A HISTORY OF THE DIRECT TAXATION OF THE AFRICAN PEOPLE OF KENYA, 1895-1973

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ABSTRACT

This study examines the origin, the manifestation and impact of the direct taxation of Africans in Kenya. While the state had several reasons for imposing taxation on Africans, the basic factor weighed on the need for a definitive source of revenue. For most of the colonial period, this aggregated to about 37½ percent of the total revenues. The thesis shows how taxes were collected from Africans, how this led to participation in the cash economy and how they continually resisted and evaded such taxation. Tax collection was synonymous with colonialism and this was manifested through the central role of chiefs, who used taxes and force to coerce Africans into migrant wage labour.

Through taxation policies, legislation and African resourcefulness, migrant wage labour served the needs of a colonial capitalist settler economy. In this way, the colonial state revealed its capacity for dominance, power and exploitation. Evidence has been adduced to show that African taxation was an important factor in Kenya's administrative, political and economic development. The policy of African taxation, land loss and poor working conditions are remembered as having interfered with African mechanisms for accumulating wealth. One of the main objections of the payment of taxes was the manner of its collection. Those unable to pay were imprisoned or detained while many took to instant flight at the sight of the tax collector. The thesis shows that in spite of all these harsh tax collection methods, peasants remained largely resilient and industrious.

The Mau Mau movement was the culmination of various peasant grievances in which the colonial state used steep taxation as a counter-insurgency measure. Kenya's independence in 1963, however, never altered the predatory nature of the state. Subtle, opportunistic and overt ways continued to be used to extract taxes from the peasants and the working class. It was not until 1973 that the much-hated colonial poll tax that had been renamed as graduated poll tax was abolished and replaced by indirect taxation. Finally, taxation like other colonial legacies has endured and has become one of the most important sources of revenue for the government to manage its fiscal policies.

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ABBREVIATIONS

ADC	African District Council
BAR	Baringo
CNC	Chief Native Commissioner
CMS	Church Missionary Society
DC	District Commissioner
EAS	East Africa Standard
ELGM	Elgeyo Marakwet
FIN	Finance
GRS	Garissa
GPT	Graduated Personal Tax
IBEAC	Imperial British east Africa Company
KAR	Kenya African Rifles
KANU	Kenya African National Union
KCA	Kikuyu Central Association
KAU	Kenya African National Union
KRA	Kenya Revenue Authority
KBU	Kiambu

KIK	Kikuyu
KLFA	Kenya Land and Freedom Army
KMC	Kenya Meat Commission
KNA	Kenya National Archives
KPU	Kenya Peoples' Union
KTWA	Kavirondo Taxpayers Welfare Association
LNC	Local Native Council
MAA	Ministry ofAfrican Affairs
MBT	Marsabit
MKS	Machakos
MUR	Muranga
NFD	Northern Frontier District
NKU	Nakuru
NYA	Nyahururu
Rs	Rupees
Shs	Shillings
PAYE	Pay As You Earn
PC	Provincial Commissioner
PWD	Public Works Department

YKA……………Young Kikuyu Association

TABLES

CHAPTER ONE

THE STRUCTURE OF TAXATION IN KENYA: A BASIC ECONOMIC OUTLINE

Finance is, as it were, the stomach of the country, from which all other organs take their tone.
-W. E. Gladstone.[1]

Raising revenue was one of the major problems that faced the British East Africa Protectorate when it was established in 1895. This was important because the nascent colonial state required finances to set up formal administration, establish the British presence in the whole country and to provide basic services such as the development of infrastructure and the maintenance of law and order. Initially, there was financial support from the imperial government in the form of grants-in-aid. But like other British colonies, the protectorate had ultimately to rely upon local initiative to raise most of its revenue.[2] A variety of instruments were therefore developed to raise the money needed mainly through direct and indirect taxation. Other revenues were derived from licences and railway tariffs. It was therefore within that budgetary framework that the direct taxation of Africans was introduced into Kenya by the colonial administration.

This thesis is an attempt at a study of that process, the political and administrative history of the direct taxation of Africans. The study describes how taxes were levied from Africans, how these affected their lives and how they continually resisted and evaded such taxation. Markedly few scholars dealing with Kenya's colonial past have ventured into the thickets and the nitty-gritty of the imposition and response of Africans to direct taxation. This is notwithstanding the fact that taxation was one aspect of colonialism that affected the lives of nearly all Africans. Indeed, the direct taxation of Africans constituted the first step in African contact with colonial administration. Within that political connection,

[1] W. E. Gladstone, 'The Past and Present Administrations', quoted from Richard Kesner, *Economic Control and Colonial Development: Crown Colony Financial Management in the Age of Joseph Chamberlain* (Oxford, 1981), p. vii.
[2] The role of the British government in Kenya's colonial economy has been covered in, Richard Wolff, *Britain and Kenya, 1870-1930: The Economics of Colonialism* (New Haven, 1974). See also, E.A. Brett, *Colonialism and Underdevelopment in East Africa*: *the Politics of Economic Change, 1919-1939* (London, 1973) and John Lonsdale and Bruce Berman, 'Coping with the Contradictions: the Development of the Colonial State in Kenya, 1895-1914,' *Journal of African History* vol. 20, no. 4, 1979, pp. 487-505.

taxation became an important element in the introduction of Africans to a cash economy and migrant labour. The purpose of this chapter is twofold. First, an attempt is made to provide an outline of the general economic structure of taxation and the controversies that surrounded its manifestation. Second, the chapter provides a bird's-eye view of the extant literature on the history of taxation in Kenya as well as the methods of research and the scope of the entire thesis.

From the start of the protectorate and later colony, the British government's involvement in its finances was ubiquitous. Matters pertaining to colonial loans, rates of taxation and currency issues were to a large extent controlled from the offices of the Colonial Office in London and implemented by the Governor who was their representative.[3] Yet, for most of the colonial period and despite determined efforts at tax collection, Kenya remained a dependent colony because it lacked the resources to make it self-sustaining. What was collected in the form of both direct and indirect taxation covered the cost of day-to-day expenditure and little else. Major colonial projects such as the construction of railway lines and the repression of the Mau Mau revolt required a huge input of British capital. Otherwise for most of the colonial period, the imperial treasury vetoed any activity that was not in its interest. Instructions from the Colonial Office in London were clear that colonies had to maintain a balanced budget and to trim expenditure.

This explains the near obsession of the colonial state to raise revenues through an elaborate system of both direct and indirect taxation. The challenges incidental to the imposition of direct taxation on Africans will form the principal subject of this chapter. In other words, the amount raised from Africans by direct taxation was used by various interested groups as a measure of the expenditure that should be incurred directly for their benefit. As a result of these contentions, no less than on three occasions did the colonial state set up committees to consider the relative merits of increasing the yield of both direct and indirect taxation and of African benefits. These three committees were Lord Moyne's,

[3] Kesner, *Economic Control and Development*, p. xvi.

Certain Questions in Kenya: Report by the Financial Commissioner, 1932, G. Walsh and H. R Montgomery's *Report on Native Taxation*, 1936 and Sir Alan Pim's, *Report on the Financial Position and System of Taxation of Kenya*, 1936. Of the three, Lord Moyne's report and recommendations remain the most comprehensive of all. In particular, the estimates he provides of contributions by the different communities are relevant to our analysis of the racial distribution of taxes and services. The chief point of interest therefore becomes the relation between the overhead expenditure on the settlers and the provisions made for expenditure on Africans.

Thus, at the heart of the colonial revenue project in Kenya, was the struggle between the state, the settlers and Africans over the burden of payment and perceived benefits from public expenditure.[4] Arguably, the issue of benefits is an extremely complex one to quantify. It is very difficult in economic terms and in practical life to find out how much benefit different individuals or peoples derive or enjoy from the taxes paid. Few taxes in any state are levied on a q*uid pro quo* principle or benefit principle. A common view is that taxation throughout history has been a compulsory charge imposed by a government or public authority in respect of which no specific goods or services to the individual, group or institution is directly rendered in return. Looking back, the colonial state did provide a number of benefits to Africans in the form of infrastructure, security, education, medical facilities and new agricultural crops. On the other hand, the settlers appear to have benefited more in terms of an expensive system of public works and many other social amenities. Conversely, African opposition to colonial taxation had more to do with the coercive manner of its collection, the rates levied and the severe penalties imposed on tax defaulters rather than with the principles of levying taxes.

A clear point that emerges from this research is that the revenue raised in the colony was largely derived from indirect taxation of Europeans and Asians. On the other hand, by the 1930s Africans contributed not more than 40 percent

[4] The controversy about direct African taxation has been described by two eminent commentaries on the colonial situation in Kenya as 'that gloomy subject'. See Elspeth Huxley and Margery Perham, *Race and Politics in Kenya* (London, 1954), p. 114.

through both direct and indirect tax payments. These findings by Lord Moyne arose out of one of the major arguments during the colonial period as to whether the various racial groups contributed according to their ability and received the returns in proportion to their contributions. Interestingly, while the settlers considered their lot highly taxed, the colonial administration felt that Europeans and Asians were not contributing adequately to the revenue base of the state through direct taxation.[5] This grumbling over decreased revenue and the imbalance in expenditure led to the appointment of a committee under Lord Moyne in January 1932 to investigate these twin problems.

Lord Moyne, formerly Financial Secretary to the Treasury in Britain, was first of all mandated to investigate the general budgetary position of the colony. His terms of reference included general investigation of the financial and economic conditions of the country and to make recommendations for any readjustment of taxation or expenditure. He was also required to examine taxation as it affected the compliance of the African people and to recommend various ways and means of drawing more Africans into the tax net. Finally, he was detailed to specifically consider the incidence of taxation between the various racial groups.[6]

Lord Moyne's report was published in May 1932 and was first discussed in the House of Commons. Divergent views emerged during the deliberations with the majority led by Mr. L. S Amery arguing that the report was 'an extraordinarily fair, understanding, practical and wise report, and all the more interesting because it is so essentially unpretentious in its statement of the problem'.[7] Others, like Mr Lunn evinced that Lord Moyne showed that taxation was unfairly levied on the Africans since they bore the lion's share. But this was a minority opinion in the House. Back in Kenya, the report did not please most Europeans and settlers, since it called for the introduction of the much-hated income tax.[8] Yet from reading Lord Moyne's report, he appears to have been an impartial investigator since his report is worded in very moderate and balanced terms.

[5] Marjorie Dilley, *British Policy in Kenya Colony* (London, 1966), p. 104.
[6] Lord Moyne 'Certain Questions in Kenya: Report by Financial Commissioner', May 1932.
[7] Dilley, *British Policy in Kenya Colony*, pp. 244-246.

A fundamental conclusion of Lord Moyne's report, and one which is germane to our study, is that by 1932 Africans were responsible for 37½ percent of the colony's total revenue as shown below.

Table 1 Lord Moyne's tax figures by racial classification, 1932 (pounds)

	Europeans	**Asians**	**Africans**	**Total**
Direct Taxation	42 596	60 535	530 877	634 008
Total Indirect taxation	334 596	209 551	199 181	843 209
Other taxation	109 113	55 709	11 446	176 263
Other revenues	179 595	59 863	49 596	289 059
Totals	665 900	385 663	791 110	1 942 539

Source: Lord Moyne 'Certain questions in Kenya', p.18.

These figures present a number of important threads, which reveal the nature of colonial taxation in Kenya right from its early stages of introduction to the eve of independence. Lord Moyne, as far as he could judge, found out that most of Kenya's expenditure and its related services and burdens were fairly divided between the different races. His general conclusion was that Europeans, being the smallest community, paid the largest contribution. The facts show that in 1932, 'the yield from all indirect taxes exceeded the yield from all direct taxes in colonial Kenya' and that, 'since Europeans and Asians paid the bulk of indirect taxes, and the bulk of other taxes and charges on goods and services, their total tax burden exceeded in *absolute terms* the tax burden on African people by some 25%'.[9] The above was true owing mainly to the level of involvement in the money economy mainly by Europeans and Asians who consumed the expensive imported consumer and producer goods on which import duties were charged. They were also consumers of locally produced manufactured goods which were taxed.[10]

[8] *Ibid*.
[9] For this interpretation of Lord Moyne's data, I am grateful to a Rhodes University Examiner for an edifying expose. However, any misrepresentation of facts remains my responsibility.
[10] *Ibid*., p. 2 fn. 1.

Lord Moyne examined the generally erroneous impression that during the colonial period, Africans groaned under heavy taxes while the Europeans paid next to nothing at all. The facts and figures he presented tell a different story. The figures for total taxation quoted in an appendix to Lord Moyne's report indicate that in 1932, Europeans paid £41. 6s. per head while Africans, paid only 6.04 shillings.[11] If the total of economically independent persons was taken as the criterion, the burden was approximately £64 per head. He nevertheless acknowledged the difficulty of determining the impact of taxation on Africans and observed that compared to the other races, Africans in Kenya appear to have been deprived of educational, medical and agricultural facilities with a larger share of expenditure being reserved for the Europeans.[12] On the other hand, Lord Moyne argued that there were many other benefits, like protection and various services for Africans, t hat were invisible. He showed that save for agriculture, education, health and public works, there were thirty-eight other heads of expenditure that Africans benefited from. But in his summary and recommendations, Lord Moyne believed that Africans had not had a fair deal as regards social services and that they were relatively highly taxed due to high discrepancies of income.

Consequently, Lord Moyne made a number of recommendations. Significantly, he upheld previous demands by the colonial state for the introduction of an income tax to be paid by Europeans and Asians. Moyne's conclusion was that the settlers had no basis for avoiding the payment of income tax since they were benefiting from the state's provision of services. He argued that since individual Africans were taxed just as Europeans and since 'their returns were not adequate, it would seem difficult to arrive at the conclusion that the natives were not overtaxed for the benefit of the non-natives and chiefly for the Europeans'.[13] In addition, although Lord Moyne found that the hut tax was too rigid, crude and inelastic form of taxation, it was not too severe to pay. 'I am of the opinion,' he said, 'that the present amount of direct native taxation could be collected without

[11] Report by Lord Moyne, 'Certain Questions in Kenya: Report by Financial Commissioner, 1932', Appendix 2. In this case £1 stood for 20 shillings.
[12] *Ibid*., p.18.
[13] *Ibid*., pp. 8-16.

hardship if the incidence of taxation were transformed so as to vary according to taxable capacity'.[14]

In regard to African taxation, Lord Moyne recommended several far-reaching reforms to be made to the hut and poll taxes, which he described as being 'primitive' forms of taxation that made them unsuitable for existing conditions.[15] First, he advised a uniform adult male poll tax of six shillings to be collected by stamps on registration certificates. Second, he recommended the introduction of an African livestock tax to cover the pastoral nomadic groups who did not pay the normal hut and poll taxes due to their nomadic lifestyle. Third, he called for the taxation of widows even if they had passed the childbearing age since they were in charge of huts. But he recommended that a distinction should be made between widows capable of bearing children and those past childbearing age. Finally, he called for a lenient policy to exempt the old, the infirm and destitute from the payment of taxes. Following this change, he suggested that the hut tax would vary from two to fourteen shillings according to the tax capacity of the particular district. The final development he suggested would be an eventual 'native cultivation tax', instead of the hut tax, to be levied in the more advanced areas, and adopted gradually throughout the reserves. He presumed that the changes would not affect the total African taxation returns, but would secure a more even distribution of the existing tax burden. Moreover, he argued that as development took place, revenue would show a natural increase.[16]

Lord Moyne felt that even if direct African taxation was modified according to his suggestions and maintained at its existing levels, it would still 'represent a heavier individual sacrifice than that at present imposed upon the non-native population.'[17] But he argued that whatever the prevailing circumstances, Africans ought to receive vital services of development in justification for the heavy contribution made by them to public taxation from its slender means.[18]

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[14] *Ibid*.
[15] *Ibid*.
[16] *Ibid*.
[17] *Ibid*.
[18] *Ibid*.

Importantly, Lord Moyne found no evidence that import duties had unfairly affected any of the communities. This particularly concerned railway tariffs where he argued that the rates had been fixed on sound principles of railway finance, and that there was no racial preference in the rates. In addition, he found that the rates for the transportation of commodities, whether for the white settlers or Africans, were the same. But while appreciating the fact that rates were fair between the communities, he recommended that rates be reduced for African cotton cloth and blankets.

On the European side, Lord Moyne reported that although they were the smallest group, they made the largest contribution to state revenues, but that they were ‘relatively fortunate in its lightness’. He confirmed the difficulty of determining the exact balance of contribution and benefits between the European and African communities. However, his examination of the educational, medical and agricultural expenditure convinced him that not enough was spent on the African side. For example, he held that reductions in the medical services since 1930 had been to a great extent at the expense of Africans who previously had been inadequately served. In addition, he argued that the decrease in estimates for African education in 1933 was unfair since fluctuating prices of commodities affected Africans more than Europeans. In respect of agricultural services, he claimed that not enough was being paid for African development, while the amounts paid for direct services for both communities were basically the same. He called for improved research for African agriculture and agricultural training.[19]

To illustrate his contention, Lord Moyne cited the example of the Meru people who had great difficulty in paying their hut and poll taxes. Their farm produce could not readily be exchanged for money because the Indian traders were also experiencing a lean time due to the world depression. The Indians therefore could not purchase farm produce from the peasants. As a result, the price of beans, green gram, ghee, and cattle hides plummeted. For instance goatskins which previously had a ready market in Mombasa and sold for as much as shs 20 per piece, could hardly sell.

[19] *Ibid*.

According to Lord Moyne, Meru District was not isolated in facing the problems stated above. The reports he obtained from among the Keiyo, the Nandi, the Embu and the Chuka depicted even more difficult situations. A major problem faced by these groups of people was one of lack of access to markets, which meant that they could not sell their surplus crops or livestock. The problem was further compounded by settler fears that the movement of African livestock would spread diseases to their stock. To make matters worse Africans were blamed for overstocking their land. Indeed, the colonial administration was convinced that reduction of livestock numbers was the ultimate solution to the problems of soil erosion in the reserves. Finally, Lord Moyne recommended that an African Betterment Fund be established to help correct the lack of development in African areas. As part of this recommendation, Lord Moyne proposed the setting up of a meat factory to deal with the lack of markets for African cattle and to help reduce the estimated 5 million head of cattle found by 1931 in African reserves. Arising out of Moyne's recommendation at de-stocking, the Kenya Meat Commission (KMC) was established at Athi River in the mid-1930s. Its main objective was to provide a ready market for livestock keepers. To the colonial administration, the KMC was to have the dual role of reducing the number of livestock in order to curb overstocking and overgrazing, while facilitating taxation from the sale of livestock. This policy of de-stocking therefore benefited the Kenya Meat Commission for it forced people like the Kamba to sell their stock at very low prices. Other communities for example the semi-pastoral Nandi sold their livestock only as a last resort by raising their taxes through the sale of honey, sheep and goats and through wage labour. Among the Chuka, the majority of the people raised their taxes from the sale of goats, pigeon peas, tobacco, maize and ghee and by seeking wage labour outside the reserves.[20]

In the final analysis, the Lord Moyne report is important in assessing the aggregate contribution of the various groups to the revenue of the colony. It settled the debate once and for all as to the actual contribution of Africans to direct taxation in the colony, which had raged especially during the inter-war

[20] *Ibid.*

period. The long-term result of his recommendations was evidenced by the abolition of hut tax in 1934, the use of stamp cards (*Kodi*) in the collection of tax in 1936 and the introduction of an income tax in 1937. And although the Native Betterment Fund never saw the light of day owing to financial difficulties, the Colonial Development Act of 1940 helped redress some of the problems faced by Africans that had been highlighted by Lord Moyne.

Brett, an authority on the economic forces at play during the inter-war period, concurs with the argument by Lord Moyne over the incidence of taxation between Africans and other groups: that Africans largely did not sustain the colonial state.[21] He shows that between 1920 and 1939, the white settlers who paid indirect taxes in the form of customs and excise duties, contributed more than 47 percent of the total revenue. Africans on the other hand through direct taxation in the form of hut tax and poll tax paid 29 percent. Other forms of taxation contributed 24 percent as shown below.

Table 2 Receipts from Main Heads of Taxation 1920 -1939 (£000) four-year averages

	1920-23	%	1924-29	%	1930-34	%	1935-39	%
Customs and Excise	337	36	788	48	672	42	850	47
Native Hut and Poll Tax	458	50	533	34	542	35	527	29
Other Taxation	128	14	285	18	358	23	433	24
Total	923	100	1 626	100	1 572	100	1 810	100

Source, Brett, *Colonialism and Underdevelopment in East Africa*, p. 192.

The figures used by Brett and Lord Moyne may differ over the period under study and also because Africans too paid customs and excise, but the argument is the same that African taxation did not contribute more than 40 percent of the colony's revenues. This, it is argued was generally true for the entire colonial period. In short, Lord Moyne's inquiry provides us with an important point of departure to offer a diachronic as well as a synchronic examination of popular African responses to direct taxation. For whatever the shortfall in the direct taxation of Africans, the practice offered the colonial state a steady and substantial source of revenue. The next general observations are meant to contextualize the main economic issues so as to place the mechanics of taxation processes within a proper historical perspective.

Bruce Berman and John Lonsdale have argued that British conquest in Kenya was an expensive affair. They state that for the period up to 1901, military costs took up over one-third of the protectorate's budget. As a result, the expenditure exceeded local revenue and trebled imperial subsidy. For instance in 1901-2, domestic revenues accounted for only 4.5 percent of total expenditure, but this rose to 29 percent in 1904-05.[22] This was the situation inherited by Sir Charles Eliot in 1901 when he took over as the Commissioner. He had then described the finances of the protectorate as being 'one of the gravest interest' and suggested a number of remedies to the metropolitan government.[23] But, while the British government was reluctant to finance new territorial acquisitions, the East Africa Protectorate, because of its strategic significance, attracted financial commitment from the British government in the form of grants-in-aid and Treasury Colonial loans. After funding the Uganda railway, the metropolitan state provided minimal financial support and expected that the colony collect revenues by means of taxation and export of commodities.[24]

Thus, at the outset of British rule, fiscal policy was mainly concerned with raising revenue to minimise public expenditure, since British taxpayers did not want their taxes used to maintain overseas territories. In theory, the colonies were supposed to be economically self-sufficient. The establishment of the protectorate had turned out to be an expensive military and administrative undertaking. This was because the colonial state was founded on coercion and the use of armed force that required huge sums of money to obtain the

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[21] Brett, *Colonialism and Underdevelopment in East Africa*, pp. 190-199.
[22] Bruce Berman and John Lonsdale, *Unhappy valley: Conflict in Kenya and Africa, State and Class, Book one* (Nairobi, 1992), pp. 86-87.
[23] This was contained in a confidential letter written by Sir Charles Eliot to Lord Lansdowne, 18 June 1901, FOCP (7867) lxvi, pp. 135-137. Quoted from G. M. Mungeam, *Kenya: Select Documents 1884-1923* (Nairobi, 1978), p. 86.
[24] Swainson, *The Development of Corporate Capitalism in Kenya, 1918-1977* (London, 1980), p. 93.

acquiescence of recalcitrant African communities. Furthermore, the railway line constructed from Mombasa to Kisumu in 1896-1901 had consumed £5 502 592 million. It was therefore expected that it would sustain its operational costs through the transportation of commodities for export and bring in raw materials that would serve in a way to stimulate the production of British goods for colonial markets.[25] Later, with the arrival of European settlers, taxation apart from generating revenue became an important tool for coercing Africans into the cash economy, either as sellers of labour-power or as producers and sellers of commodities. Equally important, apart from its economic value, African taxation was considered by colonial powers to be the 'sacrament of submission' to colonial authority.[26]

In examining the issue of African taxation, Lord Lugard, the doyen of colonial administrators, considered the imposition of direct taxation as creating an 'intimate touch between the British colonial staff and the African people' and as the foundation stone of economic, social and political development.[27] Basically, Lugard considered taxation as serving three purposes: firstly, as a stimulus to the production of commodities, second as a source of revenue, and finally, as the basis for the development of his system of indirect rule - which meant the modernisation of African traditional institutions. Lugard's views are important not only because he participated in the creation of colonial rule in East Africa but his views on indirect rule encouraged the appointment of chiefs, even in societies that had none. These chiefs helped in the collection of direct taxes, which in most cases governed the relationship between the state and Africans.

Save for the construction of the railway, much of the financial aid received was usually politically rather than financially motivated. It was specifically meant to assist the local administration that had no proper source of revenue.[28] Few if any of these parliamentary appropriations, however, can be construed as anything other than remedial efforts made by the imperial government to prevent the

[25] A good starting point on the economics of colonial taxation in Kenya is E. A. Brett*, Colonialism and Underdevelopment in East Africa*, pp. 190-199.
[26] John Iliffe, *Africans: The History of a Continent* (Cambridge, 1995), p. 198.
[27] Lord Lugard, *Political Memoranda: Revision of Instructions to Political Officers on Subjects Chiefly Political and Administrative* (London, 1986), p.16.

failure of the colonial project. To a large extent, financial policy for the protectorate was controlled from the offices of the Treasury and the Colonial Office in London.[29] But although in theory the final word as to colonial financial policy lay in London, rarely did they intervene on a day-to-day basis. The Governor was the key representative of the imperial government who administered, while the Colonial Office under the Secretary of State for Colonies did the supervision.[30]

Financial expenditures and revenues during the colonial period were often as a result of lengthy discussions and negotiations. From the local administration side, the Governor led negotiations.[31] The Governor was the source of all authority in the colony, and responsible only to the Secretary of State for Colonies. In exercising his executive authority, the Governor was assisted by the Executive Council mostly composed of official members and met at the Governor's summons and could only discuss issues submitted by him. There was also the Legislative Council presided over by the Governor in which the legislative power and taxation policy of the colony was vested. This body was skewed in its composition for Africans were not members.

For the new administration, direct taxation and the indirect taxation of goods and services remained the most feasible source of revenue. Direct taxation was, however, weakened by the relatively small size of wage earners and opposition by European settlers. Indirect taxation usually came in the form of import duties such as on sale and consumption of a limited number of items mostly tobacco, wine, beer and spirits. In fact from the start of the colonial period, customs and excise duties from European liquor were a significant source of income for the state owing to the white population's heavy consumption of alcohol on which there was a heavy customs duty. Exports like coffee, maize, simsim and various minerals were also taxed with the railway being a major mode of transport, thus earning revenue for the government. But while import and export duties did

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[28] Kesner, *Economic Control and Development*, p. 44.
[29] *Ibid*.
[30] Kesner, *Economic Control and Development,* p. xvi. See also, George Bennett, *Kenya: A Political History, the Colonial Period* (Nairobi, 1978), pp. 19-28.

generate considerable amounts of revenue for the colonial administration, they were not particularly flexible. A depression, for example, would send revenues plummeting and lead to dependency and an unexpected budget deficit. In addition, right from the beginning of colonial rule, Britain conceived Kenya's role as being an exporter of raw materials, with little or no industries so as not to compete with those in Britain. But to increase revenues from indirect taxation, one had to first increase trade. And since the colonial administration could neither prevent declining trade levels nor directly nurture rising ones, there was little that the colonial state could do, to improve the primary source of their revenue. Attempts at new indirect taxes like land taxes, licences sales and agricultural taxes usually met with stiff resistance from the settlers.[32]

The policy of white settlement in Kenya involved inordinate state support for settler agriculture. Most government policies were geared towards mobilising resources from the African sector of the economy to the settler one. In the words of Zeleza, the early colonial state in Kenya 'acted as an instrument of primitive accumulation on settlers' behalf by appropriating African land, confiscating livestock, introducing taxation, building rail and transport networks, and creating markets and financial structures highly favourable to settlers'.[33] This pattern of development persisted throughout the colonial period and had a lot of influence on the evolution of Kenya's social and economic formation. Thus, in the early stages of colonial rule, the state was fashioned to serve the interests of a small but politically vocal settler group who had been given official invitation to farm in Kenya by the first Commissioner, Sir Charles Eliot. [34]

This decision by the colonial administration to build a settler economy was influenced by a number of factors.[35] First, the British government was anxious to see the protectorate become financially self-sufficient and therefore stop

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[31] R. M. Maxon, 'The Colonial and Foreign Offices: Policy and Control', B. A. Ogot and W. R. Ochieng' (eds.), *Kenya: The Making of a Nation* (Maseno, 2000), pp.33-48.
[32] Brett, *Colonialism and Underdevelopment in East Africa,* p. 140.
[33] Tiyambe Zeleza, 'The Establishment of Colonial Rule, 1905–1920', W.R. Ochieng' (ed.) *A Modern History of Kenya* (Nairobi, 1985), p. 39.
[34] Bennett, *Kenya: A Political History*, pp. 10-18.
[35] For the best analysis of the history of white settlement in Kenya, see, M. P. K. Sorrenson, *The Origins of European Settlement in Kenya* (Nairobi, 1968).

depending on grants-in-aid from the British treasury. Second, the British government had in 1901 finished building a railway line linking the Kenyan coast to Uganda at a cost of £5.5 million. There was therefore need to develop local export production in order to make the railway investment, and indeed the whole colonial enterprise, economically viable.[36] Third, the railway traversed the Kenya highlands, whose fertile soils and temperate climate were considered suitable for settler agriculture. Fourth, by 1902 the few hundred white settlers in the country were already agitating for a policy of white settlement. Fifthly, it had become apparent by then that the country did not have significant mineral wealth. Finally, the colonial administration and particularly the Commissioner Sir Charles Eliot, was reluctant to entrust the development of the country to the local Africans, because their economies were considered undeveloped and therefore incapable of forming the basis of a vibrant economy.[37] In short, a policy of white settlement was pursued in Kenya, one which was to impact on the whole controversy of whether Africans were or were not receiving a fair return on their taxes.

Once entrenched, the settlers' views on financial matters, particularly with taxation, became more definite and widely heard. In the first place, through their organisation, the Planters' and Farmers' Association (later changed to Colonists' Association), the settlers made it clear to the Governor that they opposed 'taxation without representation' and demanded that a Legislative Council be established to which the Governors' Executive Council would be subordinate.[38] To show that the settlers held sway over the colonial state, their demand for a Legislative Council was granted in 1906. It was through this Legislative Council that the settlers were able to influence most government decisions. For instance, by their domination of the Legislative Council, they were able to frustrate attempts by the imperial and colonial governments to impose direct taxes on them. The settlers argued that they were already making adequate contributions to state revenue through agricultural production and indirect taxation in the form of licence fees, rates and court fees. In addition, the settlers contended that they were more heavily taxed than others, meaning Indians and/or Africans. And as

[36] Brett, *Colonialism and Underdevelopment in East Africa,* p. 140.
[37] Bennett, *Kenya: A Political History*, pp.10-18. See also, Wolff, *The Economics of Colonialism: Britain and Kenya,* pp. 20-57.

Swainson has argued, the settler barons would have preferred total tax autonomy from the metropolitan government if it had been possible.[39]

Generally speaking, the settlers preferred indirect taxes through customs duties to direct taxes because indirect taxes gave the European consumers a check on the government, for by refusing to buy taxed articles, they could force a change in government policy.[40] The settlers therefore did not think it appropriate that they should be taxed separately in terms of a direct income tax. They were also opposed to attempts at the introduction of export duty, undeveloped land tax, a turnover tax, tax on commercial travellers and/or a wheel tax. Instead, the settlers favoured the introduction of a double stamp tax on land transfers and checks, increase in postage rates, and a cattle tax for all. Generally, the settlers considered that the fairest method of taxation for them was through indirect taxation of import duties.[41]

But according to the second Commissioner of the protectorate, Sir Charles Eliot (1901-1904), the settlers had no basis for grumbling for 'there was probably no country in the world where the incidence was so light per head; there was no income tax, no house tax, no land tax'.[42] Eliot was however challenged by Sir Ewart Grogan (a pioneer settler leader) who contended that the contribution of the Europeans was out of all proportion to those in any other country. The truth of the matter, however, was that the amounts referred to by Grogan were actually rents rather that taxes.[43] In fact, in 1905 Lansdowne, the Colonial Secretary, had instructed the third Commissioner, Sir Donald Stewart 'to remedy the inequality of the fact that the natives were taxed but not the immigrants'.[44] As will become evident in subsequent chapters, the settlers not only influenced government expenditure in their favour in terms of infrastructure, but also got the state to subsidise most of their activities, particularly using taxation to coerce cheap

[38] Swainson, *The Development of Corporate Capitalism in Kenya,* p. 24.
[39] *Ibid*., p. 25.
[40] *Ibid.,* p. 92.
[41] Marjorie Dilley, *British Policy in Kenya Colony*, p. 38.
[42] *Ibid*., p. 37, fn. 6.
[43] *Ibid*. p. 86.
[44] Bennett, *Kenya*: *A Political History*, p. 19.

African labour. However, the government itself generally denied that the level of taxation was intended to stimulate migrant labour.[45]

But whatever settler objections there might have been to direct taxation, attempts were made to make the Europeans and Asians make direct contributions to the revenue of the state. Consequently, the state deliberated on new sources of revenue to be introduced. For a start, an income tax bill that had been proposed in 1920 and passed by the Legislative Council under the Income tax Ordinance was repealed in 1922. This was not only due to settler opposition led by Lord Delamere, but also because it was considered expensive to collect.[46] Thus, for the colonial state, increased revenue remained possible through indirect taxation of import duties on provisions such as whisky, ghee, butter, cheese, cars, cigarettes, tea, sugar, rice, timber, stamps, cheques, postal rates and a flat tax on land that was not to exceed twenty cents per acre.[47] However, as far as the state was concerned, the African contribution to state revenues was minimal because of the inadequacy of a money economy and the small wages earned that precluded them from purchasing articles that attracted duties.[48]

That partially explains why the colonial state in Kenya sought alternative sources of revenue from Africans through the creation of new direct taxes. The first actual scheme to introduce direct African taxation was made in 1899 by the first Commissioner for the Protectorate, Sir Arthur Hardinge but was sanctioned two years later under Charles Eliot.[49] This was through the introduction of a property tax, known as hut tax in 1901.

In a letter to Lord Lansdowne dated 18 June 1901, Eliot pleaded for African taxation, arguing that:

> The defects of the present situation are two. Firstly, nothing has been done to investigate or develop the natural resources of the country or to found any industries. Secondly, the present machinery of Government,

[45] van Zwanenberg, *Colonial Capitalism and Labour in Kenya*, p. 77.
[46] Swainson, *The Development of Corporate Capitalism in Kenya*, p. 25.
[47] Dilley, *British Policy in Kenya Colony*, pp. 91-93.
[48] *Ibid*.
[49] Gordon H. Mungeam, *British Rule in Kenya, 1895-1912* (Oxford, 1966), p. 55.

