how an experiment might be personalized to accomplish a new idea.
- Give details of all of your remarks as much as possible, focusing on mechanisms.
- Make a decision as to whether the tentative design sufficiently addressed the theory and whether or not it was correctly restricted. Try to present substitute explanations if they are sensible alternatives.
- One piece of research will not counter an overall question, so maintain the large picture in mind. Where do you go next? The best studies unlock new avenues of study. What questions remain?
- Recommendations for detailed papers will offer supplementary suggestions.

Approach:

When you refer to information, differentiate data generated by your own studies from other available information. Present work done by specific persons (including you) in past tense.

Describe generally acknowledged facts and main beliefs in present tense.

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Methods and Procedures	Clear and to the point with well arranged paragraph, precision and accuracy of facts and figures, well organized subheads	Difficult to comprehend with embarrassed text, too much explanation but completed	Incorrect and unorganized structure with hazy meaning
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References	Complete and correct format, well organized	Beside the point, Incomplete	Wrong format and structuring

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