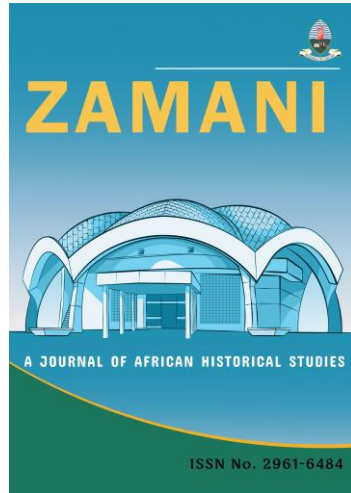


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**Research Article:** ‘Evading the tax collector’: Native Responses to the Head Tax in Colonial Njombe, Tanzania, 1920-1960.

**Authors:** Peter Chaula and Hezron Kangalawe

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# ‘Evading the Tax Collector’: Native Responses to the Head Tax in Colonial Njombe, Tanzania, 1920-1960.

PETER CHAULA  
&  
HEZRON KANGALAWE

## Abstract

Tax collection was one of the core preoccupations of the colonial government in Tanganyika (now Tanzania) and other colonies in the Africa that persisted even after independence. Direct taxation formed the basis of colonial taxation in Tanganyika. Head tax was a dominant form of direct taxation with its burden being borne primarily by Africans. This article uses the colonial Njombe District of Tanganyika to explore the responses of the African taxpayers to the head tax. The available data indicates that colonial head tax policies and practices in Njombe elicited varied responses from Africans with covert forms forming the mainstay of resistance. By resisting colonial taxation covertly, the natives were able to evade taxes despite the overwhelming power of the British colonial government. This paper argues that resistance against colonial taxation policies and practices in Njombe represented a broader African resentment against colonial rule in Tanzania. However, not all people resisted the payment of colonial taxes as some people collaborated with the colonial government by paying the taxes. This facilitated their integration into the capitalist economy, as most of them had to seek wage labour to earn money to pay colonial taxes. Building on the primary and secondary sources, this article adds to the existing historiography on colonial taxation by analysing the responses of African taxpayers to the payment of head tax in the previously unexplored area of Njombe.

**Keywords:** Njombe District, Head tax, Taxation resistance, colonial economy, British administration.

## About the authors:

- Peter Chaula is a PhD candidate at University of Dar es Salaam and an assistant lecturer at the Mwalimu Nyerere Memorial Academy. Correspondence email: [peterchaula@yahoo.com](mailto:peterchaula@yahoo.com) | ORCID ID: 0009-0008-5030-2601
- Hezron Kangalawe is a senior lecturer in history at University of Dar es Salaam. He holds a PhD from Stellenbosch University. Correspondence email: [kangalawe1982@gmail.com](mailto:kangalawe1982@gmail.com) | ORCID ID: 0000-0001-9035-0837

## Introduction

While people’s resistance to head tax policies and practices in colonial Tanzania have been well debated, most scholars have tended to concentrate

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more on overt forms of resistance than on what James Scott termed hidden forms of resistance.<sup>1</sup> Historical studies undertaken in colonial Njombe District do not discuss taxation issues as a main theme; instead they highlight them briefly in the course of discussing other historical themes, particularly labour migrations.<sup>2</sup> This paper fills this historiographical gap by examining in detail the multifaceted responses of African taxpayers to the payment of head tax in the colonial Njombe. It aims to address a central research question: How did Africans in colonial Njombe District respond to the payment of head tax? The paper places greater emphasis on covert forms of resistance to colonial taxation in Tanzania than on overt ones, as James Scott argued that peasant resistances to government policies are not limited to overt forms of protest. This study therefore, departs from the tendency of scholars like Arthur Abraham,<sup>3</sup> Sean Redding,<sup>4</sup> Judith Byfield<sup>5</sup>, and Isaria Kimambo,<sup>6</sup> who have focused solely on overt forms of resistance in examining natives' responses to colonial taxation policies and practices. This paper adds to the rich historiography on the history of taxation in colonial Tanzania particularly on the aspect of African responses to the payment of head tax.

The imposition of taxes on African populations constituted one of the primary endeavours of colonial powers after establishing their control in Africa. European powers in Africa commonly adopted the principle of taxing Africans as a means of raising revenue. The rationale was to make the

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<sup>1</sup> See, for example, Isaria Kimambo, *Mbiru: Popular Protest in Colonial Tanzania* (Nairobi: East African Publishing House, 1971); Nancy Dorsey, "Pare Women and the Mbiru Tax Protest in Tanzania, 1943-1947: A Study of Women, Politics, and Development" (PhD Thesis, The Ohio State University, 1994).

<sup>2</sup> James D Graham, "Changing Patterns of Wage Labour in Tanzania: A History of the Relations between African Labour and European Capitalism in Njombe District, 1931-1961" (PhD Thesis, Northwestern University, 1968); James L. Giblin, *A History of the Excluded: Making Family a Refuge from State in the Twentieth Century Tanzania* (Dar es Salaam: Mkuki na Nyota, 2005).

<sup>3</sup> Arthur Abraham, "Bai Bureh, The British and the Hut Tax War," *The International Journal of African Historical Studies* 7, No.1 (1974): 99-106.

<sup>4</sup> Sean Redding, "A Blood-Stained Tax: Poll Tax and the Bambatha Rebellion in South Africa," *African Studies Review* 43, No.2, (2000): 29-54.

<sup>5</sup> Judith A Byfield, "Taxation, Women, and the Colonial State: Egba Women's Tax Revolt," *Meridians* 3, No. 2, (2003): 250-277.

<sup>6</sup> Kimambo, *Mbiru*, 14-26.

colonies pay for their own administration.<sup>7</sup> The first form of colonial taxation introduced in African territories was hut tax levied on every African occupying a hut. Natal in South Africa was the first colony in Africa to introduce this form of taxation in 1849, followed by Nyasaland in 1891. Other colonies such as Sierra Leone and Gambia adopted this form of taxation later in the 1890s, while Uganda and Kenya implemented it in the early 20<sup>th</sup> century. Hut taxes were soon replaced or supplemented by head taxes collected from every adult African male regardless of hut ownership, thus broadening the taxable base.<sup>8</sup> The significance of direct taxes to colonial administrations varied across regions. In East Africa, for example, direct African taxes were more significant than in West Africa, where trade taxes contributed substantially to colonial revenue due to a strong export sector.<sup>9</sup>

Unlike trade taxes, which were relatively easy to collect, the collection of direct taxes from local populations proved to be one of the most challenging tasks for colonial administrations.<sup>10</sup> African taxation elicited resistance across the continent, with some colonies staging more radical forms of opposition. The imposition of head tax in the British colony of Natal in South Africa in 1905, for example, was resisted by Africans. The resistance was so strong that in 1906 it culminated into an uprising popularly known as the Bambatha Rebellion.<sup>11</sup> Similarly, the imposition of hut tax in Sierra Leone by the British colonial administration in 1898 led Africans to stage open resistance against it. Africans in that colony, led by their chief, Bai Bureh, used various strategies, notably guerrilla warfare, ambushes, and sabotage to oppose the imposed tax.<sup>12</sup>

In Tanzania, systematised colonial taxation started in 1897 when the German colonial administration enacted a tax ordinance which introduced in a colony a hut tax of three rupees levied on each adult male inhabiting a

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<sup>7</sup> Maasole S Cliff, "Tax Collection in Northern Ghana During British Colonial Rule from 1898-1950," *Ghana Journal of Development Studies* 16, No.1, (2019): 182.

<sup>8</sup> Leigh A Gardner, *Taxing Colonial Africa: The Political Economy of British Imperialism* (Oxford: Oxford University Press, 2012), 47.

<sup>9</sup> Ewout Frankema, "Raising Revenue in The British Empire, 1870-1940: How Extractive were Colonial Taxes?" *Journal of Global History* 5, No.3 (2010): 465-466.

<sup>10</sup> Gardner, *Taxing Colonial Africa*, 1.

<sup>11</sup> Redding, "A Blood-Stained Tax," 29-54.