> though it may have been adequate for the administration of the coast, is not sufficient to maintain order among the natives of the interior. The net result is that the protectorate does not receive the revenue it might reasonably expect from the growth of commerce and industry and from direct taxation, but incurs periodically heavy expenditure for military expeditions…. Financially this want of control over the natives means that we are unable to collect any direct taxes. German East Africa and Uganda make each about 30 000 by direct taxation of the natives, but this protectorate nothing at all. It is true that we have, compared with Uganda, special difficulties arising from the absence of Chiefs who can be made responsible for the collection of revenue. But the tribes which inhabit British and German East Africa are very similar, both in race and institutions, and if the Germans can levy a hut tax I see no reason why with adequate machinery we should not be able to collect a like sum.[50]

In a series of many other communications with Lord Lansdowne, Eliot insisted that taxation should not press unduly on Africans, Europeans or settlers and impressed on the 'necessity for the greatest care when the time comes for the introduction of the tax'.[51] Eliot acknowledged the fact that most of the inhabitants of the protectorate were poor due to the 'backward state of agriculture and trade in the interior' which made it impossible to formulate any system of taxation, which would produce substantial revenue.[52] Eliot particularly considered the introduction of African taxation to be a delicate subject since he was sure most Africans would be opposed to its introduction. But he supported its introduction on the strength that taxation would help in 'protecting native rights' as long as it was levied with great care so as not to affect the welfare of Africans.[53]

Accordingly, direct tax collection from Africans began in 1901 when Lansdowne, sanctioned the levying of a tax not exceeding two rupees upon every African dwelling.[54] This was the first measure under the Hut Tax Regulations of 1901 to impose a flat rate of tax on Africans in Kenya. These regulations were later repealed by the hut tax Ordinance of 1903. By this ordinance, the Protectorate Commissioner was empowered to impose a tax on all huts and to vary it from

[50] Sir Charles Eliot to Lord Lansdowne, 18 June 1901, FOCP (7867) LXVI, pp. 135-137. Quoted from G. M. Mungeam, *Kenya: Select Documents 1884-1923* (Nairobi, 1978), pp. 86-88.
[51] *Ibid*.
[52] *Ibid*., p. 91.
[53] *Ibid*., p. 96.
[54] Robert Tignor, *The colonial Transformation of Kenya: The Kamba, Kikuyu and the Maasai, 1900-1939* (Princeton, 1976), pp. 10–17.

time to time, provided that the rate imposed would not exceed three rupees per annum. At that time Africans earned three rupees for one month's labour.[55]

Correspondingly, the levying of hut tax fulfilled Hardinge's goal of raising revenue and coercing Africans into migrant wage labour. Taxes collected in 1905-1906 totalled £44 451. By 1910, the tax revenue collected from Africans had doubled to £105 000. In 1910, through the poll tax act, another direct tax was introduced to cover every male aged sixteen years and above. This tax was basically meant to place young men within the tax bracket and to avoid overcrowding in huts. The hut tax, unlike the poll tax, was a form of property tax, being levied according to the number of huts owned by the taxpayer. Incidentally, hut tax was akin to a wife tax since women were actually the ones who resided in individual huts even in polygamous households. It was assumed that the number of huts a family owned were an indication of its wealth.[56] Procedurally, every man had to pay his own poll tax and also the tax upon his hut. If he had two wives or had relations for whom he was responsible, he would be liable for paying their hut taxes.[57]

Right from the start, the colonial administration in Kenya was aware of the need for a form of currency to be used for the payment of taxes and other purposes. Until 1910 the tax levied could be paid in kind, labour or cash. The latter was possible since the Indian rupee had been in circulation since 1898.[58] But the spread of the currency was slow until 1901 when African taxation was officially institutionalised and the colonial government stipulated that all taxes had to be paid in cash. To achieve this goal, the colonial state promulgated the East Africa and Uganda (Currency) Order-in Council of June 1905, which regulated the operation of the rupee and the minting of coins. The rupee remained the standard currency of the colonial state until 1921 when the East African Currency Board replaced it with the shilling.

[55] Mungeam, *Kenya: Select Documents, 1884-1923*, p.1.
[56] David F. Gordon, 'The Colonial Crisis, Decolonization and the State: The Case of Kenya, PhD. Dissertation, University of Michigan, 1981, pp. 151-152. Cited from Cora A. Presley, *Kikuyu Women, the Mau Mau Rebellion and Social Change in Kenya* (Boulder, 1992), p. 46.
[57] Van Zwanenberg, *Colonial Capitalism and Labour in Kenya*, p. 80.
[58] W. McGregor Ross, *Kenya from Within: A Short Political History* (London, 1927), p. 199.

The widespread use of the Indian currency as a medium of exchange was given impetus during the construction of the Kenya-Uganda Railway from Mombasa to Kisumu. This was one of the most expensive undertakings of the colonial government, which impacted directly on the economic development of the state, particularly the spread of a money economy. Contracted to build the railway were Indian indentured labourers (coolies), the majority of whom remained behind to participate in commercial activities, after the completion of the railway. Indian traders established shops within the emerging towns along the railway line. Consequently, this hastened the use of the Indian rupee, which played an important role in the emergence of a market and consumer economy where cash rather than barter predominated in all daily transactions. Subsequently, Kenya became integrated in to the modern world economy since taxation forced even cultivators and pastoralists to produce for the market.

In areas where markets were close at hand, Africans were able to obtain money to pay taxes through the sale of grain and other agricultural produce. In addition, Africans sold sheep, goats, chicken, hides/skins, and ghee. Pastoral communities for example the Maasai and even the semi-pastoral groups like the Akamba were able to sell their cattle to pay tax albeit reluctantly. Alternatively, some became migrant labourers in towns and European farms. Gradually, the need to earn money for taxes and for buying exotic goods such as sugar, salt, soap and clothes fuelled the emergence of a cash economy.

Periodic increases in the poll tax rate was one of the methods used by the state to procure workers at low wages. Other methods for forcing Africans to go out and work included legislation, land alienation, coercion by chiefs and even force. Taxation created harsh conditions for the people as tax defaulters sometimes had their homes, crops and grain stores torched. Consequently, Africans perceived taxation as a violent intrusion into their lives because it caused them suffering due to the harsh methods of collection and lack of direct benefits.

Following the War, increased revenue became necessary because of depleted resources occasioned by salary increases, changes in currency from the rupee to the shilling, the expansion of post-war white settlement and increase in the cost of materials. Since the white settlers continued to reject direct taxation through income tax, the colonial state continued to rely on indirect taxation and the African hut and poll taxes. Disaffection became more pronounced after the First World War since Africans faced an increased demand from the colonial state for poll tax and land to settle the discharged war veterans.

Subsequently, the office of the Chief Native Commissioner (CNC) was created in 1918 to deal with African affairs, particularly the issue of African taxation. John Ainsworth, was chosen as the first CNC owing to his experience in dealing with Africans from the time of Company rule to his tenure as the Provincial Commissioner in Nyanza Province. He had been instrumental in the successful implementation of the hut and poll taxes in Nyanza Province when he was the Provincial Commissioner from 1906 to 1914. Ainsworth was, however, mistrusted by the settlers who considered him 'pro-native'.[59] The CNC was to become instrumental in articulating African views on taxation policies and in the formation of the Local Native Council (LNC).

For example in 1924 the CNC who was responsible for African welfare stated that,

> It was strongly felt, both by natives and by administrative officers and others that the present expenditure from general revenue on direct services to natives does not represent an adequate return for the taxation they pay.[60]

In view of this, the CNC called for an audit of the benefits received by Africans on the direct taxes they paid to the government. This demand gained more currency through lobbying by the newly created Local Native Councils (LNCs) from 1925. In his recommendation, the CNC proposed that either a sum be returned to the LNCs, or that part of it be retained locally at the time of collection. Consequently, in 1928 the Governor announced that the colonial state had adopted the principle that all direct African taxation should be spent on African services in the

[59] R.M. Maxon, *John Ainsworth and the Making of Kenya* (Washington, 1980), pp. 7-11.
[60] Report of the Native Affairs Department, 1924, p. 31. Quoted from Dilley, *British Policy in Kenya*. p. 243.

reserves.[61] Estimates of how much each racial group paid were mainly approximations. For example right from 1926, both aggregate indirect and direct taxation shows that Europeans contributed 720 shillings per capita annually while Africans contributed only 6 shillings.[62] Their basic statement was that tax collections from Africans were used to support the colonial administration and to prop up the white settlers. And in a society that was getting racially stratified, it was the white settlers who appear to have benefited the most in terms of access to political representation in the Legislative Council, better infrastructure, quality educational and health facilities.[63]

In many respects, the Colonial Development Act of 1929 constituted the first hesitant move towards assuaging African complaints about the tax burden and also providing finance for investment instead of expecting colonies to pay their way.[64] It was hoped that this Act would achieve a number of goals. First, it was expected that it would alleviate the unemployment problem in Britain by stimulating exports to the colonial territories. Second, it was designed to provide funds for territories, which would, in the first place, service the interest on loans raised by colonial governments that gave contracts to British firms. Third, the Act was aimed at encouraging the construction of railways in order to promote trade with Britain. Finally, the Act was in response to the growth of African resistance and organised protests by nationalists. Thus, for the colonial state, one way of guaranteeing that African grievances were mitigated was through the provision of aid to the colony under the Act. The Act allowed for the provision of a sum of £ 1 million per year, which would be used to fund infrastructure necessary for colonial production. The Act was however considered an 'anachronism' for it never fulfilled any of the above intentions mainly owing to the collapse of international commodity markets by 1929. In addition, it operated on the false premise that the economies of the colonies and the metropole were

[61] *Ibid*., p. 243.
[62] *Ibid.,* p. 242.
[63] Bennett, *Kenya: A Political History,* p. 20. See also Dilley, *British Policy in Kenya,* pp. 78-104.
[64] M. Havinden and D. Meredith*, Colonialism and Development: Britain and its Tropical Colonies 1850-1960* (London, 1963).

complementary. Under this Act, Kenya only received £ 181 000 which had a negligible effect on the economy.[65]

Owing to the economic depression of 1929, Kenya's colonial economy was greatly dislocated. Prices of both settler and peasant crops in the world market dropped sharply. This greatly constrained on government revenue.[66] From 1930 administrative officers were instructed to devote all their energies to the collection of taxes and to reduce African evasion of the same. The state had experienced an increasingly pressing need to raise revenue through direct African taxation since returns from indirect taxation had declined.[67]

As indicated earlier, the settlers had from 1920 rejected efforts through the Legislative Council to impose an income tax on the European community.[68] The opposition of settlers was sustained by a number of arguments. Only one of them, however, had any real value - it was certainly the fact that they had been hit hard by the depression. During this period of the depression, the colonial state was faced with a serious budget deficit. According to Dilley the deficits were as follows:

1929 - £170 000
1930 - £200 000
1931 - £150 000
1932 - £110 000
1933 - £ 46 000
1934 showed a small surplus.[69]

In response, the state cut expenditures to meet the shortfall in revenues in areas such as the civil service, education and medical services. In addition, the government increased postal rates, imposed a tax on entertainment, increased customs duties and imposed an excise tax on sugar, tea, tobacco, cigarettes and

[65] Swainson, *The Development of Corporate Capitalism,* p. 22.
[66] Tabitha Kanogo, 'Kenya and the Depression, 1929-1939', W.R. Ochieng (ed.) *A Modern History of Kenya, 1895-1980* (Nairobi, 1989), p. 116.
[67] van Zwanenberg, *Colonial Capitalism and Labour in Kenya*, p. 84.
[68] Brett, *Colonialism and Underdevelopment in East Africa*, p. 145.
[69] Dilley, *British Policy in Kenya Colony*, p. 102. fn. 63.

beer.[70] But as shown above, the financial situation had by 1932 become desperate with a shortfall of £ 110 000, occasioned by a falling off in customs duties. The Governor attributed this failure of the tax system to the government's over-reliance on duties raised from imported luxuries. Due to the economic depression, the demand for luxury goods had decreased causing a shortfall in government revenues.[71] Essentially, the depression again brought into focus the question of increasing revenue through income tax.

Thus, in 1933 a second attempt was made by the Legislative Council to introduce income tax in the colony. Once again, as happened in 1922, there was a strong opposition from colonists working in agriculture, trade and commerce. They viewed the proposed legislation as detrimental to their economic viability and the removal of one of the material benefits of living and working in the colony. The petition against the introduction of income tax was spearheaded by Lord Francis Scott, who was the Leader of the Elected European Members in both the Executive and Legislative Council. This group was particularly hostile to any attempt to introduce income tax. Instead they moved a motion in the Legislative Council that demanded control of the finances of the colony arguing that as taxpayers they had an inalienable right to say how their money should be spent. [72]

Up to 1936 the agitation of the Elected Members of the Legislative Council was successful against the introduction of income tax. But the colonial state could not relent on its demand that income tax be levied for it required finances to meet its obligations in the administration, medical, educational, agricultural and public works spheres. As a result, the Governor Sir Joseph Byre appointed an Expenditure Advisory Committee to advice him on the way forward. Membership of the Committee was composed of the Colonial Treasurer, the Attorney General, the Director of Education, Lord Francis Scott, F. Cavendish-Bentinck and C. N. Lewis. The task before the Committee was to ensure that the colony had a balanced budget, provide liquid reserves and more importantly to ensure that the

[70] *Ibid*. p. 102.
[71] *Ibid*. p. 104.
[72] *Ibid*., pp. 115-119.

services of the colony were not destroyed.[73] In its task, it received about three hundred memoranda and heard eighty-eight witnesses. The committee found out that the colony's expenditure and revenue had increased radically between 1924 and 1932. For instance revenue in 1924 was £2 111 565 while expenditure was £1 861 511. In 1932 revenue was £3 295 414 while expenditure was £3 246 477. During the period, however, there was a progressive increase in annual recurrent expenditure from £1 773 128 in 1924 to £3 214 227 in 1932. This it is argued by Dilley was due to increased incidence of public debt and pension charges. The latter two had increased by 118 percent. [74]

The Secretary of State took the report earnestly and ascertained the necessity of increasing taxation to restore the financial viability of the colony. He upheld the commonly held opinion recommended by Lord Moyne that income tax provided the most equitable form of taxation to balance revenue and expenditure. In short, he instructed the Governor to once again introduce the income tax bill at the Legislative Council.[75] But as the settlers' agitation against income tax continued, two events occurred that saw the eventual introduction of income tax. In 1936 the state appointed two committees. The first committee was to inquire into allegations of abuse and hardship in the collection of hut and poll tax. The report called for the levying of income tax to create equity among the various racial groups.[76] The second committee under Alan Pim reported on the colony's financial position and system of taxation. Pim's report advocated the introduction of a light income tax and the reduction of African taxation. But the final straw was the determination of the British government to introduce the tax at whatever cost. With the appointment of a new Governor, Sir Robert Brooke Popham in 1937, a bill introducing income tax was successfully passed after a protracted struggle.[77]

The levying of income tax from 1937 affected mostly Europeans and Asians. Africans were for the time being left out of the income tax bracket. This was due

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[73] Expenditure Advisory Committee, Report 1933, pp. 110-12. Quoted from Dilley, *British Policy in Kenya Colony*, p. 116, fn. 106.
[74] *Ibid*.
[75] *Ibid*., p. 117.
[76] *Report of the Commission upon Allegations of Abuse and Hardships in the Collection of Non-Native Poll Tax and Native Hut and Poll Tax*, 1936, p. 17.
[77] Bennett, *Kenya: A Political History*, pp. 77-88.

to the fact that in the years of the economic depression (1929-1939) direct taxation of Africans was recognised as constituting a very heavy burden. On various occasions, taxation was reduced or remitted in the case of communities which were particularly hard hit. On the same track, a card system, which came to be popularly known as *Kodi* was in 1936 introduced for African taxpayers. This was meant to protect Africans from exploitation to which they were liable to when the whole sum had to be raised at once. The *Kodi* card system became obligatory for Africans in employment, which was also intended to safeguard employers from losing labourers owing to prosecutions for tax default. Employers became responsible for paying the tax by deduction from wages. In the same year a report pointed out the many deficiencies in the procedure followed and recommended a closer co-ordination between the system of African registration and the tax census. The report held that taxation had to be considered an obligation inherent in African adult membership.[78] The Native and Poll Tax Ordinance 40 of 1940 increased provision for the exemption of impoverished persons by making lack of means, apart from infirmity, a sufficient ground of exemption. It also provided that women hut owners should pay tax, if they were financially able to do so.

Thus, in matters of taxation, the settlers up to the advent of the Second World War did not score any victories save for being able to delay the introduction of income tax. The state even went further and implemented the re-introduced Colonial Development and Welfare Act of 1940. Unlike the previous Act, this one was no longer obsessed with the direct stimulation of British employment. Its aim was to improve the social and economic conditions in the colonies through trade, which was expected to benefit the British economy in the long-term. In the Act, an annual figure of £5.5 million was set aside for expenditure on education and social services.[79] But again, the Act was vital largely to keep the colonised committed to the war effort.

The need to produce for the war effort intensified co-operation between the colonial state and settlers more than ever before. This co-operation was

[78] G. Walsh and .H. R., Montgomery, *Report of Native Taxation*, 1936, pp. 45-49.

translated into increased political and economic power for the settlers. For example, the settlers made up three-quarters of the members of the Civil Defence and Supply Council, while a settler headed the Settlement and Defence Produce Board. Since these institutions were set up to co-ordinate economic activities, the settlers used them to transform their agriculture through acquisition of farm machinery, fertilisers and credit. The institutions were also used to streamline the supply of labour and the marketing system in favour of the settlers. For instance, in December 1941 the Agricultural Production and Settlement Board was buying settler-produced maize at Shs 9 per 200-lb bag while African-produced maize of the same quality and quantity fetched Shs 4.90.[80]

In this regard agricultural marketing boards complemented the various sources of revenue for the state. From the 1940s the state used Marketing Boards to collect indirect taxes from part of the domestic food crops consumed in Kenya (maize) and all export cash crops such as coffee, cotton and pyrethrum.[81] For crops like maize there was the Maize and Produce Board that sold the crop to urban consumers at a certain price mark-up. In other words, the state through the marketing boards and the manufacturers levied an indirect tax, which was incorporated in the price the consumer paid. In the case of export crops sold to private exporting firms, there was an export tax incorporated in the price the export firm charged the foreign importer. Thus, irrespective of where the process of buying and selling took place, payment of tax to the government was assured. In Kenya indirect taxes on manufactured commodities were a major factor in determining the exchange value of agricultural commodities.[82] And unlike the case of other former British colonies where marketing boards were used as mechanisms for taxing peasants, Kenya's marketing boards were first formed to serve settler farmers and therefore were not used for tax collection from Africans whose membership of marketing boards was limited.[83]

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[79] Brett, *Colonialism and Underdevelopment in East Africa*, p. 138.
[80] *Ibid.*
[81] Gavin Kitching, *Class and Economic Change in Kenya: The Making of an African Petite Bourgeoisie, 1905 – 1970* (London, 1980), p. 414.
[82] *Ibid*. p. 416.
[83] E. Clayton, *Agrarian Development in Peasant Economies: Some Lessons from Kenya* (London, 1964).

It has been stated that Kenya emerged from the Second World War in a strong budgetary position, and with a comfortable balance in its general revenue account. In 1945 the general revenue balance in the colony stood at £1.9 million, and by 1952 had reached £9.0 million.[84] But the issue of income continued to haunt the administration. The settlers persisted in pressurising the government to abolish income tax altogether or reduce the rates. Consequently another committee was set up under R. P. Plewman to look into the matter. In its 1947 *Report of the Taxation Enquiry Committee, Kenya,* it was recommended that income tax should be reduced. Thus, as was the case before, the colony continued to rely on indirect taxation and other various taxes, tariffs and fees to promote economic development. The emergency that was declared in 1952 as a result of the Mau Mau revolt cost the colony £55 million, which was paid by the British government. Conversely, during the emergency the state enlarged its development programmes. These programmes were financed through accumulated balances, general tax revenues and a substantial subsidy from the British government.[85]

In response to the Mau Mau movement, the colonial government inaugurated the Swynnerton Plan in 1954 with a view to redistributing the country's wealth to Africans through agricultural transformation to a tune of £5 million.[86] The main objective of this plan was the transformation of African agriculture through land registration, introduction of cash crops, provision of credit facilities and extension services. In fact one of the objectives of the plan was to create a capitalist class dependent on agriculture. As a result, Africans were for the first time allowed to grow lucrative cash crops such as tea and coffee, and could also rear grade cattle. In short, the Swynnerton Plan was the beginning of the decolonization process in Kenya of both agriculture and the colonial political system. During this transitional process to independence, the colonial state relied heavily on direct loans and grants from the British government to manage the process.[87] Equally important, there was an earnest attempt to introduce a multiracial direct tax that

[84] Michael Mcwilliam, 'The Managed Economy: Agricultural Change, Development, and Finance in Kenya' D. A. Low and Alison Smith (eds.) *History of East Africa, Vol. iii* (Oxford, 1976), pp.281-283.
[85] *Ibid*.
[86] Ruthenberg, *African Agricultural Production Development Policy in Kenya,* p. 8.

covered all races according to their income. But by 1948, very few Africans paid income tax because the number of those who could afford to pay was too small to justify the employment of staff to carry out the exercise.[88] Ten years later Africans, Asians and Europeans paid a common direct tax.

Graduated personal Tax (GPT) was a non-racial direct tax introduced effectively from 1958. Graduated taxation arose directly out of the desire of the British colonial administration to obtain some revenue from all persons to lessen reliance on customs duties and to encourage people to enter the commercial sector of the economy by selling produce or working for a wage. It was also meant to correct the past sins of omission and commission over race-based taxation. A characteristic feature of GPT unlike the earlier hut and poll taxes was the ascertaining of the tax liability of most persons by a local assessment committee on a graduated scale. Responsibility of assessment rested at the village level through the District Commissioner who mandated chiefs to do the assessment. In urban centres the Revenue Officer made the assessments. Various income groups were established where taxpayers were placed in particular classes according to the estimate of total income they received-for example in business, cash crop farming per acreage and income received from labour. In rural areas, however, there was little scientific assessment to ascertain the income. Assessment committees or officers would grade a person according to their knowledge of the general financial position of taxpayers, with substantial use of external criteria like the size of house, ownership of cattle, bicycle, motor vehicle or other items. In other words, tax liability was not actually measured by income, but on very rough indices in terms of wealth or consumption. Assessment was fairly easy in urban areas since salary was the sole criterion. In all cases exemptions were offered to persons below eighteen years, to full time students and to those considered completely destitute. In addition, women whose income did not exceed £60 per annum and those living with their husbands were exempted. Visitors to the colony and who had no business interests in the colony and were staying for a period not exceeding six months

[87] Mcwilliam, 'The Managed Economy', p. 284.
[88] Richard Frost, *Race Against Time: Human Relations and Politics in Kenya before Independence* (London, 1978), pp. 143.

were also exempted. The major weakness of GPT was that assessment was at times based on political influence or personal favouritism.[89]

In short, the importance of direct taxes for the Kenyan economy has been very considerable. After independence, direct taxes continued to be a major source of government revenue based on income and capital. In 1970 direct taxes of all types accounted for thirty-percent of all current state revenue in Kenya. Direct taxation has been most effective through wage earning because the labour market was regulated for payment of taxes. Besides, in the 1970s indirect taxes accounted for 43 per percent of the total current revenue. By 1973 that figure had reached nearly 54 per cent.[90] This was the largest single source of government current revenue.

The foregoing analysis has provided the main trajectories of the economic structure of colonial taxation in Kenya. Two sources of revenue were considered and these were direct African taxation and indirect taxation through customs and excise duties. The colony also derived some revenue from licences and royalties of one kind or another. In a colony like Kenya with great distances and a comparatively sparse population, the cost of services such as administration, health and education was certainly high to provide. This was compounded by the low level of taxable capacity among Africans which as shown by Lord Moyne, yielded less than 40 percent of the total colonial revenue. In addition, compounding the problem of revenue generation and expenditure in Kenya was that interest charges on the railway were included in the expenditure of the colony, but which were offset by reimbursements from the Kenya and Uganda railway administration. However, as far as the railway was concerned, it remained a contingent liability to the British treasury to the tune of £5 502 592, but for which no payment was ever made.[91]

This chapter has outlined the economic imperatives of taxation to be examined in the next eight chapters. The study has been motivated by the fact that the impact

[89] Peter Thian, *A Guide to Kenya, Uganda and Tanganyika Income Tax* (Nairobi, 1955), pp. 1-3.
[90] Kitching, *Class and Economic Change in Kenya*, p. 416.

of direct African taxation in Kenya has not been thoroughly examined. Taxation has chiefly been viewed as a source of revenue for the colonial administration or has been linked to the demand by settlers for African people to work on their farms and other colonial enterprises. Most of the writing on direct African taxation in Kenya lacks a thorough historical analysis. Historians have always linked taxation to the need to force Africans to join wage labour. The principal goal of the present study is to show that taxation was a double-edged sword within the context of capitalist development.

A survey of the literature shows that the majority of historians adopt the harsh analysis of colonialism adopted by Colin Leys in his seminal study, *Underdevelopment in Kenya, the Political Economy of Neo-Colonialism.*[92] Leys holds that Kenya's economic growth has been through capitalist accumulation led by foreign multinationals. He views Kenya as a dependent state reliant on external trade, which he characterises as underdevelopment. This is however an argument which he has revisited and dropped. Instead Leys has adopted Swainson's argument that the indigenous bourgeoisie in Kenya have been able to accumulate either in partnership with foreign multinationals or independently. Swainson emphasises the formation of a national bourgeoisie, and an independent class of indigenous capitalists whose interests do not always coincide with those of foreign capital. [93]

On the subject of colonial taxation, Leys asserts that the African peasantry paid the bulk of the taxes, while on the other hand Europeans received most of the benefits of government expenditure - railways, roads, schools, hospitals, veterinary, medical and extension services. Equally important, according to Leys, there was economic discrimination against Africans who were denied access to profitable markets, both internal and external. He argues that taxation was one of the ways through which a proletariat was fostered, and that there was a deliberate extraction of surplus from the peasants and industrial workers for the

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[91] Lord Hailey, *An African Survey: A Study of Problems arising in Africa South of the Sahara* (London, 1945), p. 1441.
[92] Colin Leys, *Underdevelopment in Kenya: The Political Economy of Neo-colonialism* (London, 1975).
[93] Swainson, *The Development of Corporate Capitalism in Kenya*.

benefit of the bourgeoisie and foreign capital in the form of taxes. Leys' book certainly does provide a clear perspective on how taxation brought about exploitation of African labour and the contradictions of neo-colonialism during the post-colonial period.

In a work on colonialism and underdevelopment in East Africa (1919-1939), E. A. Brett explores the relationship between taxation and underdevelopment.[94] He argues that among other colonial pressures, taxation led to domination and subordination of the Africans. Brett argues that taxation created the need for a cash income and in the process forced Africans into economic pursuits, which would not otherwise have interested them. The result was an increase in poverty and dependence through a process of exploitation and subjugation. Brett's theory of exploitation will be tested to examine African reactions to taxation.

On the other hand, literature on twentieth century Kenyan history has relatively little to say about the actual direct taxation of Africans in the country. The only historian to have paid some attention to colonial taxation in Kenya is R.M.A.van Zwanenberg.[95] In a chapter devoted to 'Taxes and Labour Supply', Zwanenberg has examined the impact of taxation which acted both as a stimulus for people to earn cash as migrant labourers, and as a source of government revenue. The central thesis of the book is that colonialism had the single purpose of capital accumulation. A second theme running through the book is that of dominance and dependence. Zwanenberg claims that white settlers in Kenya were dependent on the colonial state for the acquisition of cheap labour. They also relied on the state for the redistribution of taxation from the peasantry. To the settlers taxation was an inefficient method of obtaining workers, but they did not hesitate to call for its increment when they faced a serious labour shortage. Taxation, however, never solved the problem of labour. Other methods like the use of force and the encouragement of squatters were attempted. Zwanenberg's study only covers the period between 1919 and 1939. Another major weakness of this work is the fact that the author has relied solely on archival sources. His work is limited in scope although not totally flawed. The present study goes

[94] Brett, *Colonialism and Underdevelopment in East Africa*, See especially, pp. 190-199

beyond that by presenting the experiences of people who paid the taxes during both the colonial and post-colonial period.

Sharon Stichter has explored how the demands of the capitalist world market transformed the economies of African societies in Kenya.[96] The book describes how Africans responded creatively to new constraints and opportunities. Equally important Stichter examines the growth and modification of the migrant labour economy. Unlike other labour historians who view taxation as simply a government response to settler labour demands, Stichter argues that taxation alone could not force Africans to join wage employment. In her view, other factors, which influenced African responses to wage labour included the fact that by the early 1920s, a cash economy had pervaded African societies with money being required for all transactions.[97] The widespread use of the Indian currency as a medium of exchange commenced from the time of the building of the Kenya-Uganda Railway. Indian indentured labourers (*coolies*) were contracted to build the railway and after its completion, they stayed back to participate in commercial activities. Through them, the use of the rupee became widespread to all sectors of Kenya's economy.[98]

John Ainsworth was one of the pioneer colonial administrators who effected the introduction of direct African taxation. R. M. Maxon has written the biography of this benevolent administrator whose attempt to sympathise with the Africans faced a number of challenges.[99] During his tenure as the Provincial Commissioner in Nyanza between 1906 and 1914, the tax collected rose from Rs. 305 849 to Rs 1 000 000. His success was not only due to his ability to collect taxes but also to the fact that Africans were able to obtain money through the sale of crops and livestock. This study examines the role Africans played in financing the protectorate's activities, particularly up to 1913 when the protectorate was self-sufficient and did not receive any grants-in-aid.

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[95] van Zwanenberg, *Colonial Capitalism and Labour in Kenya*.
[96] Sharon Stichter, *Migrant Labor in Kenya: Capitalism and African Response* (London, 1982).
[97] *Ibid*.
[98] Isaac Tarus, 'Peasants, Money and Markets: A Century of Taxation in Kenya and its Global Roots' in *Globalization and its Discontents, Revisited* (New Delhi, 2003), pp. 84- 100.

According to Anthony Clayton and Donald Savage, taxation had an innocuous origin in the need to pay for the cost of administration in the years before labour had become a serious problem.[100] Payment in kind was often necessary in the early stages of development as Africans had no access to money since hard cash and particularly coins were indeed in short supply. The duo argue that taxation was used to compel Africans into migrant wage labour. This book also details the reaction of various Kenyan communities to taxation, particularly the role of the chiefs. But as is the case in the other reviewed works, no attempt was made to highlight the reaction of those who actually paid the taxes.

Modernisation theory, dominant in the early 1950s and 1960s, has lost much of its lustre. The concept of development is currently undergoing a searching review while alternative approaches are being sought. This is exactly what Bruce Berman has done.[101] This comprehensive work confronts the major theories and offers an overview of the colonial period.[102] The study traces the evolution of the colonial state from its skeletal beginnings in the 1890s to the complex bureaucracy of the post-1945 era. Berman argues that the colonial state was shaped by the contradictions between maintaining effective political control with limited coercive force and ensuring the profitable gains from the colony. Accordingly, the pre-occupation of the provincial administration was with law and taxes.[103] In the framework of British colonial policy, taxation was more than the usual activity of government of getting revenue to run its administration. It was basically an instrument of control, domination and of submission.

This brief historiographical overview on the colonial period is simply a tip of the iceberg. There are tens of books and articles that make references to taxation during the colonial period in Kenya. But there is a historical lacuna to what can appropriately be termed as a history of the direct taxation of Africans in Kenya. Historians in Kenya have generally neglected taxation and financial governance

[99] Robert Maxon, *John Ainsworth and the Making of Kenya* (Washington, 1980).
[100] Anthony Clayton and D.C Savage, *Government and Labour in Kenya, 1895-1963* (London, 1974).
[101] Bruce Berman, *Control and Crisis in Colonial Kenya: The Dialectic of Domination* (London, 1985).
[102] *Ibid*.
[103] *Ibid*.

as a major area of research. A historical study of the direct taxation of Africans in Kenya is non-existent. This study attempts to fill the identified gaps through an analysis of direct taxation during the colonial and post-colonial periods. Throughout the period under consideration, taxation remained a contested terrain among the various sectors of Kenyan society.

The analytical framework for this thesis is based upon a number of concepts and propositions from the existing literature on taxation and colonialism. Walter Rodney has stated that the main purpose of colonial taxation in Africa was to provide funds for administering colonies, which were fields of exploitation. He, however, overstates his case by arguing that, ‘the colonial governments never put a penny into the colonies. All expenses were met by exploiting the labour and natural resources of the continent; and for all practical purposes the expense of maintaining the colonial government machinery was a form of alienation of the products of African labour. In such cases, the colonial state intervened to use law, taxation and outright force to make Africans pursue a line favourable to capitalist profits’.[104] Rodney continues to aver that, ‘colonialism had only one hand - it was a one armed-bandit’.[105] In short, he argues that the colonial state was an instrument of the capitalist system ensuring the continuous exploitation of African labourers and other resources. Through taxation Africans were progressively integrated into the world economy, becoming dependent upon world commodity markets, as they were encouraged to grow cash crops like cotton, simsim, maize and later coffee and tea for the export market. All these helped in the creation of a consumer society that used cash rather than barter in all its daily transactions. Subsequently, Kenya became integrated in to the modern world economy since taxation forced cultivators to produce for the market.

The first phase of this research involved the reading of secondary sources where material on taxation served as a starting point. The second phase of the study focused mainly on archival and oral research. Most of the data is based on material collected from the Kenya National Archives (KNA) and oral information.

[104] Walter Rodney, *How Europe Underdeveloped Africa* (London, 1976), pp. 179-180.

The KNA has invaluable documents on taxation, particularly for the colonial period. The first records on taxation are available from 1904. These deal with the coast province and Nairobi area where the first administrators were called Collectors. All available files dealing with taxation were studied and have been exhaustively analysed. The most relevant sources include annual reports, provincial annual reports, district annual reports, political record books, handing over reports, confidential reports and minutes of the Local Native Councils (LNC). The Chief Native Commissioner's reports were also important because they provide statistics on the taxation situation in the entire country.

Colonial reports have certain biases against Africans and it was therefore important to scrutinise the archival information by corroborating it with oral data. Oral interviews were therefore important for counter-checking archival data. Like other sources of information, oral testimony has weaknesses such as loss of memory and the distortion of information. These weaknesses were overcome through in-depth oral interviews involving former colonial chiefs, tax collectors, hut counters, headmen, 'tribal' police (commonly called *Askari kanga*) and individuals who paid taxes. Equally important are testimonies of migrant labourers, who explained the underlying causes of migratory labour practices. In a nutshell, oral information was used to supplement data from archival sources. The analysis of primary data was enhanced by information obtained from books on Kenya's history, journals, government publications, reports, theses and dissertations.