<sup>12</sup> Abraham, "Bai Bureh," 99-106.

hut. The collection of this tax began in April 1898, at the start of the new financial year.<sup>13</sup> The 1897 ordinance was replaced by a further ordinance of 1905 which increased the tax rate and changed the system from the hut model levied on the entire family to the head tax levied on each adult male African regardless of hut ownership.<sup>14</sup> The Germans preferred tax to be paid in cash. The alternative for those who lacked money was forced labour used to build roads and forts.<sup>15</sup> When the British took control of Tanganyika from the Germans after the First World War, they inherited and further developed the taxation system established by the Germans.<sup>16</sup>

The colonial Njombe, which is the main focus of this study, was established in 1926 by the British colonial administration following the introduction of the indirect rule system in Tanganyika in the same year. Politically, the district was divided into three sub-tribal areas, namely Ubena, Upangwa, and Ukinga. Each tribal area was governed by a paramount chief, assisted by several sub chiefs and headmen. The chiefs presided over local courts and collected taxes from their subjects.<sup>17</sup> The first chiefs appointed by the British colonial administration to head the Native Authorities were Chief Pangamahuti of Ubena, Chief Mwemusi of Ukinga and Chief Kidulile of Upangwa.<sup>18</sup> From its inception, Njombe District served as a labour reserve for European-owned mines and plantations.<sup>19</sup> According to James Giblin, from the 1920s to the early 1960s at least one-fifth of adult males in Njombe were absent as migrant labourers. They worked for several months and even years in various distant regions.<sup>20</sup> In the 1970s the three tribal areas in Njombe District became separate districts: Upangwa

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<sup>13</sup> Juhan Koponen, *Development for Exploitation: German Colonial Policies in Mainland Tanzania, 1884-1914* (Helsinki: Finnish Historical Society, 1994), 216; Helge Kjekshus, *Ecology Control and Economic Development in East African History: The Case of Tanganyika, 1850-1950* (London: James Currey, 1977), 141.

<sup>14</sup> Kjekshus, *Ecology Control and Economic Development*, 154.

<sup>15</sup> Andrew Coulson, *Tanzania: A Political Economy* (Oxford: Oxford University Press, 1982), 63.

<sup>16</sup> Andrew Burton, "The Eye of Authority: Native Taxation, Colonial Governance and Resistance in Inter-war Tanganyika," *Journal of East African Studies* 2, No.1, (2001): 76.

<sup>17</sup> Giblin, *A History of the Excluded*, 17.

<sup>18</sup> *Ibid.*, 57.

<sup>19</sup> Hezron Kangalawe, "The History of the Labour Process in the Tea Industry, Mufindi, 1960s-2000s", (MA diss., University of Dare es Salaam, 2012); Graham, "Changing Patterns of Wage Labour."

<sup>20</sup> Giblin, *A History of the Excluded*, 108-9.

became Ludewa District in 1975, Ukinga became Makete District in 1979, and Ubena became Njombe District in the same year.<sup>21</sup> Njombe District is an ideal setting for this study as no historical research on colonial taxation has specifically focused on this district, despite the fact that Africans in this area were rigorously subjected to colonial taxation. Instead, many historical studies conducted in the district have focused more on colonial labour migrations.<sup>22</sup>

### Historiographical Note

The colonial history of Tanzania is both rich and diverse. Colonial taxation is one of the areas that have attracted considerable attention from historians. Many scholars writing on colonial taxation in Tanzania have debated the historical dynamics which have shaped the transformations of colonial taxation policies and practices over time.<sup>23</sup> This article, however, debates the responses of natives to the payment of head tax in colonial Njombe between 1920 and 1960.

The motives for the imposition of colonial taxes in Tanzania is one of the themes which have attracted the attention from many scholars. Historical studies undertaken by various scholars in Tanzania reveal that one of the motives for the imposition of colonial taxes in Tanzania was to force Africans into wage labour. Prominent scholars of Tanzania's history such as John Iliffe,<sup>24</sup> Juhani Koponen,<sup>25</sup> James Giblin,<sup>26</sup> and Helge Kjekshus,<sup>27</sup> have at one point debated the motives for the imposition of colonial taxes in their publications. Helge Kjekshus, for example, argues the Germans

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<sup>21</sup> Giblin, *A History of the Excluded*, 14.

<sup>22</sup> See, for example, Graham, "Changing Patterns of Wage Labour; Edward Mgaya, "Labour Migrations and Rural Transformations in Colonial Njombe District, 1900-1960s" (MA diss., University of Dar es Salaam, 2015).

<sup>23</sup> See, for example, Burton, "The Eye of Authority," 74-94; Odd-Helge Fjeldstad and Ole Therkildsen, "Mass Taxation and State-Society Relations in East Africa" in *Taxation and State-Building in Developing Countries* edited by Deborah Brautigam, Odd-Helge Fjeldstad and Mick Moore (Cambridge: Cambridge University Press, 2008).

<sup>24</sup> John Iliffe, *Tanganyika Under German Rule, 1905-1912* (Cambridge: Cambridge University Press, 1969); Idem., *A Modern History of Tanganyika* (Cambridge: Cambridge University Press, 1979).

<sup>25</sup> Koponen, *Development for Exploitation*.

<sup>26</sup> James L Giblin, *The Politics of Environmental Control in Northeastern Tanzania, 1840-1940* (Philadelphia: University of Pennsylvania Press, 1992).

<sup>27</sup> Kjekshus, *Ecology Control and Economic Development*.

imposed hut tax in 1898 in Tanganyika mainly to solve the problem of labour shortage facing the territory in that period after the failure of their initial plans to use the imported Chinese and Javanese workers.<sup>28</sup> Juhani Koponen had similar observation when he noted that at the beginning of the German administration in Tanganyika, the chief aim of African taxation was to push Africans to surplus labour and production.<sup>29</sup> Koponen argues that in areas where tax was collected in cash it created a powerful push to wage work for people who were without livestock or any marketable produce to sell.<sup>30</sup> Writing on wage labour in colonial Handen District, James Giblin observed that great difficulties in obtaining African labourers to work on European plantations in Handeni District in the early 1920s prompted the colonial administration to tighten tax collection in that district to force Africans into wage labour.<sup>31</sup> However, these scholars have focused mainly on colonial taxation as a tool of compelling Africans into wage labour, paying less attention to its role in generating colonial revenue.

Methods used by the government to enforce the payment of tax is well documented in the colonial historiography. Studies undertaken by various scholars reveal that colonial authorities in Tanganyika used harsh methods to enforce the payment of colonial tax in the territory. Writing on the history of colonial Tanzania, John Iliffe observed that the German colonial administration used harsh methods to collect tax from Africans. Iliffe noted that it was normal for the German Askaris to confiscate the livestock of Africans who failed to meet their tax obligations and, in some areas, they used to detain African chiefs until their people paid tax.<sup>32</sup> Harsh methods of tax collection were also observed by James Giblin who noted that Africans in colonial Handeni District who failed to pay taxes were forced to work on European settler's farms and their wages, which usually matched the sum of their tax debts, were directly deposited into the district treasury. Giblin also observed that sometimes colonial tax collectors harassed the wives and children of tax defaulters who went into hiding.<sup>33</sup> These studies expand my

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<sup>28</sup> Kjekshus, *Ecology Control and Economic Development*, 154.

<sup>29</sup> Koponen, *Development for Exploitation*, 215.

<sup>30</sup> *Ibid.*, 347.

<sup>31</sup> Giblin, *The Politics of Environmental Control*, 142-146.

<sup>32</sup> Iliffe, *A Modern History*, 134.

<sup>33</sup> Giblin, *The Politics of Environmental Control*, 145-146.

understanding of the dynamics of the colonial taxation policies and practices in Tanzania.

Some scholars have written about the African taxpayers' responses to the payment of direct taxes in colonial Tanzania. A study undertaken by James Giblin in colonial Njombe shows that during the Maji Maji War, the Bena in Ubena, resisted the German colonial rule by killing colonial tax collectors. Giblin noted that when the Maji Maji War reached Njombe in September 1905, the Bena led by their chief Pangamahuti Mbeyela, killed many colonial tax collectors before attacking the Lutheran mission at Yakobi.<sup>34</sup> However, Giblin's observation was confined to the German colonial period.