In analysing the direct taxation of Africans, use has been made of 'nation' as a unit of analysis. Taxation policies covered the entire country and therefore it was easy to discuss Kenya as an entity. Circulars emanating from Nairobi were dispatched to all the provinces in the country. In terms of scope, the years 1895 and 1973 are important in the history of the direct taxation of Africans in Kenya. In 1895 there was the initial introduction of direct taxation. And for the next decade various taxes were introduced and were implemented by different departments. It was therefore significant to end our study in 1973 because at that

[105] *Ibid*. p. 223.

time Kenya underwent significant tax reforms. For the first time since its introduction, direct taxation of Africans - now designated Graduated Personal Tax (GPT) - was abolished. This was due to its being unpopular with taxpayers who were always in instant flight at the sight of tax collectors (chiefs) accompanied by *Askari Kanga* (Administration Police). GPT was replaced by an indirect consumer sales tax, which apart from being unseen was aimed at bringing more people into the tax net and thereby spreading the tax burden. About the same time, through an Act of Parliament, there was created an Income Tax Department charged with the sole responsibility of the assessment and collection of revenue.

The thesis is divided into nine chapters. Chapter one provides a basic economic background to taxation in Kenya and which leads into the second chapter that traces the roots of a tax regime in Kenya from 1895 to 1913 and the type of taxes that were introduced. The third chapter examines the contributions made by Kenya Africans during the First World War, while chapter four deals with the issue of African resistance to taxation and how taxation engendered the most brutal form of exploitation and subjugation. The fifth chapter discusses the role played by taxation in pushing Africans into migrant wage labour.

The post-1923 section, which begins in the sixth chapter, looks at the process under which Africans grudgingly accepted the payment of the ubiquitous taxes. The seventh chapter examines the role of taxation in the Mau Mau revolt. Was it a case of ‘no taxation without representation’? From there I examine closely the legacy of taxation during the early post-colonial period (1963 to 1973). Finally, the conclusion appraises the revolutionary changes that taxation brought to African societies. The thesis generally argues that direct taxation had far-reaching consequences on the lives of Africans in Kenya. Hopefully, this study fills an important gap in the modern historiography of Kenya.

CHAPTER TWO

THE EARLY PHASE OF COLONIAL TAXATION IN KENYA, 1895-1913

> It is a maxim that a just and efficient collection of taxes is the basis of good government. And that a collection is deemed inefficient where a taxable individual is allowed to default.
> -W. F. P. Kelly.[1]

Introduction

British colonial rule in Kenya has been described as brief, violent and a constitutive moment in the history of Kenya lasting for about sixty-eight years. Formal British administration of the British East Africa Protectorate began on 1 July 1895 with the termination of what has been described as 'the interregnum' of the Imperial British East Africa Company (IBEAC).[2] At the initial stages of British colonial rule, the main policy concerns were conquest, establishment of an administrative system of law and order, the imposition of hut and poll tax and the inducement of young men to offer their cheap labour to the emergent colonial enterprises. Among these enterprises were the settler farms, the railway and the road networks and in the military as 'tribal police' or soldiers with the King's Africa Rifles (KAR).

This chapter examines the process through which colonial administration was set up and how the various taxes were imposed on Africans. It starts with an examination of the administrative and legislative structures that were introduced from 1895 onwards to transform the East Africa Protectorate (EAP) into a British colony. Secondly, it provides a broad overview of the nature of colonial budgets. Thirdly, it shows how the building of the Kenya-Uganda railway and the coming of the white settlers impacted on the introduction of the various taxes. Fourthly, it examines how the British administrators went about levying taxes from people not accustomed to taxation. Finally, it discusses the appropriation of tax revenues for the services of the emergent colonial state and the paucity of

[1] KNA/PC/ Southern Province/Fin.4/1/181, 8 July 1957. Kelly was the Provincial Commissioner in charge of the Maasai.
[2] John Galbraith, *Mackinnon and East Africa, 1878-1895: A Study in New Imperialism* (London, 1972), p. vii.

expenditure on African society. In short, the chapter endeavours to trace among other things the origins of a tax regime in Kenya, the choice of a hut tax, where it was collected, how the revenue was spent, and the effects of the colonial tax system on the African communities up to 1913.

From company rule to protectorate status

The last decades of the nineteenth century witnessed a crescendo of interest in East Africa by the colonial powers. The underlying reasons for this penetration were economic, religious, philanthropic, strategic, and political.[3] Richard Wolff has argued that there were definite advantages to be gained by obtaining jurisdiction over East Africa.[4] The first were the general conditions of the need for raw materials and a market for the finished products. This was stimulated by the industrial revolution of the eighteenth century. Britain had been the main supplier of manufactured goods and investment capital to Europe, Americas and the Far East. But with this growth, came competition from other countries. Their entrepreneurs who were eager to help and secure British interests demanded protection from the government. The second reason given by Wolff is that there was indeed specific attraction towards East Africa. The region had agricultural possibilities, a point that had been noted by Lord Lugard about the fertility of the region in terms of good soil and adequate rainfall.[5] This proved to be an attraction to those who were looking for an alternative site for European settlement.

Equally important, the missionary movement by 1880s was bringing pressure on British authorities to protect those missionaries who had ventured inland to spread Christianity and to check the inhuman trade in slaves. And on the global scene, the opening of the Suez Canal in 1869 had dramatically changed the economic and strategic realities. Uganda now became the focus. The river Nile was the lifeline of Egypt, which controlled British access to trade in the Far East. Kenya as a result became strategically important because it happened to be

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[3] For a generalised discussion of partition in Africa, see G .N. Uzoigwe 'European Partition and Conquest of Africa: An Overview', Adu Bohaen, (ed.) *General History of Africa, vol vii,* Ch. 2. *Africa Under Colonial Domination, 1880-1935* (London, 1985), pp. 19-44.
[4] Wolff, *Britain and Kenya,* pp. 28-29
[5] Frederick Lugard, *The Rise of our East African Empire* (London, 1968), p.461.

between Uganda and the sea through the port of Mombasa and strategically significant too because of its position on the route to India and the Far East. In that scenario, Germany had challenged British hegemony in the region by declaring what was to become Tanzania as a German territory. In sum, this chapter concurs with Wolff and Mungeam that the main reason for Britain's assumption of territorial jurisdiction was in search of economic opportunities and to be able to participate in the wider field of international diplomacy.[6]

Apparently, the British government's strategy (like that of the Germans under the German East Africa Company) was to allow commercial enterprises to take the lead in promoting British interests in its spheres of influence. In 1888 the IBEAC was awarded a royal charter to develop trade in Kenya and Uganda. However, in the words of John Galbraith the story of the IBEAC 'is the history of dreams and dreamers of an enterprise foredoomed to failure... poorly conceived, badly managed and grossly undercapitalised, the Company was destined from the start to a short existence'.[7] This situation forced the British government to assume control over the region in 1895 and declared what later became Kenya the British East Africa Protectorate. Sir Arthur Hardinge, who was still based in Zanzibar, was appointed to take over the protectorate as Consul General following his promotion to Commissioner in 1896. He divided the territory into four provinces namely Kenia, Ukambani, Jubaland and Tanaland. In addition, he suggested that each province be placed under a Sub-Commissioner.

In effect, the declaration of a protectorate over much of what is now Kenya marked the beginning of official British rule in Kenya. It also marked the demise of the IBEAC as an instrument of acquisition and administration. At that time the Company had demanded, £200 000 as compensation for its assets and all that it had done in administering the region.[8] From then on, after 1 July 1895, the British government assumed executive and judicial administration and began levying taxes over land, buildings and people. But at that time there is actually no evidence that taxes were collected, except by individual officials who foraged in

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[6] Wolff, *Britain and Kenya*, pp. 28-29, and G. Mungeam, *British Rule in Kenya 1895-1912: the Establishment of Administration in the East Africa Protectorate* (Oxford, 1966), pp.1-5.
[7] Galbraith, *Mackinnon and East Africa, 1878- 1895*, p. vii.

to the villages to plunder livestock and foodstuffs for survival. The Kamba and the Kikuyu were the most affected.[9] In addition, the colonial government extended its protectorate and began effectively to open up the interior as boundaries changed. The first to be brought in were the Ogaden Somalis in 1896. And in 1902 the Foreign Office transferred the Eastern Province of Uganda to the protectorate in order to bring the railway under one administration. The area that was transferred became the Naivasha and Kisumu provinces.

Y. P. Ghai and J. P.W. B. McAuslan[10] have shown how the 1897 and the 1902 East Africa Orders in Council gave the colonial government the power and jurisdiction over the African people. These empowered the protectorate commissioner to make ordinances for peace, order and the good governance of the protectorate. The Commissioner was the chief officer of the territory and had the responsibility for the establishment of an administration for the maintenance of law and order. In addition, he had the powers to legislate, establish courts and even to deport undesirable characters. But in spite of these wide-ranging powers, the administration from the outset was haphazard and lacked the human and financial resources to become fully operational. Between 1895 and 1901, in an attempt to stamp his authority, Hardinge made laws that related to customs, post office, the police force, land, highways, railways, money, agriculture, public health and revenue. These were in addition to many other laws dealing with public order, arrests and vagrancy.[11]

In 1905 responsibility for the protectorate was transferred from the Foreign Office to the Colonial Office. The Foreign Office was ill equipped and lacked the staff and the experience to govern. Within its mandate, it could only participate in international diplomacy with other European powers whose duty was to establish and demarcate spheres of influence.[12] But the most important factor at that period in time was the financing of the protectorate's administrative activities. For instance, immediately the protectorate was declared in 1895, Hardinge was

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[8] Mungeam, *British Rule in Kenya, 1895-1912*, p. 9.
[9] *Ibid*., p., 11.
[10] Y. P. Ghai and J .P .W .D. McAuslan, *Public Law and Political Change in Kenya: A Study of the Legal Framework of Government from Colonial Times to the Present* (Nairobi, 1970), pp.14 -16.
[11] *Ibid*., p.40.

faced with a very expensive revolt by the Mazrui - a leading Arab family along the coast. This revolt took a long time to contain and became an expensive affair; something the British government had tried to avoid.[13] Various ways and means had to be immediately devised to raise revenue to cover expenses related to conquest, administration and the development of an infrastructure. The grants-in-aid from the British government was certainly not adequate to cover such unplanned for expenditures.

In other words, the history of taxation in Kenya is one that is closely bound up with the development of the system of governance in the country. The most important aspect of governance was the maintenance of law and order which was facilitated by British military superiority and the use of excessive force such as the burning of villages, expropriation of livestock and the killing of people.[14] These forays were not only designed to stamp colonial authority on the various communities but also to demonstrate to them that resistance was an exercise in futility and to make possible the imposition of taxation.

According to Brett, all the British colonies in Africa had to receive grants-in-aid during the first years of British rule.[15] Thus, at the beginning of administration, the expense of the colony was borne by the metropolitan power. But even this varied from region to region. In colonial Kenya, there was devolution in the control of the budgets for the 'man on the spot' was expected to make the administration self-sustaining. The largest part of the expenditure was usually on administration and the maintenance of law and order. It was costly waging wars of conquest, paying salaries, and developing an infrastructure. Finances were also required for the collection of revenue from the African people and other political expenses. In fact a military force was needed to ensure that, in the last resort, taxes were paid.

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[12] *Ibid*., p.42.
[13] John Lonsdale and Bruce Berman, 'The Conquest State, 1895-1905', Chapter 1, vol 1. *Unhappy Valley: Conflict in Kenya and Africa* (London, 1992), p. 11.
[14] See for example the autobiography of R. Meinertzhagen, Kenya Diary 1902-1906 (London, 1957) where he reports on his active participation in the brutal subjugation of the Kikuyu and the Nandi.
[15] Brett, *Colonialism and Underdevelopment in East Africa*, p.9.

Where attempts were unsuccessful or where the activities of the traders and administrators invoked increased imperial military operations, grants-in-aid were only provided with extreme reluctance by the British government. According to McGregor Ross,[16] from 1895 to1913 the British taxpayer had been subsidising the protectorate by a cash grant-in-aid of varying degrees. The largest contribution was, £ 313 600 in 1903 and the smallest was, £ 23 500 in 1913.[17] Richard Wolff has gone further and has provided the following annual figures of the grants-in-aid provided by Britain between 1895 and 1913 and the various sources of revenue. From the table it is noticeable that during the 1912-13 period the grants-in-aid had come to a stop as shown below:

Table 3 Protectorate trade and administrative budget (in thousand pounds)

Year	Imports	Exports	Receipts	Expenses	Grants
1895-96	177	74	-	-	51
1896-97	262	78	39	148	46
1897-98	268	73	30	134	46
1898-99	472	71	-	-	46
1899-1900	447	122	-	-	110
1900-01	450	71	64	193	87
1901-02	421	96	68	278	93
1902-03	443	135	96	311	314
1903-04	437	134	109	419	256
1904-05	742	123	155	303	251
1905-06	974	125	270	419	214
1906-07	1 227	164	461	616	164
1907-08	1 217	157	475	692	193
1908-09	1 774	140	486	703	138
1909-10	1 166	191	593	669	133
1910-11	1 607	276	610	682	130
1911-12	2 070	333	729	772	190
1912-13	2 892	421	953	961	23

[16] W. McGregor Ross, *Kenya: A Short Political History* (London, 1927), p. 152.
[17] Wolff, *Britain and Kenya,* p.49.

1913-14	3 397	444	1 124	1 116	0

Source: Wolff, *Britain and Kenya*, *1870-1930*, p. 49.

Between 1895 and 1913 the gap between income and expenditure was declining and had to be closed through the grants-in-aid from the British government. Government grants-in-aid peaked in 1903-04 but diminished steadily until it finally disappeared in 1913-1914 financial year. Thus, in the hope of filling shortfalls in revenue collection, the idea of direct African taxation was mooted. Commissioner Hardinge, who was thinking of a gradual introduction of African taxation, had forecast such an attempt as early as in 1897. But it was not until 1899 that he actually proposed a scheme of tax collection that was to begin along the railway centres and up to Machakos.[18] In the early stages of protectorate rule, most of the money collected was used in military expeditions, the payment of salaries and setting up an administrative structure.

Hardinge's proposition did not at first meet the acceptance of the Foreign Office until 1901 when Lord Landsdowne sanctioned the revolutionary idea of African taxation. Indeed it was revolutionary and astonishing for Africans in the British East Africa Protectorate, at the time were not accustomed to taxation and the idea of a cash economy. African economies at the time were based on subsistence agriculture and barter trade. From the start, as Peter Ekeh has argued, colonial taxation had the connotation of an alien encroachment on the freedom of the individual. Most of the African people viewed taxation as a punishment, not as the duty of a citizen which would qualify him to receive some of the benefits of the state.[19]

As attested earlier, when the colonial government officially introduced African taxation in 1901, it had several reasons for doing so. But of immediate concern was to pay salaries, house and transport the new administrators. Most of the administrators were former employees of the IBEAC who had remained behind to form a nucleus of the new administration. Hardinge specifically relied on John Ainsworth, Francis Hall and Charles Hobley to establish the semblance of an

[18] *Ibid*., p. 55.

early administrative structure. Their task was to maintain peace and conquer recalcitrant African people who resisted British rule. Indeed, wars of conquest took up most of the resources of the nascent administration. According to Richard Wolff,[20] military expeditions took up to 30 percent of the total expenditures in 1897-98, which came in as grants-in-aid but fell to 7 percent in 1910 as shown in the table below:

Table 4 Military expenditures

Year	Military Expenditure	Total Expenditure (£)	Percentages (%) Column
1897-98	40 000	133 723	30
1905-06	104 981	418 839	25
1910-11	49 736	682 041	7
1913	74 555	1 115 899	6

Source: Wolff, *Britain and Kenya, 1870-1930*, p. 50.

What comes out clearly from the above table, is the fact that military expenditures took a very large proportion of the resources of the colonial state in its early stages. As Bruce Berman has shown, during the first nine years, military expenditure swallowed up nearly one-third of the protectorate's budget. These costs of conquest far exceeded local revenues and were largely to blame for the tripling of the annual imperial subsidy in the five years from 1896.[21] Some of these high expenditures went to the many military expeditions mounted to subdue supposedly recalcitrant African people, particularly the Mazrui and the Ogaden.

For instance, at the beginning of colonial conquest in 1897, military expenditures consumed 30 percent of the entire colonial budget. During the 1899 and 1900 financial year, expenditure had reached the sum of, £183 069 per year. And while Wolff above has given the figure of, £ 418 839 for the period between, 1905 and 1906, Lonsdale on the other hand has stated that between 1895 and

[19] Ekeh, 'The Public Realm and Public Finance in Africa', p. 241.

[20] Wolff, *Britain and Kenya*, p .50. For more information on the wars of conquest, see H .H. Moyse-Barlett, *The Kings African Rifles: A Study in the Military History of East and Central Africa, 1890-1945* (London, 1956).

[21] Berman, *Control and Crisis in Colonial Kenya*, p.55.

1905, only £600 000 was spent on military conquests.[22] Notwithstanding this discrepancy in figures, the fact is that most of the colonial expenses during this initial stage went to the control of Africans. However, by 1913 the figure had fallen down to 6 percent, a sign that most of the African resistance had been broken. Such a huge expenditure before 1913 did not go well with the imperial government, hence the introduction of hut and poll taxes to supplement the grants-in-aid and customs duties.

Other reasons for the introduction of taxes were paternalistic and altruistic. For instance between 1913-18 Lord Lugard had argued that taxation promoted an intimate touch between the British staff and the African people.[23] This was partially true because it was at the level of tax collection that any meaningful interaction between the colonial state and the peasants took place. Secondly, Lugard argued that taxation was of moral benefit to the people as it stimulated industry and production. On the other hand, after the arrival of the settlers, their power of lobby became quite strong as ‘they had grandiose ideas about the level of services appropriate for a community of white gentlemen who they felt were bringing civilization to darkest Africa’.[24] Taxation to them was therefore founded on the principle that Africans should pay the taxes while the Europeans received the services. For as Lord Lugard loftily stated, colonial taxation, ‘will fail to exact it from those who refuse to pay, and will seize an excess from among from those unable to resist’.[25] With this therefore was associated the perpetual problem of ‘ways and means’ of raising the revenue from Africans.

During the initial stages, Africans paid their taxes in kind. But concerted attempts were made right from the start of taxation to introduce a form of currency that was to be used for the payment of taxes. By 1888 the IBEAC had introduced the use of silver coins as its form of currency, which circulated in tandem with the Indian rupee. At that time the Indian rupee was widely used along the Coast because of the fact that trade between the Kenyan Coast and the Indian

[22] Lonsdale and Berman, *Unhappy Valley*, p.18.
[23] Fredrick Lugard, *Political Memoranda: Revision of Instructions to Political Officers on Subjects of Chiefly Political and Administrative* (London, 1968), p. 168.
[24] *Ibid*., p. 145.
[25] *Ibid*., p. 250.

continent had been active since the eighteenth century.[26] In addition, there were in use the Maria Theresa dollar and cowrie shells. In the interior beads and cloth served as the normal means of exchange. In other words, barter was the main form of exchange in the protectorate at the time. The colonial state decided to apply the Indian currency system throughout the protectorate. India was one of the most successful British colonies and being near to Kenya, provided it with the legal system, personnel, policies and methods of applying taxation policies. In 1898 the Indian rupee was made the standard coin for the East Africa Protectorate.[27] But the spread of the currency was slow until 1901 when taxation was officially institutionalised and the colonial government stipulated that all taxes be paid in cash. As a result the colonial state promulgated the East Africa and Uganda (Currency) Order-in Council of June 1905 to regulate the operation of the rupee and the minting of coins.

But the colonial administrators could, however, congratulate themselves that by the 1912-13 financial year, the protectorate's revenues had finally surpassed the expenditure.[28] This indeed was a feat and shows the level of both direct and indirect taxation that was carried out if one considers the fact that in the 1901-02 financial year, African contribution to the colonial states' revenue was a mere 4.5 percent only to rise to 29 percent in 1904-05.[29] This situation was brought about by various factors. Between 1908 and 1913 there was a dramatic expansion in the value of exports with an increase of Rs 5 164 383 being achieved. Related to this was an increase in customs revenue and in the collection of hut and poll tax. There was also growth in railway revenue sufficient to balance the protectorate's budget. The following table illustrates the bulk of the agricultural exports that brought in revenues through duties and transportation levies.

Table 5 Agricultural exports from Kenya from 1908-1913 (thousand tonnes)

	1908	1909	1910	1911	1912	1913

[26] James De Vere Allen, *Swahili Origins: Swahili Culture and the Shungwaya Phenomenon* (London, 1993), pp.245-252.
[27] McGregor Ross. K*enya From Within*, p. 199.
[28] Robert M. Maxon, *Struggle for Kenya: The Loss and Reassertion of Imperial Initiative, 1912-1923* (Madison, 1993), p. 30.
[29] Berman, *Control and Crisis in Colonial Kenya*, p. 53.

African						
Hides	26	40	40	33	23	37
Maize	--	1	5	see	Mixed	category
Beans	1	3	4	3	5	5
Sim Sim	0	16	13	15	14	20
Oil seeds	-	1	-	2	1	-
Grain	-	-	-	-	1	-
Cotton	6	7	5	2	13	1
Nuts	1	0	1	1	2	2
Ghee	5	2	3	3	3	1
Potatoes	6	5	3	2	4	2
% total	45	75	74	61	66	68
Settlers						
Coffee	-	1	1	3	2	5
Sisal	-	-	-	-	1	2
Fibre	-	-	-	-	-	1
Rubber	-	-	-	1	1	1
Wool	2	-	2	3	3	2
%total	2	1	3	7	8	2
Miscellaneous						
Copra	29	14	15	11	4	7
Copal	1	1	1	1	1	-
Beeswax	19	5	6	5	3	2
Wildskins	3	3	1	1	1	1
Rubber	-	-	-	5	2	1
Mangrove	1	1	-	-	-	-
% total	53	24	23	23	10	2
Mixed						
Maize	-	-	-	9	16	8
% total	-	-	-	9	16	8
Total Value (Rs)	6 647 607	1 168 740	2 168 504	2 943 389	4 780 717	811 990

Source: Quoted from Maxon, *Struggle for Kenya*, p.32.

From the table it can be deduced that the bulk increases in agricultural exports came from African households. According to Robert Maxon, African peasants generated over half the exports. This came from crops like maize, beans, Simsim, oil seeds, grain, cotton, nuts, potatoes and such items as ghee and hides and skins. By 1913, however, there was an apparent price collapse due to depressed world prices.[30]

Indeed, by 1913 Africans dominated the export of commodities like cotton, Sim sim and maize, which improved the revenue base of the protectorate. On the other hand, the settlers' contribution was minimal until after the First World War. This was due to the fact that by 1914 settler 'agriculture had not really established itself as the dominant export sector, and settler consumption was not yet large enough to raise their indirect tax payments above African direct payments'.[31] Thus, by and large, the sale of African commodities made a heavy contribution to the revenues of the state. These came in the form of railway tariffs, customs duties, fees and fines. This meant that part of the cost of administration was borne by the Africans. According to John Overton, the cost of governing the protectorate by 1914 was being borne to the extent of 70 percent by African direct tax payments. [32]

The colonial budget and the reasons for African taxation

Balancing the protectorate's budget was regarded as the primary objective of the nascent administration. Thus, once the British had declared a protectorate over what was to become Kenya in 1895, they set out to make it pay for its governance. It was important to establish a firm and efficient administrative system in order to facilitate the exploitation of the natural and human resources of the new territory. This required the establishment of administrative and commercial centres to serve the railway and transport networks. To effectively do all these things, the colonial administration required a definite source of revenue.

[30] Maxon, *The Struggle for Kenya*, p.32.
[31] I owe this comment to a Rhodes University Examiner.
[32] John Overton, 'Spatial Differentiation in the Colonial Economy of Kenya: Africans, Settlers and the State, 1900-1920', PhD Dissertation, Cambridge University, 1983, p. 38. Quoted from Robert

This was important because the British public was hostile to the expenditure of public money on the administration of colonies. After all, the purpose of the colonies was to create wealth and not to drain the pockets of the colonisers. It was therefore a basic requirement that the colonies were not only supposed to balance their budgets and meet all the expenditure, but to be able to provide raw materials like cotton, flax, mangrove and markets for the metropolitan government.[33]

In 1900 Sir Harry Johnston, the colonial administrator in East Africa charged the British treasury as ‘a department without bowels of compassion or the throb of the imperial feeling - never giving grants to colonies’.[34] This policy as will be shown is borne out by the patterns of expenditure in the early colonial period. That, in a way summed up the true feelings of the metropolitan government: that the overriding aim was to make the protectorate not only financially stable but to ensure that its budget balanced. Consequently, money had to be found from other sources for the capitalisation of the British colonies. Any attempts therefore to source funds from the British government usually met with opposition. Indeed, the treasury had limited the amount of money that could be expended on the colonies which in fact expected them to become self-sufficient as soon as was possible.[35] Britain’s concern therefore was to ensure the colony’s self-sufficiency and a balanced budget.

After taking over the administration of the protectorate, Hardinge therefore first addressed himself to the issue of finances. He estimated that the expenditure for 1896 would be £45 000, which was more than the £29 490 he had earlier estimated in 1895 due to what he termed as ‘unforeseen circumstances’.[36] This in essence meant expenditure used to suppress African revolts against the imposition of colonial rule. The first grant-in-aid was £30 000, which had been provided in February 1895 for the new administration. But this was an

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M. Maxon, ‘The establishment of the Colonial Economy’, in W. R. Ochieng’ and R. M. Maxon (eds.) *An Economic History of Kenya* (Nairobi, 1992), p. 69.

[33] Mungeam, *British rule in Kenya*, pp. 18-19.

[34] A .H .M. Kirk-Greene (ed.) *Africa in the Colonial Period: The Transfer of Power-to the Colonial Administrator in the age of Decolonisation* (Oxford, 1979), p. 7.

[35] Brett, *Colonialism and Underdevelopment in East Africa*, p. 120.

[36] Mungeam, *British rule in Kenya,* p. 48.

underestimate. For the purposes of convincing the Foreign Office, Hardinge expected to raise about £50 000 from customs duties to supplement the £30 000, from the British government grants-in-aid. The Foreign Office accepted Hardinge's proposals which helped him set up various government departments like finance, customs, shipping, judiciary, transport, health, public works and the military. The money also financed the day- to- day running of the protectorate.[37] By April 1896 the protectorate's expenditure had exceeded his estimates by a huge margin. Expenditure had amounted to £77 922, of which £31 077, were spent on military expeditions, especially the suppression of the Mazrui, the Nandi, Bukusu, Tugen, Pokot and the Somali.[38] During that period Hardinge had managed to raise a revenue of £22 8065 from customs duties; inclusive of a 3 percent import duty fixed on various goods like rice, brass wire, beads, flour, copra, building materials, hardware and livestock. A variety of other sources of revenue came from fees and licences. There still remained a deficit of £55 055, which had to be provided for. This deficit was made entirely from the grants-in aid of £50 975 from the British government.[39]

Below are the revenue and expenditure figures for the financial year, 1906 and 1907, to illustrate the various sources of government income and how it was spent. It is noteworthy that the figures for the hut and poll tax are not listed. This is most likely because tax records were scanty and the amount collected at that time was still negligible. But the cost of the Nandi expedition was itemised as having cost the administration £1 481. In fact the largest amount of expenditure was on administration and the Police at £42 525 and £37 601 respectively. This is to show that the first duty of the colonial state was to establish an administration. An estimated expenditure of only £68 was provided for education, which was the smallest allocation in the budget. [40] The difficulty of getting and keeping pupils explains the smallness of the allocation.

[37] *Ibid*.
[38] Lonsdale, 'The conquest state, 1895-1905', p. 24.
[39] Zoe Marsh, *East Africa through Contemporary Records* (Cambridge, 19961) pp. 73-74, quoting from Drumkey's *Year Book for East Africa* (1908) pp. 73-74.
[40]*Ibid*.

Table 6 Revenue and Expenditure for 1906-1907

Head of Revenue	**Pounds (£)**
Customs	81 303
Licences, Excise etc	83 201
Fees of courts	19 703
Port and harbours dues	667
Post and Telegraph	15 734
Government Railways	231 375
Interests	1 825
Sales of Government Property	3 974
Sales of Land	3 869
Rents	10 992
Other Receipts	8 720
Total Revenue (Local)	461 363
Grant-in-aid, Parliament	164 000
Total	625 363

Head of Expenditure	**(Pounds) £**
Civil Departments	
Customs	-
Agriculture	7 512
Education	68
Forestry and Scientific	3 871
H.E. the Governor and Administration	42 525
Immigration	688
Land	4 451
Law and Justice	15 043
Marine and Port	11 808
Medical	13 601
Police and Prisons	37 072
Printing and Stationery	-
Survey	19 117
Transport	28 662

Treasury and Audit	28 662
Veterinary	5 357
Collection Charges	
Customs	8 995
Miscellaneous services	5 528
Army Services	18 428
Railways	194 157
Miscellaneous	
Rent to the Sultan of Zanzibar	17 000
Pensions	1 350
Bombay Agency	894
Nandi Expedition	1 481
Famine Relief	87
Total	**616 089**

Source: Drumkey's *Year Book for East Africa* (1908), pp. 73-74. Quoted in Zoe Marsh, *East Africa through contemporary Records* (Cambridge, 1961), pp. 173-174.

The Kenya-Uganda railway and the coming of the white settlers

The construction of the railway was to prove one of the most expensive undertakings by the colonial government. This directly or indirectly impacted on the pattern of taxation and the economic development of the protectorate. In 1896 the British parliament approved the building of a railway line from Mombasa to Lake Victoria. Lord Salisbury, the British Prime Minister from 1886 to 1892 and again from 1895 to 1902, regarded the railway as a means of consolidating claims to territory that had been recognized on paper in the Anglo-German Treaty of 1890. His prime concern was to establish effective British administrative control in an area, which was a three-month journey on foot from the coast. By appealing to anti-slavery sentiments, Salisbury was able to get public opinion, parliament and his cabinet behind the idea of the railway construction. It thus became easier for him to get money out of the British Treasury.[41]

[41] Michael Tidy and Donald Leeming, *A History of Africa, 1884-1914* (London, 1988), pp.156-157.

But as technical and financial problems mounted, the railway enterprise became a political issue in Britain with critics dubbing it the 'Lunatic Express'.[42]

What it will cost no words can express;
Where it will start from no one can guess;
Where it is going nobody knows.
What is the use of it none can conjecture;
What it will carry there's none can define;
And in spite of George Curzon's superior lecture,
It clearly is naught but a lunatic line.[43]

Pointing to the costs of maintaining the railway, which the British had built for strategic and economic reasons, M. P. K. Sorrenson has stated that:

> Above all, these financial problems had to be solved if the Foreign Office was to be spared from continuous criticism in the commons. It was for this reason that the Foreign Office was to grasp at any settlement expedient that seemed likely to reduce the financial burdens of the British taxpayer.[44]

In other words, once the railway had been built there was no turning back. And despite mounting criticism of the entire venture, its defenders argued that it was an economic undertaking that could enhance the economic potential of both Kenya and Uganda. Indeed, if one looks at the roots of Kenyan capitalism, the construction of the railway must rank as one of the most important factors. In the first place it set in motion the economic pattern of the country for commodities and people would easily be transported. But the snag was that there were few goods and services to be provided so as to make the railway pay for itself. Thus to offset its initial operational costs, the government sought various ways of raising revenue and one of them was the introduction of African taxation. But this was only a short-term solution.

[42] See the book by Charles Miller of the same title, *The Lunatic Express: An Entertainment in Imperialism* (New York, 1971).
[43] This satiric poem was written by Henry Labouchere, one of the speakers in the railway parliamentary debate and who was also the editor of a magazine known as 'Truth'.
[44] M.P.K. Sorrenson, *Origin of European Settlement in Kenya* (Nairobi, 1968), p.30. This is a classic book on the study of white settlement in Kenya.

Unlike in Uganda that was to develop as a peasant economy, the eventual solution in Kenya was to bring in European settlers to produce the commodities, stimulate trade, and to make the railway profitable.[45] Indeed, the coming of the settlers was to change the social, economic and political history of Kenya. This was from 1902 when land alienation and experimentation in agriculture occurred. What the settlers lacked in technology and money, was compensated with cheap African labour and the support of the colonial state.

European settlement started in Machakos in 1890 even before the building of the railway. Over the years white settlement would expand across the Rift Valley to include parts of western Kenya. But European settlement began in earnest after the promulgation of the Crown Lands Ordinance of 1902. The Ordinance declared that all land in the protectorate belonged to the British imperial government and that it would allocate it at will. More decisive was the fact that this Ordinance marked the beginning of the alienation of African land to white settlers and overlooked African land rights and interests. For example, according to Tabitha Kanogo, the Kikuyu of the Kiambu-Limuru regions had about 60 000 acres of their land alienated between 1903 and 1906. Many were therefore forced to seek wage labour to survive and to be able to pay taxes.[46]

White settlement in Kenya was given a big boost with the arrival of Sir Charles Eliot as the protectorate Commissioner in 1901. Eliot insisted that the protectorate had to pay for itself and demanded that new sources of revenue be found to make the railway pay for its running costs. He stated clearly that ‘I think it is mere hypocrisy not to admit that white interests must be paramount, and that the main object of our policy and legislation should be to found a white colony’.[47] At those initial phases of colonial administration, Eliot believed that European farmers rather than African people could develop the country. This was because to him African farming and anything associated with it was primitive. In his view,

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[45] Norman Miller, *Kenya: The Quest for Prosperity* (Boulder, 1984), p.10.See also Wolff, *Britain and Kenya*, pp. 51-61, who explains well why the settlers were chosen as agents of colonial development.
[46] See Kanogo, *Squatters and the Roots of Mau Mau, 1905-1963,* p. 12.

the white settlers would generate funds that would pay for the railway and administer the protectorate.[48] Eliot therefore vigorously encouraged European settlers with the majority arriving from Britain, South Africa, New Zealand and Canada. This defined a change in policy towards European settlement.

During the first phase of white settlement, from 1902 to 1908 all land alienation occurred near the railway line. The first political effects of the railway construction were considerable. In 1905 the capital of Kenya was transferred to the railway headquarters, Nairobi, which was also near the geographical centre of the country. What is more important, the railway made it easier for the British to establish their authority in Kenya and to govern the country since it was now easier for the administrators and the soldiers to be moved easily. On the other hand, the settlers benefited most for they could easily occupy land near the railway.