Andrew Burton studied colonial taxation in the inter-war period in Tanganyika and noted a widespread tax evasion in the territory. According to Burton, mobility and collusion with tax collectors were one of the mostly used techniques of tax evasion in rural areas.<sup>35</sup> He argues that tax evasion in Tanganyika was more rampant in urban than in rural areas because in the latter areas surveillance of local populations was easy.<sup>36</sup> Burton argues that tax defaulters presented a political challenge by rejecting a visible sign that Africans had accepted colonial rule.<sup>37</sup> However, his study has a limited timeframe as it confined its discussion to the interwar period, thus leaving the resistance to taxation in the pre-Great Depression and the post-World War II period unexplored.

Resistance to colonial taxation was also observed by Isaria Kimambo in Upare, northeastern Tanzania. Kimambo observed Africans in the then Pare District strongly resisted the payment of the graduated head tax, locally known as *Mbiru*, introduced in the Pare District in 1941 by the British colonial administration. Kimambo's study shows that in early 1945 thousands of Pare men left their homes and assembled at the district headquarters in Same where they were determined to stay until the tax was abolished.<sup>38</sup> The protest forced the British colonial administration to

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<sup>34</sup> Giblin, *A History of the Excluded*, 40.

<sup>35</sup> Burton, "The Eye of Authority", 74-94.

<sup>36</sup> *Ibid.*, 86.

<sup>37</sup> *Ibid.*, 85.

<sup>38</sup> Isaria Kimambo, *Penetration and Protest in Tanzania: The Impact of the World Economy on the Pare, 1860-1960* (London: James Currey, 1991), 97.



abolish *Mbiru* in the Pare District in 1946. However, Kimambo's study is limited in terms of timeframe and has focused mainly on open forms of resistance to taxation, leaving hidden forms of resistance unexplored.

Some scholars studied resistance to taxation in colonial Tanzania through the lens of gender dimensions. Nancy Dorsey, for example, also studied African protest against colonial taxation in the then Pare District but, unlike Kimambo who focused on the political and economic sides of the protest, Dorsey centred her discussion on the role played by women in the protest against colonial taxation.<sup>39</sup> She criticised previous scholars like Kimambo for not paying adequate attention to the role played by Pare women in the protest against colonial taxation. Dorsey argues that Pare women actively participated in the protest by supplying food for the demonstrators at Same, taking care of children, the sick and elderly at home, and demanding their husbands arrested at the district headquarters in Same be released.<sup>40</sup> Therefore, this article draws upon this rich scholarship on the history of taxation in colonial Tanzania.

### **Imposition of Colonial Taxation in Njombe**

Colonial taxation in Njombe was imposed since the German administration. In the words of Ben Naanen, "taxation is indispensable to any government."<sup>41</sup> John Iliffe's discussion about colonial taxation indicates that head tax existed in Njombe since the period of German Administration. Iliffe talks about German askaris collecting tax in southern Ubena in Njombe in the early period of the German colonial administration.<sup>42</sup> Although colonial taxation in Njombe was imposed during the period of German rule, it was systematically levied during the British colonial period. The British colonial administration started systematically and vigorously collecting African taxes in Njombe after officially establishing it in 1926. In his annual report for the year 1926, the District Officer of Njombe admitted that before the establishment of the district in 1926 tax collection in Njombe was not

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<sup>39</sup> Dorsey, "Pare Women."

<sup>40</sup> Ibid., 156-157.

<sup>41</sup> Ben Naanen, "'You are Demanding Tax from the Dead': The Introduction of Direct Taxation and Its Aftermath in South-Eastern Nigeria, 1928-39," *African Economic History* 34 (2006), 93.

<sup>42</sup> Iliffe, *A Modern History*, 134.

effective.<sup>43</sup> At the beginning, tax rates varied across different areas within the district based on their respective economic positions. In 1926, for example, the Bena paid at the rate of 10 shillings while the Kinga and the Pangwa paid at 6 shillings. The Bena were required to pay a higher tax rate since they were perceived to be in a better economic position than their neighbouring Pangwa and Kinga. The disparity in tax rates among people within the same district did not please the district officer who recommended that in the financial year 1927/1928 the tax rate should be 10 shillings for the whole district. The District Officer argued that since able bodied men of the three ethnic groups earned their money by working outside the district, he saw no reason why they should all not pay the same tax.<sup>44</sup> The District Officer estimated that in 1926 there were 14,220 taxpayers in Ubena, 8,549 in Ukinga and 3,977 in Upangwa.<sup>45</sup> In the financial year 1928/1929 tax rates were adjusted and people in all areas of the district were now required to pay the same rate of 8 shillings per adult male, with an additional 2 shillings for those with more than one wife.<sup>46</sup>

One of the motives for the imposition of head tax in colonial Njombe was to indirectly force Africans into wage labour. While it is difficult to find specific records where colonial authorities directly stated that taxation in Njombe was meant to force Africans into wage labour, certain situations suggests that this was a likely motive. The advice given by the Provincial Commissioner in 1939 to the people of Upangwa, when they requested that the tax rate in their area be lowered, is one such situation. In 1939, the Pangwa, through their Sub-Chief Mlangali, requested that the government lower their tax rate from 10 to 8 shillings, but the Provincial Commissioner denied the request and instead urged them to seek employment on the European-owned pyrethrum farms in Uwemba to earn money for paying tax.<sup>47</sup>

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<sup>43</sup> TNA, Annual Report of the District Officer for the Year 1926, Njombe District, 28.

<sup>44</sup> *Ibid.*, 27.

<sup>45</sup> *Ibid.*, 28.

<sup>46</sup> TNA, Annual Report of the District Officer for the Year 1930, Njombe District, 58.

<sup>47</sup> Letter from Provincial Commissioner, Southern Highlands to the Chief Secretary to the Government, December 6, 1939 in TNA, Acc.No.172-2, File No.CL.3: Licences and Taxes: Njombe District.

Forcing tax defaulters in Njombe to work on government or European-owned projects as a means to earn money to pay their taxes serves as another evidence that taxation in the district was used as an indirect tool to force Africans into working on colonial projects. Although there is no detailed data showing how many tax defaulters in Njombe were employed each year on government or European-owned enterprises, there are known cases where tax defaulters in the district were forced to work on such projects to earn money to pay tax. In 1941, for example, the Native Court in Mtwango recommended to the District Commissioner that a tax defaulter named Paul Munyigule be given hard work to do as a means to earn money to pay tax. The District Commissioner endorsed the recommendation and gave him hard labour in public works.<sup>48</sup> In colonial Tanzania, the use of tax defaulters to work on different projects was permitted by law. In 1929, the government abolished the prior rule that required Provincial Commissioners to obtain the Chief Secretary's approval before employing more than 500 tax defaulters in any district. Instead, Provincial Commissioners were given the authority to determine the number of tax defaulters to employ, depending on local needs.<sup>49</sup>

Lack of significant cash crops and a sound pastoral economy in Njombe compelled the natives in the district to seek wage labour on European plantations and mines to earn money to pay colonial taxes. A special report on native hut and poll tax in Tanganyika issued in 1934 by A.E. Kitching, the Deputy Provincial Commissioner, indicates that natives in Njombe depended for their tax almost entirely on the wages which the able-bodied men earned outside the district. According to this report, large number of natives in Njombe used to leave their areas to seek wage labour on the Tanga and central railway sisal plantation areas and elsewhere in the territory.<sup>50</sup> The district annual report shows that 2,994 people left the district in search of work in different parts of the territory in 1931.<sup>51</sup> While

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<sup>48</sup> Letter from Adamu Mahalage to District Commissioner, Njombe, February 12, 1941 in TNA, Acc.No.178, File No.8/12, Vol. V, Finance: House and Poll Tax-General.

<sup>49</sup>Tanganyika Territory, Senior Administrative Officers' Conference: Summary of Proceedings, October 1929, 5.

<sup>50</sup> Tanganyika Territory, A Report by AE Kitching, Deputy Provincial Commissioner, on the Question of Native Hut and Poll Tax Tanganyika Territory and other Cognate Matters, 1934, 13.

<sup>51</sup> TNA, Annual Report of the District Officer for the Year 1930, Njombe District, 58.

people in the district may have sought waged labour in distant places to earn money for various purposes such as buying items like blankets and livestock, the major drive for migrating appears to have been to earn money for paying colonial taxes. The District Officer's report for the year 1933 shows clearly the importance of wage labour in helping natives in Njombe to meet their tax obligations. The District Officer reported that in 1933 many people in the district did not find it difficult to pay their taxes due to the money they earned from the construction of the Lupa road in Mbeya District.<sup>52</sup> These findings are in line with the argument raised by scholars such as John Iliffe,<sup>53</sup> Juhani Koponen,<sup>54</sup> James Giblin,<sup>55</sup> and Helge Kjekshus<sup>56</sup> that colonial administrations in Tanganyika used taxation as a tool to compel Africans into wage labour.

It is worth noting that not in all places in colonial Africa did taxation succeed in forcing Africans into wage labour. In areas with significant cash crops and a pastoral economy, Africans preferred to earn money to pay colonial taxes by selling their crops and livestock rather than engaging in wage labour. A study undertaken by Karin Pallaver in Kenya, for example, shows that the Kamba did not willingly work for wages, and when it was time to pay colonial taxes, they earned their money through selling cattle, sheep and goats.<sup>57</sup> In her famous book on colonial labour, Keletso Atkins has challenged the overstated argument that Africans entered wage labour to earn money to pay colonial taxes.<sup>58</sup> It is obvious that Africans in the colonial Njombe were easily drawn into wage labour because they lacked means to earn money to pay colonial taxes. Had they had significant cash crops and a sound pastoral economy, they would have not been easily coerced into wage labour.

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<sup>52</sup> TNA, Annual Report of the District Officer for the Year 1933, Njombe District, 58.

<sup>53</sup> Iliffe, *Tanganyika under German Rule*; Iliffe, *A Modern History*.

<sup>54</sup> Koponen, *Development for Exploitation*.

<sup>55</sup> Giblin, *The Politics of Environmental Control*.

<sup>56</sup> Kjekshus, *Ecology Control*.

<sup>57</sup> Karin Pallaver, "Paying in Cents, Paying in Rupees Colonial Currencies, Labour Relations, and Payment of Wages in Early Colonial Kenya" in *Colonialism, Institutional Change and Shifts in Global Labour Relations* edited by Karin Hofmeester and Pim de Zwart (Amsterdam: Amsterdam University Press, 2018), 315.

<sup>58</sup> Keletso E Atkins, *The Moon is Dead! Give Us Our Money! The Cultural Origins of an African Work Ethic, Natal, South Africa, 1843-1900* (London: James Currey, 1993), 29.

Available evidence shows that mobilising African labour was not the only motive for the imposition of head tax in the colonial Njombe. Colonial administration in the district also used African taxation as one of the ways of raising revenues for paying local administration. The importance of African taxation in raising funds for paying for local administration in British colonies was well stated by the British colonial administrator, Lord Lugard in his famous book on British Tropical Africa. Lugard argued that no system of rule could be effective unless it enjoyed some measure of financial independence. He stressed the need for collecting taxes from local communities which would be used to pay Native Authorities staff and finance development schemes.<sup>59</sup> Lugard's ideas about African taxation definitely emanated from the British policy of colonial self-sufficiency which required all colonies in the British Empire to raise funds to pay for their own administration. Governing the Empire was costly, and as it expanded the British government started to encourage administrators in the colonies to find ways of paying their local expenses without help from the British treasury.<sup>60</sup>

The Native Authority Ordinance of 1926 gave Native Authorities in Tanganyika power to collect hut and head tax. After Native Treasuries had been established, a portion of hut and head tax, varying from 20 to 30 percent, collected by the Native Authorities was returned to them by the government.<sup>61</sup> Most of the returned money was used to pay the costs of native administration which included salaries of chiefs, their deputies, subchiefs and village headmen.<sup>62</sup> In Njombe fund raised from African taxation played a significant role in paying emoluments of chiefs, subchiefs and headmen in the three sub-tribal areas of the district namely Ubena, Upangwa, and Ukinga. So important was revenue raised from African taxation in paying for local administration in Njombe that when collection was not effective the Native Authorities failed to pay salaries of their staff. In 1932, for example, the colonial authorities in the district withheld 75

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<sup>59</sup> Lord Lugard, *The Dual Mandate in British Tropical Africa* (London: William Blackwood and Sons Ltd, 1929), 130.

<sup>60</sup> Gardner, *Taxing Colonial Africa*, 3.

<sup>61</sup> J Clagett Taylor, *The Political Development of Tanganyika* (London: Oxford University Press, 1963).

<sup>62</sup> *Ibid.*, 136.

percent of the personal emoluments of chiefs, subchiefs, and headmen in the three treasuries of Ubena, Ukinga, and Upangwa for the months of September, October, and November due to the shortfall in tax collection. The government explained to the chiefs and headmen that the reductions were not introduced as a punishment but solely because the treasuries had low incomes. According to the District Officer, the chiefs and headmen accepted the cut in salaries with good grace.<sup>63</sup> Instructions given by the District Commissioner to all Native Authorities in Njombe District in 1954 also serves to illustrate the significance of head tax in generating revenue for the Native Authorities. Alarmed by poor tax collection in 1952 and 1953, the District Commissioner ordered chiefs, headmen, and tax clerks in all Native Authorities in the district to put more efforts in tax collection, reminding them that if tax was not properly collected there would be no salaries as taxes were the main source of income for their Native Authorities.<sup>64</sup>

### **Enforcement of the Head Tax Payment**

Collecting colonial taxes from local communities was not an easy task. According to Leigh Gardner, taxation was one of the most contentious and difficult aspects of colonial rule in Africa.<sup>65</sup> To execute this difficult and contentious task, the colonial government had to devise a number of strategies. One such strategies was to designate special people for the purpose of tax collection. In the first years of the British rule the responsibility for collecting head and hut tax in most districts lay with African officials particularly the *Maakida*, though in some areas, European administrative officers played a dominant role. After the introduction of indirect rule in Tanganyika in 1926, the responsibility for tax collection in the territory was entrusted to Native Authorities with chiefs, sub-chiefs and headmen playing a key role.<sup>66</sup> The importance of using African chiefs in collecting hut and head tax was one of the important agendas discussed in the Provincial Commissioners' conference held in Dar es Salaam from 21<sup>st</sup>

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<sup>63</sup> TNA, Annual Report of the District Officer for the Year 1932, Njombe District, 58.

<sup>64</sup> Letter from District Commissioner, Njombe to Native Authorities, January 11, 1954 in TNA, Acc.No.178, File No. F1/16: Native Tax Collection and Poll Tax.

<sup>65</sup> Gardner, *Taxing Colonial Africa*, 1.

<sup>66</sup> Burton, "The Eye of Authority," 76.

to 24<sup>th</sup> October, 1929. In that conference the Governor remarked that it was essential for political purposes that the authority of the chiefs should be asserted in the collection of hut and head tax. He stressed that delegating the responsibility of tax collection to African chiefs did not mean that the government relieved itself of any of the financial burden of the cost of tax collection.<sup>67</sup> However, the Governor warned that the question of strengthening the power of the chiefs in regard to the collection of tax was extremely difficult. He asked provincial commissioners to give suggestions which would help to strengthen the power of Native Authorities in tax collection. Among other things, the Provincial Commissioners suggested that the native courts be given power to try tax defaulters.<sup>68</sup>

The decision to use Native Authorities in collecting head tax was well implemented in the colonial Njombe. The Native Authorities in the three sub-districts of Ubena, Upangwa and Ukinga became very instrumental in the collection of head tax. In 1935 the District Administrative Officer hailed Chief Pangamahuti of Ubena for being instrumental in boosting tax collection efforts in the areas of his sub-chiefs.<sup>69</sup> Chiefs, sub-chiefs and headmen in the district collected taxes from their people, deposited them in the native treasuries and, in return, they received portion of the collected taxes. However, the practice of using Native Authorities in collecting head tax in the colonial Njombe was sometimes marred by abuses. There were instances of misconduct committed by Native Authority staff in the district in the process of tax collection.<sup>70</sup> In 1931 a Native Authority clerk in the district was convicted for demanding a payment of 2 shillings from old men who had been issued with tax exemption certificates at the district office. He was sentenced to a term of imprisonment.<sup>71</sup> In 1941, a headman called

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<sup>67</sup> Tanganyika Territory, Minutes of the Provincial Commissioners' Conference Held in Dar es Salaam, October 21-24, 1929, 54.