According to H. W. O. Okoth-Ogendo,[49] the settlers who came to Kenya consisted of diverse categories. First, there were those who favoured the plantation type of farming. These were mostly the elite and many came from Britain desirous to establish a white dominion of rich aristocrats. These were settlers like Lord Delamere, Col Ewart Grogan, Hindlip and Cranworth. Second, there were the tough looking South Africans who saw themselves as pioneers with 'no nonsense about equal rights for black and white'.[50] Their farming methods, their control of labour, their political techniques and objectives were all founded on South African precedents. It is through these Afrikaners that systematised calls for an increase in taxation to obtain labour saw the transplantation of many of the South African taxation policies in Kenya.[51] This was typical in the Uasin Gishu plateau where most of the Afrikaner settlers set up farming activities. Unable to obtain labour from the reluctant Keiyo who shared

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[47]Charles Eliot, *The East African Protectorate* (London, 1905), p.101.
[48] See Simon S .S. Kenyanjui, 'European Settler Agriculture' in Ochieng' (ed.), *An Economic History of Kenya,* p. 113.
[49] H. W .O. Okoth-Ogendo, *Tenants of the Crown: Evolution of Agrarian Law and Institutions in K*enya (Nairobi, 1991), pp. 15-16.
[50] For a discussion of Afrikaner presence in Kenya, see Gerrit Groen, 'The Afrikaners in Kenya, 1903-1969', PhD dissertation, Michigan State University, 1974.
[51] *Ibid*.

with them a common border, the Afrikaners demanded that the Keiyo be compelled through increased taxation to offer their labour.[52] Indeed, the settlers from South Africa brought with them fixed notions about land, labour, taxation and the equality or inequality of races.[53] The African came to be regarded as an object and a source of cheap labour to work the lands and who were required to do other manual work for the settler communities. Finally, there were the large syndicates who speculated on land and established big estates like the Brooke Bond Company in Kericho that went into tea growing, while many others invested in ranching and coffee estates. These enterprises required African cheap labour, a fact that will become evident in chapter five.

Initially, the settlers who came to Kenya were a motley crowd. Many were soldiers and fortune-seekers like Grogan, big-game hunters like the aristocrat Delamere, who came for sport and stayed to settle, and the Afrikaners from South Africa whose farms had been destroyed during the 1899 to 1902 Anglo-Boer war. These groups of settlers all relied on obtaining cheap African labour. According to Sharon Stichter the arrival of the settlers and the demand for cheap labour saw Kenya undergo a massive social change. By 1919 more than 5 000 male Africans were reported to have gone into migrant wage - earning employment or squatting on the settler farms. [54] This indeed was a revolutionary change. It led to the introduction of a monetary economy, which replaced the traditional agrarian barter system. More fundamental, was the fact that migrant labour and a money economy arose partially because of the taxation policies of the colonial administration. Taxes on Africans were underscored as essential to the society, and Africans were encouraged to raise money for taxes through wage labour.

Africans at that time were unwilling to work on settler farms.[55] Attempts by the colonial administration to use force through the chiefs proved ineffective and

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[52] KNA/ELGM/1/1 Elgeyo Marakwet District Annual Reports, 1911-1919. See also KNA/UG/2/Uasin Gishu District Political files, 1909-1914.
[53] See Sorrenson, *European Settlement in Kenya*, p. 68.
[54] Stichter, *Migrant Labour in Kenya*, p. 30.
[55] This was a common feature during the early days of colonial rule. Consequently, the colonial administration had to resort to creating a land shortage, the use of chiefs to force Africans out to

cumbersome to administer. A more lasting solution had to be devised. A system which required Africans to 'need money' in order to engage in certain transactions had to be established.[56] It was clear then that the African population was not familiar with wage employment and a scheme had to be found to make wage employment a necessity. In addition, 'money' in its sense of the word, was an alien concept to the Africans, and there was a need to integrate them into a capitalist, monetary economy. Money as a daily medium of exchange was basically in use by the settlers and the colonial government, and these were the only sources of cash.[57] Taxation, therefore, created the demand for money among Africans. For Africans to have money in order to pay taxes, then they had to work for either the government or the settlers. And this is the major reason why taxation played an important role in the early history of Kenya and the revolutionary changes it brought to the daily lives of the people. There were of course other African peoples who resisted attempts to force them into wage labour by selling surplus livestock and crops to earn money for taxes.[58] Money thus eliminated all the complexities of making barter transactions. People no longer needed to seek out those who had the goods one needed. Instead goods were exchanged for money at markets and shopping centres. Consequently, money became a unique asset such that its possession like livestock and land became a form of wealth for the African people. Money, therefore, became an important tool in the nascent colonial-capitalist state, which made cash seeking attractive to the people.

Hardly surprising, the settlers were actually exempted from paying any type of direct taxes since they were able to influence most of government decisions through their domination of the Legislative Council.[59] This council was dominated by the settlers who passed legislation in their own favour and in most cases against the wishes of the Governor and the Executive Council, which was the

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seek employment and the introduction of taxation. For a succinct explanation see, Kanogo, *Squatters and the Roots of Mau Mau*, pp. 11-18.

[56] See Berman, *Control and Crisis in Colonial Kenya*, pp.58-66. See also Ngotho wa Kariuki, 'The Impact of taxation upon private sector development: The case of Kenya', a paper presented at the Southern Africa Foundation for Economic Research, Windhoek, 1994.

[57] Berman, *Control and Crisis in Colonial Kenya,* pp. 58-66.

[58] See van Zwanenberg, *Colonial Capitalism and African Response*, pp. 139-146.

[59] George Bennett, *Kenya: A Political History, the Colonial Period* (London, 1963), p.20.

governor's advisory body.[60] Though having barely occupied their territories for more than five years, and paying no direct taxes, the white settlers by 1905 were already up in arms, resorting to the traditional term of 'no taxation without representation'.[61] Their demand that they be exempted from paying taxes was granted by Lord Elgin, the then Colonial Secretary, and supported by Sir James Hayes Sadler, the new Commissioner who had come from Uganda upon Stewart's death in 1905. The result was that by 1907 their interests were already being taken care of with the provision of a constitution that created both the Executive and Legislative Councils. Prior to his resignation in 1904, Sir Charles Eliot had grumbled that there was probably no country in the world where the incidence of tax on whites was so light per head, where they paid neither income tax, land tax nor hut or poll tax. Even the incidence in their payment of customs duties was very light per head. A member of the Executive Council, Mr Runciman stated that, 'these settlers are the least heavily taxed white settlers in the world. There is no country where men can live comfortably, drawing large incomes from the territories which they command or which they exploit, and where they are taxed so lightly as in Kenya'.[62] From an early stage therefore, the Kenyan state was fashioned to serve the interests of a small but politically powerful group.

The exemption of the Europeans from the payment of direct taxes, meant that the colonial state derived its revenue from indirect taxes and direct African taxation to provide the source of revenue during the first decades of colonial rule. Throughout the period up to the start of the First World War, the settlers vigorously opposed all forms of direct taxation such that, the only substantive taxes they paid was indirect taxation. In other words, between 1902 and 1913 the British officials systematically provided European settlers with land and labour through military, legislative, judicial and fiscal actions that came to define the colonial economy of the protectorate.[63]

The introduction of the hut and poll taxes, 1901-1910

[60] For an analysis of Kenya's administrative development, see Marjorie Dilley, *British Policy in Kenya Colony*, pp. 20-30. See also Bethwell A., Ogot, 'Kenya under the British, 1895-1963', in *Zamani: A survey of East African History* (Nairobi, 1974), pp. 249-253.
[61] Dilley, *British Policy in Kenya Colony*, pp. 20-30.
[62] *Ibid*.
[63] Wolff, *Britain and Kenya*, p. 136.

The earliest colonial measure to subject African people to a crude form of property tax was via the hut tax regulations of 1901, which, to the colonial administration, immediately epitomised the 'sacrament of submission'.[64] Sir Charles Eliot was the architect of the hut tax in Kenya. He issued various instructions on its mode of operation by publishing the regulations in the East African gazette No.18 of 1901. A tax of R 1 per annum was authorised on all houses used as dwellings. This figure was raised in 1902 to Rs 3 and by 1906 the colonial administration was charging Rs 6 which had increased to Rs 7 by 1907 but went down to Rs 5 in 1910 owing to the inability of the African people to raise the higher figure. But these were not uniformly applied in the entire protectorate owing to the various disparities. For instance while the rest of the protectorate paid Rs 3, the Maasai actually paid Rs 10. McGregor Ross stated that the Maasai tax was higher because the government had refused to impose a special tax on Maasai cattle, which was what many settlers would have liked to see happen.[65] The higher tax was, therefore, a compromise.

By introducing hut tax, the colonial state argued that the tax was entirely a revenue matter and, therefore, concerned only with the method of tapping wealth from Africans in the form of cattle and land. According to the government, there was no accurate way of getting at the true value of this wealth other than by looking at the number of wives a man had. In the words of van Zwanenberg, 'the argument then proceeded to explain that a woman's hut, thus belonged to her male relative, who was her owner; hence a tax on huts was a wife tax which was tax on property. This provided the simplest and easiest way of differentiating between rich and poor Africans'.[66] Indeed this was a misconceived view since wives were not necessarily an aspect of investment in spite of the fact that a bride price was paid for them as part of the marriage contract.

According to the hut tax regulations, a man living with his wife and children in one hut, were liable for the tax on the hut they occupied. Given that the African society was then mainly polygamous, the more huts there were in a homestead,

[64] Berman, *Control and Crisis in Colonial Kenya*, p. 53.
[65] McGregor Ross, *Kenya From Within*, p.147.
[66] van Zwanenberg, *Colonial Capitalism and Labour in Kenya*, p.86.

the more the tax for the owner of the homestead. It was also customary at that time too, that all grown up sons lived in their own huts even if they had no wives. Therefore a man with several wives and children was hard pressed to clear the tax liability of his family and that of his grown up children. Taxation thus punished polygamous families.[67] This was perhaps the biggest source of African frustrations and objections to hut tax. It greatly punished polygamous families without taking into consideration the ability of the family to pay. These regulations were repealed by the Hut Tax Ordinance of 1903 whereby the East Africa Protectorate Commissioner was empowered to impose a tax on all huts and to vary it from time to time provided that the rate imposed would not exceed three rupees per year. Indeed, the colonial justification for taxing according to the number of huts was that it was easy to collect and that in most cases there was an adequate number of people to work and to contribute towards a household's taxable resources. Any such person, who lived with them, was liable for the hut tax on his own behalf irrespective of the hut tax paid by the owner of the hut. But at all times the owner of the house was to be held responsible for the tax.

From the start, the hut tax was extremely unpopular. The tax on houses was imposed on almost everyone, hardly anyone possessing a dwelling, whatever its quality and condition, escaped its incidence. This was a source of great resentment, which drew repeated representations urging either its repeal or revision. People had little cash and many paid in kind. And as the tax levy became more burdensome, the people countered by overcrowding into fewer huts with the effect that peasants were no longer constructing new huts.[68]

The colonial administration countered this overcrowding by introducing in 1910 in the Legislative Council, a Native Hut and Poll Tax Ordinance 'which exacted taxes not only from the owners of huts but also from every adult male who did not own a hut'.[69] This came into operation in 1910 and it became known officially as the poll tax. It was meant to prevent the circumvention of the hut tax ordinance.

[67] KNA PC/COAST/1/1/193 German Book, 1895-1905, vol.2 Chapter 5, p. 290. This is one of the oldest documents held by the Kenya National Archives (KNA) dealing with taxation.
[68] The Taita people are a good example. See George Mkangi, 'Population growth and the myth of land reform in Taita,' PhD thesis, Sussex University, 1978. See also the experience of the Keiyo in KNA / ELGM/1/1 Annual Reports, 1911-1919.

This act empowered the protectorate commissioner to impose tax on anyone who was not covered by the hut tax.[70] This poll tax ran parallel to the hut tax. In other words, under the Hut and Poll Tax Ordinance of 1910, every adult male not liable for hut tax was required to pay a poll tax of three rupees. Poll tax was levied on every able-bodied male over the age of sixteen. Of course the collecting officers did not know whether a youth was sixteen years of age or not, and one rough method of estimating age was to look under his arms to see if there was any growth of hair in the armpit. But in most other cases, an arbitrary decision was always taken on who was liable to pay a tax.[71]

A system of forced labour was introduced for those could not pay the tax to work on public projects like road construction, building of government houses and general cleanliness of the administrative stations. One month's work counted for three rupees.[72] These forced labours were commonly known as, *mabusu*, a Kiswahili term for conscripted labour. It was degrading for one to be considered a *Mabusu*. As a result many sought employment in settler farms to avoid the stigma of forced labour.[73] But for the colonial state, the principal aim of this regulation was to ensure that no individual escaped the payment of taxes.

Incidence and methods of tax collection

Money in circulation as indicated earlier was still very limited and most of the taxes were paid in kind, labour and cash. Since the colonial administration was determined to obtain taxes from the people at its beginning, an arbitrary value was placed on every African product likely to be tendered in payment of tax, be it beads, cloth, brass wire, cowries, and livestock. The tax in 1901 was R 1 and a hut owner would either pay a sheep, three hoes or so many chickens. For instance, two hoes were accepted as an equivalent of Rs 3. And since sheep, goats and cattle were considered a form of wealth for many Kenyan communities, the frequent large-scale confiscation of these animals constituted enormous fines, for instance, among the Keiyo who inhabit the escarpment

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[69] Mungeam, *Select Documents*, p.1.
[70] *Ibid*.
[71] *Ibid*.
[72] *Ibid*.

ledges.[74] Around Lake Victoria, a number of crocodile eggs were sometimes accepted as tax, with the idea that their destruction would decrease the number of these dangerous reptiles.[75] And along the coast, an important source of income came from the fishing industry and also trade in ivory. But by 1906 payment in kind was dying out. The Africans themselves had become sufficiently familiar with the use of the rupee as a mode of payment since it was less cumbersome compared to barter trade.[76]

At first, the tax was one rupee but at some government stations a cow or a sheep was accepted in lieu of two rupees.[77] But this caused many other problems as the colonial government lacked a market for the livestock. As explained by R. Meinertzhagen in his diary,

> The result is that sheep have been dribbling in with no arrangements to keep them; many have been stolen and many are suffering from foot rot. There is no market for them, so they have become a burden to the administration - the first time in history when a tax has become a burden to the collector of taxes. Today we have 746 sheep, all penned up and largely lame from foot rot.[78]

With this kind of problem, there was a deliberate attempt by the colonial administration to demand from the people that they pay their tax in cash. And the easiest way was to encourage the taxpayers to seek wage employment.

The collection of taxes was a violent process.[79] It required the use of force, coercion, bullying and intimidation to ensure payment by the colonial field administrators, the so-called 'men on the spot'. The Kikuyu, Kamba, Nandi and the Keiyo were some of the earliest victims of forced taxation.[80] Already, a nascent system of administration had been put in place by the IBEAC and the

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[73] Among the Keiyo a *Mabusu* was a seen as a social misfit. See KNA/ELGM/1/1Annual Reports, 1911-1919.
[74] See Isaac Tarus, 'The Early Colonial History of the Keiyo of Kenya, 1900-1939' MA thesis, University of Nairobi, 1994.
[75] C. W. Hobley, *Kenya from Chartered Company to Crown Colony* (London, 1929), pp-123-124
[76] Clayton and Savage, Government and Labour in Kenya, p.134.
[77] McGregor Ross, A Political History of Kenya, p.145.
[78] Meinertzhagen, Kenya Diary, p. 42.
[79] *Ibid*.
[80] *Ibid*.

imperial administration inherited it. The key administrator in this case was the District Commissioner whose immediate task was to appoint chiefs and headmen to assist in the administration of the protectorate. The DC was the lynchpin in the setting up of a system of field administration and the maintenance of control. He was in charge of a District, which was in turn split into locations under chiefs. In all cases, the Districts were under a European while the locations were placed under Africans. These administrators were to play an important role in the collection of taxes. John Spencer has pointed out the characteristics of these European field administrators noting that:

> A few were very able, but most were a rag-tag lot whose general scruffiness prompted one Foreign Official to remark that 'so long as civil servants were enlisted from the gutter' there would be little chance of a competent administration in the new protectorate... the district officials brought with them a sense of service that was tied to feelings of racial and cultural superiority. This made it difficult for most of them to view the claims of Africans for a greater say in the ruling system as anything but annoying pretensions .... They believed that they could keep in touch with the people by going out on safari to meet them at and by listening to their grievances at barazas (open meetings). But it was a brave or foolhardy African who would stand up and criticize the Government in front of the uniformed District Commissioner, sitting behind his shaded table surrounded by tribal police and the local chiefs.[81]

The chiefs were indeed the cornerstone of the colonial field administration. Most of their duties were basically to do with maintaining law and order, tax collection and recruitment of labour. And if the chiefs ran their locations well, the DCs rarely interfered. This limited supervision made them abuse their position, through bribes, seizure of land and livestock and taxation. This led to the migration of people from their homes to the Rift Valley to escape from the tyranny of the chiefs. Kanogo in her book, *Squatters and the Roots of Mau Mau*, has stated that before 1911:

> If the possibility of evading taxes provided an incentive for some Kikuyu to move to the settled areas, they would have gained only temporary relief. This was because apart from being employers, the

[81] John Spencer, *The Kenya African Union* (London, 1985), pp. 3-4.

> settlers also acted as tax-collectors. Indeed some squatters hoped to earn their tax money by moving to the Settled Areas.[82]

And one of the most important cadres of officials the new administration inherited were the so-called 'tribal police' popularly known as *Askari Kanga*. They had an important role in the collection of taxes where in most cases maximum force was applied. At the beginning of colonial rule, the first administrators as indicated earlier were known as 'Collectors', signifying the important place taxation was placed by the new administration.[83] These officials went around accompanied by the police to enforce the collection and payment of taxes. Such tax drives would entail the confiscation of people's property, burning of houses and the detention of tax defaulters. Thus, from an early period, tax collection was viewed by the peasants as a punitive measure with the full might of the colonial regime being applied. It was certainly not easy collecting tax from the African peasants and the colonial government, apart from using violence, applied other means. Various legislative acts were put in place and applied; for instance, a system of registration was developed to ease the work of the tax collectors. Each chief had under him a hut counter whose responsibility was to maintain an elaborate list of all taxpayers in the location.

Among the early pieces of legislation relating to African taxation was the Village Headmen Ordinance of 1902 which established a system of African administration in Kenya.[84] This ordinance defined the duties of both the chiefs and headmen as being to maintain a system of control in the locations and to facilitate the collection of taxes. They were also expected to maintain law and order in the villages. From 1905 they were required too, to facilitate the recruitment of labour for European enterprises. Despite the fact that the people saw the chiefs and headmen as European stooges, their appointment marked a decisive change from traditional institutions to government appointed administrators. At the start, the chiefs and headmen were civil servants appointed, promoted, and dismissed on grounds of efficiency and eligibility, but basically dealing with the collection of taxes. A number misused their positions.

[82] Tabitha Kanogo, *Squatters and the Roots of Mau Mau*, pp. 12-13.
[83] KNA/PC/Coast/Annual Report/1904-1910.
[84] Ghai and McAuslan, *Public Law and Political Change in Kenya*, p.134.

The case of Chief Kinyanjui wa Gathirimu of Kiambu best illustrates how chiefs used their positions as tax collectors to enrich themselves. He was a well-known collaborator from the 1890s to the early part of the twentieth century. He rose to prominence as a trader-broker and an opportunist who took advantage of the new dispensation. But although he was an opportunist who smoothed the way for effective British administrative control of Kiambu, he was able to show the canniness and resourcefulness of the African people once opportunities became available.[85] Apart from receiving a salary of Rs 100 a month while others received about Rs 40, he was in addition being paid a 5 percent commission on his hut tax collection. To ensure a higher commission and to corruptly enrich himself, he had tax collectors scattered about in many locations.[86] All these locations were under chiefs assisted by headmen and hut counters. These hut counters knew each and every household in the neighbourhood and could easily locate those who had not paid their taxes. Marshall Clough has stressed that:

> As a young chief, when the native peoples did not appreciate the resultant advantages of paying of taxes to government, Kinyanjui would lead hundreds of spearmen in tax-gathering expeditions, returning to the Administration's headquarters with the taxes in the form of goats.[87]

While this confirms the brutal nature of tax collection among the Kikuyu of Kiambu, it is also true that the same was replicated in the entire protectorate.[88] In fact, the 1906 Kikuyu annual report stated that, hut tax evasion was not easy because the people were often aware of the severe punishment meted out to defaulters.[89]

Considering the fact that the first headquarters of the East Africa Protectorate was situated in Mombasa before it was moved to Nairobi, the coastal people were among the first to witness intensive and persistent tax extraction. The first

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[85] See Marshall S. Clough, *Fighting two sides: Kenyan Chiefs and Politicians, 1918-1940* (Colorado, 1990), pp. 9-18.
[86] KNA/KIK/1/2/1 Kikuyu Annual Report, 1910-1911, p.2.
[87] Clough, *Fighting two sides*, p. 54.
[88] Berman, *Control and Crisis in Colonial Kenya*, p. 54.
[89] *Ibid*.

Collector in charge of Mombasa and Malindi was G. H. L. Murray who also had the title of Sub-Commissioner. In discussing the expected sources of revenue, he anticipated it from the following: inland revenue stamps, guns licences from Africans, licences to hunt birds, *ngoma* (dancing) fees of Rs. 5, rent of land at Magarini at Rs 200 and the Arabuko forest at Rs 1 500 per annum. The annual rent rate in the three townships was as high as Rs 30 000. As for the hut tax, Murray estimated that by 1904 there was going to be an increase of Rs 1 000.[90] But despite that, the system of tax collection was still chaotic since, 'in this district no previous records have been kept and the census of huts cannot give an accurate figure until the hut tax has been collected throughout the district'.[91]

For instance, between 1901-1902 in Mombasa, the amount collected was Rs 6 083 while in the period 1904-1905 the amount collected was Rs 13 036 owing to adults being taxed apart from their huts. The Collectors spent about two months touring different parts of their districts to ensure that all taxpayers paid. On average, the amount of money expended in the collection of taxes per year was estimated at Rs 2 260, most of it being paid to *Liwalis* and on police escort. The estimate then was that about 8.5 percent of the total revenue obtained was used on the costs associated with tax collection.[92]

In addition to the normal payment of hut and poll tax, the residents of the coast were expected to pay a further tax for brewing palm wine. This was a tax that had been levied prior to the hut tax under an ordinance passed in 1900. A duty of one rupee per year was levied in advance on palm trees. Tapping of palm wine was prohibited unless a licence had been obtained in advance. Owners of palm trees, who tapped the wine from their trees without registration or a permit, had to face the penalty of being required to pay four times the tax normally required.[93] The argument given was that the tax on palm wine was to curb the tapping of coconut for liquor brewing and drinking. For ages the coconut tree has offered easy access to liquor by the coastal inhabitants. The colonial administration had in

[90] KNA/PC/COAST1/1/116/ 1906 on inward Miscellaneous.
[91] *Ibid*., A letter from the administrator Shimoni Vanga on 3 December 1906 to the Sub-Commissioner Mombasa.
[92] *Ibid*.
[93] KNA/PC/1/1/193 German Book 1895-1905.

actual fact felt that to tax the copra and the wine would force the people to join the labour force and stop them from absconding. But the reality was that in addition to the need for labour, the colonial administration first and foremost wanted a source of revenue. The imposition of a wine tax was viewed as profitable and also as a way of limiting the consumption of alcohol by Africans.[94]

The peoples of the coast, like their counterparts in the mainland, had problems getting money to pay their taxes, having mainly to rely on poor commodity production because of the arid conditions and intermittent trade. But rather than face the fact that it was during periods of food scarcity that most people defaulted in their tax obligations, blame was shifted by the colonial administration to the chiefs, headmen and hut counters who were accused of being illiterate, drunken, apathetic, lacking a work ethic, and untruthful.[95] But the facts were that the hut counters were poorly paid and lacked motivation. Again, they would not demand taxes from people whose livelihood was more often than not threatened by droughts, famine, diseases and harsh colonial rule. This is evidenced by the fact that poverty characterised the lives of most Africans and Arabs at the Coast. The majority of them applied for reductions in poll tax, which in most cases were not approved. Right from the inception of the protectorate in 1895 and up to 1905, the Duruma people were described as an, 'unruly lawless rabble evading taxation and government orders by every possible means'.[96] The Duruma were, however, victims of adverse weather conditions, which led to the failure of crops. Added to that was the fact that the tax collecting staff were extremely unpopular among them. Consequently, few among the Duruma people felt obligated to pay the taxes since the majority did not genuinely have the means to raise the money required.[97]

From 1901 to 1906 the people of Lamu too had problems meeting their tax obligations.[98] Their coconut plantations had become unproductive and the grains

[94] KNA /PC/COAST/ 'Report of the Commission of Coconut, 1890-1914'.See also Justin Willis unpublished paper entitled, 'For the benefit of the population at large: Beer halls and the nature of the state in East Africa, 1920-1990'.
[95] *Ibid*.
[96] KNA/PC/COAST/1/1/193, German Book, 1895-1905.
[97] *Ibid*.
[98] KNA/COAST PC/1/1/116, Annual Report, 1904-1916.

had suffered from a variety of predators, the principal being grasshoppers, baboons, pigs and elephants. In Tana River District, annual floods carried away a great deal of the crops and flooded the villages leaving the people in a state of impoverishment. In fact the general condition of the people was described as one of apathy, degeneration, thriftless and abject poverty which was viewed as the biggest impediment to the collection of taxes.[99]

Thus, although by 1906 the only tax that was imposed on the coastal people was a hut tax of three rupees, Africans raised many objections because of the expenses and the violent methods used in its collection. To try and solve this problem, the system was changed to allow the people to take the taxes themselves to the District Commissioners. It became obvious that the people preferred voluntary payment rather than coercion since a substantial increase was noted only between 1907 and 1908. When the system was reversed in 1909 and the officials began moving around collecting the taxes themselves, tax revenue collected decreased as shown in the table below:

Table 7 Malindi Hut Tax figures (£)

1907-1908	30 357
1908-1909	33 897
1909-1910	30 357

Source: KNA PC/Coast/1/2/3 Annual Reports, 1907-1909.

As long as there was no coercion, people paid voluntarily particularly during periods of prosperity with the effect that there were a few evaders during such times. And even in cases where there were evaders, particularly among the young and the strong willed against the payment of tax, their aged parents were compelled to pay on their behalf for fear of their children being detained. Most of the tax money was obtained through the sale of grain. In other cases, youths sought employment in order to assist their parents in the payment of tax.[100]

[99] *Ibid*.
[100] KNA/PC/COAST/1/10/147, Annual Reports from various districts, 1911-1921.

The collection of taxes at the coast was, however, fairly efficient. Use was made of local leaders like *Liwalis* and the *Khadi* who were actually part of the administrative structure who served as chiefs. Each of them was issued with hut tax books from which they would issue receipts for the tax collected. The amount collected was forwarded every month to the District Collectors' office. As each book became exhausted, the counterfoils would be sent for checking. The Police accompanied each tax collector not only because the African peoples made attempts to evade payment but also to prevent trouble from the Africans who would not pay to the *Liwalis*. During the early days of tax collection, the work of the *Liwalis* was voluntary and indeed they were not paid for these duties until after 1912.

In Mombasa, an elaborate calendar of tax collection had been organized such that from April, May and June, hut and poll counts were made in the field, while from July and August, a census was compiled in the office. During the months of October, November and December, actual tax collection was done in the field. The months of January, February and March were preserved for proceedings against defaulters and application for refunds were considered for those who had been double taxed, which was a common occurrence.[101]

To further rectify and streamline the collection of tax, a system of registration was introduced. The Coast, therefore, pioneered the registration of people through the issuance of passes in the form of tickets, a practice that was to spread throughout the protectorate. The ticket had such details as: age, height, forehead, eyes, mouth, beard, chin, colour of the face, special marks and signatures of the holder.[102] These became valid for the payment of taxes. Individuals were, however, not forced to be in possession of the passes, but to the colonial administration they helped greatly in identification.

It is also noteworthy that although slavery had formally been abolished, there were still pockets of slaves in Kenya's coastal region. Domestic slavery had been a feature of the coastal region for as long as there had been contact between the

[101] *Ibid*.

coast and the Arabian Peninsular. Even if they were granted their freedom, some of these former slaves remained dependent on their masters for they had no property at all.[103] So even if they were freed, they had no way of raising tax money. Consequently, they were made to provide forced labour in labour camps and particularly in public work projects like road construction. Thus taxation perpetuated the outdated practice of slavery already abolished.

In other words, unlike other regions of Kenya, the Coast suffered from peculiar problems of lack of lucrative employment opportunities, adverse economic conditions and cattle disease which were detrimental to their ability to raise money not only for taxes but for purchasing household goods and consumables. For instance, the people of Fazah island were described in the annual reports as people living in absolute destitution and had no way of paying their taxes.[104] While these periods of hardship among the coastal residents varied, the rich were a minority while the majority were poor with neither livestock nor any other source of income. As will be evident, the Kamba were in a better position than the coastal people to face the challenges created by colonial taxation.

According to Munro,[105] the Kamba were forced into commodity production and wage economy right from 1901 because of the need to have money for the payment of taxes. These hut and poll taxes were obtained through coercion and for all intents and purposes, never gained the acceptance of the people. Among the Kamba of Machakos, the tax burden increased from Rs 3 000 rupees in 1901 to Rs 145 000 in 1913 as shown in the table below:

Table 8 Machakos District: Taxation, Revenue and Expenditure (thousands of rupees) 1901-13

Year	Hut and Poll Tax (Rs)	Revenues (Rs)	Expenditure (Rs)
1901-2	3	11	14
1902-3	17	23	14
1903-4	31	35	15

[102] KNA/PC/COAST/1/1/193, German Book, 1895-1906.
[103] *Ibid*.
[104] *Ibid*.
[105] Munro, *Colonial Rule and the Kamba*, pp.82-83.

1904-5	51	59	15
1905-6	54	65	14
1906-7	83	92	16
1907-8	86	92	18
1908-9	84	93	25
1909-10	108	114	35
1910-11	136	143	31
1911-12	134	148	-
1912-13	145	168	-

Source: Munro p.251 and KNA/MKS Annual Reports, 1901 -1921.

Apart from wage labour, the colonial administration with the help of Indian merchants, had set up shops at the Machakos station as early as 1900 and encouraged the Akamba to sell grains, ghee, hides and tobacco.[106] In short, the need to raise cash for buying elements of necessary consumption such as sugar, kerosene and clothing led to the intensification of commodity production, which also aided in the payment of taxes. In addition, money was also earned through the sale of chicken and eggs in Nairobi. In other words, the monetisation of the economy deprived the Machakos Kamba of nutritive foods such as eggs, chicken and ghee. It also reduced their food surpluses through increased sale of grains and allocation of fertile land for the production of sugarcane that was used for brewing beer. This was another source of earning an income.[107] The Kamba also paid their taxes through the sale of livestock although this was in most cases forced.

William Ochieng' has examined the introduction of taxes among a small group of the Luo people in Yimbo location of Nyanza Province.[108] What is fresh and original in his study is that Ochieng' was able to obtain oral interviews from the people when the colonial period was still fresh in their minds. Hobley from 1900 became the first Provincial Commissioner and his first step was the introduction of chiefship. As far as he was concerned, the duty of such a chief was foremost

[106] KNA/DC/MKS/1/1/3, Machakos District Annual Reports, 1901-1909

[107] KNA/DC/MKS/1/1/10, District Annual Report, 1921.

to collect taxes. Among the first was Anam Osunga, from Yimbo, who was gazetted chief in 1900.[109] He is described as a peaceful man despite the fact that his position as a colonial chief was extremely unenviable, since he was required to transform his society from a traditional one into a colonial society. He was meant to stamp out lawlessness, inter- clan war, cattle thefts and the drinking of liquor. But at the end of the day, his job and performance hinged on the amount of tax he collected in addition to being required to provide labourers and establish a road network.

Osunga was innovative. He only collected taxes from those he knew were capable of paying them and left the poor alone. This was a deviation from the colonial administrators who did not consider the people's ability to pay. The DC would come around once in a year to obtain the taxes that had been collected. In those days when tax collectors had not been registered, the chiefs enriched themselves by not remitting the correct amount. According to Ochieng, many people avoided the payment of taxes by fleeing to live in the islands of Lake Victoria.

The posting of John Ainsworth from 1906 as the Commissioner of the Nyanza province was to herald a new dispensation in the region. His presence before the First World War had the effect of increased peasant commodity production. During his administrative years, he believed that the African people had to be encouraged in agricultural production particularly the growing of crops with economic value such as cotton, simsim, maize and groundnuts. Between 1908 and 1911 Ainsworth had introduced various methods to increase the amount of taxes collected in Nyanza Province.[110] He began by ensuring that the chiefs and the headmen were well paid as a way of motivating them. In addition, he ensured that a tax register was drawn up by the colonial chiefs and the headmen to check on the movements of tax defaulters. This was to prove so effective that it was adopted in the entire colony.

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[108] William R. Ochieng', 'Political and Structural Continuity in Yimbo c. 1700-1972', *Kenya Historical Review, No. 1 Vol. 1* (Nairobi, 1973), pp.18-23.
[109] *Ibid*. p. 18.

By way of coercion and African initiative, maize and simsim from Nyanza were Kenya's most valuable exports being transported by the railway to the coast for export. In fact before 1914, cash crops from Nyanza formed the bulk of Kenya's exports. However, Ainworth's endeavours were not very successful due to the fact that the colonial state had already made up its mind that Kenya was to be a settler economy rather than a peasant economy as in Uganda.[111] Nyanza Province was, therefore, to be established like other provinces in which Africans were discouraged from growing cash crops, forcing them to seek wage labour as the only alternative to being able to participate in the money economy. The monopoly was meant to ward off competition with the settlers.

But those who suffered most during this taxation period were the Maasai people, who paid exorbitant taxes. In other words, when it came to taxation as in land alienation, the Maasai, Kenya's foremost pastoral people, suffered the most. Not only did they lose huge chunks of land to the white settlers but were, in addition, taxed more heavily than any other Kenyan community. During the period between 1908 and 1912 when the tax rate was fixed at twelve shillings, a special rate of twenty shillings was retained for the Maasai.[112] The reason lay in the misplaced notion that cattle keeping was a sign of great wealth. This was akin to the livestock tax that the British had introduced in Northern Nigeria. It was known as *Jangali*, a cattle tax that was paid by pastoralists.[113] The group that bore the brunt of *Jangali* taxation were the Fulani, who like the Maasai of Kenya are pastoralists.