<sup>68</sup> *Ibid.*, 56.

<sup>69</sup> TNA, Annual Report of the District Officer for the Year 1935, Njombe District.

<sup>70</sup> For a detailed account of how the delegation of tax collection responsibility to Native authorities led to a wide spread corruption, see Leigh A. Gardner, "Decentralization and Corruption in Historical Perspective: Evidence from Tax Collection in British Colonial Africa", *Journal of Economic History of the Developing Regions* 25, No.2 (2010): 213-236.

<sup>71</sup> TNA, Annual Report of the District Officer for the Year 1931, Njombe District.

Mhomakilo in Upangwa was accused of misappropriating 18 shillings of tax he collected from Solomon Mwanjawala and Yoramu Yangeyanga.<sup>72</sup>

Misappropriation of tax money by African local leader was also observed in other parts of the territory. In 1929 Chief Said Fundikira of Unyanyembe embezzled more than 10,000 pounds of tax money. He was arrested and sent into exile in Bagamoyo.<sup>73</sup> Similarly, in 1930, Chief Mwashinga of Usafwa in Mbeya District was accused of using money collected by his court, including tax money, for his own purposes.<sup>74</sup> He was sentenced to three months' imprisonment with hard labour, deposed and replaced by Chief Lyoto.<sup>75</sup> European administrators were concerned that if these financial malpractices were not well policed, they would undermine the entire structure of indirect rule in Tanganyika.<sup>76</sup>

Every able-bodied adult male aged 18 year and over was supposed to pay head tax. While women in colonial Tanzania were exempted from paying head tax, there were certain circumstances in colonial Njombe in which women were forced to pay head tax. In Ukinga, for example, women whose husbands were absent from their homes, working in distant places as migrant labourers, were forced to pay taxes for their husbands. Asked by the Governor how head tax was collected from the Kinga in 1929, the Iringa Provincial Commissioner replied:

The Wakinga natives work on the Iringa farms for six months only and then return home. The principal difficulty is with the man who goes to the coast and is away for more than a year: the chiefs' endeavour to collect the tax from his wife, and she makes some attempt to pay by selling a beast or hide, and when the man comes back, he makes up any deficiency.<sup>77</sup>

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<sup>72</sup> Letter from Dunford S Mapunda to District Commissioner, Njombe, March 3, 1941 in TNA, Acc.No.178, File No.8/12, Vol. V, House and Poll Tax-General.

<sup>73</sup> Iliffe, *A Modern History*, 328; Emmanuel K Akyeampong and Henry Louis Gates, *Dictionary of African Biography* (Oxford: Oxford University Press, 2012), 400.

<sup>74</sup> TNA, Tanganyika Territory, Annual Reports of the Provincial Commissioners for the Year 1930, Southern Highlands Province, 31.

<sup>75</sup> TNA, Tanganyika Territory, Annual Reports of the Provincial Commissioners for the Year 1931, Southern Highlands Province, 20.

<sup>76</sup> Burton, "The Eye of Authority," 81.

<sup>77</sup> Tanganyika Territory, Minutes of the Provincial Commissioners' Conference Held in Dar es Salaam, October 21-24, 1929, 57.



A reply from the Provincial Commissioner quoted above indicates how determined the Native Authorities in Njombe were to ensure that Africans paid colonial taxes. Under normal circumstances one would not expect women to be asked to pay taxes for their absent husbands as they were legally exempted from the payment. This paper therefore challenges the widely held notion that women in colonial Tanzania were always exempted from paying tax. The paper argues that there were certain circumstances where women were forced to pay head tax as it was the case with women in Ukinga sub-district.

While in Ukinga, the practice of forcing women to pay taxes for their absent husbands did not lead to serious conflicts with the colonial authorities, in other colonies in Africa, the demand that women pay colonial taxes often resulted in serious conflicts with the colonial authorities. In colonial Nigeria, for example, the decision to tax Egba women led to a tax revolt. Egba women were taxed because most of them were traders and financially independent from their husbands, leading the colonial government to believe that they had sufficient income to pay tax.<sup>78</sup> In 1947, they staged a revolt in protest against government's decision to tax them.<sup>79</sup> Similarly, a decision to impose tax on single women living in urban areas in Belgian colonies elicited protests from women. In 1955, women in Buyenzi, Burundi organized a tax boycott, telling all people to refuse to pay tax. They also sent a petition to the government in 1956 protesting the tax.<sup>80</sup>

To ensure that people complied with head tax laws and regulations, all taxpayers in the district were registered. The names of the liable taxpayers, along with other relevant details such as their properties and tax liabilities, were normally recorded in taxpayers' registers which were prepared and maintained by Native Authorities. Registering taxpayers helped Native Authorities to determine number of people liable to pay tax in a given year. In the financial year 1928/1929, for example, 30,644 taxpayers were registered in the colonial Njombe.<sup>81</sup> In 1930, the District Officer remarked

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<sup>78</sup> Byfield, Taxation, "Women, and the Colonial State, 257.

<sup>79</sup> Ibid., 268.

<sup>80</sup> Nancy Rose Hunt, "Noise Over Camouflaged Polygamy, Colonial Morality Taxation, and a Woman-Naming Crisis in Belgian Africa," *The Journal of African History* 32, No. 3 (1991): 487-8.

<sup>81</sup> TNA, Annual Report of the District Officer for the Year 1929, Njombe District, 59.

that since people in Njombe earned their money to pay tax by working outside their district, it was almost impossible to keep the tax registers up to date, and that there were hundreds of names in the register that should not have been there at all.<sup>82</sup>

People in the district who were unable to pay head tax due to old age, poverty, physical disability or sickness were required to seek tax exemptions from the District Officer through their Chiefs. Chiefs, headmen, and tax clerks were not authorised to grant exemptions as the Provincial Commissioner did not consider them to be competent enough for that responsibility. He insisted that exemptions should be issued by administrative officers when they were on tour in various Native Authority areas.<sup>83</sup> Obtaining a tax exemption from colonial authorities was a difficult and complex process. Asked by the Southern Highlands Provincial Commissioner about the procedure used to grant tax exemptions in his district, the District Officer said that at the end of each tour of inspection at the Native Authorities headquarters or tax centre the chief or headman was asked if there was any personal recommended for exemption, and that the economic conditions of the applicants were carefully examined before making a decision about granting tax exemptions. The District Officer further clarified that apart from grounds of old age and unfortunate individual cases, temporary physical disability was generally gauged by common sense and that where any doubt existed the applicant was examined by the nearest competent government medical staff.<sup>84</sup>

Old age alone was not enough to qualify someone for tax exemptions. Apart from being old, the applicant was also supposed to be poor. Old men in the district who possessed properties such as livestock were not liable for exemption. The correspondence between Chief Pangamahuti Mbeyela of Ubena and the Njombe District Officer in 1939 best illustrates this. In this year the Chief wrote a letter to the District Officer recommending to him

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<sup>82</sup> TNA, Annual Report of the District Officer for the Year 1929, Njombe District.

<sup>83</sup> Letter from Provincial Commissioner, Southern Highlands Province to District Officer, Njombe, March 30, 1939 in TNA, Acc.No.178, File No.8/12, Vol. III, Finance: House and Poll Tax-General.

<sup>84</sup> Letter from District Officer, Njombe to Provincial Commissioner, Southern Highlands Province, February 20, 1939 in TNA, Acc.No.178, File No.8/12, Vol. III, Finance: House and Poll Tax General.

that five elders who requested tax exemption should not be granted it because he suspected that these elders owned properties such as cattle and goats.<sup>85</sup> The District Officer promised that he would make a decision on this matter when he visited the chief's area in Mdandu.<sup>86</sup>

Obtaining a permanent tax exemptions in colonial Njombe did not necessarily mean that one would never have to pay tax again. There were circumstances where such exemptions could be revoked. The District Officer was given authority to revoke tax exemptions granted to people in the district if it was found that the exemptions were granted without following proper procedures or if the exempted person acquired property after the exemption. The remarks given by the District Officer in 1932 amplifies this:

More care is now being taken with regards to the issue of tax exemption certificates. It has been found that in the past years many exemptions have been given to men who, although old, are possessors of considerable property in the way of livestock. Such people are now being required to pay tax and their exemptions cancelled as the ordinance lays down that there must be both age and poverty as the qualification for exemptions.<sup>87</sup>

In 1939 the Southern Highlands Provincial Commissioner instructed all District Officers in the province to ensure that native authorities in their districts reported to them any cases where they considered permanent exemptions should be cancelled for such reasons as inheritance of wealth. The commissioner also ordered the District Officers to have a separate register for permanent exemptions.<sup>88</sup> Complexity involved in issuing tax exemptions to African taxpayers shows the determination of the colonial authorities to prevent any losses in tax revenue.