British colonial policies in Africa considered livestock both as a source of wealth even more than land. Consequently, livestock taxation in Kenya was to become contentious and controversial during the entire period of colonial rule. The Maasai like the Fulani were believed to have sufficient wealth in the form of livestock to be excessively taxed in the form of cash. But the truth of the matter was that the Maasai in comparison to the subsistence farmers were in no

[110] KNA/PC/NYA/1/2/3, Ainsworth Miscellaneous Record Book.
[111] See KNA/NYA/1/2, Provincial Commissioner, Nyanza: The Ainsworth Political Records. See also Maxon, *John Ainsworth and the Making of Kenya,* pp. 184-194.
[112] Maxon, *John Ainsworth*, pp.184-194.

position to pay a higher tax rate. Their livestock were prone to diseases and adverse weather conditions, which greatly decimated their numbers. As a result, the Maasai were reluctant to sell their livestock in order to pay their taxes. Survival for them hinged on one's possession of large numbers of livestock.[114]

In other words, the British assumed that the Maasai would dispose off these and other products to pay their taxes. Overtaxing of the Maasai was also linked with their reluctance to go out and work in colonial enterprises. There was also the issue that Maasai land was overstocked and one way of resolving that was to use taxation as one method of reducing Maasai livestock.[115] Conflict, therefore, arose since the colonial government saw cattle as wealth to be taxed while the pastoralists viewed livestock as more than wealth or property. From their livestock, the Maasai were assured of a livelihood for it provided them with milk, blood, cheese, hides and skins and meat.

The colonial administration justified the increased taxation of the Maasai by arguing that it was used as a control mechanism to reduce the deterioration of land due to overgrazing.[116] Secondly, they argued that there was nothing really revolutionary in a stock tax as it had been imposed by the colonial administration in West Africa and Sudan from an early period. Equally important, it was argued that the revenue from high cattle tax was to be used for essential services in the reserves.[117] But the truth of the matter is that veterinary services were only given to the Europeans. Again even the supposed soil and conservation policies (prevalent among Maasai of both Kenya and Tanganyika) did not address basic problems of adequate water supplies, pasture and cattle diseases that undermined Maasai economic well being.[118]

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[113] A .G. Adebayo, 'Jangali: Fulani Pastoralists and Colonial taxation in Northern Nigeria'. In *The International Journal of African Historical Studies, vol. 28, No. 1, 1995*, pp. 113-143.

[114] Cultural change among the Maasai as been well discussed in, Thomas Spear and Richard Waller, *Being Maasai: Ethnicity and Identity in East Africa* (London, 1993).

[115] KNA/Fin/4/21/0/1/c/Maasai, Ngong, 1911-1947. See also, Robert Tignor, The colonial *Transformation of Kenya: The Kamba, Kikuyu and the Maasai from 1900-1939* (Princeton, 1976), pp. 311-330.

[116] KNA/Fin/4/21/0/1C/Maasai, Ngong, 1911-1947.

[117] *Ibid*.

Compared to the other regions of Kenya, the Northern Frontier District was the most marginalised area of Kenya during the colonial period. Its dry climate made it difficult to come under colonial rule during its early periods of conquest. The colonial government had declared the frontier a closed region. There was to be no easy entry in and out. Indeed, it was the last region to acquiesce to colonial rule and the last to be taxed. A number of pastoral communities inhabit the dry region. The Turkana gave the most determined resistance to colonial rule and one of the most serious grievances was being forced to surrender their livestock in lieu of tax payment.[119]

On the other hand, the Rendille until 1914 were by all intents and purposes out of touch with the colonial administrative officers. But when efforts were made to conquer them in the 1920s so as to extract the hut and poll tax, they were made to pay in kind. They paid their taxes by providing camels for the transport of colonial administrators. But the Rendille were not gullible and sent only useless and half-grown camels. Many died while on safari. But according to the handing over report, 'The Rendille headman state that the people refuse point blank to give up their camels'.[120] Even the chiefs were not seen as of great help. Chief Hurn is described as capable and a valuable asset as long as he was able to raise enough taxes as was demanded by the state. As far as the NFD was concerned, the colonial state did not take cognizance of the fact that the region was arid and had little or no land cultivation and this was compounded by the fact that the district was riddled with cattle diseases like pleuro-pneumonia.[121]

According to Abdirashid Abdullahi,[122] the NFD province did not experience any form of taxation between 1900 and 1912 when the rest of the country had already been taxed. The reaction of the people differed from the Gurreh and the Abdalla, who objected, to the Borana and the Galla, who began paying their

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[118] Helge Kjekshus, *Ecology Control and Economic Development in East African History: the case of Tanganyika, 1850-1950* (London, 1977), p.7.
[119] Casper Odegi Awuondo, 'Human Response and Famine in Turkana, Kenya', PhD thesis, University of Nairobi, 1987. See also John Lamphear, 'Aspects of Turkana Leadership during the year of Primary Resistance', *Journal of African History*, 17, 1976, pp. 225-43.
[120] KNA/DC/MBT/2/1/, Marsabit District Commissioner handing over report, 1911-1914.
[121] KNA/MBT/3/2/1/, Marsabit annual report, 1921.
[122] Abdirashid Abdullahi, 'Colonial Policies and the Failure of Somali Secessionism in the Northern Frontier District of Kenya, c. 1890-1968', MA thesis, Rhodes University, 1997, pp. 67-71.

taxes from 1912. Like the Maasai, tax payment was a communal affair and clans would collect livestock to be delivered to the colonial government. The colonial administration had several ways and means of ensuring that the taxes were paid. The administration ensured that they controlled two essential commodities for pastoral communities: water and pasture.

Water was particularly used to blackmail the people of NFD. Wells were dug and those who had not paid were denied the right to use them. The Administration *Askaris* controlled these wells and a toll was charged for its use.[123] This led to a stiff resistance and the British had to find various ways of making the inhabitants pay their taxes through the use of force, extortion and blackmail. The Rendille were forced to pay their taxes in the form of providing camels to transport government goods or people. But for some nomadic people, it was sometimes futile to apply the above measures since the people would travel far in search of water and pasture.[124]

Looking at it closely, the tax contribution from the NFD was negligible due to the fact that control of NFD was hard due to widespread inter-clan warfare and inadequate administrative personnel and police to control the inhabitants.[125] The struggle thus was to control the people more than to collect taxes. In addition, cattle raiding among the pastoral people was rampant, which occupied most of the administrative duties of the various colonial administrators.[126]

Early colonial taxation of Africans in urban Nairobi

So far, we have dealt with the early taxation of rural communities up to 1913. Something needs to be said about the fate of those who migrated to live in the urban centres. These centres had grown up as a result of the railway connection or the establishment of commercial centres by Indians. The majority of the migrants did so in order to obtain money because it had reached that point in time that cash had become an important means of exchange. But most important

[123] KNA/DC/MBT/2/1, District Commissioner's Handing over Reports, 1912-1924.
[124] *Ibid*.
[125] See J. M. Lewis, 'The Somali Conquest of the Horn of Africa', *Journal of African History*, 1, 2, 1960, pp. 213-230.
[126] Abdirashid Abdullahi above has perceptively analysed the phenomenon.

was the demand to pay taxes from the chiefs and the need to escape from their tyrannical rule. In addition, the reserves had become congested due to land alienation for settler use. The reserve policy had gradually been introduced after 1904, and this had far reaching effects on the socio-economic lifestyles of the African people. It made chiefs more powerful for they gained more power, land and taxes collected. The poor suffered and many moved into settler farms or urban centres to develop a new mode of earning a living.[127]

Among those greatly affected were the Giriama, the Luo, the Luhyia, the Kamba, the Kikuyu, and the Kalenjin. Those who moved to the urban centres did so not to forsake their links with their rural communities but oscillated between the towns and their families whom they had left behind in the reserves. This section examines the incidence of taxation in Nairobi and how the emergent urban poor financed the colonial administration.

Nairobi was originally administered as part of the Ukamba Province. Its annual reports were, therefore intermingled with those of other administrative regions. Sadly, hardly any of the political records have survived about Nairobi possibly owing to the fire that razed the secretariat offices in 1939.[128] But other records kept by some of Nairobi's first Provincial Commissioners, like John Ainsworth and C. W. Hobley, have survived. In addition, records from Ukamba Province are available which discuss the development of events in Nairobi from its inception at the beginning of the century.

The city of Nairobi owes its existence to the fact that it was founded as a railway encampment and a resting-place before the steep climb to the highlands.[129] The growth of Nairobi before 1914 exemplifies colonial urban development all over Africa. Nairobi was a purely colonial creation, having its origins as a railway depot. It was laid out along lines of racial segregation. This is an important point due to the fact that, although the African people paid taxes and rents like the

[127] See Kanogo, *Squatters and the Roots of Mau Mau*, pp. 8-17.
[128] KNA/DC/NBI/1/1/1, Nairobi Political Record Book, 1899-1905.
[129] For a history of the growth of Nairobi, see Herbert Werlin, *Governing an African City: A Study of Nairobi* (New York, 1974), and Osaak A. L. A. Olumwullah, 'A History of African Housing in

other white and Indian residents, the colonial administration hardly provided any services. Africans lived in overcrowded slums as a result of low wages, unemployment, high rents, a shortage of houses and the payment of hut and poll tax.

Right from its start, a municipal committee was placed in charge of Nairobi which consisted of one protectorate official, two railway officials and three local merchants. Ainsworth, in his capacity as the sub-commissioner, was its first chairman from 1901. The committee had the power to make by-laws for the approval of the commissioner to levy taxes and rates. In fact, the chairman's other designation was 'collector' as his major role was to prepare yearly estimates of expenditure and the collection of revenue. Together with the committee members, they determined the various ways in which the African population would be made to finance the services of the municipality through the payment of hut and poll tax and the council rates. The nascent colony had to speedily pay for itself and the African people were expected to play a major role whether they were domiciled in the urban or rural areas.

Nairobi in particular attracted hordes of people but mainly the Kikuyu. Africans who moved to the towns did so due to a variety of factors. The majority were the Kikuyu. Landlessness, taxation, attempts to avoid military service, need to escape from despotic chiefs and poverty in the reserves made most of them move to Nairobi as petty traders and unskilled labour. They were dispossessed of their land, forced to work for the European settlers, lived under very oppressive chiefs and more pertinently they were forced to pay hut and poll tax which many were unable to raise. Urban centres and particularly Nairobi provided an escape option.

By 1905 the colonial administration in Nairobi had appointed various headmen to assist in the collection of hut and poll tax. The people were grouped into villages and tax collected by their origin. We had the Somali under Bussein Ali, Mombasa village under Hussein Kersi, Maskini village under Lalli bin Hamid, Pangani village under Juma Mahunza and Unguja under Bakari. There was also a Kikuyu

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Nairobi, c 1900-1960: A Study of Urban Conditions and Colonial Policies', MA thesis, University of settlement in the municipal forest reserve in Parklands and it was under a headman called Karanja wa Hiti. In the report, Hussein Ali was regarded as the most loyal, sound and reliable. He was the head of all the Somali communities.[130] The truth of the matter is that as long as he was able to collect the required hut and poll tax then the colonial government would always consider him as being of 'considerable assistance' to government. These villages were not exclusively inhabited by the Somali but also had a blend of Swahili, Wanyamwezi, Baganda, Nandi and Maasai. There was also a village inhabited by railway workers that came under the jurisdiction of the headmen.[131] This thorough compartmentalisation of the various communities was meant to ease the collection of taxes.

The African population of Nairobi then was the largest. In 1906 there were 9 291 Africans. By 1909 they had only increased by 233. But by 1911 together with the so-called alien Africans their number had increased to 11 966 which was indeed a minimal addition owing partly to attempts by the colonial state to keep the African people from settling in Nairobi.[132] The hut and poll tax paid by Africans between 1906 and 1913 have been computed as follows:

Table 9 Nairobi Hut and Poll Tax Revenue, 1905-14

Year	Amount of taxes collected (Rupees)
1905-6	500 collected from Lenana's Maasai
1906-7	432
1907-8	117
1908-9	576
1909-10	1 422
1910-11	9 831
1911-12	10 623
1912-13	12 633
1913-14	11 082

Nairobi, 1986.
[130] KNA/DC/NBI/1/1/1, Nairobi Political Record Book, 1899-1905.
[131] *Ibid*.
[132] KNA/NBI/, African Hut and Poll Tax revenue of Nairobi District, 1905-14.

1914-1915	995

Source: KNA/NBI/ African Hut and Poll Tax revenue of Nairobi District, 1905-14

In 1910, as in the entire protectorate, a combined hut and poll tax was introduced for the first time. To increase the revenue base in Nairobi, the Assistant District Commissioner, H.G. Montgomerie, changed the rural meaning of a hut thatched with grass to any type of a hut inhabited by the African people, a euphemism for a black person.[133]

It was only from 1910 that the inhabitants of Nairobi began to be classified under their racial and 'tribal identities'. And the first time the African people are mentioned was about the so-called, 'native prostitutes' paying rents to their Indian landlords, who in turn, paid land rates to the council.[134] It is doubtful whether these women were actually prostitutes. A number of them would have found themselves in town for various reasons. The colonial administration, however, dismissed them simply as prostitutes. Luise White has demonstrated that the prostitutes in Nairobi were among the city's first petty bourgeois accumulators in real estate.[135]

Apart from the normal hut and poll tax, municipal rates were also first levied upon Nairobi landlords in 1900 by the authority of the Nairobi municipal regulation of 16 April 1900 and subsequently amended by another regulation of 24 November 1900. The rates were assessed on the value of buildings in the township and had to be proportionate to the expenditure.[136] The currency that was widely in use during that period was the Indian rupee. In 1901 the rate for taxes to be paid by the tenants rather than the landlords was 1 rupee. Only the records of the amount of rupees collected from 1905 are available.[137] This was in spite of the fact that taxes had been collected since 1901 but it appears no records were

[133] KNA/MKS/1/4/1/Nairobi District General and Administrative file 1909-1914.
[134] KNA/DC/NBI/1/1/1 Nairobi District Political Record Book, 1899-1907.
[135] Luise White, 'Domestic Labour in a Colonial City: Prostitution in Nairobi, 1900-1952', in Sharon B. Stichter and Jane Parpart, (eds.) *Patriarchy and Class: African Women in the Home and the Workforce* (London, 1988), pp. 139-160.
[136] KNA/DCC/NBI/1/1/1Nairobi District Political Record Book, 1899-1907.
[137] *Ibid*.

kept. Records from 1905 are provided below and were not classified according to race:

Table 10 Total Nairobi Revenue, 1905-1911

Year	Revenue (Rupees)
1905	8 911
1906	11 876
1907	14 519
1908	18 957
1909	11 079
1910	22 427
1911	40 080

Source: KNA/DC/NBI/1/1/1 Nairobi District Political Record Book, 1899.

These perhaps were certainly the only non-racial revenues collected in the entire country, and those who paid were the Europeans, Asians and the Africans who actually paid the same taxes. These were collected in the form of conservancy fees, market tolls, slaughterhouse fees, house rents, vegetable licences, quarry royalties, cemetery and oil storage fees. Most of the money collected was used in the payment of salaries of the town clerk, clerical staff, a sanitary inspector, compound manager, carpenter, a blacksmith and what the report contemptuously refers to as 'a large number of native labourers'.[138]]

But it was acknowledged that collecting taxes in Nairobi was an extremely difficult affair because of 'its floating population and absence of tribal authority'.[139] This was because of the fact that most of the African people easily relocated to the rural areas when taxation became severe and returned when the situation cooled down. The African had become worldly-wise in the evasion of taxes. They grudgingly paid when cornered and oscillated between the urban centres and the reserves when necessary to escape compliance. But even if the municipal rates were non-racial, Europeans did not pay the hut and poll tax at all. In most instances Africans in Nairobi suffered double taxation. Apart from paying for the

[138] *Ibid*.
[139] *Ibid*.

normal municipal rates like licences, rates and duty on consumables, they were duty bound like all Africans in Kenya to pay hut and poll tax. In addition, the African people were sometimes faced with the possibility of having to pay two types of taxes in the reserves while one was on a visit.[140]

Impact of hut and poll taxes

From the foregoing, it is evident that between 1895 and the eve of the First World War, the introduction of hut and poll tax was a landmark policy. Taxation radically changed the African world-view hitherto unknown to him. The period witnessed conquest, suppression and subjugation. With it went land rights, the revolutionary introduction of a cash economy, forced labour and the forceful demand for taxes and rates from the African people. Taxes when paid went into diverse activities related to the conquest of Africans, maintaining law and order and welfare of the colonial administrators and the white settlers. Among these was the payment of troops who played the most important single role in the conquest of the various communities. In addition, the colonial administrators and the chiefs had to be paid their salaries, an infrastructure created for the white settlers and the colonial administration had to avoid reliance on grants-in-aid, which the British government was reluctant to disburse.

As will become evident in a later chapter, the use of tax defaulters as forced labour was common especially in the construction, maintenance and repair of roads by the Public Works Department (PWD). But this was a practice that was strongly objected to by John Ainsworth. In a memorandum dated 14 March 1905 while Commissioner in Ukambani, he argued that '… we have no hut tax labour in this province. All the tax is collected in actual money or livestock. Under any circumstances hut tax labour was considered most unsatisfactory'.[141] Indeed, tax defaulters were treated as criminals and were charged accordingly. In some cases, a certain proportion of parents looked to their sons to pay their taxes. Those defaulting received summonses affixed to their doors demanding that they either pay or have their huts burnt or their properties, like livestock, seized.

[140] KNA/DCC/NBI/1/1/1Nairobi District Political Record Book, 1899-1907.

This had the effect of making people spend their time moving away from their homes looking for rupees for taxes and for food. But the colonial administration was not concerned with the inability of some people to pay taxes. Charles W. Hobley who between 1896 and 1921 was an administrator in various parts of East Africa had articulated this policy. In 1909 while in charge of the Coast Province, he wrote that Africans needed to, 'go and do sufficient work to earn their tax. Every Rupee that can be obtained is needed. I am in favour of the increase as a general principle as I consider that it may prove a stimulus to the Coast people to do more work ... that the natives of this protectorate can and should contribute more largely to imperial need'.[142] This it has been argued was one of the major reasons behind the introduction of taxation so as to create a work ethic among the African people. The missionaries played a major role in inculcating a work ethic among the African people. Work among African communities for example, subsistence farming, was seasonal. Work was only hectic during planting and harvesting and more relaxed during other periods. Thus, from a historical perspective the protestant work ethic became a significant factor in shaping the culture of African societies. Work became the underpinning of an emergent capitalist economic system.

According to Forbes Munro, while the Kamba may have not derived direct benefit from the payment of taxes, he has noted that:

> It eschewed the role of innovative leadership in transforming African economies and gave the European-managed economy priority in the provision of transport and administrative/technical facilities. It seems to have financed these partly by a reallocation of resources from the African communities through its fiscal arrangements. In the Machakos district, revenue raised by taxation from the Kamba greatly exceeded the expenditure of the district commissioner's office- by as much as 12 per cent in 1902-03, 84 percent in 1913-4 .... The district commissioner, instructed to advise and encourage methods of economic development, lacked both the time and the financial resources to make any real impact. His economic role was limited to constructing crude roads, little better than tracks, with unpaid labour, handing a few bags of seed, and exhorting the elders in baraza to plant cash crops, adopt ploughs and take up trading. Nor did very

[141]KNA/MKS/1/1, Annual Report, 1905.
[142] KNA/COAST/1/12/170/, Payment of Hut and Poll Tax by Natives, 1909-1914.

> much of the tax remitted to Nairobi find its way back into the district through the operations of the specialized government departments. [143]

In the larger context, these initiatives opened diverse ways for the Kamba to participate in the colonial economy as labourers, livestock traders and government employees. The white settled areas benefited disproportionately with the settlers being given land in close proximity to the railway and receiving help from the Public Works Department (PWD) whose funds were exclusively directed to the construction and upkeep of roads outside the African reserves. And while the African reserves were placed under quarantine, the white farmers had access to veterinary services while their children had access to the best education.[144] The funds to provide for these services and facilities were derived largely from both indirect and direct taxation since we have demonstrated that grants-in-aid were targeted for specific projects.

But in spite of the colonial state's apparent failure to improve the welfare of the African people, the missionaries in a limited sense provided educational, medical and financial assistance to the African people. The missionaries relieved the administration of the burden of providing education. It is only here that the colonial state provided some semblance of financial aid to the missionary enterprise.[145] While the missionaries depended on their home churches for financial support, some of the Protestant missions depended on state grants, fees and contributions from their adherents. On the other hand, the Roman Catholics had their finances directly from Rome for the establishment of schools, medical facilities and the purchase of farms and plots. They did not therefore rely wholly on state grants and were able to provide better education than the Protestant missions.[146]

The financing of education in Kenya through public funds started in 1909 following the recommendations of Professor J. Nelson Fraser. Fraser had a long experience of education in India and was appointed as Education Advisor to the

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[143] Munro, *Colonial Rule and the Kamba,* pp. 93-94.
[144] *Ibid*.
[145] Rosalind Mutua, *Development of Education in Kenya* (Nairobi, 1975), pp. 117-157.
[146] John Anderson, *The Struggle for the School* (London, 1970), p.37.

governments of British East Africa.[147] Until then, missionaries were solely responsible for all aspects of education for Africans. But by 1910 the majority of them were unable to finance them and sought government support. But at this stage, the colonial administration had its own financial problems and could not afford to bail out the missions.[148] And in any case, their main goal was not only to provide for the education of European children, but also look at the entire welfare of the European community.

But for three main reasons the colonial administration introduced a grants-in-aid system to support the missionary endeavour. First, the government required the support of the missionaries to improve the efficacy and management of schools. Second, by building their own schools, the colonial government had become an additional and direct competitor as far as the missionaries were concerned. This alarmed the missionaries as they saw an imminent attempt to usurp their roles. Thus, the grants-in-aid scheme was to allay the fears of the missionaries. Third, Fraser had recommended that it was cheaper to employ African skilled and semiskilled workers than Indians. Consequently, the colonial administration awarded grants to schools that taught carpentry, masonry, gardening, smithy work, bricklaying, medical and veterinary training.[149] In essence, African education at this time was meant to meet the demands for cheap labour by the settlers. The settlers had complained at the high expenses of employing Indian workers and preferred African labour, which they could easily exploit. In 1909 Fraser recommended the establishment of educational facilities on a racial basis. This had severe implications for the distribution of colonial revenues. This imbalance was also noted by colonial administrators, notably John Ainsworth who demanded that Africans benefit from the taxes they paid.[150] This can be illustrated by the table below where Africans made contributions to the colonial revenues.

[147] KNA/(East Africa Education Report), 1909.
[148] *Ibid*.
[149] *Ibid*.
[150] KNA/NZA/2/3 John Ainsworth, Miscellaneous Record Book, 1908-1915, Ainsworth to PC Nairobi, 10 March 1913 to PC Nairobi.

Table 11 African contribution to the Colonial Revenue in Direct Taxes (Rupees)

Year	Machakos	Nairobi	Kiambu	Kitui	Nyeri	Total
1905-06	65 076	78 067	45 892	60 538	-	249 573
1906-07	92 109	195 724	57 007	82 070	-	426 910
1907-08	93 581	72 695	50 494	124 360	-	241 133
1908-09	93 164	43 084	75 600	80 508	-	292 356
1909-10	114 808	78 639	80 368	102 833	-	376 648
1910-11	143 000	135 471	115 110	109 318	-	502 899
1911-12	145 870	109 115	108 179	116 349	-	479 513
1912-13	168 022	188 188	122 028	123 592	233 982	835 812

Source: KNA/ KDA/ Kiambu District Reports, Nairobi, 1905-1920.

The major point being made here is that despite the taxation of Africans, no attempts were made by the colonial state to plough back their contributions to the establishment of adequate educational facilities. In other words, the entire question of financing education and other social services in the protectorate boiled down to representation at the Legislative Council. For as long the European interests would be articulated in the Council, those of Africans would largely be ignored. Conversely, the notion of ‘taxation without representation’ applied more obviously to Africans rather than the Europeans. For instance, it was reported that direct tax in the Nyanza Province showed an increase of 325 percent between 1905 and 1910 whereas the non-African revenue of the whole country showed a decrease of 12 percent.[151]

Conclusion

This chapter has attempted to trace the introduction, manifestation and the early impact of colonial taxation on the Kenyan peoples from 1895-1913. It has been shown that one of the major aims of the colonial taxation policy was to ensure that the protectorate was self-sufficient financially. This it managed through a process of primitive accumulation, alienation of African land, forced labour and

[151] Mutua, *Development of Education in Kenya*, p.134.

both direct and indirect taxation. With the arrival of the white settlers, the colonial state channelled most available resources to meeting their needs.

In retrospect, it was through the payment of hut and poll tax that colonial rule eventually brought Kenyan households into the world capitalist system through the introduction of a money economy, a phenomenon that was non-existent before the advent of colonialism. Africans in order to be able to pay these taxes were coerced to seek various sources to acquire money be it as labourers, cash crop farmers and entrepreneurs.

At its embryonic stage, the colonial state created a dual settler and peasant economy. This was such that before 1914, the major agricultural exports were maize, simsim and beans from the African people. Despite the loss of land and pressure to offer cheap labour, colonial rule still spurred African cash crop production particularly in Nyanza Province under the guidance of John Ainsworth both for internal and external markets. It has been demonstrated that taxation did not stop the African people from active participation in the exploitation of their resources. But during the First World War and its aftermath, the colonial state in league with the white settlers placed more and more demands on the African people, such that their ability to pay taxes, through cash crop production, was partially inhibited.

CHAPTER THREE

FIRST WORLD WAR AND THE BURDEN OF AFRICAN TAXATION, 1914-1923

The art of taxation consists in so plucking the goose as to obtain the largest amount of feathers with the smallest possible amount of hissing.
-Jean Baptiste Colbert.[1]

Introduction

The First World War from 1914-1918, opened a new phase in the economic and political history of British colonial taxation in Kenya. With the outbreak of war, it became apparent that a heavy charge was required to finance the war effort considering the fact that Germany then at war with Britain, had colonised contiguous German East Africa. This was to prove a financial disaster for the East Africa Protectorate whose expenditure by 1913 had been balanced and no longer required grants-in-aid from Britain. In short, the war threatened to bankrupt the protectorate and urgent measures had to be put in place to alleviate the financial status and enable the protectorate recompense for the new burden. In the words of John Everton, the First World War:

> … was a time of extreme stress for both the colonial economy and the colonial state in Kenya. It continued for four full years as British and Indian troops struggled to gain control of the former German East Africa from a small force of German troops. It was a campaign that, by its proximity to the British Protectorate, greatly taxed the resources of that country. African porters, drivers, gun bearers and troops, oxen for draught and food, grain, and vegetables were required in very large quantities. As a result, the domestic labor, stock and grain markets were drastically reoriented.[2]

This became even more alarming when in 1915 the German commander Von-Lettow Vorbeck, captured the railway line along the coastline between Mombasa and Voi in Vanga district. This brought about a brief spell of German occupation in the British East Africa Protectorate, which greatly undermined British hegemony in the region. The people of the region suffered greatly during this

[1] Attributed to Jean Baptiste Colbert (1619-1683). Quoted from Simon James, *A Dictionary of Economic Quotations*, p. 122.

period of German control that left the region desolate, pillaged and plundered. Most affected, however, were the people of Vanga who witnessed loss of lives, destruction of property, and homelessness because their territory bordered German East Africa.[3] But by 1916 the British under General Smuts had managed to regain complete control of the coast railway line.

Notwithstanding this brief phase of German occupation, the British colonial administration remained virtually undisturbed by the condition of the inhabitants. Local administrators still directed its tax collectors to elicit for the payment of taxes from the Vanga people which in all likelihood the people of Vanga could not raise.[4] Crop fields had been abandoned for about two years and many farms had reverted to the jungle. In fact, there was a general spoliation of the region, with women being raped, men forced into forced labour and many others killed by the Germans. Those who survived fled the region.[5] Granted that even if the people had the will to pay the hut and poll tax, the German pillage had hampered people's ability not only to feed themselves let alone to pay their taxes. The invasion and eventual ravishment had a demoralising effect on the masses who deserted the region.

Within the above framework, this chapter aims at an examination of African contribution to the war effort and their ruthless exploitation in terms of manpower mobilisation and appropriation of resources to serve the needs of the war. Obviously, the war precipitated a budgetary crisis for the colonial administrative apparatus and its export economy. Customs duties from shipping charges and the railway tariffs, which had become major sources of revenue, plummeted leading to deficits in the periods between 1914-15 and 1917-1918 fiscal years.[6] The colonial state had no alternative than to underwrite the war against the Germans by turning to the adroit practice of raising revenue through direct African taxation.

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[2] John Overton, 'War and Economic Underdevelopment: State Exploitation and African Response in Kenya, 1914-1918', *The International Journal of African Historical Studies*, 22, 2, 1989, p. 204.
[3] KNA/PC Mombasa/ No.5/15//2, 1915-1919.
[4] KNA/PC/COAST/1/1/116/, Vanga District sub-commissioner Mombasa to the Assistant Deputy Commissioner in circular, No. 42.,1906-1917.
[5] *Ibid.*
[6] Overton, 'War and Economic Underdevelopment', p. 205.

The war effort and African taxation

As shown in the preceding chapter, African peasant crop production sustained itself and even served the export market before the outbreak of the war. Many Africans were able to exploit the opportunities created by the colonial economy, particularly from the railway to transport commodities which included, maize, simsim, beans and hides and skins. Africans had derived a market source from the presence of Indian merchants in rural centres who made consumer goods available.[7] As a result, many Africans through a market economy were able to pay their taxes and for some, without even having to resort to migrant labour. But the outbreak of the war altered this equilibrium and had a considerable impact on Africans whose source of a livelihood was disrupted.

In other words, the consequences of the war on Africans were profound. The colonial administration created new policies aimed at the control and exploitation of African produce, livestock, and cash. Overton has explained the nature of African economic conditions such that, '... the war years were a period of inflation ... trade goods, foodstuffs and livestock were in short supply and their prices rapidly increased'.[8] Accordingly, Africans had to supply more labour, bring forth more livestock and grain and were forced to pay steep taxes as their further contribution to the war effort. There was in the first instance a mandatory demand for Africans to contribute to the war effort either as soldiers, porters or as carrier corps. This was inevitable given the fact that in East Africa, draught animals could not be used for transport owing to the tsetse fly. Equally important, is the fact that mechanized vehicles were of no use since there were practically no roads.[9] Those who remained behind had to face the enormous task of contributing to the war effort through a broadened system of taxation that embraced the provision of livestock to feed those fighting in the war.

From 1916, the colonial government raised the hut and poll tax from Rs. 5 to Rs. 10 which meant that by 1918 the annual tax figures had risen to nearly £ 280 000

[7] *Ibid*. p. 210.
[8] *Ibid*. p. 205.
[9] Donald Savage and J Forbes Munro, 'Carrier corps recruitment in the British East Africa Protectorate 1914-1918', *Journal of African History*, vii, 2, 1966, p. 314.See also Ogot, 'Kenya under the British 1895-1963', pp. 264-265.

whereas the figure for 1916 was only £ 12 000.[10] This was intended to meet the high cost of fighting in what was regarded by Africans as a foreign war. Africans were employed as soldiers and porters.[11] In addition, as will be evident in the course of this chapter, Africans were taxed in the form of livestock to feed the soldiers, forced to work on road construction and in other communal tasks. In short, during the war period, tax and booty collection took on a determined and organised pattern with the creation of tax registers, which were frequently updated by colonial officials with the assistance of chiefs, headmen and hut counters. This had the singular effect of streamlining the collection of taxes to meet the budgetary shortfall occasioned by participation in the First World War.

Among the protectorate's first people to be affected by the war were the Akamba. Not only did they contribute in terms of manpower recruitment by means of forced labour and livestock procurement but had to pay huge sums of money in hut and poll tax.[12] This was engendered by the fact that the Kamba were close to German East Africa war zone where the British were fighting with the Germans. It was therefore easy to transport the fighting troops. Secondly, the Kamba had a larger population and were prone to drought and famines forcing many to seek other ways of survival. But the most important fact was that the military recruiters actually forced the Kamba people to join the military as happened to other people who were conscripted. Consequently, the Kamba were to bear most of the burdens of the First World War. For example, during the war and the ensuing recession, the tax burden for the Machakos Akamba rose from Rs. 151 000 in the 1914 -15 fiscal year to Rs. 448 000 in the 1920 -21 year.[13] Most of the Kamba people obtained their tax money from three main sources. Firstly, it was from the sale of livestock. Cattle keeping was an important economic activity among the Kamba which supplemented its farming, trading and hunting activities. Secondly, the Kamba were renowned long distance traders between the coast and the hinterland. This trading activity provided some of the money used to pay for the hut and poll tax. Finally, some of the Kamba people sought employment as labourers in settler plantations and also as petty government functionaries.

[10] *Ibid.*
[11] See Ochieng', *A History of Kenya*, pp. 110-116.
[12]Matheka, 'Political Economy of Famine', pp. 80-84.

But despite these economic activities, the tax burden was significant when viewed against deteriorating terms of trade due to poor commodity prices against high prices for imports and increased unemployment.[14]

Superimposed upon the agrarian problems of the period under review were demands on the Kamba made by the colonial state in respect of the First World War. The government not only procured large amounts of labour for service in the war and in other colonial enterprises but also acquired large numbers of oxen for transport and slaughter. As the Provincial Commissioner (PC) for Ukamba Province put it, the government had ‘asked without ceasing for two of the main assets and most cherished possessions of native tribes - their young men and stock’.[15] For example in 1917, animal and mechanical transport failed. This was due to the tsetse fly, the difficult terrain and the climatic conditions of southern German East Africa. Machakos district of all the districts in Kenya was forced to surrender 77.15 percent of its able-bodied men for the war effort as porters or carrier corps.[16]

In retrospect, by 1919 the war had deepened the indigence of Machakos district in various ways. First, about 3 000 Carriers died in the war.[17] Second, the returnees brought with them contagious diseases like influenza which claimed about 8 000 people.[18] Third, the average price of Rs. 35 paid by the military for an ox was below the market price of Rs. 50.[19] In addition, the settlers opposed the higher wages offered by the military since they affected the supply of farm labourers. This altercation was often bolstered by the colonial state. As a result, the wages paid to the Carrier Corps were drastically reduced due to pressure from the settlers so as to enable them to make profits after the war. Adding to the predicament of the African people, was the currency crisis that hit Kenya

[13] Munro, *Colonial rule and the Kamba*, p. 251.
[14] KNA/DC/MKS/1/1/10, Machakos Annual Report, 1921.
[15] Overton, ‘War and Economic Underdevelopment’, p. 205.
[16] KNA/KBU/11, Kiambu Annual Report, 1914-1918.
[17] KNA/DC/MKS/1/1/10, Annual Report, 1919-20.
[18] KNA/DC/MKS/1/1/10, Annual Report, 1918-1919.
[19] KNA/DC/MKS/1/1/10, Annual Report, 1916-17.

between 1919 and 1921 that rendered the rupee worthless and nugatory as a medium of exchange.[20]

From 1916 the *Liwalis* who operated along the Kenyan coast as Muslim leaders had come under immense pressure to increase the amount of taxes collected. Originally, their services were gratuitous, but by 1916 a monthly salary of between Rs. 36 to Rs. 72 was paid to motivate them in the hope of increasing the amount of hut and poll tax collected. While the tax collectors periodically travelled around, the people themselves were obliged to take their tax to them. And to ease the burden of travel, one man was ordinarily designated to carry the tax money for say a whole village or location. To ascertain that payment had been effected, the name of the headman in whose district the man lived was entered on the counterfoil of the book, and a commission of 3 percent paid.[21]

Following the war, tax collection became focused, organised and determined from the muddle of the pre-war years as shown in the figures below.

Table 12 Tax figures for various provinces during the period, 1913-1914 and 1917-1918 in £

	1913-1914	1917-1918	Estimated population (in thousands)
District			
Nairobi	12 633	11 895	86
Kiambu	107 766	194 431	174
Machakos	151 374	266 995	206
Kitui	11 589	197 593	190
Total Ukamba	**283 362**	**671 004**	**656**
Kisumu	270 939	548 920	182
North Kavirondo	383 565	639 900	18
South Kavirondo	250 965	478 120	-

[20] Overton, 'War and Economic Underdevelopment' p. 205.
[21] KNA/CNC/COAST/A6/1/11/ No.253, Payment of Poll Tax by Natives, 1909-1920.

Lumbwa	58 054	10 575	165
Nandi	36 054	64 830	162
Total Nyanza	**999 577**	**1 742 345**	**527**
Fort Hall	240 888	397 165	-
Nyeri	248 961	392 570	-
Embu	133 554	140 662	-
Chuka	in Embu	46 938	-
Meru	163 203	188 574	-
Total Kenia	**786 606**	**1 165 909**	**150**
Naivasha	**107 385**	**176 040**	**139**
Seyidie	**200 880**	**209 550**	**1**
Other Provinces	**90 216**	**68 912**	**50**
Grand Total	**2 468 026**	**4 033 760**	**1523**

Source: Everton 'War and Economic Underdevelopment', p. 212.

From the table, it is evident that the Luo paid 37 percent of the taxes in the protectorate's provinces, thus becoming one of the largest contributors. And, while computing their tax figures, the 'Lumbwa' (Kipsigis) and the Nandi have not been considered since they fell under a different cluster of people. Next to the Luo were the Kamba who contributed about 31 percent of the taxes. During the war period, the Kamba contribution rose from £ 391 362 in 1913-14 to £ 670 914 during the 1917-1918 financial years.[22] What was significant, however, was the fact that the colonial administration kept accurate data to ensure that the hut and poll taxes were duly paid to sustain the war effort. Among those who were coerced to pay for the war effort were the Luo, the Kipsigis, the Nandi, the Kikuyu, the Embu and the Meru.

In the aftermath of the war, the British government voiced afresh its concern over the financing of the protectorate. Such a reluctance by the colonial government to provide financial help to the protectorate was ascertained through failed attempts by Governor Edward Northey in 1919 to obtain either a loan or grants-in-aid, following the First World War. Within two months of his arrival, Northey

[22] Overton, 'War and Economic Underdevelopment', p. 212.

had requested approval for a loan of £ 3 million to fund the improvement of telecommunications in the protectorate. He had argued that the protectorate could pay the charges, but the Colonial Office was sceptical. Six months later, it was however, clear that the budget would not balance and Northey was desperately sending pleas for £ 600 000 from the British treasury as an unofficial grant-in-aid. The reaction from the Colonial Office was as expected. Northey got a brusque answer from the Colonial Office under secretary, George Fiddes, who articulated not without sarcasm the Colonial Office's thinking thus: 'Sir Edward Northey seems to think that the treasury has a bottomless purse into which he can dip when he likes. The sooner he is undeceived the more likely we are to avoid serious trouble'.[23] From the start, therefore, the 'men on the spot' were faced with great pressure by a dis-inclined metropolitan government to find means of continually making the colony self-financing. And with Europeans and Indians resisting direct taxation through income tax, the burden of taxation incessantly fell on Africans, which could easily be increased.

There were a number of circumstances where Africans were not persuaded to contribute to the war effort. It is not that they opposed taxation just for opposition's sake. The residents of the coast, for example, suffered from a horde of problems for instance lack of employment opportunities, adverse economic conditions and cattle diseases, which denied them an opportunity to partake in a money economy.[24] In fact, many people preferred to pay tax not because they believed it was rightfully imposed but rather to ensure that they were able to continue with their normal lives without an encumbrance. For others, the payment of tax was a matter of honour. There were even those who were willing to pay but were so poor that they merited exemption. The case of Ali Bin Seleman Abdallah Kimenya characterised some of the distress the poor endured to ensure that they met their tax obligations. In a letter to the Governor dated 19 November 1919 he pleaded:

> I am informing you that every man is necessary to give poll tax. But I have got nothing sir. I have got no house, no shamba (farm) no

[23] Quoted from Robert Maxon, 'The Kenya Currency Crisis, 1919-21', *The International Journal of Imperial and Commonwealth History*, vol. xvii, no.3, May 1989, p.343, footnote 4.
[24] *Ibid*.

> anything and every year any District Commissioner who is in Malindi sometimes he forgives me, but this Liwali told him that this man is very poor, he has got no money, no shamba, no anything but District Commissioner refused said I must pay. What shall I do sir? Will you please sir, I want to write the District Commissioner that he may forgive me in this trouble and I myself I can't do any work because I am sick one. Please sir excuse me ... the DC has sent summons and wants to put me in the dark room.[25]

The letter clearly expounds on why Ali could not afford to pay his tax. In a way, this letter reveals the anguish of many Africans who, due to various reasons like poverty, hunger, sickness and general incapacity, could not escape detention, forced labour, confiscation of property, beatings and even debt. As for the latter, there was the example given in the annual reports of a physically incapacitated man who paid his taxes by begging from his neighbours.[26] He was not the only one. Many had to borrow money to pay the tax and remained indebted for long periods of time.[27]

The result was that people sought various ways to avoid payment. For instance in 1922, the District Commissioner of Malindi, Mr Dickson, had written to the Provincial Commissioner and argued that:

> The able bodied population are steadily migrating to Zanzibar or Mombasa and if the tax is not reduced we must face the administration as a bankrupt district inhabited by old men, weaklings and old women who will need assistance from the government to live. This unfortunate population has had to sell its beds, dhows and frames and everything of value to meet the tax. The tax of 16 rupees is out of proportion ... for half the population pays for a large number of women who flock to the town as prostitutes. Farmers pay seven shillings as wages, which results in over two months work of sixty days, which may entail longer to pay one tax of 16 rupees.[28]

The Provincial Commissioner's reply was unequivocal that 'there was no alternative for them but to sell their remaining livestock to pay their taxes'.[29] The

[25] KNA/523/6/1/11/, Chief Native Commissioner (CNC) Report on the payment of taxes by Natives, 1919.
[26] KNA/CNC/A6/3/111, Letter of 17 June 1920 to the CNC on the payment of Poll Tax by natives.
[27] *Ibid.*
[28] KNA/COAST/NO.506/617, DC Malindi to the Senior Coast Commissioner, 11 March 1922.
[29] *Ibid*.

communication between the District Commissioner and the Provincial Commissioner is a clear demonstration of the divisions within the administration regarding taxation. In other words, what comes out is the fact that taxation subjected the inhabitants of the coast to uncertainty, poverty and deprivation. The hut and poll tax caused genuine hardship among the people and some were forced to flee their homes.[30]

During and after the First World War, the pastoral communities of the Maasai and those of the Northern Frontier District (NFD) continued to pay exorbitant taxes despite the fact that compared to agricultural communities, they had only one source of income: livestock. For example by 1922, the Maasai remained one of the highest taxed people in the colony by being required to pay Shs. 20 while others were paying taxes at the rate of shs.12.[31] This was because of the misplaced belief by the colonial administrators that livestock keeping was a more profitable activity than subsistence farming. On the contrary, the Maasai embraced livestock keeping as a sign of affluence and prosperity and very rarely for trading purposes except in the payment of bride wealth.

The experience of the NFD was quite different. Inhabited by pastoral communities, it took a long time for the colonial administration to establish effective presence owing to the terrain and the inhospitable climate. Compared to the other regions of Kenya, the NFD was the most marginalised area of Kenya during the colonial period. Its dry climate made it difficult to fall under colonial rule. The amount of tax levied from the NFD was unavailable.[32] The first taxes to be collected from NFD in 1912 came from the 'riverine people, the Borana and the Galla' while others escaped the payment of taxes until later.[33] But considering its distant location, the hut and poll tax collected before 1923 should have been paltry which means that the tax raised by other communities had been used to finance the subjection of NFD and its administration. For instance, it was not until 1919 that Moyale and Wajir were garrisoned. This was due to

[30] *Ibid*.
[31] KNA/NGONG/PC, Provincial Annual Reports, 1918-1927.
[32] Annual Reports for NFD began to appear only after 1920s when the Chief Native Commissioner made it compulsory for all District administrators to maintain records of all activities in the regions.
[33] Abdullahi Abdulrashid, 'Colonial Policies and the Failure of Somali Secessionism', p. 67.

widespread inter-clan warfare and inadequate administrative personnel and police to control the inhabitants.[34] The struggle in that region was thus a struggle to control the people more than to even collect taxes. The Somali on the other hand rejected the idea of carrying the *Kipande* saying that, 'death is preferable to carrying the *Kipande* (a colonial identity card like a Pass book') which to them was the preserve of the Kikuyu.[35]

In the entire colonial structure, tax defaulters faced a number of administrative retributions such as forced labour that was drawn upon especially during the war. They were used to provide cheap labour used in the construction, maintenance and repair of roads by the Public Works Department (PWD). Additionally, during the war period, tax defaulters were treated as criminals and punished accordingly. This had the effect of making people spend their time roving about looking for employment or a market for their produce to enable them get rupees for taxes and food. But the colonial administration was inimical to the inability of some people to pay taxes. This policy was well articulated in 1914 by C.W. Hobley who believed that Africans needed to 'go and do sufficient work to earn their tax. Every rupee that can be obtained is needed. I am in favour of the increase as a general principle as I consider that it may prove a stimulus to the Coast people to do more work ... that the natives of this protectorate can and should contribute more largely to imperial need'.[36]

In other words, those who survived the vagaries of the war experienced extreme hardship, rations and medicine that were constantly in short supply. Furthermore, they sometimes returned to find their relatives steeply taxed and land alienated to their fellow combatants in the war through the ex-soldiers settlement scheme. The African First World War veterans were actually neglected by those they faithfully served. Amongst those who lost land after the war to the British ex-soldiers were the Nandi who were displaced from their lands in the Uasin Gishu

[34] Korwa G. Adar, *Kenyan Foreign Policy Behaviour towards Somalia, 1963-1983* (New York, 1994), pp. 45-48. See also J. M. Lewis, 'The Somali conquest of the Horn of Africa', *Journal of Africa History*, 1, 2, 1960, pp. 213-230.
[35] KNA/MBT2/1/, District Commissioner's Handing over report, 1919-1927.
[36] KNA/COAST/1/12/170/, Hut and Poll Tax 1914-1918.

plateau.[37] But the war was a watershed for African soldiers who came back home and began to protest about the exploitation experienced by their communities through land alienation, taxation, forced labour and being made to make a huge contribution in the form of livestock to feed the combatants.

African livestock and colonial taxation policies

As intimated earlier, initially tax was payable in kind. The argument here is that during the First World War, the colonial state appropriated African livestock for the war effort, which in itself was a form of forced taxation. Livestock, for most Kenyan communities whether pastoral or agricultural, was regarded as the highest form of capital and saving that served the social, economic, political and subsistence needs of the people. For some, it provided milk, meat, blood, hides and skins and for others an insurance against crop failure during periods of scarcity. It was also an important source of bride-wealth. With the establishment of colonial rule, widespread cattle raiding had been brought to an end and people would now accumulate wealth without fear of cattle rustlers. Equally important, migrant wage earners began to purchase livestock as a way of accumulating personal wealth and prestige. In sum, livestock accumulation and trading was one of the most conspicuous and easy ways of participating in a market economy in the colonial period, which was given impetus and prominence by the First World War.

The First World War for the first time transformed the African livestock economy into an important aspect of a market economy and a source of income. Incidentally, the period also witnessed an increase in the ownership of livestock due to wage labourers using some of their earnings to purchase livestock as a way of saving.[38] The military demanded livestock for slaughter to feed the soldiers and as a means of transport in areas where tsetse flies were absent. Required were sheep, goats and cattle while camels were procured in the dry and remote Northern Frontier District. It is estimated that up to 3 000 cattle and 15 000 sheep per month were required to serve the needs of the combatants

[37] KNA/DC/UG/2/,Uasin Gishu Political Record File-Africans, 1919-1923.
[38] See M .A .Ogutu, 'Pastoralism' in Ochieng' (ed.), *Themes in Kenyan History* (Nairobi, 1990), p. 38.

during the war.[39] Accordingly, army supply officers established cattle buying centres among the Maasai, the Kamba, Kalenjin and in Nyanza exclusively to purchase livestock from Africans. Being a purely pastoral people, the Maasai became the principal targets and suppliers of livestock, so that by mid-1916, 70 per cent of cattle and 60 percent of sheep came from the Maasai Reserve.[40] It was also during this period that Kamba livestock sales expanded. For instance, in the period 1915-19, 23 835 head of cattle were obtained earning the Kamba Rs. 811 000, most of it going to pay tax as shown in the table below.[41]

Table 13 Oxen for Military purposes, Machakos District, 1915-1919 (in thousands)

Year	Number	Price (Rs)
1915-16	7 940	306 402
1916-17	12 538	406 953
1917-18	1 881	43 017
1918-19	1 431	49 617

Source: KNA/DC/MKS/1/1/10, 1918-19

A major drawback lay with the military purchasers who offered inordinately low prices for the reason that there was actually no shortage of livestock within the country. This glut of livestock was caused by the alienation of African land and the lumping together of the Africans, which led to congestion in the reserve and meant that livestock had to compete for pasture. According to George Ndege, 'the situation was aggravated by the fact that the average male African wage labourer struggled to purchase and own livestock'.[42] In short, despite the fact that people were reluctant to sell their livestock, coercion and intimidation were often used.

The pastoral districts were actually able to service the livestock needs of the colonial administration. For instance, it was estimated in 1915 that the Baringo

[39] KNA/DC/COAST/1/1/260, Secretariat circular of 15 November 1915.
[40] Overton, p. 209 and quoted from R .D. Waller, 'Uneconomic Growth: The Maasai Stock Economy, 1914-1929,' conference paper, 'Political Economy of Kenya Colony', Trinity College, Cambridge, 1975, p.11.
[41] KNA/MKS/1/1/10 Machakos District Annual Report, 1915-1919.

plains inhabited by the Tugen had 178 814 beef cattle and 387 708 sheep. This was considered quite a high figure, which gave the military an excuse to forcefully acquire livestock for the war effort and the money paid for, appropriated in the form of taxation.[43] The fact of excess livestock was discernible too among the Kamba. Recession had led to low prices for livestock and lack of a market for their hides and skins. Lack of employment opportunities and reduced wages combined with drought in 1921 to make the Kamba and other Kenyan people unable to raise the money for tax.[44] But the situation did not deter the administration from demanding that those taxpayers who defaulted offer sufficient stock to auction centres. These centres had been established, for example in Machakos among the Kamba, Dagoretti among the Kikuyu, Tambach among the Keiyo and Kimilili in Kakamega among the Luhyia.[45] At these monthly auctions, the colonial state was able to collect its taxes by placing the chiefs at strategic points. This was to become a common monthly feature among the pastoral people like the Maasai, the Kalenjin and the inhabitants of the NFD.

In essence, the colonial administration's policy towards African livestock keeping was riddled with contradiction. On one hand, they required adequate livestock to service the needs of the war effort, but on the other hand, the colonial policies that were put in place discriminated against the growth of that sector. During and after the war, cattle movements were put under veterinary quarantine. This inhibited the development of a vibrant cattle economy. Livestock could neither be driven to auctions for sale nor would they be taken for pasture, to watering points and even to salt licks.

A good example were the semi-pastoral Keiyo people who became victims of uneven colonial policies in which the viability of a peasant cattle economy during and after the First World War was destroyed. This began with the alienation of Keiyo land for the settlers who had occupied the Uasin Gishu plateau, the introduction of taxes and the demand that they provide cheap labour for the

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[42] George Oduor Ndege 'History of Pastoralism in Kenya in Kenya 1895-1980' Ochieng, *An Economic History of Kenya*, p. 98.
[43] KNA/BAR/1/2/7, Baringo District Annual Report, 1919-1925.
[44] See David Anderson, 'Herder, Settler and Colonial rule; A History of the peoples of the Baringo plains Kenya, 1890-1914', PhD thesis, Cambridge University, 1983, pp.11-27.

settler economy. Incidentally, before 1910 the Keiyo were little affected by colonial taxation. Many simply moved to the escarpment ledges and refused to pay taxes. Those who could not evade the tax collector sold livestock particularly sheep, which were not so highly prized as cattle and goats.[46] Grazing was still plentiful and even if one sold a cow, it would not threaten one's economic survival.

But with the introduction of the poll tax in 1910, every male over sixteen years of age was liable to pay tax. Thus, even though a person did not own a hut, he had to pay a tax for his mere existence. Young men who had not been circumcised had few ways of raising tax money. Being under their father's authority, they had not acquired individual livestock, which came only after circumcision. And as long as a person was more than sixteen years old, he had to pay a poll tax regardless of whether or not he had any income. As a result many young uninitiated boys left their home areas on their own to search for tax money, usually by engaging in wage labour. After two or three months, they deserted their employment after paying their tax, which was normally collected by their employers acting on behalf of the colonial administration. Some young men extended their period of employment for about six months, which enabled them to purchase other commodities like clothes, blankets, household goods and even to purchase their own livestock for the payment of bride-price after circumcision. The point here is that with the emergence of labour prospects in the settler occupied Uasin Gishu plateau, some Keiyo seized the opportunity to acquire an income not only for the payment of taxes but to purchase grade livestock, household cutlery, blankets, clothes and other paraphernalia.

Thus, for the majority of the Keiyo with livestock, they would afford to pay their hut and poll taxes without resorting to migrant wage labour. Conflict with the settlers arose as a result of the Keiyo feeling that the settlers underpaid them. They opted for livestock keeping and selling them to pay for their hut and poll taxes or as a final resort flee to the escarpment ledges to evade the tax

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[45] Ndege, 'History of Pastoralism in Kenya', p.98.
[46] KNA/ELGM/1/1, Elgeyo Marakwet District Annual Reports, 1911-1919.

collector.[47] Statistics for Keiyo tax payments between 1912 and 1919 were recorded as follows:

Table 14 Keiyo tax figures for the period 1912-1919

Year	Rupees
1912-13	3 117
1913-14	6 741
1914-15	12 837
1915-16	16 197
1916-17	17 478
1917-18	17 546
1918-19	17 157

Source: KNA/DC/ELGM/1/1Elgeyo Annual Reports, 1912-1919.

From the above, it can be concluded that tax collection increased progressively until the end of the First World War. Among the Keiyo, no tax was collected between 1919 and 1920 because of a serious border incident between the Keiyo and the European farmers and the District Commissioner over cattle theft and tax collection.[48] The cattle raid was, however, repulsed and the Keiyo forced to forfeit all the raided livestock and made to pay all the tax arrears.[49]

What is of significance is the fact that colonialism introduced a new element of commercialising cattle keeping not only among the Keiyo but also among other livestock keeping communities in Kenya. Monthly or quarterly cattle auctions were organised at such centres as Tambach, Chepkorio, Cheptongel, Kimilili and Cheptiret.[50] It was during such cattle auctions that the colonial administration in the district would organise for the collection of taxes with the knowledge that the traders had money from the cattle sales. This changed the lifestyles of the livestock keepers and their families who were now able to purchase other commodities like sugar, soap, salt, paraffin and even clothes. The colonial administration while they deliberately set up livestock sales days within a month,

[47] See Tarus, 'The Early History of the Keiyo', p. 142.
[48] KNA/DC/UG/2/, Uasin Gishu District Political Record File-Africans, 1919-1923.
[49] *Ibid.*

and at a particular point for the purpose of collecting taxes, not all the money collected went into paying taxes. While some of it was used to pay for tax, the surplus would be used to establish businesses like butcheries, maize meal grinding, lorry transport business, ploughs, growing cash crops like potatoes, pyrethrum and vegetables.

Livestock trading sprang up as a result of the commercialization of the cattle industry.[51] For the Keiyo, attempts to use their economic power to pay taxes and to avoid wage labour led to the implementation of punitive measures by the colonial state. After all, the payment of taxes was not adequate, for it was meant to compel the African people to work in the settler farms. The first action, therefore, in the destruction of Keiyo's cattle economy and to make them join wage labour was the alienation of Keiyo grazing lands. In 1921 the Keiyo were estimated to have 21 862 head of cattle and 50 000 sheep and goats.[52] Livestock would be sold profitably with one cow fetching between shs.15 and shs. 20, while sheep went for between shs. 4 and shs. 7. Keeping livestock was, therefore, to become a major source of conflict with the colonial state, since Keiyo economic independence meant that seeking wage labour was a not a popular option.

Table 15 Census of Keiyo livestock in 1922

Location	**Number of Cattle**
Mutei	2 643
Kapsaniak	1 015
Irong	2 005
Kapkoiwa	919
Kapchemutwa	998
Rokocho	610
Sego	828
Changach	370
Marichor	2 275

[50] Oral Information, Kipchamasis Tireito, 12 February 1999, Kaptagat.
[51] *Ibid.*
[52] KNA.ELGM/1/1, District Annual Report, 1921-1929.

Mwen	480
Kawachi	492
Tumeiyo	1 224
Maoi	1 703
Kapkwonin	3 493
Total	**19 055**

Source: KNA/ELGM/1/1, Elgeyo/Marakwet Annual Report, 1921-1922.

As a result of the figures obtained from the census, the colonial administration took punitive steps to ensure that the Keiyo livestock owners reduced their livestock to make them reliant on migrant wage labour in order to pay their taxes. In 1922 there was alienation of 144 000 acres of grazing land to Ewart Grogan in the infamous Grogan concession. The result of this was that the narrow strip of the reserve in the highlands became partially overstocked.[53] This increased the number of livestock to be disposed of at extremely low prices. Consequently, one transaction would not adequately cover the tax requirements of the members of a particular family for the payment of the hut and poll tax. This negated the total reliance on livestock by the Keiyo for general upkeep and for the payment of hut and poll tax.

The Keiyo were thus left with two choices: to evade the tax by gravitating in the escarpment ledges or join the settler farms as squatters. Neither were easy options. But squatting provided many opportunities, as there was access to grazing land and the opportunity to pay taxes through wage labour. Oral information obtained from William Kiptoo Chirchir stated that in 1922, in addition to keeping livestock, he was allowed to grow crops but when he demanded for his wages, he was issued with tax receipts for the period.[54] But the biggest impediment was that their livestock movements were greatly restricted because of the quarantine that had been imposed. This inhibited their access to the monthly or quarterly cattle auctions, which represented a denial of access to a market economy.

[53] KNA/ELGM/5/, Hosking-Barton Memorandum in relation to Native (Keiyo) rights in the Grogan forest concession, 1921-1956.

This disruption of Keiyo embrace of money economy corroborates what Atieno-Adhiambo has described as the decline of the Kenyan peasant and the emergence of a proletariat. He argues that by 1922 there was the emergence of peasant inferiority in relation to the urban worker, the schoolteacher, the Indian trader and to the settler,' ... the peasant became a poor man and consequently a ready source for the proletarianisation of the towns'.[55] Wage labour became an important source of revenue not only for the payment of the hut and poll tax, but also for general survival.

This partly explains why in 1921 the estimated population of the Keiyo was 14 905 but by 1922 it had decreased to 14 612. These figures were inclusive of men, women and children. Oral information confirms that after the war of the 'Jurman' (German) some of the Keiyo people moved away from designated African reserves to seek employment in towns, settler farms, KAR and in the building of the railway extension from Nakuru to Eldoret.[56] In essence, the 1922 annual report shows a phenomenal increase of hut tax from Rs. 5 to Rs.10 to Rs.12.[57] This was as a result of the worldwide trade depression of 1922. The Keiyo like other Kenyan communities, were again made to carry the burden of the depressed white settler commodity prices between 1921 and 1922 just as they were made to pay for the war effort. And in this war effort, the colonial chiefs played the important role of acting as a link between the people and the colonial administration.

Chiefs and tax collection during the war period

Colonial chiefs played an important role in the mobilisation of African resources during the war. It was one time when the colonial state actually relied on the African people to win the war against the Germans. But for all their

[54] Oral information used in Tarus 'The Early Colonial History of the Keiyo of Kenya, 1901-1939', p. 27.
[55] E. S. Atieno-Odhiambo, 'The Rise and Fall of the Kenyan Peasant, 1888-1922', pp.233-239. See also D. Mukaru Nganga, 'What is happening to the Kenyan Peasantry?' *Review of African Political Economy*, 20,1981, pp. 7-17.
[56] Interview with, Noah Cheburet, 12 March 1999.
[57] KNA/DC/MKS/1/1/10, Machakos District Annual Report, 1922.

responsibilities and service, loyalty to the colonial government was measured by the promptness and regularity of the payment of hut and poll tax.[58] According to Berman the concept of chieftainship was a colonial creation co-opted by the colonial state as an effective agent of control and domination.[59] And like in all colonial situations in Africa, the institution of chieftainship played a major role in the colonial administrative structure.

In 1912 the Village Headmen Ordinance amended the Act of 1902 which stripped the chiefs of the power to collect taxes on behalf of the colonial administration. Such powers were now expropriated by the colonial administration with the chiefs' role being to assist District Officers in the collection of taxes. But as it turned out, this was only on paper for in practice, the role of the chiefs was to remain encompassing. Without exception, their duties embraced coercion, the actual collection of taxes and escorting colonial administrators on tax collection expeditions or safaris. In other words, due to the fact that the chiefs were knowledgeable about the conditions prevailing in their locations, the colonial administrators were always in need of their services. This involved mobilising the peasantry in the payment of taxes, procurement of labour and in ensuring compliance with colonial demands. But the 1912 Ordinance added more responsibilities to the chiefs. These included the prevention of crime and the arrest of offenders, the control of alcohol consumption, the regulation against the carrying of arms and the cutting of timber, the prevention of movement from one location to another and creating a deterrence to the evasion of tax.[60]

In actual fact, the chiefs had their hands full. Many other colonial departments required their services for example agriculture, veterinary, forest, education, as well as the missionaries. But what prevailed in most cases were the wishes of the district officials who required that chiefs fulfil certain obligations particularly the recruitment of labour and the collection of taxes. Through the chiefs, the colonial administration was able to maintain an elaborate and thorough list of all those who defaulted on their tax payments. The whereabouts of defaulters were

[58] Ochieng', *A History of Kenya*, p.106.
[59] Berman, *Control and Crisis in Colonial Kenya,* p.230.
[60] *Ibid*.

sometimes unknown and could not easily be traced. It was not until 1919 that the *Kipande* was introduced to trace tax defaulters and other miscreants. But still the chiefs were made accountable. For instance among the Keiyo, most of the tax defaulters were found to be prisoners in Nairobi or employees on settler farms and from the 1920s in the railway construction and plantations. In Keiyo district, the only people the chiefs exempted from paying taxes were the mail runners. This was because they obtained no payment for the services they rendered to the colonial administration.[61]

Most Kenyan communities had chiefs appointed by the colonial administration except among the Wanga of Mumia who already had a chief at the commencement of colonial rule. And with the outbreak of the First World War, the chief's role became even more consequential. This was due to the fact that, the colonial administration expended all its energies on the war effort including the recruitment of soldiers, the acquisition of livestock and the control of the people so as not to take advantage of the war to revolt against colonial exploitation. The majority of the chiefs selected in Kenya have been categorised as opportunists and without much social and political clout as shown in the previous chapter. But the First World War put on the chiefs more responsibilities because they had become indispensable to the colonial administration.[62] To please the colonial administrators, they had to extract the largest possible revenue per hut, sometimes through seizing livestock of the defaulters and the demand of bribes in lieu of arrest. This made them unpopular among the people which aroused political consciousness, leading to the formation of political organisations like the Young Kikuyu Association in 1921. This arose among the Kikuyu who complained about low wages, the prohibition of coffee growing by Africans and steep taxation levied by the colonial government through the chiefs.[63]

Such ambivalent behaviour by colonial chiefs had its roots in the system of colonial administration. A chief was described as good or bad in terms of the

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[61] KNA/DC/ELGM/1/1, Elgeyo Marakwet District Annual Reports, 1912-1922.
[62] See Clough, *Fighting two Sides*, p.14.
[63] *Ibid*., p. 18.

amount of taxes collected.[64] The chiefs thus found their roles within the colonial state contradictory. Here the 1912 Act proscribed them from collecting taxes, but on the other hand, their effectiveness in colonial service was determined by the amount of revenue their people contributed. In fact the Act of 1912 was set aside when it did not serve the interests of the administration.[65] For example during the war, the chiefs were given quotas of taxes to collect, the number of men to recruit for the war effort and to procure livestock to feed the combatants. The chiefs thus found their duties conflicting. While the people regarded them as nominees of government, the chiefs on the other hand tried not to offend their people. At the same time, they had to satisfy the whims of the colonial administration. Failure to fulfil some of these colonial demands often led to confinement for a period of up to two weeks.[66]

But the chiefs did not always lord it over the people without any form of resistance. For a chief needed to have the staying power and the motivation to traverse an entire location to ensure that the headmen and hut counters did their duties. But in some cases even if a chief or his retainers were capable individuals or knew the tax dodgers by name, the people had several ways of playing a game of hide-and-seek with the tax collectors. First, a chief might easily be bribed with liquor. Second, a stubborn chief would be targeted for blackmail and threatened, for instance, an arrow could be shot past him without the actual intention of causing any harm or injury. Chiefs who ignored such pressures had in most cases a warning arrow stuck on their doors.[67] Chiefs, however, were not impervious to the feeling of the people, since they belonged to a particular clan in the community and would be insecure losing a lot in terms of prestige and effectiveness had they to be ostracised. Of course, in most cases the chiefs ignored such threats and prosecuted the defaulters. After all, they also had the so-called ‘tribal police’ to do the arresting and punishment of the defaulters. In addition, the colonial state held the monopoly of violence.

[64] KNA/DC/ELGM/1/1, Elgeyo Marakwet District Annual Reports, 1912-1922.
[65] Berman, *Control and Crisis in Colonial Kenya,* p. 230.
[66] KNA/MKS/1/1/10, Machakos District Annual Report, 1915-1922.
[67] KNA/ELGM/1/18/, District Annual Report, 1922.

The best regarded criterion of judging whether a chief was good or bad was in terms of the amount of taxes collected. Here is an example in tabular form to show the elaborate nature of tax collection among the Keiyo chiefs.

Table 16 Keiyo chiefs and tax collection for the year 1919-1920 (rupees)

Location	Chief	Huts	Poll (Heads)	Hut Tax	Poll Tax	Total Collected
Mutei	K. Cherono	906	3	4 530	190	4 720
Kapsaniak	C. Bargoria	214	14	1 070	70	1 140
Irong	K. Bartai	254	12	1 270	60	1 330
Kapkoiwa	O. Kimuron	163	10	815	50	865
Kapchemut-wa	K. Kimuron	308	14	1 540	70	1 610
Rokocho	C. Chemase	378	5	1 890	25	1 915
Kapchemut-wa Valley	C. Cheptot	360	11	1 800	55	1 855
Sego	R. Kipsaro	320	28	1 600	140	1 740
Marichor/ Changach	K. Kaptalai	730	35	3 655	175	3 830
Mwen	K. Kiptoe	85	1	425	5	430
Kowochi	K. Kapkoror	144	13	720	65	785
Tumeiyo	C. Chesang	316	13	1 580	65	1 645
Maoi	C. Tumo	206	13	1 030	65	1 095
Kapkwon	C. Kimitkut	280	11	1 400	55	1 455
Metkei	L. Mossut	567	9	2 835	45	2 880
Grand Total		5 232	227	-	1 135	27 295

KNA/ELGM/Elgeyo Marakwet Annual Report, 1919-1920.

The above table shows how committed the colonial administration was to revenue collection. This was possible through the annual maintenance of a very elaborate and thorough list of the amount of hut and poll tax collected by the chiefs. It is noticeable from the table that the 1912 Act that stripped the chiefs of the power to collect taxes was never adhered to. This was mainly due to the fact that the colonial administration lacked adequate personnel to collect the taxes and always required the services of the chiefs. But outside the collection of taxes and maintenance of control, colonial administrators regarded chiefs as men of little consequence. Thus, in most circumstances, unless visited by a colonial official, chiefs took little interest in the governance of the people. On the other hand, people carried on with their daily lives without caring about the chief until the time when hut and poll tax was being collected.[68]

Consequently, for various reasons, the colonial administrators rarely appreciated the complicated nature of the work of chiefs in tax collection. For instance in 1922 the District Commissioner of the Keiyo wrote to the Provincial Commissioner that:

> The majority of the chiefs fail to realise their obligation in the collection of tax and do nothing until a day or two previous to the arrival of an officer. The last quarter of the tax in each location has only been collected by means of a tribal policeman in pairs supplied with written lists of tax defaulters. If the chiefs were made more active and enterprising in the earlier part of the year in holding barazas, making enquiries and teaching their people, the various ways that they can use to obtain their tax money, there would be no need of forced selling of stock and elderly people going to work.[69]

This lament in most situations did not lead to any serious action. It was certainly not easy for the colonial administration to get a replacement for a chief they found to be aloof. In fact among the Kikuyu, a chief was known to reign for quite a long period of time. The same applied to the Keiyo whose chiefs could also be in office for long periods of time. In other words, ineffective chiefs would therefore not easily be sacked for not meeting certain targets. After all, the onus of collecting taxes lay with the district officials. But again a chief once in a while

[68] KNA/DCELGM/1/1, Elgeyo Marakwet District Annual Report, 1912-1922.

simply needed to redouble his taxation collection efforts to be recognised and possibly given a salary increment and to be guaranteed continued employment. Secondly, taxation gave them an opportunity to corruptly accumulate wealth through the non-remittance of the total amount of taxes collected. That partly explains the reason why the colonial chiefs were able to accumulate property and to become some of the most affluent members of society during the early period of colonial rule.[70] It is such wealth they invested in the education of their children that were to form the cream of the Kenyan elite.[71]

Although by 1923 the concept of chieftainship had become entrenched within the colonial system, the chiefs still found themselves caught in a dilemma between serving the people, the colonial administration and their general welfare in terms of wealth accumulation. Equally important, they had to mobilise their people for wage labour and the collection of taxes. Failure on their part meant a humiliating reprimand in public *barazas* or even the possibility of being sacked. But in several instances the chiefs were not mere simpletons. They too had their own interests, which they tried to promote within the parameters of the colonial situation. In sum, the institution of chieftainship was a conflict-ridden institution for the chiefs were indeed part of the colonial state's aim of domination and control so as to enable the peasants to obtain taxable resources.[72] Partly as a result of these alterations, the political and economic nature of traditional society was swiftly and fundamentally altered during and after the war.[73]

Impact of taxation on Africans after the war

The threat to the protectorate, and in particular to the vital Uganda railway, from German East Africa never materialised. This was due to the contribution of the African people. Not only did they provide the combatants, the porters and the

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69 KNA/ELGM/1/18/, District Annual Report, 1922.
70 Gavin Kitching, *Land, Livestock and Leadership: The Rise of an African Petite-Bourgeoisie in Kenya, 1905-1918* (Nairobi, 1981), pp.12-18.
71 See Benjamin Kipkorir, 'Alliance High School and the Making of the Kenya Elite', PhD thesis, Cambridge University, 1969.
72 Reuben Matheka, 'Colonial Kamba Chiefs and the 'Politics of survival', 1889-1963', unpublished paper, 1998.
73 This was more evident with the chiefs in Kiambu who despite the Act were still collecting taxes after 1910. See KNA/KBU/1/4, Kiambu District Annual Report, 1912-1913. They were also strong among the Kamba and the Luo.

guides, but they also paid the taxes that propped up the protectorate's revenues. Nevertheless, the First World War had serious effects upon the protectorate's economy. Most of the white settlers joined the armed forces abandoning their farms. But luckily after the war, a quick attempt was made to revive the settler economy through the introduction of a soldier settlement scheme and the provision of credit facilities by banks.[74] These were opportunities that were not extended to Africans.