As a proof of tax payment, people in the colonial Njombe were supposed to have a tax ticket popularly known as "cheti cha kodi" and show

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<sup>85</sup> Letter from Chief Pangamahuti Mbeyela to District Officer, Njombe, June 17, 1939 in TNA, Acc.No.178, File No.8/12, Vol. III, Finance: House and Poll Tax-General.

<sup>86</sup> Letter from District Officer, Njombe to Chief Pangamahuti Mbeyela, June 19, 1939 in TNA, Acc.No.178, File No.8/12, Vol. III, Finance: House and Poll Tax-General.

<sup>87</sup> TNA, Annual Report of the District Officer for the Year 1932, Njombe District.

<sup>88</sup> Letter from Provincial Commissioner, Southern Highlands Province to District Officer, Njombe, March 30, 1939 in TNA, Acc.No.178, File No.8/12, Vol. III, Finance: House and Poll Tax-General.

it to the colonial authorities wherever they were required to do so. People who left Njombe to seek employment elsewhere and had paid their taxes at their employment areas were required to show tax tickets issued to them at the employment area upon returning home. Aware of the danger of travelling without a tax ticket, people from Njombe District who paid their taxes at their employment areas, outside their home district, were keen to ensure that they had their tax tickets before returning home. In 1939, when two workers from Njombe working in the sisal plantations in Kilosa, were about to return home, they asked the plantation manager to issue them their tax tickets. The plantation manager had to inform the Njombe District Officer that the two employees had paid their taxes and that their tax tickets had been sent to the District Officer in Kilosa who had to forward the tickets to Njombe.<sup>89</sup> Similarly, people from outside working in Njombe were required to have tax tickets as a proof that they had paid tax in their home districts. In 1941 the District Officer instructed the Roman Catholic Mission at Kifanya to make sure that people from outside the district working at the mission had tax tickets.<sup>90</sup>

The enforcement of head tax payment was not without coercion. People who failed to pay head tax were, in most cases, arrested by colonial authorities and taken to native courts where they were either fined or imprisoned. Although section 16 (4) of the Native Tax Ordinance clearly stated that the power of arresting a tax defaulter could not be exercised by any Native Authority staff other than a magistrate, in colonial Njombe any tax collector could arrest a tax defaulter. Most tax defaulters in the district were arrested and taken to courts by Native Authority messengers. Measures taken against tax defaulters were, in most cases, harsh. In 1941, one resident of Mtwango named Paul Munyigule was arrested for not paying tax for three consecutive years. Since it was found that Munyigule did not have any means to pay tax, the tax clerk at Mtwango native court

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<sup>89</sup> Letter from District Officer, Njombe to Tobias Fredrick, R.C Mission, Kifanya, April 9, 1941 in TNA, Acc.No.178, File No.8/12, Vol. V, Finance: House and Poll Tax-General.

<sup>90</sup> Letter from Acting Plantation Manager to District Officer, Njombe, June 23, 1939 in TNA, Acc.No.178, File No.8/12, Vol. III, Finance: House and Poll Tax-General.

recommended to the District Commissioner that the defaulter be given hard work to do in order to earn money to pay tax.<sup>91</sup>

Some tax defaulters in the district were imprisoned and upon their release, they were assigned work in order to earn money to pay their taxes. In 1940, one man named Mbugani Mwalwanji was imprisoned for not paying head tax. After being released from jail, Mwalwanji was given work to do in order to earn money to pay tax. However, the defaulter dissented after having worked for only five days. Furious about this, the District Commissioner ordered Chief Mtenzi of Wanging'ombe to arrest the deserter and hand him over to the district headquarters.<sup>92</sup> These observations serve to illustrate the oppressive and exploitative nature of colonial policies in Tanzania.

Colonial authorities in the district faced a challenge in enforcing the payment of head tax during the times of economic hardship. The economic depression of the 1930s made it difficult for the colonial authorities to meet their targets in tax collection as many people did not have money to pay due to the loss of jobs in plantations and mines. As noted earlier, most people in colonial Njombe depended on wage labour to earn money to pay their taxes. Massive loss of jobs during the period of the Great Depression made it increasingly difficult for these people to get money to pay colonial taxes. In 1931 the district officer reported that due to Great Depression, many people who migrated in search of work in sisal plantations returned home without having obtained employment, thus lacking money to pay tax.<sup>93</sup>

Despite the difficulties encountered by Africans in meeting their tax obligations during the Great Depression, the colonial government opted against lowering the tax rates in the district. Difficulties faced by the colonial authorities in enforcing the payment of head tax during the Great Depression prompted the government in 1932 to ask Mr. A.E. Kitching, the Deputy Provincial Commissioner, to make an inquiry into the system of African taxation in the territory and come up with recommendations to curb the encountered challenges. While Kitching's report suggested lowering tax

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<sup>91</sup> Letter from Adamu Mahalage to District Commissioner, Njombe, February 12, 1941 in TNA, Acc.No.178, File No.8/12, Vol. V, Finance: House and Poll Tax-General.

<sup>92</sup> Letter from District Commissioner, Njombe, to Chief Mtenzi, November 8, 1940. TNA, Acc.No.178, File No.8/12, Vol. V, Finance: House and Poll Tax-General.

<sup>93</sup> TNA, Annual Report of the District Officer for the Year 1931, Njombe District.

rates in districts like Bagamoyo, Kilwa and Lindi, it did not propose the same for the Njombe. The report recommended that the tax rates in all districts of Iringa Province be maintained, thus discouraging any potential reduction.<sup>94</sup>

The Post-war period witnessed increased African in Tanganyika. In 1954, the colonial administration doubled head tax rates. Africans in the territory were now required to pay two types of head tax: a graduated personal tax and a local rate. The personal tax was kept and used by the central government, while the local rate went to the Native Authorities. The lowest rate of personal tax was 10 shillings a year.<sup>95</sup> John Iliffe has termed the increased colonial exploitation in Tanganyika after the Second World War the 'second colonial occupation.' Iliffe argues that with an exhausted economy, Britain needed even Tanganyika's meagre resources.<sup>96</sup>

Although the ordinance which introduced the graduated personal tax in Tanganyika was enacted in 1954, the collection of this tax started in 1<sup>st</sup> January 1956.<sup>97</sup> The delay in collecting this tax was due to the government's desire to fully consult with the Native Authorities and people before commencing the collection. This reason was clearly stated in a Member for Local Government's letter to all provincial commissioners in the territory.<sup>98</sup> The government appeared to have anticipated the challenges that local authorities were likely to face in implementing this new tax ordinance. In 1954, the Public Relations Department issued a pamphlet entitled "Personal Tax and Native Authority Rate" explaining several aspects of the new taxes. One of the clarifications in that pamphlet was that there should be two separate tax receipts: one for personal tax and another for the local rate.<sup>99</sup>

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<sup>94</sup> Tanganyika Territory, *A Report by AE Kitching, Deputy Provincial Commissioner, on the Question of Native Hut and Poll Tax Tanganyika Territory and other Cognate Matters*, 1934, 13.

<sup>95</sup> Tanganyika Territory, *Personal Tax and the Native Authority Rate* (Dar es Salaam: Public Relations Department, 1955), 4.

<sup>96</sup> Iliffe, *A Modern History*, 436.

<sup>97</sup> *The Tanganyika Standard*, October 16 1954, 'Personal Tax Not Coming in Until January 1, 1956'

<sup>98</sup> Letter from the Member for Local Government, Dar es Salaam to all Provisional Commissioners, November 6, 1953 in TNA, Acc.No.157, File No.FI/24 Vol. I, Finance: Local Rates.