The First World War certainly weakened African economic strength. In fact, by 1916 the dominance of African produce for the export market had fizzled out. The major reason as demonstrated was due to the colonial state abandoning any support for African crop production in favour of the settlers. This was done in two ways. First, African manpower resources was diverted to the war effort hence farming activities were abandoned or left to the old men, women and children. Second, financial demands on the African people in the form of hut and poll tax phenomenally increased and this greatly hampered African investment in commodity production. On the other hand, the settlers' economic power was enhanced through help from the colonial state. This was done in the form of assistance with labour recruitment, searching for export markets, financial credit and the development of new crops. All these ensured that the settlers dominated the African producers who were being burdened more and more by steep taxation. In short, African commodity production was discouraged to allow the white settlers to reap maximally the benefits of trade and market opportunities. But despite all the advantages, the European settlers suffered during the depression of 1920s when there was a general slump in the world prices of the major export commodities like flax, coffee and pyrethrum.[75]

In essence, between the First World War and the depression of 1920-21, Africans paid more direct taxes during the period.[76] On the other hand, European settlers and the Indians paid only indirect taxes. Attempts at the introduction of an income tax were strenuously opposed by the two races, but more so by the

[74] Sorrenson, *Origins of European Settlement in Kenya*, pp. 14-21.
[75] Maxon, *The Struggle for Kenya*, p. 139.
[76] *Ibid.*

Europeans. Their normal argument was that they would not pay taxes since they were suffering from high costs of farming production, lack of labour and weak markets.[77] The settlers thus avoided the payment of direct taxes. But following the First World War, political considerations began to take a prominent place in the daily lives of the African people caused mainly by economic problems. For instance after the war, dramatic changes were made to the rupee as the legal tender, which led to the use of shillings and cents. This greatly affected the ability of the African people to pay tax. According to Robert Maxon ' ... the roots of the currency crisis lay in the fact that the sterling exchange value of the Indian rupee, used as the medium of exchange since the first years of British rule in Kenya and Uganda appreciated dramatically.'[78] During the change over, the colonial state was only interested on how it would appease the settlers, and how to make the changes acceptable to the banks and the Uganda government who shared the same currency with Kenya.[79] Left out in the literature dealing with the crisis, is how these dramatic changes affected the African people particularly as it related to their worth in the payment of taxes.[80]

In other words, those who actually fell victim were Africans particularly in the payment of hut and poll tax. In both cases, Africans lost their savings. First, many people did not exchange their rupees for florin coins in 1921.[81] They were therefore left with worthless rupees when their use was discontinued. Second, when the shilling was introduced in 1922 and circulated with the florin, some people could not tell the difference in value of the two coins. Consequently, people lost a lot of money that could have been used to pay the taxes.[82] But this loss of money due to the appreciation of the rupee did not elicit the sympathy of the colonial administration. It was the Devonshire White Paper of 1923 that made the colonial administration declare on paper that African interests in the colony were paramount. The Devonshire White Paper of 1923 came out as a result of differences between the Indian people and the colonial government. The colonial

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[77] *Ibid.*

[78] Robert M., Maxon, 'The Kenya Currency crisis, 1919-21 and the Imperial Dilemma', *Journal of Imperial and Commonwealth History,* 17,3 (1989), p. 324.

[79] *Ibid.* p. 323.

[80] For a captivating analysis of the currency crisis see McGregor, *Kenya from Within*, pp.199-216

[81] *Ibid*. pp.199-217.

[82] KNA/DC/MKS/1/1/10, Annual Report, 1922.

state had barred the Indian people not only from owning land in the White Highlands but also electing representatives to the Legislative Council. This led to a fierce political struggle between the two groups. While the Indians demanded equal treatment with the white settlers, the latter argued that that would jeopardise African interests.[83] So in 1923, following presentations from both Europeans and Asians, the Duke of Devonshire who was the colonial secretary issued a white paper. Here, he declared that, 'primarily, Kenya is an African territory; and His Majesty's Government think it is necessary to record their considered opinion that the interests of the African natives must be paramount, and that if, and when, those interests of the immigrant races should conflict the former should prevail'.[84]

This pronouncement marked the tentative beginning of an era of 'trusteeship' for the African peoples of Kenya. This trusteeship did not immediately result in any great improvement in the social and economic conditions of the African population. Up to 1923, the government made little provision for education. The missionaries supplied nearly all the schools. Hut and poll tax continued to be levied. Equally important, the African people found no place in the Legislative Council while a missionary was representing their interests. All these impediments made the African people to develop their own pressure groups to agitate for equal treatment.

Conclusion

The period between 1914 and 1923 was certainly one of momentous changes in Kenya's history. Between the outbreak of the First World War and 1923, the most influential entities in Kenya had become the colonial state and the European settlers. After the war, Kenya's European settlers achieved dominance in the colony's export economy and became even more politically powerful as almost to upstage the colonial state in the process. Under the ex-soldier settlement scheme, the African peoples lost huge chunks of land for the

[83] Ogot, 'Kenya Under the British, 1895-1963', p. 270.

settlement of the British war veterans. Compounding that was the fact that due to the colony's fluid financial position and the unwillingness of the metropolitan government to provide grants-in-aid, the burden of raising revenue for the running of the colonial administration partially fell on direct African taxation.

On the other hand, the Africans had seen their resourcefulness being undermined by the colonial state in favour of the settlers. The war effort had drained Africans of their manpower and resources in having fought in the war, paid huge amounts of money in the form of taxes and fed the soldiers through their livestock. But when the war was over, their fortunes had attenuated. They were paid in the rupee which had been abolished as a legal tender and this made them to lose their entire savings. Equally important the African war veterans were not given any medical help or any form assistance leading to many deaths and destitution. Consequently, these grievances aroused African political consciousness.

Looking back, Kenya by 1923 had become a type of colony in which the colonial state and the European settlers took advantage of Africans to develop a capitalist economy. The levying of hut and poll tax came to be used as the major instrument to coerce Africans into migrant wage labour and as a source of generating revenue for the colonial administration. The success of the white settler farmers vis-à-vis African peasant farmers was on the back of generous state support in the form of grants, concessionary loans, cheap African labour and a policy framework that made the settler farmers one of the most privileged people in the protectorate. But as shown, attempts to make the African people integral and subservient to the colonial settler economy were not fully achieved. The next chapter explains why this was not possible and the African resistance to the social and economic changes brought about by colonial taxation.

[84] *Ibid*., p. 271.

CHAPTER FOUR

PEASANT RESISTANCE TO TAXATION AND STATE RESPONSE, 1895-1923

> I Harry Thuku, am greater than you Europeans. I am even greater than the Chiefs of this country. How is that I have left Nairobi without being arrested if it is not because I am a great man? I desire if the Europeans tell you that to do any sort of work at all that you tell them Harry Thuku has refused to allow you to make camps, or to make roads, or to work in the station or for the Public Works Department, or to give out food for porters or firewood. Hearken, everyday to pay hut tax to the Europeans of Government. Where is it sent? It is their task to steal the property of the Akikuyu.
>
> -Harry Thuku[1].

Introduction

African resistance to colonial rule in Kenya has already been the subject of intensive study and there is no need to repeat that story here.[2] Suffice to mention the fact that what is lacking is a close look at how taxation grievances together with other colonial afflictions, like land loss and forced labour, made African protests almost inevitable. In other words, the history of Kenya from 1895 and for the next twenty-five years is littered with numerous punitive hut and poll tax expeditions and African direct response. During that period, the British exposed the extraordinary degree of violence they were ready to unleash to collect the hut and poll tax, and to stamp their authority so as to avoid humiliation of defeat from their new subjects.

Harry Thuku has aptly summed up the various causes of peasant resistance during the early phase of colonial rule between 1895 and 1922. Among the many other grievances he has cited were the harassment by the chiefs, forced labour on roads, camps, and Public Works Department and the brutal conditions in which the Kikuyu women were forced to work under while picking coffee. But more germane to our study is Thuku's fundamental and enigmatic question about colonial African hut tax: *Where is it sent*? (my emphasis). In an answer to his own question, Thuku averred that colonial taxation was in essence about the theft of

[1] Harry Thuku in 1922, quoted from Jeremy Murray-Brown, *Kenyatta* (London, 1972), p. 86.
[2] See the authoritative work of John Lonsdale, 'The Conquest State, 1895-1904', Ch. 1, Ochieng' (ed.) *A Modern History of Kenya*, pp. 6-34.

the property of his own people, the Kikuyu. In short, the various resistance to colonialism were due in no small part to the fact that the African people were forcefully required to pay a hut and a poll tax. As has been shown in the two preceding chapters, the taxes that were collected went into servicing the colonial administration, maintaining law and order and the promotion of European infrastructure and agriculture. Equally important, during the First Word War, increased taxation was imposed on Africans to support what was essentially a foreign war. The war brought stress to the colonial economy as a result of general mobilisation of African manpower and allocation of African resources.

This chapter hopes to achieve four goals. The first aim is to trace the idea of a phase of resistance to taxes and other colonial grievances- common to much of Africa-by arguing that taxes were among the first cause-nexus of most of the violent confrontations between the colonial state and African peasants. The main aim of this section is to place tax revolts within the general context of colonial African resistance to the imposition of hut and poll tax. The second goal is to discern how taxes impacted on the Kenyan people and the reasons why they reacted in the way they did, and how the colonial state responded. The third aim is to provide a spatial appraisal of how the various Kenyan people countered the levying of taxes the way they did and to show that even those who paid did so grudgingly. Finally, the chapter comments on whether the revolts led to taxes being increased or decreased and their impact on future colonial policies. The entire purpose of the chapter is to demonstrate that taxation was an important, if not the most decisive factor, in the many revolts against colonial rule. As will be shown, the compulsory payment of taxes certainly ranked high among other grievances, such as loss of land and forced labour.

Tradition of peasant resistance to colonial taxation

During the colonial period, life for the African peasant was indeed a struggle for survival in many ways. Literally throughout colonial Africa, from the Gold Coast, to Nigeria, to Mozambique, Tanganyika and Southern Rhodesia, tax grievances were in fact the commonest cause of African insurgent response. As will be shown, Africans resisted and modified tax collection in many varied ways. Acts of resistance ranged from physical resistance, immigration, banditry, bribery, gravitation to inaccessible terrain and even playing a game of hide-and-seek with the tax collector. On the other hand, those who opted for migrant labour and squatter farming as options, became integrated into the colonial economy and more often than not, with positive consequences of material prosperity.

But the greatest loss for the African people was that taxation encroached on their liberty and their freedom. People were always on the lookout for the tax collector and ready to take instant flight when the collector’s presence was announced. In fact one of the main objections to the hut and poll tax in colonial Kenya was the manner of its administration. Those unable to pay were imprisoned or detained. The house-to-house canvass mostly by chiefs and headmen, found many people not at home. People might be found without ready cash. Many, therefore, took instant flight at the sight of the tax collector. These taxes were levied on individuals without regard to their ability to pay or any benefits to be derived. The flat rate payment on property and a ‘head’ tax was certainly at the expense of the poor.

These activities had one primary goal of making metropolitan governments minimise public expenditure on colonies and maximise revenue. After all, the basic aim of colonialism was to deal in investments that yielded fast benefits. Not only was African taxation to be used to administer its subjects, it was also expected to generate revenue for the metropolitan government possibly to offset the cost of colonial administration. There were always expensive military and administrative apparatus to be maintained and used to conquer recalcitrant African societies.[3] African taxation financed several of these objectives. That explains the near obsession of colonial administrators with the collection of taxes. Taxation was one of the other major methods of raising revenue locally in all colonies without exception. Tax collectors became notorious for the use of force, coercion and intimidation, which forced Africans into instant flight and some to react violently. The severe and persistent demand for taxes naturally led to protracted resistance.

For instance, Gold Coast under the British was among the first in Africa to impose a poll tax, and became the first one to witness the first instance of a tax revolt in 1852.[4] In German East Africa, resistance to peasant taxation was immediate following the German conquest in 1885. Africans were shackled together and marched long distances to work for white settlers that made most of them succumb to diseases and overwork.[5] German exploitation took the form of forced labour, harsh and cruel rule and the payment of a hut tax, which had become compulsory from 1897. But a bigger manifestation of a tax revolt was to unfold itself later as the Maji-Maji rebellion of 1905-1907. The immediate cause of the uprising was government instituted programme of compulsory cotton growing which African farmers rejected. But the underlying reason was a general resentment of harsh colonial policies that included forced labour and ruthless tax collection.[6]

In the thinking of the colonial administration, tax collection was actually crucial because it demonstrated on a yearly basis the power of the colonial state and the subordination of the African people.[7] To achieve that goal, brute force and unsavoury tactics were used to impose and collect the hut and poll tax from the African peasants. In the words of one colonial official, '... these people must learn submission by the bullets ... it's the only school; after that you may begin more modern and human methods of education ... in Africa to have peace you must first teach obedience and the only tutor who impresses the lesson properly is the sword'.[8] As Bruce Berman and John Lonsdale have eloquently argued, colonial conquest in Kenya was the work of force such that the British 'employed violence on a locally unprecedented scale, and with unprecedented singleness of mind'.[9] The use of force and intimidation to ensure payment was viewed by the African people as a punitive measure to be resisted by all means.

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[3] See Ralph Austen and R. Headrick, 'Equatorial Africa under Colonial Rule', in D. Birmingham and M. Martin (eds.) *History of Central Africa*, 2 vols. (London, 1986), pp. 61-62.
[4] See F. Agbodeka, *Africa Politics and the British Policy and the Gold Coast, 1868-1900* (Chicago, 1971), pp.131-134.
[5] Shivji, *Law, State and the Working Class in Tanzania*, pp. 11-12.
[6] Iliffe, *Tanganyika under Colonial Rule, 1905-1912*, p. 9.
[7] Shivji, *Law, State and the Working Class in Tanzania,* pp. 11-12.
[8] Mungeam, *British Rule in Kenya, 1895-1912*, p. 30.
[9] Berman and Lonsdale, *Unhappy Valley*, p. 13.

Faced with such a massive and determined colonial force, the African peasants had four choices when it came to the payment of hut and poll tax: to submit, to fight, to evade and to flee, all with resultant negative effects. According to Mzee Kipkech arap Kibutit, all options were applied when and where the conditions dictated and demanded.[10] Before the levying and the collection of taxes was streamlined, the most common was the organising of expeditions against the African people. In Kenya, this policy was most common before the outbreak of the First World War. The main policy concerns of the colonial administration were to obtain capitulation to ease the collection of hut and poll tax. For without direct African taxation, the colonial state would be unable to function by solely relying on indirect taxation and grants-in-aid. Consequently, during the early days of colonialism, the introduction of taxes brought with it brutality and violence with whole villages being razed to the ground, granaries looted and livestock confiscated. A sense of oppression therefore pervaded the entire relationship between the peasants and the colonial state as will be shown, for example, among the Tugen of Kenya.[11]

But in discussing peasant resistance to taxation in Kenya, most of the policies applied came from South Africa. The Afrikaners who settled in Kenya from 1902 played a major role in urging the colonial administration to apply policies that were already in place in South Africa.[12] More pressing for the white settlers in Kenya, was the call to use taxation as a way to compel labourers into wage labour. Africans were at first unwilling to offer their labour and to achieve that, the colonial administration first destroyed the self- sufficiency of the African economy. It did so by alienating some African land, confiscating some of their African livestock and imposing punitive taxation. Consequently, most of the revolts witnessed were actually violent responses to agrarian social changes brought about by colonialism, which disrupted the lives of Africans.

[10] Interview with, Kipkech arap Kibutit, 14 March 1999, Kericho.
[11] KNA/BAR/,Baringo District Annual Reports, 1906-1917.
[12] David Burton, 'Taxation of Africans: Transvaal 1902-1907, in *Kleio, xix*, pp. 50-51. Burton has in addition given a stimulating overview of the rate, efficiency, wages earned, benefits received and the place of taxation in South African history.

Appraisal of Kenyan peasant tax revolts

A contributory factor to the many revolts was that predatory taxes were never part of the pre-colonial economic and social life of Africans. This truism goes a long way in explaining their varied responses to the introduction of colonial taxation. If there were people in pre-colonial Kenya who paid any form of tax, these were the Muslims of the Kenyan coast. Common among the Muslim communities of coastal Kenya was the payment of a tax known as *Zakat* in the form of tributes, levies and services, but was never compulsory. This form of taxation was known as *sadaka ya Zakka* or *fungu la Mungu* (God's share of one's goods). Payment was according to individual ability but its primary usage was as alms given to the poor.[13] The same pattern of a non-taxed society, was also evident among all other Kenyan communities. In fact, one of the reasons the Somali of Kenya had in refusing to pay taxes, was that Islam forbade the payment of taxes, the more so if it was imposed by Christians.

According to Ogot,[14] there were few sections of the Kenyan people that did not experience violent confrontation with the agents of the colonial administration. The number of livestock confiscated from the various Kenyan communities between 1893 and 1911, is shown below, which in essence was a form of taxation in kind.

Table 17 British military operations and livestock confiscated, 1893-1911

Date	Enemy	Auxiliaries	Livestock Confiscated
Nov 1893	Kabete Kikuyu	87 Maasai	928
June 1894	Githunguri	124 Maasai	857
July 1894	Kikuyu	220 Kikuyu	1 100
Nov 1895	1st Nandi	25 Ganda	2 730
March 1895-6	Mwala Kamba &Northern Kamba	300 Kikuyu	1 860
Feb 1897	Kilungu Kamba	Maasai, Kamba	1 700
May 1897	Tugen	200 Maasai	8 300

[13] J. Spencer Trimingham, *Islam in East Africa* (Oxford, 1964), p.70 and p.124.
[14] Ogot, 'Kenya under the British Rule, 1895', p. 255.

June 1897	2nd Nandi	400 Maasai	1 640
Nov 1899	Kamelilo, Nandi	75 Maasai	1 120
Dec 1899	Central Luo	Luo, Luyia, Maasai	
July 1900	3rd Nandi	1 000 Tugen, Luo	32 840
Jan 1901	Pokot	500 Maasai, 100 Chamus	10 520
Sept & Dec 1902	Tetu Kikuyu	300 Maasai	11 300
March 1903	4th Nandi	700 Nandi	4 800
Feb 1904	Mathira Kikuyu	450 Maasai	9 237
April 1905	Kipsigis	900 Maasai	5 000
Jan 1906	5th Nandi	1 500 Somali, Maasai, Tugen	-
June 1906	Embu	-	10 330
Jan 1908	Gusii	Nandi	7 000
Dec 1911	Marakwet	-	358

Source: Lonsdale, 'The Conquest State, 1895-1904', in Ochieng' (ed.) *A Modern History of Kenya*, 1985), p.20.

At the beginning of colonial rule in 1895, and even during the reign of the IBEAC, the forceful confiscation of African cattle was one of taxation, although it was akin to looting and pillage. These looted livestock were actually given as payment to the many auxiliaries who assisted in the conquest of other African communities especially the Maasai. This eventually gave way to formal taxation.

What is clear from the table is the fact that all Kenyan societies in one way or another resisted colonial intrusion. A policy of divide and rule was employed by the British on the Kenyan people who were made antagonistic towards one another. For example in 1903, one section of the Nandi was set against another. But despite their inability to act with unity, the Nandi were indeed the indomitable tax rebels in colonial Kenya until 1923 when their resistance was broken once and for all.

The Nandi people gave the most protracted challenge to colonial hegemony between 1895 and 1906 and again in 1923. Between those periods, more than six expeditions were organised to subjugate the Nandi who resisted the construction of the railway and the payment of taxes.[15] Elspeth Huxley has given a graphic description of the Nandi rejection of the payment of hut tax.[16] From the time the railway line had traversed their land, the Nandi had used all means to obstruct its building by stealing the wires and pulling up the rails. While the railway managed to reach its destination of Kisumu through the employment of armed guards, the Nandi never yielded to colonial rule and gained the name of a 'swarm of bees'.[17] Sir Donald Stewart who had taken over from Eliot came in person to deal with the situation. He demanded that the Nandi not only produce the people pulling up the rails within a month but also pay the hut tax and threatened them with the use of force if the demand was not complied with. According to Huxley:

> The situation throughout the month was tense. There is a story that the Collector's native clerk was sent to the chief's boma with a demand for a hut tax. He was murdered and his head sent back to the government with a message: 'This is the hut tax of the Nandi'. By the end of the month there was no sign of submission. A punitive expedition was sent to subdue them. Companies of the King's African Rifles from Nyasaland and Uganda as well as from Nairobi took part ... Six columns converged upon the Nandi country and large quantities of cattle were confiscated.[18]

Who were the Nandi? During the colonial period, the Nandi were a semi-pastoral people who during the nineteenth century experienced a period of power, expansion and prosperity. Having cowed most of their neighbours, the Nandi were in no mood to submit to the whims of the white man.[19] In the same vein the anthropologist, G.W.B. Huntingford noted that, 'the Nandi thinks himself at least the equal, if not superior to the white man'.[20] A number of other factors have been given for Nandi resilience from the 1880s to the first quarter of the twentieth century. Among them was the nature of their society, which was divided into

[15] T. A.. Matson, *Nandi Resistance to Colonial Rule, 1896-1906* (Nairobi, 1973).
[16] Huxley, *White Man's Country*, p. 157.
[17] Private communication with Peter Simatei Tirop.
[18] Huxley, *White Man's Country*, p. 157.
[19] Ochieng', *The Second Word*, p.97.

territorial units that were easy to defend. Second, was the institution of the *Orgoiyot,* which acted among the Nandi as a unifying factor. He was a traditional leader, a ritual expert with religious authority but with no executive authority. His role was mostly that of an intermediary, who gave the warriors a sense of solidarity and morale that was essential for any fighting unit. But the Nandi people gave his words and actions the ultimate recognition. Additionally, the Nandi had better weapons and military tactics than their neighbours particularly the spear, the bow and the poisoned arrow. But more important, unlike the British forces, the Nandi knew their forested hilly country very well and could escape from their pursuers.[21]

The British were, however, determined to defeat the Nandi revolt. Use was made of other people like the Maasai to subjugate the Nandi resistance. The revolt, however, did not end until 1905 when Colonel Meinertzhagen killed the Nandi *Orgoiyot*, Koitalel arap Samoei, in what has been described as cold blood murder.[22] But while the Nandi appeared subdued, they continued to offer limited passive resistance until 1923 when they vigorously protested again against steep taxation.[23]

After the defeat of the Nandi, they appear to have gone into what Bruce Berman, in describing other Kenyan communities in the same circumstances, has termed as ‘somnolent apathy’.[24] This lasted until 1919 when huge junks of their reserve got alienated for the ex-soldier settlement scheme. It was then that Nandi grievances against colonialism gained momentum. Diana Ellis[25] has eloquently captured the resilience and the mood of the Nandi in their land, labour and tax protestations of 1923. She has rightly argued that the 1920s marked a watershed in the Nandi resistance to colonial rule. Her study has gone beyond the Nandi paradigm and has done fairness to the entire tax revolts in Kenya. She has examined the Nandi protest in its Kenya-wide context. The argument is that the

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[20] Quoted in Henry Mwanzi, ‘African Initiatives,’ p. 154.
[21] Ochieng’, *The Second Word*, pp. 99-100.
[22].*Ibid.* p. 101.
[23] Matson, *Nandi Resistance to Colonial Rule*, p. 11.
[24] Berman, *Control and Crisis*, p. 216.
[25] Diana Ellis, ‘The Nandi Protest of 1923 in the Context of African Resistance to Colonial Rule in Kenya’, *Journal of African History*, 18, 4, 1976, pp. 555-575.

Nandi protest was not an isolated one since it was brought about by pressures that affected Africans during the period before 1923. The valour of the Nandi resistance to British hegemony had more to do with economic problems like alienation of land and extortion of hut and poll tax. The British from 1919 had interrupted the Nandi pastoral economy that was largely based on cattle raiding; a certainty that did not enthral the warriors whose livelihood rested on cattle rustling. In addition, Nandi grazing areas and salt licks had been alienated. A livestock quarantine had been placed on the movement of their cattle and this created problems since they could not trade to get money to pay their taxes.

Equally important, the Nandi war veterans during the First World War had numerous grievances against the government. Most germane was the failure to pay them their war pensions as they had been promised on discharge and hence would not fulfil their tax obligations. In 1920 the hut and poll tax had been increased throughout the country from Rs 5 to Rs 8. These pressures pushed the Nandi to the wall such that they could not afford to pay. This was notwithstanding the fact that the chiefs and the district administrators demanded that taxes be paid irrespective of their economic status.[26]

This led to a process where from 1919, the government lost some of its control over the Nandi. The first action was the refusal to pay the hut and poll tax in 1923. From then on Barserion arap Manyei led the revolt in making the Nandi people reject anything to do with the colonial government. They also resorted to traditional ceremonies to mobilise and prepare the people for any eventuality. The government felt threatened and deported arap Manyei who became the longest serving detainee in Kenya.[27] Like the murder of Koitalel arap Samoei in 1905, the detention of Manyei dispirited the Nandi and they were never again to challenge British rule.

One of the first instances of resistance by Kenyan people to colonial presence began with the activities of the IBEAC among the Kamba people who from 1889 had entered Machakos. J. F. Munro has stated that the cause of friction between

[26] KNA/UG/, Uasin Gishu Political Records, 1917-1923.

the Kamba and the agents of the IBEAC were the low calibre of the officials, agents, porters and the police appointed to be in charge of the area. They committed crimes of theft, rape and looting plus destruction of property.[28] The first instance of the people's resistance emerged in 1891, when they revolted against company rule by first boycotting any trading activities and secondly by refusing to sell them food. The company resorted to violent means of extracting services and goods from the people without payment. This went on until its administration was taken over by the British government in1895. The Kamba were among the first people to begin the payment of taxes when they were officially introduced in 1901 with the first collection being one of Rs 3 000.[29]

Evidence suggests that the first phase of actual Kamba resistance to colonial taxation emerged in the form of traditional religious practices and belief in supernatural powers. The advent of colonialism did not weaken the powers of Kamba medicine men, who in traditional society had been the leaders of the *kilumi* dance for the exorcism of evil spirits, in which the participants were mostly women. Between 1911 and 1913, the *kilumi* dance was effectively used by the Kamba of Machakos and Kitui as a channel of expressing opposition to the colonial administration. It was a woman Siotune wa Kathuke (1780-1944) who used such dances to spark off an anti-colonial movement.[30] With her collaborator Kiambaa and others, she led an organisation known as *Ngai Ngoma* (God's dance) with a large following. Wa Kathuke formed a small army of women akin to the Dahomean Amazons and mounted guard and sentries in villages to monitor those collaborating with the colonial administrators. It ordered people not to pay the hut and poll tax and instead asked them to stay at home and not to work as porters. In addition, they demanded the removal of all Europeans from Kenya and the return of the land that had been alienated for white settlement.[31] The impact was that the tax payments and the provision of labour suffered. This alarmed the colonial government who saw the movement as a political threat. In 1923, the KAR troops were sent to suppress the movement which they effectively

[27] See Ngugi wa Thiongo, *A Writer's Diary*, p. 48.
[28] Munro, *Colonial Rule and the Kamba*, p.35.
[29] *Ibid*., pp. 82-85.
[30] See Carol Sicherman, *Ngugi wa Thiongo: the Making of a Rebel: A Source Book on Kenyan Literature* (London, 1990), p. 179.

did. Kiambaa was banished for five years from the district to Kismayu, while Siotune was deported for two years to Wasin island in Mombasa where she later escaped back to her people.[32] These movements were the first signs that the people disliked taxation and used all means to show their disaffection to the policies of the colonial state.

Among other people to be seriously affected by the activities of the IBEAC were the Tugen of the Baringo plains. The famous traveller Joseph Thompson had traversed Tugen territory earlier in 1883 and paid a form of tax (*hongo*) to the people to secure the rights of passage.[33] Thompson secured a good reputation among the people to whom he gave gifts like beads, cowrie shells, brass wire and iron wire which were greatly valued as ornaments. But this peace was shattered with the establishment of the IBEAC station at Eldama Ravine in the early 1890s. The agents of the IBEAC forcefully demanded cattle, food and hides and skins from the Tugen. IBEAC's primary aim was to make a profit and administer the region and this led to hostilities with the indigenous people. In 1894 Fredrick Jackson was posted to Eldama Ravine and he was able to transform the centre from a mere resting and replenishing point for caravans to an active station for spreading British imperialism.[34] Following an Intelligence Report of 1902, the British government realised the potential of the district.[35] During the same year, the colonial administration imposed a hut tax on the people. While several demands were made to the people to pay, these were totally ignored. This did not amuse the colonial administration who in 1905 organized a scheme to punish the Tugen once and for all. A huge punitive expedition, made up of Sudanese Nubians, Maasai from Uasin Gishu and others, led by the colonial officer based in Eldama Ravine made a systematic attack on the Tugen. According to the Intelligence Report, the expedition avoided the jungles and followed the open and even slopes of the middle belt of the hilly Tugen terrain.[36]

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[31] Munro, *Colonial Rule and the Kamba*, pp. 114-116.
[32] *Ibid*.
[33] Joseph Thompson, *Through Maasailand* (London, 1885).
[34] KNA/BAR/1/1/2, Baringo District Intelligence Report, 1902.
[35] *Ibid*.

The expedition leaders applied a scorched earth policy. Every house that had no tax receipt was razed to the ground and all food supplies in the granaries were destroyed. The only things that remained were goats, cattle and seeds taken in gourds to the bush for hiding by the owners. The expedition took about ten days to complete its mission. At the end of it all, they left a burning trail extending from Eldama Ravine to Kapluk in the Kerio Valley near Kapnorok. For the Tugen this was the final straw as far as their opposition to the payment of taxes was concerned. In short, it destroyed any other form of resistance to colonial rule by the Tugen. Indeed the Tugen succumbed to colonial brutality and had found out that it was easier to look for various ways of paying their taxes through the sale of hides and skins and livestock to save their property from being burned. This desperation had the effect of making them sell their produce at throw away prices to the Swahili and Somali traders. In later annual reports, the District Commissioner would always make the positive comment that all annual taxes had been paid.[37]

Neighbouring the Tugen, were the Keiyo who gravitated to the three zones of the lower Kerio valley, the escarpment ledges and the highland plateau that bordered European farms. Like in other parts of the protectorate, the levying of the hut tax before 1910 was arbitrary, punitive and enormous.[38] In fact right from 1903, the colonial administration never made any systematic attempt at the enumeration of Keiyo huts. Instead they went on a looting spree seizing sheep, goats and cattle and,

> Generally having made a fairly handsome collection, the British quite willingly departed, and for most of another year left the escarpment people's virtually unmolested. They drove their accumulated stock to district headquarters in Baringo where the garrison subsisted upon it until the meat-supply became exhausted; the next annual tax collection then became due, and an expedition set out for the hills once again. To call this tax a 'tax collection' was pretentious in the extreme.[39]

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[36] *Ibid*.
[37] KNA/BAR/1/16/, Baringo District Annual Reports, 1906-1917.
[38] D .A. Low 'British East Africa: The Establishment of British Rule, 1895-1912', Vincent Harlow and E .M Chilver (eds.) *A History of East Africa* (Oxford, 1963), p.40.

This bestowed on the Keiyo a feeling that the tax collectors were ill-mannered colonial revenue collectors who had to be done with speedily. But considering the military weakness of the people, it became practical for the people to pay when cornered and evade them when possible.

Tax collection from the Keiyo was indeed a violent process. It left some impoverished and others in constant flight. In addition, the amount of money levied was higher than could easily be raised by the semi-pastoral Keiyo whose economic activity revolved around cattle keeping.[40] The result was a game of hide-and seek in which the Keiyo mastered the art of evasion, dodging and instant flight. There were of course many others who grudgingly paid to avoid harassment. With the emergence of labour opportunities in the settler occupied Uasin Gishu plateau, some Keiyo seized the chance to acquire an income for the payment of taxes and other goods. Others were able to save money which they later used to establish and engage in private entrepreneurship. Businesses like butcheries, maize meal grinding, lorry transport and the growing of cash crops sprang up as a result of the surpluses accumulated from migrant wage labour.[41] The argument here is that despite the exploitative nature of colonial taxation, the Keiyo were resourceful people for being able to pay their taxes and save some for starting new enterprises.