<sup>99</sup> Tanganyika, *Personal Tax*, 12.

Chiefs in Njombe agreed to separate the government tax from local rate but protested any intention to issue independent tax receipts. The chiefs claimed that separation of government tax and local rate caused extra expenses and work in printing two lots of tax tickets, new types of registers, issuing two lots of tickets which would require extra tax clerks at some native courts.<sup>100</sup> The concerns of chiefs about the new taxes were also noted in other districts of the Southern Highlands Province. In Mbeya District, for example, chiefs agreed in principle to separate the government taxes from local rate but strongly protested any intention to issue independent tax receipts. They claimed that separate tax receipts would duplicate the work of tax clerks for no apparent purpose.<sup>101</sup> In Iringa District, Chief Adam Sapi Mkwawa objected to the introduction of separate government and native tax in the district, claiming that the rate of head tax in the district had practically doubled itself, rising from 11 to 20 shillings.<sup>102</sup>

### **Native Responses to the Payment of Head Tax**

Taxation is one of the aspects of colonial rule that faced strong resentment from the colonial subjects. According to Odd-Helge Fjeldstad and Ole Therkildsen, head taxes have been a source of tension and conflict between state authorities and rural people in both colonial and post-colonial period.<sup>103</sup> Isaac Tarus argues that Africans had four choices when it came to the payment of colonial hut and head tax: to submit, to fight, to evade and to flee.<sup>104</sup> The implementation of colonial head tax policies elicited varied responses from natives. The latter often resorted to the covert forms of resistance such as migration, property concealment, hiding, and collusion with tax collectors. By resisting colonial taxation policies and practices

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<sup>100</sup> Letter from the Member for Local Government, Dar es Salaam to all Provisional Commissioners, November 6, 1953 in TNA, Acc.No.157, File No.FI/24 Vol. I, Finance: Local Rates.

<sup>101</sup> Letter from District Commissioner, Mbeya to Provincial Commissioner, Southern Highlands Province, June 30, 1954 in TNA, Acc.No.157, File No.FI/24 Vol. I, Finance: Local Rates.

<sup>102</sup> Letter from District Commissioner, Iringa to the Provincial Commissioner, Southern Highlands Province, March 15, 1954 in TNA, Acc.No.157, File No.FI/24 Vol. I, Finance: Local Rates.

<sup>103</sup> Fjeldstad and Therkildsen, "Mass Taxation and State-Society Relations," 114.

<sup>104</sup> Isaac Kipsang Tarus, "A History of the Direct Taxation of the African People of Kenya, 1895-1973", (PhD Thesis, Rhodes University, 2004), 114.

covertly, Africans in the colonial Njombe were able to evade colonial taxes despite the overwhelming power of the colonial government.

Head tax evasion in Njombe was so rampant that it promoted the District Officer in 1934 to remark that “the true defaulter is the young, able-bodied man who spends far more time in evading the collector than would, if devoted to honest employment, earn his tax.<sup>105</sup> The district officer’s remark was valid as the available evidence shows that some people in Njombe were adept at evading colonial taxes to the extent that they never paid a single coin since they were imposed, despite being legally obliged to do so. One such person was Panda Ngoya of Mtwango. This young man had never paid tax throughout his life. He was arrested by his Chief Bernard Gadau of Ubena in 1939 and handed over to the District Officer, who hailed the chief for his efforts in identifying and apprehending notorious tax defaulters in his area.<sup>106</sup>

Tax evaders in Njombe District exploited the loopholes inherent in the taxation policies in colonial Tanzania. One such loophole was the disparity in tax rates between districts. This gave taxpayers an opportunity to evade taxes in their home district by illegally migrating to districts with lower rates, particularly neighbouring ones. In 1935, the Njombe District officer complained that many tax payers in Upangwa, Njombe who found it difficult to pay a head tax of 8 shillings were migrating to the neighbouring district of Songea where the tax was 5 shillings. The fact that the boundary between Njombe and Songea Districts was not clearly defined made tax evaders in Upangwa easily move into Songea District where they could afford to pay the much lower tax rate.<sup>107</sup>

While these tax defaulters moved to the areas with low tax rates, some taxpayers in the district, particularly the young and unmarried ones, attempted to evade taxes by migrating to urban centres and staying there until the end of the tax season. Young people in the district were aware that tax evasion in urban centres was easier than in rural areas because in the latter areas surveillance of local populations was easy. The tendency of

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<sup>105</sup> TNA, Annual Report of the District Officer for the Year 1934, Njombe District.

<sup>106</sup> Letter from District Officer, Njombe, to Chief Bernard Gadau, June 16, 1940 in TNA, Acc.No.178, File No.8/12, Vol. V, Finance: House and Poll Tax-General.

<sup>107</sup> TNA, Annual Report of the District Officer for the Year 1935, Njombe District.



young people to move to urban areas in an attempt to evade colonial taxes, led to the emergence of a common response to tax enquiries: 'Huyu amekwenda Mbeya (meaning 'this one has gone to Mbeya'). The District Officer saw this response as a shield used by people in the district to protect friends and relatives from tax collectors. According to the District Officer, it was difficult to verify whether those people had really gone to Mbeya or were simply hiding within their own localities.<sup>108</sup>

The tendency of young people to engage in temporary mobility to urban areas as a strategy to avoid colonial taxation was also observed in other parts of the territory. In 1930, the Dar es Salaam District Officer reported that, in an attempt to avoid tax, many young people between the age of 16 and 20 from Rufiji, Kilwa, Bagamoyo and Morogoro Districts temporarily moved to Dar es Salaam where they became part of the ever-increasing crowd of tax defaulters. According to the District Officer, these young people just loafed around the town waiting for the time when they could safely return home without being worried for tax. To curb this problem, the District Officer suggested the age for people to pay head tax be raised. He believed that raising the age would enable the young people in town to return to their home districts and settle down.<sup>109</sup>

Elderly people in Njombe were also keen to use the technique of mobility in avoiding the payment of tax in their areas. There were notable cases in the district where elderly people fled their areas after being denied tax exemptions, opting instead to go to other neighbouring districts where all elderly people were permanently exempted. In 1939, Chief Pangamahuti Mbeyela of Ubena complained to the District Officer that all elderly people in the area of Ubena bordering Uhehe had moved to Uhehe. The defaulters were driven by the fact that in Uhehe, elderly people were permanently exempted from taxation, unlike in Ubena, where previously exempted elderly people could be asked to pay taxes again and their exemptions cancelled. To stop further migration of his people into Uhehe, the chief suggested that colonial authorities in Uhehe should also start taxing the previously exempted elderly people.<sup>110</sup> In response to the chief's letter, the

<sup>108</sup> TNA, Annual Report of the District Officer for the Year 1935, Njombe District.

<sup>109</sup> TNA, Annual Report of the District Officer for the Year 1930, Dar es Salaam District, 8.

<sup>110</sup> Letter from Chief Pangamahuti to District Officer, Njombe, May 27, 1939 in TNA, Acc.No.178, File No.8/12, Vol. III, Finance: House and Poll Tax-General.

District Officer instructed the chief to send him all elderly people in his area who wanted tax exemptions so that they could be assessed to determine if they qualified for exemption.<sup>111</sup>

Not all elderly People in Ubena Njombe fled their areas in an attempt to evade payment of head tax; some chose to remain in their areas and use the technique of concealing their properties instead. Elderly people were well aware that age alone was not sufficient for exemption from taxation; there needed to be a combination of age and poverty for them to qualify for exemptions. There were reported cases of Africans in the District hiding their livestock in an attempt to avoid paying colonial taxes. The case of one elderly man in Ubena named Kinyamukono Kimbawala is one among such cases. This old man possessed some cattle and thus was liable to pay tax. Owning property like cattle automatically made him ineligible for tax exemptions. However, when asked to pay tax in 1941, he claimed that the cattle in his compound were not his; instead, they belonged to his sons.<sup>112</sup> However, this technique of tax evasion was not always successful as chiefs and headmen, in most cases, knew the material possession of their subjects such as land and livestock. Chiefs were keen to report to the District Officer any suspicious requests for tax exemptions. In 1939, five elderly men in Ubena refused to pay head tax, claiming that they were poor. However, the investigation carried out by their chief, Pangamahuti Mbeyela, revealed that they possessed cattle and goats. As a result, the chief decided to hand them over to the District Officer for further legal actions.<sup>113</sup>

Sometimes African taxpayers in Njombe used bribery as a hidden means of evading the payment of colonial taxes. African taxpayers in the district used bribery to persuade their local leaders to recommend them to the District Officer for tax exemptions. They also bribed their leaders to report them as absentees from the district, enabling them to avoid paying taxes. In 1934 the District Officer reported that local rulers particularly headmen were thwarting government's efforts in collecting taxes by

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<sup>111</sup> Letter from District Officer, Njombe to Chief Pangamahuti, May 30, 1939 in TNA, Acc.No.178, File No.8/12, Vol. III, Finance: House and Poll Tax-General.

<sup>112</sup> Letter from Chief Bernard Gadau to District Commissioner, Njombe, April 5, 1941 in TNA, Acc.No.178, File No.8/12, Vol. V, Finance: House and Poll Tax-General.

<sup>113</sup> Letter from Chief Pangamahuti Mbeyela to District Officer, Njombe, June 17, 1939 in TNA, Acc.No.178, File No.8/12, Vol. III, Finance: House and Poll Tax-General.

accepting bribes from taxpayers. He stated that African taxpayers in the district bribed local rulers so that they could be reported as absent from the district or having died. According to the District Officer, local leaders particularly headmen were easily bribed by taxpayers because they worked without receiving remuneration from the government.<sup>114</sup> In 1940, 26 taxpayers in Ukinga allegedly bribed their headman named Mwalawila with 2 shillings each and local beer so that he could shield them from tax collectors by telling them to hide from Native Authority tax clerks and court messengers. When Salehe, the court messenger, was sent to fetch the accused headman and take him to the Native Authority office for interrogation, he saw him drinking local beer with tax defaulters who ran away upon seeing the messenger.<sup>115</sup>

In resisting the payment of head tax, African taxpayers in the Njombe preferred to use what James Scott termed hidden forms of resistance. In his famous book on peasant resistance, Scott insists that peasant resistances might be found not in overt forms of protest or violent opposition but in what he called everyday forms of resistance such as foot dragging, dissimulation, desertion, pilfering and arson.<sup>116</sup> The use of hidden forms of resistance against tax payment made detecting tax evasions in the district difficult for the colonial authorities. Consequently, many instances of tax evasions went unnoticed. Even the few caught evading colonial taxes were not without defence. Some defaulters in the district, for example, when caught by the colonial authorities, used to defend themselves by claiming that they had paid the tax but had lost their tax receipts. When in 1940, Zuberi bin Akilimali was questioned by Chief Pangamahuti about whether he had paid his tax for 1933 and 1938, he claimed that he had paid in Iringa District but had lost his tax receipts. However, when he was told that he would be taken to the district office, he ran away.<sup>117</sup>

Not all tax resisters used the covert resistance; some few chose to use overt resistance by confronting colonial tax collectors physically. In 1939,

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<sup>114</sup> TNA, Annual Report of the District Officer for the Year 1934, Njombe District.

<sup>115</sup> Letter from Wilfred M Luwumbu to District Officer, Njombe, October 12, 1940 in TNA, Acc.No.178, File No.8/12, Vol. V Finance: House and Poll Tax-General.

<sup>116</sup> James C Scott, *Weapons of the Weak: Everyday Forms of Peasant Resistance* (New Haven: Yale University Press, 1985), xvi

<sup>117</sup> Letter from District Officer, Njombe to District Officer, Iringa, August 20, 1940 in TNA, Acc.No.178, File No.8/12, Vol. V, House and Poll Tax-General.

Chief Mtenzi of Wanging'ombe complained to the District Officer that two people in his area were stubbornly refusing to pay taxes every year by confronting court messengers and other tax collectors sent to them to collect the taxes. The chief requested the government assistance as he was unable to deal with such stubborn and aggressive tax offenders.<sup>118</sup> However, the magnitude of the open resistance against colonial taxation in Njombe District was relatively small compared to that in other parts of the country, such as Upare, where the introduction of graduated head tax locally known as *Mbiru* in 1941 by the British colonial administration led to mass demonstrations.<sup>119</sup>

Available evidence reveals that not all people in the colonial Njombe resisted the payment of colonial taxes in different ways. Some people chose to pay. In 1931, for example, 21,361 people in the district paid a total tax of 170,888 shillings at a rate of 8 shillings each<sup>120</sup> while in 1932 a total of 143,112 shillings were collected from 17,889 taxpayers.<sup>121</sup> However, earning money to pay colonial taxes in the colonial period was not an easy task. As noted earlier, lack of significant cash crops and sound pastoral economy in the district forced people to seek wage labour in distant places to earn money to pay colonial taxes. Most migrant labourers paid their taxes upon returning home, while few did so while still at their workplaces. Taxes paid by workers in their employment areas were paid at the rates of their home district. Native treasuries of the employment areas had to remit taxes collected from migrant labourers to their home native treasuries. Taxes paid in this manner were known as alien taxes. According to the District Commissioner, one fifth of the taxes in Njombe were paid at the coast.<sup>122</sup> However, collecting taxes in employment areas was not an easy task as labourers tended to move from one employer to another endeavouring to avoid payment of tax. In 1938, the Southern Highlands Provincial

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<sup>118</sup> Letter from Chief Mtenzi, Wanging'ombe to the District Officer, Njombe, April 23, 1939 in TNA Acc.No.178, File No.8/12, Vol. III, Finance: House and Poll Tax General.

<sup>119</sup> Kimambo, *Mbiru*; Dorsey, "Pare Women,

<sup>120</sup> TNA, Annual Report of the District Officer for the Year 1931, Njombe District.

<sup>121</sup> TNA, Annual Report of the District Officer for the Year 1932, Njombe District.

<sup>122</sup> Letter from District Commissioner, Njombe to the Provincial Commissioner, Southern Highlands Province, February 15, 1954 in TNA, Acc.No.157, File No.FI/24 Vol. I, Finance: Local Rates.

Commissioner expressed his concerns about the difficulties in collecting head tax from migrant labourers working at Lupa Goldfields in Chunya. The commissioner said that it was difficult to maintain accurate tax registers at Lupa as migrant labourers in that area tended to move from one employer to another at short intervals. To curb this problem, the Commissioner suggested that taxes at the Lupa area be collected using the stamped cards system. He believed that this system would make it possible to keep some check on taxpayers within the Lupa controlled area.<sup>123</sup>

### **Conclusion**

This paper has articulated the native responses to the payment of head tax in the colonial Njombe District. It has shown that direct African taxation was important to the colonial government as both a tool to compel Africans in the district to participate in the colonial economy and vital means of raising revenue to pay for local administration. The paper has demonstrated that the vital importance of direct African taxation to the colonial state led colonial authorities in the district to employ various reinforcement mechanisms to ensure compliance with tax laws and regulations. Such mechanisms included registering all tax payers in the district liable to pay tax, requiring all people liable to pay taxes to have tax tickets, while those exempted from paying taxes were required to have tax exemption certificates. Other mechanisms included taking legal measures against tax defaulters such as imposing fines, imprisonment and hard labour.

The paper has shown that Africans were not passive recipients of colonial orders. They employed diverse strategies to challenge the exploitative and oppressive colonial taxation policies and practices. To avoid a heavy hand of the colonial government, Africans in Njombe often resorted to the hidden or covert forms of resistance such as migration, property concealment, hiding, and collusion with tax collectors. By resisting colonial taxation policies and practices covertly, Africans were able to evade colonial taxes despite the overwhelming power of the colonial government. This paper argues that resistance against colonial taxation policies and

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<sup>123</sup> Letter from Provincial Commissioner, Southern Highlands Province to the District Officer, Lupa Controlled Area, December 30, 1938 in TNA: Finance: House and Poll Tax General.

practices in Njombe represented a broader African resentment against colonial rule in Tanzania. However, not all people in the colonial Njombe District resisted the payment of colonial taxes as there were people who did not want trouble with the colonial government. This facilitated their integration into the capitalist economy, as most of them, had to seek wage labour to earn money to pay colonial taxes.

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