Before the outbreak of the First World War, it was however the Giriama of the Kenyan coast who most violently rejected the many demands made on them by the colonial state. Giriama economic life was centred on the cultivation of grain, particularly maize, which was sold to the Arabs. In addition, men found employment as labourers in Arab plantations. These economic activities were only sufficient to maintain the Giriama livelihood but not adequate to pay for colonial taxes that gave them no immediate benefits. In sum, the Giriama revolt can be viewed as having been caused by a floundered attempt to peasantize the

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[39] *Ibid*.
[40] Tarus, 'The Keiyo During the Early Colonial Period', pp. 35-44.
[41] *Ibid.*

traditional Giriama cultivators. Brantley has emphasised the negative economic impact colonial rule had on Giriama society that culminated into the revolt.[42]

The Giriama first came into contact with a British administrator in 1912. His name was Arthur Champion and took his posting among the Giriama to mean one of merely collecting hut and poll tax.[43] Due to this fact, the administrator rarely spent time to appreciate the grievances of the Giriama, visiting them only once in a year to collect taxes and even demanding arrears that went back to two years. One of the major causes of the uprising had consequently to do with the activities of Champion who sent tax collectors to enforce payment. Failure to collect the correct amount that he had demanded often led to the expropriation of livestock and grains from granaries or even the burning of houses of tax defaulters.[44] One man is reported to have died while running away from the tax collectors because of the demand that he had to pay for all the years he had evaded the payment of his hut and poll tax.[45] It was common for the tax collectors to demand both the current tax and the arrears, which naturally affected the people's ability to pay.

The Giriama resistance of 1913-14 was caused by the eagerness of the colonial administration to destroy a flourishing Giriama grain-economy. The colonial administration not only moved the Giriama to low-quality land away from the grain markets but also pressurised local chiefs to collect taxes more efficiently and to mobilise Giriama men for wage employment.[46] In fact, the movement of people to a new region was also meant to keep people in one village for easy collection of tax and as a reservoir for labour. This interference with the Giriama economy by the colonial state led to an uprising, which the British government blamed on Kenya's colonial administration.[47]

[42] See Cynthia Brantley, 'Mekatilili and the Role of Women in Giriama Resistance' Donald Crummey (ed.), *Banditry, Rebellion and Social Protest in Africa* (London, 1986), pp. 333-349.
[43] *Ibid.*
[44] KNA/COAST/1/16/, Coast Annual Report, 1909-1914.
[45] *Ibid*.
[46] For a comprehensive study see Cynthia Brantley, *The Giriama and Colonial Resistance in Kenya: A Study in Resilience and Rebellion 1800-1920* (Berkeley, 1981).
[47] Fredrick Cooper, *From Slaves to Squatters: Plantation Labour and Agriculture in Zanzibar and Coastal Kenya, 1890-1925* (Nairobi, 1981), pp. 119-223.

The Giriama revolt was in essence against attempts by the colonial state to use Giriama labour on European and Arab sisal, cotton, rice and coconut plantations, an eventuality that was rejected by the Giriama. The Giriama are described in the annual reports as being the most averse to working for wages. As colonial administrators explained it was due to '... abundance of food, drink, freedom of expression, good health among the people and stock - what more does the native of Africa want'.[48] As stated earlier, their land had been expropriated and hut and poll taxes collected in order to force them into wage labour.[49] The Giriama almost invariably had a hut for each wife and different families never resided in the same house. Consequently, polygamous families were severely affected and this fact was a major cause of tension and the revolt. On the other hand, the defaulters were made to pay huge amounts in the form of fines, which in the first place they would not afford to pay. The administration took the non-payment of taxes by the defaulters to mean defiance of authority. This led in 1914 to a situation whereby Giriama sacred sites known as *Kayas* were destroyed.[50]

One factor that came out was that the colonial administrators themselves realised that it was impossible to dissolve Giriama hatred of European administration.[51] The people had developed an attitude of passive resistance towards the administration through non-co-operation in the payment of taxes and other civil responsibilities, like the making of roads, the carrying of materials for building government houses in the reserves and refusal to join the labour force as migrant wage earners. Despite the coercive nature of the colonial state, however, the Giriama were resourceful and devised numerous ways to evade the payment of taxes when they could not afford them.

Several cases were reported in the annual reports of Giriama men dodging the payment of hut tax even if they had the rupees to do so. For instance, a case is reported of a Giriama adult man who informed the tax collectors that he had neither the money nor commodities to convert into cash. But on being told that

[48] KNA/COAST/1/1/116, Malindi political and administrative file, 1906-1913.
[49] For a synopsis of the Giriama revolt, see A. Temu 'The Giriama War, 1914-1915', B .A. Ogot (ed.) *War and Society in Africa* (London, 1972), pp.215- 236.
[50] Norman Leys, *Kenya*, pp. 142-155.
[51] Temu, 'The Giriama War, 1914-1915', p. 221.

he would be given three days to pay the money, and if at the expiration of that time, he had not paid, he was to be summoned to the headquarters at Shimoni and made to provide labour in lieu, the man paid money immediately.[52] A second case was reported by the sub-Commissioner of Mombasa in 1905 that, 'late last night a letter was received from the Liwali of Vanga collecting hut tax that his party has been attacked by the waGiriama who refuse to pay adult tax to the *Liwali*. Police have not yet come and so I cannot say if he has been killed ... I have added three more police to the *Liwali* escort and have instructed them to collect simple tax until ... steps should be taken in this matter'.[53] These were indeed signs of dissatisfaction and were to become more pronounced with the Giriama uprising in 1913-14.

A complete study of the causes, course and consequences of the revolt have been thoroughly discussed elsewhere and we need not go into details here.[54] Suffice it to mention the fact that the Giriama revolt was led by a woman named Mekatalili and one man called Mwadori Ngonyu. Mekatalili was an elderly Giriama widow who with Mwadori toured the Giriama region in 1913 and encouraged resistance to the British particularly the efforts to recruit Giriama labour and to collect tax. Like the initiators of the Maji-Maji rebellion there was extensive use of traditional oaths, spells and magic as a unifying factor and to enforce non co-operation. She provided a central focus for the Giriama, who mobilised to oppose British demands. The colonial officials wrongly called her a 'witch', for the simple fact that she had been able to coalesce the interests of the Giriama taxpayers, most of whom were poor women, powerless men and ageing elders. All she did was to take charge and lead the challenge against the various forms of colonialism and the rejection of those Giriama who were collaborating with the British by not only paying taxes but also participating in its collection.[55]

The revolt was, however, crushed with viciousness and brutality the colonial administration had come to be identified with. Huts were burnt, farms destroyed

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[52] *Ibid*.
[53] *Ibid*. This was contained in a letter from the sub-commissioner Vanga district, Mr. Chaslluise to the Assistant Deputy Commissioner circular N0.42 on the methods used in tax collection.
[54] See Brantley, *The Giriama and Colonial Resistance in Kenya*.

and up to 400 people were killed. This was indeed a massacre. People were forced to flee their homes and seek refuge in nearby towns like Mombasa. Those suspected to have been involved in the revolt were jailed and others banished to labour camps.[56] Thereafter Mekatalili was in 1914 deported to Kisii in the western part of the protectorate, but escaped during the same year and found her way to her home and continued with the same protest. She was, however, recaptured and exiled to Kismayu (where Harry Thuku was to be banished to later in 1922). She was released in 1919 and by that time the Giriama resistance had been completely broken. On her return, the people still considered her a heroine and the de facto leader of the Giriama. She had given her people the unity of purpose.[57] According to Cynthia Brantley, Mekatalili was led to action by her, '... anguish over the growing disintegration of Giriama society' and particularly the fact that the British were in the process of destroying Giriama institutions like the sacred *Kayas*.[58] Drawing upon her charisma and mystique, Mekatalili called for unity rather than war, but the British mind was only psyched for war in their game of domination and control, so as to be able to extract the hut and poll tax and to recruit labourers.[59]

By the end of the revolt in 1915, the Giriama were embittered, a fact that did not escape the attention of the colonial administrators who acknowledged the fact that the Giriama no longer recognised any authority at all. The colonial administrators made many demands on the Giriama to subdue and dominate them. The goal was to totally impoverish the Giriama people and force them to labour for the white settlers. To achieve that goal an enormous fine of Rs. 100 000 or three goats each was imposed on the people for attempting to challenge colonial hegemony.[60] In addition, the Giriama lost livestock with many being mutilated and others forcefully confiscated. The fine was insufferable and

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[55] For a lively and literary discussion of Mekatalili see Ngugi wa Thiongo, Detained: *A Prisoner's Diary* (Nairobi, 1981), pp.46-48.
[56] Brantley, The Giriama and Colonial Resistance in Kenya, p. 21. The figure of four hundred dead was considerably a large and massive figure considering the population of the Giriama. But this is a figure found in literally all the writings on the Giriama revolt. For instance, Robin Cohen, 'Resistance and Hidden forms of Consciousness amongst African Workers', *Review of African Political Economy*, 19, 1980, p. 15.
[57] Brantley, 'Mekatilili and the Role of Women in Giriama Resistance' p. 345.
[58] *Ibid*.
[59] *Ibid.*

burdensome since at the end of the day, each person had to pay Rs 5 towards meeting the communal fine that was additionally imposed.[61] During the same year, they were required to raise a hundred labourers, surrender all bows and arrows and accept to be moved to a low quality land away from the grain markets. They also had to surrender their leaders under which the Giriama elders were given only ten days to fulfil the set terms. The Giriama could certainly not fulfil these conditions in the time allotted, but the fear of another massacre kept them under check.[62]

One reason why they would not fulfil the conditions is because of the fact that the community was embittered following the indiscriminate killing of their people. Secondly, the people were impoverished owing to the fact that having been relocated, they now lived in a desert country and dependent on erratic rains and rapacious Indians who wanted to enslave them, to work in their plantations and other endeavours. The Giriama response thus shifted to passive resistance by refusing to enter into the wage labour economy. Instead, some preferred to pay their hut and poll tax through loans from Arab and Indian moneylenders.[63] Those who could not afford to borrow and had no other means of raising the tax money devised other judicious options. Several took to the bush at the sight of the tax collectors, hut counters and other agents of the colonial administration. When the tax collectors became insistent in their tax exaction, some sections of the Giriama physically attacked them. In 1916, the colonial administration resorted to the burning of houses they found deserted. Those arrested were fined and/or herded to prison to work in forced labour camps.[64] In other words, the relationship between the colonial state and the Giriama had become extremely restrained, because the Giriama chose to maintain their independence to being subservient to colonial settler capitalism.

Post-war African reaction to taxation, 1918-1923

In the aftermath of the First World War, Ogot has argued that:

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[60] KNA/DC/, Makongeni file No. 281/5/7/17 Annual Report, 1915-1921.
[61] KNA/PC/COAST/1/12/170/, Coast Province Hut and Poll Tax file, 1915-1918.
[62] *Ibid*.
[63] KNA/COAST/1/10/147/,Malindi District Annual Report, 1912-1918.
[64] *Ibid.*

> In the eyes of the Africans, the experience transformed the Europeans from supermen to men - they were brought down to earth from the clouds. Before the war the Europeans were not only feared - they were regarded as some marvellous little gods whose nature and constitution were different from those of other mortals. But the war changed all this. During the war, the Europeans and African soldiers ate, washed, slept and fought together. The Africans soon discovered that there was nothing superhuman about the white man.[65]

Significantly, the war had considerable impact on the development of anti-colonial protest movements. In 1919, the Nandi lost most fertile land in the reserve to European settlers under the ex-soldier settlement scheme. This was followed in 1919 by the infamous Northey circulars that required the use of force to compel Africans into migrant wage labour. Here women and children were obliged to work on European farms particularly in the picking of coffee. But in the aftermath of the war, Africans had confidence and became assertive in rejecting many of the colonial policies they did not like. For instance, African grievances included, land alienation, forced labour, the *Kipande* pass system and the increase of hut and poll tax in 1920 from ten to twenty shillings.

These demands had placed a heavy burden on Africans who, in various ways and in diverse regions, reacted sharply to protect their interests against these discriminatory and oppressive policies. Ogot has rightly observed that by 1918, the African was restless and volatile. Life in rural, as well as in urban, Kenya had deteriorated into a life of indenture for the majority of the inhabitants.[66] Africans resident in urban centres were faced with a myriad problems ranging from poor housing in the slums, racism, unemployment, discriminatory laws and had to contend with the payment of both rents and taxes.[67] Rural areas had to vie too with shortage of land due to settler alienation, overstocking, forced migrant labour and high rates of taxation. These colonial measures were extremely oppressive and various communities waged a bitter struggle between the end of the war and 1923. Among them were the Kamba, the Keiyo, the Luo and Luyia

[65] Bethwell A. Ogot 'British Administration in the Central Nyanza District of Kenya, 1900-1960', *Journal of African History*, 4, 2,1963, p. 259.
[66] Ogot, 'Kenya under the British, 1895-1963', in *Zamani: A Survey of East African History*, pp.265-267.
[67] See Furedi, *The Mau Mau War in Perspective*, pp.1-5.

of Nyanza, the Nandi of the Rift Valley and the veritable challenge to British colonial hegemony by the Kikuyu led by Harry Thuku.

With the outbreak of the First World War, the Kamba were faced with considerable pressure not only to provide military labour in the form of the carrier corps but were also required to provide livestock to feed the soldiers. Besides in 1916, there was a dramatic increase in the rate of hut and poll tax in order to support the imperial government's attempts to meet the cost of fighting the war. These excessive demand for taxes reached a level where even the colonial government itself was alarmed. In a letter to all Senior Commissioners, the Chief Native Commissioner, whose responsibilities included African taxation, stated that:

> There seems to be a certain amount of reason to suppose that in order to obtain their hut tax, natives are selling foodstuffs beyond the margin of safety, without leaving themselves either sufficient to eat during the rest of the season or sufficient for seed purposes. You are requested to make very careful investigations, and do your utmost to discourage any sale of food. If you think that there is a serious probability of famine later on in the year, you should report at once to this office, in order that timely measures may be taken.[68]

Consequently, the Native Foodstuffs Ordinance was passed in the Legislative Council that prohibited the sale of grain to forestall any shortages of African food. But by December of the same year, 25 352 Rupees had been collected as cash money for taxes from the Kamba people. Additionally, 118 cattle and 412 goats were also collected. It is probable that some of the money obtained came from the illicit sale of grain and livestock for the latter would easily be converted into cash for the purchase of food.

It is clear, therefore, that the Kamba economy came under stress between 1918 to 1923. As a result because of the law prohibiting the sale of grain, several Kamba preferred to be squatters in the European settler farms. This option gave them access to adequate grazing land on the Athi and Kapiti plains.[69] In the words of Forbes Munro, 'the Kamba, by squatting, reiterated that they would

[68] KNA/DC/MKS/25/3/1, Machakos District. Letter No. 127a / 7/1/6 Circular 2.

willingly enter employment to serve their own purposes and that, secure cash incomes from the domestic economy, the rewards they sought were primarily non-monetary'.[70] This was because the family unit was able to remain together. The tax collectors had no access to them and would rely on the white settler to pay for them in lieu of labour rendered. But by 1923, actual tax revolts by the Kamba had become exceptional. This was due to the fact that the Kamba had established a market for their goods through commercial networks based on the port town of Mombasa with the Arabs, the Swahili and the Somali providing and important link. Emergent towns also had in them Indian shopkeepers who supplied a market for small items like eggs, chicken and even foodstuffs which helped the Kamba obtain cash for the payment of taxes. In addition, the railway transport gave them new market opportunities to sell their bulky commodities like maize, millet, peas, beans and hides and skins. Some of the Kamba were, therefore, able to raise cash for the payment of their taxes without being constrained to enter into wage labour.[71]

As intimated earlier, hut and poll tax had been increased in 1916 in order to meet the costs of the war and among those affected were for example the Luo and Luyhia peoples of Nyanza province. Hitherto, under John Ainsworth the province had by 1914 been able to pay its taxes through the sale of export commodities. But with the outbreak of the war and lack of government incentives, which in any event favoured settler farming, African commodity production was discouraged. The Africans, therefore, had few alternatives to pay the already enlarged hut and poll tax. In 1921, there was an increase of the tax from Rs. 12 to Rs.16 per person in Nyanza province. That same year some Luo and luyhia leaders such as Jonathan Okwirri, Benjamin Owuor and Simeon Nyende among others formed the Young Kavirondo Association.[72] Most of the founders were disaffected members of the Church Missionary Society (CMS). The association was also known as Piny Owacho (will of the people). It was launched at a meeting held at Lundha on 23 December 1921, and attended by about one thousand local people. The movement articulated a number of grievances and made several

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[69] Munro, *Colonial Change among the Kamba*, p. 93.
[70] *Ibid*.
[71] *Ibid*.

demands. At the start, it demanded the abolition of forced labour camps and the *Kipande* (pass book) system. It also registered its opposition to the increase of hut and poll tax and the lowering of the African wages from seven shillings a month to five shillings or even four shillings depending on the employer. The Piny Owiny also protested to the colonial government against the system of forced labour that particularly impacted on those unable to pay their hut and poll tax.[73]

The Association furthermore demanded to have control of education and greater political power through the appointment of a paramount chief. In other words, the movement aimed at ameliorating the poor conditions of the African people. Governor Edward Northey met officials of the Piny Owacho movement and consented to some of their demands. For example, he announced the abolition of the labour camps and a special reduction of the hut and poll tax from 16 shillings to 12 shillings was made for the Luo people. These concessions were, however, not implemented just as he had declined to abolish the *Kipande* pointing out that the *Kipande* had been introduced for identification purposes and was aimed at benefiting the Africans.[74] It was therefore never abolished and remained an important device of controlling migrant labour. And as for his circulars of 1919 that attempted to introduce forced labour, Northey, stated that some parts of the circular were to be amended to state that, 'when unemployed young men are found in the Reserve, enquiries should be made as to whether they have paid their poll tax. No actual force can be employed to compel a man to go out to work, he can, however, be made to pay his tax'.[75] It is clear from the above statement that although the Northey labour circular of 1919 was rescinded and modified, it still contained elements of compulsion.

Looking back, the association had indeed achieved limited goals. But the most significant was the fact that the colonial administration had listened to and addressed some of the grievances that afflicted the African people. The Association was, however, not contented with the limited changes and continued to fight the inequalities of the colonial state against the African people. Africans

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[72] KNA/CKDAR/, South Nyanza District Annual Report, 1921-1922.
[73] *Ibid.*
[74] McGregor Ross, *Kenya from Within*, p. 19.

paid the hut and poll tax, but without corresponding benefits like adequate schools, medical facilities and an infrastructure. Fearing that the colonial government would ban the Association, Archdeacon Walter Edwin Owen, who was in-charge of Nyanza province from 1918 to 1944, changed the name of the association to Kavirondo Taxpayers and Welfare Association (KTWA). The change of the name was only a public relations exercise that did not alter the status of the tax- payers. Owen saw himself as the protector of African interests and a champion of social justice and argued that, '... Africans he maintained, were men, and had therefore to make their own future.'[76] The new KTWA under the patronage of Owen, concentrated on welfare and agriculture and lost much of its political character.

Owen was a European who watered down the original radicalism of the group, neutralised it, played down the aspirations of the delegates and ultimately converted the Association into a kind of welfare club. Okaro-Kojwang in his article on KTWA has concluded that Owen benefited not the Africans but the authorities.[77] But it is remarkable that the founders of the association saw fit to include the term 'taxation' in its title. This was a pointer, most likely, that the levying of hut and poll tax was an important political issue.[78]

A fundamental change to the way taxes were collected and used in colonial Kenya arose among the Kikuyu. Indeed, it required the revolt of the Kikuyu as the most numerous community in Kenya in 1923 to make the colonial state treat African grievances with the seriousness they deserved. Harry Thuku did a lot to arouse the political consciousness of the Kenyan people. He sought and obtained support from various parts of the country. He symbolised the Kikuyu and Kenyan people's rejection of taxation without representation. His activities alarmed the colonial government into introducing a propaganda document called *Tangazo ya Serikali* (Government Announcement) to counteract the activities of

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[75] Brett, *Colonialism and Underdevelopment in East Africa*, p. 188.
[76] Ogot, 'Kenya under the British, 1895-1963', p. 263.
[77] K .M.Okaro- Kojwang, 'Origins and Establishment of the Kavirondo Taxpayers Welfare association', in Brian McIntosch (ed.) *Ngano: Studies in Traditional and Modern East Africa History* (Nairobi, 1983), pp. 111-128.
[78] See J.M., Lonsdale, 'Political Associations in Western Kenya', in Robert I Rotberg and Ali Mazrui, *Protest and Power in Black Africa* (New York, 1970), pp.601-618.

Thuku who for the first time challenged the legitimacy of British colonialism. The newsletter was distributed within Nairobi by G.V. Maxwell who was the Chief Native Commissioner, in an attempt to counteract the rising popularity of Thuku's anti-colonial activities.[79]

According to Carl Rosberg and John Nottingham, Harry Thuku (1895-1970) was the pioneer of African political protest in the early 1920s and hero of the Kikuyu political consciousness.[80] As shown earlier, among other Kenyan people, the First World War had brought various and immediate hardships. Taxes were increased to be followed by a reduction in wages. The most affected people were the Kikuyu. All these factors presented Africans with a clearly defined enemy, a scenario exploited by Thuku who articulated the various African grievances. He opposed wage reduction, forced labour of women, the indignities inflicted by chiefs, the misdeeds of the 'tribal' police, compulsory unpaid labour on roads, arbitrary legislation centred on land and labour, and, more crucial, the increase of hut and poll tax to 16 shillings.[81] Thuku called for the abolition of the hut tax since it was an inequitable imposition levied on Africans but not on Europeans and the Asians.[82]

His political strategy was to rally the Kenyan masses to overcome the many demands made on them by the colonial administration by means of mass protests, demonstrations, petitions and other non-violent actions.[83] During the revolt, it is estimated that about 21 to 200 people died.[84] Like all the leaders of the resistance movements, Thuku was arrested and deported to Kismayu under the 1909 Removal of Natives Ordinances that stated that, 'any native ... conducting himself so as to be dangerous to peace to good order is to be

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[79] KNA/MKS/25/3/1, 1921-1924, Machakos District Report. A public announcement by G V. Maxwell who was the Chief Native Commissioner.
[80] Carl C.G. Rosberg and John Nottingham, *The Myth of 'Mau Mau': Nationalism in Colonial Kenya* (Nairobi: Transafrica, 1985), p. 37. See also George Bennett*, Kenya: A Political History, the Colonial Period,* p. 45.
[81] Clough, *Taking two Sides*, pp. 53-57.
[82] See footnote 1 of this chapter.
[83] How the mass protest was organized and broken by the colonial state has been described many times Among others see Maina wa Kinyatti, 'Mau Mau: the Peak of African Political Organization in Colonial Kenya', *Kenya Historical Review*, 5, 2, 1977.
[84] Rosberg and Nottingham, *The Myth of Mau Mau*, p.37.

deported.'[85] The protest was, however, not in vain. The hut and poll tax was reduced from 16 Shillings to 12 shillings. After his release after nine years, Thuku was a humbled man and offered no further challenge to colonialism and its manifestations until his death in 1970.[86]

Conclusion

This chapter has shown how taxation totally estranged the people from the colonial administration. Africans did not feel obligated to pay any taxes. At the beginning, they considered wage labour demeaning as a way of paying taxes, and therefore several avenues emerged for avoiding taxation. Right from the origins of taxation in 1901, the people's resistance against taxation had become widespread. It encompassed both the informal and organised, covert and overt, individual and also collective opposition. But it had the effect of making the colonial state take them seriously. Armed resistance had become pervasive, but by 1923 it had practically come to an end. It had been ended by a series of military expeditions staged against such people as the Kamba, Kikuyu, Nandi, Tugen, Luhyia, Luo, Turkana and the Giriama. Literally all-Kenyan communities in one way or another opposed colonial taxation. Others rather than engage in futile rebelliousness, established themselves as self-employed artisans and entrepreneurs, while others took to cash crop farming to pay their taxes. The bottom line of colonial taxation was the fact that those who suffered the most burden were the old who could not work, the very young who were still under the guardianship of their parents and, therefore, had no property of their own, the poor and the incapacitated.

There was a general reluctance to pay taxes due to irritation with government policy, a feeling of general neglect, abuse, paucity of expenditure on the Africa services like education, medical facilities and infrastructure. Meanwhile, the method of forceful collection of taxes worsened the system. The chiefs in particular extorted more than was required which helped enrich them. In fact, corruption in Kenya is partly traceable to the activities of the early tax collectors and the pioneering role of the chiefs. To ensure that adequate taxes were

[85] Mungeam, *Kenya Documents*, p.52.

collected to serve their interests and those of the administration, the chiefs were in the forefront of coercing migrant wage labour. The white settlers too, had demanded that taxation be used to encourage migrant labour. This was begun during the reign of Sir Charles Eliot from 1901. Consequently, by 1923 migrant labour had become a way of life and the principal means of earning a livelihood for an increasing number of males.

[86] See autobiography, *Harry Thuku: An Autobiography* (Nairobi, 1970).

CHAPTER FIVE

THE USE OF TAXATION TO COMPEL MIGRANT WAGE LABOUR, 1901-1923

> We consider that taxation is the only possible method of compelling the native to leave his reserve for the purpose of seeking work. Only in this way can the cost of living be increased for the native … [and] it is on this that the supply of labour and the price of labour depends. To raise the rate of wages would not increase but diminish the supply of labour. A rise in the rate of wages would enable the hut and poll tax of a family, sub-tribe or tribe to be earned by fewer external workers.
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> -Henry Belfield.[1]

Introduction

The application of taxation policies to compel Africans into a wage labour system has a long history in Africa. The case of the settler economies of South Africa, Rhodesia, Algeria and Kenya in particular revolves around the transition of the rural population from a pastoral and cultivator economy to a wage earner class.[2] In these settler economies, various approaches were adopted to obtain cheap labour for the colonial-capitalist enterprises. This chapter examines the extent to which taxation engendered African participation in migrant wage labour. It is argued that taxation was never the sole causal factor but interacted with other political and economic forces at play.[3]

[1] East African Standard, 8 February 1913, quoted in Clayton and Savage, *Government and Labour in Kenya, 1895-1963*, p. 41.

[2] A good account is found in Marian lacey, *Working for Boroko: Origins of a Coercive Labour System in South Africa* (Johannesburg, 1981). See also Colin Bundy, *The Rise and Fall of the South African Peasantry*, p. 135. On migrant labour in Southern Rhodesia, see, C. van Onselen, *'Chibaro': African Labour in Southern Rhodesia 1900-1933* (London, 1977). van Onselen has argued that taxation alone, however, did not solve the mining labour problems, hence '*Chibaro'* or forced labour, pp. 95-101. In the case of Algeria see, David Prochaska, *Making Algeria French: Colonialism in Bone, 1870-1920* (Cambridge, 1989).

[3] Various scholars in the literature have questioned the often-stated migrant labour-taxation cause-nexus. See for example Keletso E. Atkins *The Moon is dead! Give us our money!: The cultural Origins of an African Work Ethic, Natal, South Africa, 1853-1900* (London, 1993). She has rejected the overworked stereotype that Africans entered labour service for two reasons -to pay taxes and to obtain an increase in livestock which translated into marrying more wives (see p. 29). See also Francois Manchuelle, *Willing migrants: Soninke Labor Diasporas, 1848-1960* (London, 1997), pp. 1-8. In the case of Kenya, Stichter in *Migrant Labour in Kenya*, and Van Zwanenberg, in *Colonial Capitalism in Kenya*, have also cautioned about overstating the role of taxation in compelling migrant wage labour.

For example in the case of Rhodesia, Giovanni Arrighi has distinguished the 'discretionary' and 'necessary' factors for a migrant labour system.[4] The argument here is that migration was a historical aspect of social change, for migrant labourers made deliberate economic choices on whether to pay taxes by exploiting available resources or to migrate depending on the coercive nature of the state. Migrants were adaptive and exploited available opportunities to better their economic well-being and acquire certain material possessions that came in with the new colonial dispensation. They were not always perfunctory or Atieno-Odhiambo's 'mere cogs in the wheel of capitalism'. [5] In fact Kanogo has shown that the squatters who migrated to the Rift Valley were not, 'a passive or malleable appendage to the colonial system',[6] but people who resisted coercion and subordination by establishing a socio-economic sub-system that operated within, and to some extent in competition with, the settler economy.[7]

In discussing the migratory patterns of peasants, Teodor Shanin has contended that 'any analysis of labour migration must consider … the processes of disintegration and change in rural economies and societies … '.[8] Migrant wage labour in Kenya, to a large extent, was a colonial creation. But the poor response by Africans to wage labour was partly because some of the communities had self-sufficient economies. Others though not self-sufficient due to factors like drought, famine and a harsh climate were not ready to work under arduous and strenuous conditions. In fact the only reason most of them were discouraged from continuous employment was due to poor and unattractive working conditions such as low wages, non-payment, mistreatment, poor accommodation and lack of food and medical facilities.

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[4] Giovanni Arrighi, 'Labour Studies in Historical Perspective: A Study of the Proletarianization of the African Peasantry in Rhodesia', *Journal of Development Studies*, Vol. 6, No. 3, April, 1970, p. 206.
[5] Atieno-Odhiambo, 'Synthesizing Kenya History: The Problem of the Colonial Period', Department of History, Historical Association of Kenya, 1972, p.17.
[6] Kanogo, *Squatters and the Roots of Mau Mau*, p.1.
[7] *Ibid.*
[8] Teodor Shanin, 'The Peasants are Coming: Migrants Who Labor, Peasants Who Travel, and Marxists Who Write', *Race and Class*, vol. 19, 1978, p.280.

The emergence of a migrant wage labour class

Various scholars have discussed the introduction of wage labour in Kenya. Richard Wolff has identified three major stages in the transformation of the African population into a wage labour force between 1895 and 1930.[9] The first stage, 1895 to 1914 saw the decision by the colonial government to establish settler-dominated agriculture as the basis of Kenya's economy. The second stage from 1914 to 1919 coincided with the mobilization of the Carrier Corps for war. The third stage 1919 to 1930, which continued up to 1939, saw the establishment of a regular labour supply. In the same vein, Sharon Stichter has added a fourth stage to Wolff's categorization. She has argued that between 1939 and 1947 the size of the African work force had substantively increased due to the fact that there had been a shift from agricultural labour to industrial employment.[10]

The first step employed by the colonial administration to create a migrant wage labour class was the removal of land rights from the African people. Land as shown by C. K. Meek, had something of a sacred character and rights over land were more jealously treasured than any other form of rights.[11] Discussing land issues among the Kamba, Kikuyu and the Kikuyu, Tignor argues that the manner in which land was alienated shaped many developments during the colonial period.[12] Land deprivation was to be the genesis of a process that was to uniquely revolutionize and reconstruct the lives of the African people into a world of migrant wage labour, hitherto unfamiliar to them. Without adequate land and the emergence of a cash economy, a psychology of acquisitiveness began to subsume the African public. People sought material possessions like better hoes,

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[9] Wolff, *Britain and Kenya, the Economics of Colonialism,* pp. 92-94.

[10] R.M.A.,Van Zwanenberg and Anne King, *An Economic History of Kenya and Uganda, 1800-1970* (London, 1975), pp. 123-141. See also Swainson, *The Development of Corporate Capitalism in Kenya*, pp. 107-67. Kenya had the first manufacturing industry in 1922 that produced 'Tusker' beer. By 1939 the country was producing her own cigarettes, soap, cement and canned fruit and vegetables. The colonial state, however, resisted most industrial developments in the colonies to protect their own industries back home. But this policy changed after the Second World War because Europeans in Kenya were unable to obtain provisions by sea from Britain. The result was the creation of the Kenya Industrial Management Board (KIMBO) which pioneered the manufacture of soap as Lux, sunlight, lifebuoy and washing powder like Omo and also margarine for example Blue Band. Accordingly, there was great shift from the rural areas to the urban centres in search of employment in the new industries particularly in Nairobi caused mainly by land shortage.

[11] C. K. Meek, *Land, Law and Custom in the Colonies* (London, 1946), p. v.

soap, sugar, salt and bicycles among other items that came with the capitalist penetration of African economies through the reinvigoration of pre-colonial market system.

But of all considerations, land accessibility was the most important influence in determining the African peoples' response to migrant wage labour. A 1901 Order-in-Council, converted all the land within the protectorate to 'Crown land' and another Order -in-Council of 1902 gave the Commissioner powers to grant leaseholds for up to 99 years for land holdings less than 1000 acres. This action was taken to appease the settlers who wanted all land to be freehold. Africans were excluded from this scheme and their land rights fell under 'African Land Reserves' that had been gradually introduced from 1904.[13] The reserves were normally congested and in marginal areas that could not adequately provide for the sustenance of the people. They were designed to act as labour reservoirs to serve the needs of the settlers and the colonial government.

As one European farmer bluntly stated,

> ... From the farmer's point of view, the ideal reserve is a recruiting ground for labour, a place from which the able-bodied go out to work, returning occasionally to rest and beget the next generation of labourers.[14]

The problem of who was to work for the white settlers, however, persisted, as the dispossessed Africans were not inclined to leave their homes in search of wage labour. Where land forfeitures did not sufficiently push people into the labour market, taxation frequently did. Taxation then, which from 1901 had its origin in the need to generate revenue to pay for the cost of administration, was exploited to compel reluctant African people to seek wage labour.[15] Those who ventured out did so because of the need to obtain the hut and poll tax, to appease the local chief or to purchase an item like a blanket or livestock.[16] In this case, the Kikuyu people relinquished a lot of quality arable land. But in spite of this loss,

[12] Tignor, *The Colonial Transformation of Kenya*, p. 15.
[13] Sorrenson, in *Origins of European Settlement,* has exhaustively analysed the quantity and quality of settler land alienation and its impact on the African people.
[14] Harlow and Chilver (eds.), *History of East Africa,* vol. ii, p. 246.
[15] The best study of migrant wage labour in Kenya remains, Stichter's *Migrant Labour in Kenya.*

they were at first extremely reluctant to offer their labour notwithstanding the fact that their region was among those that witnessed the first wave of European settlers. This reluctance was due to the fact that men had no tradition of agricultural work for pay and in any case the warriors felt that it was below their dignity.[17] In addition, the Kikuyu as among other agricultural people, had their own pursuits to be followed such as clearing, planting, weeding and harvesting. This went hand in hand with a clear division of labour. While the men cleared and burned virgin territory and looked after livestock, the women dug, planted, weeded, harvested and attended to the everyday household chores.[18] Incidentally, much of the colonial legislation that was drafted was done under the erroneous assumption that there was idle male labour in the reserves to be exploited.

Conversely, the Kikuyu like other Kenyan people, such as the Kamba, the Luo, and the Luhyia, were among the first people to be coerced into migrant wage labour. They had many reasons for joining a business they detested, foremost being loss of land, taxation, oppression by chiefs and the need for a cash income.[19] More importantly, there was the emergence of the *ahoi* (tenant families attached as clients to a wealthy *Mbari*) class of individuals who from 1905 relied on labour to obtain taxes, dowry and even food. It is to this group of individuals that the colonial settler economy turned for its labour needs.[20]

As early as 1903 when labour shortage was becoming acute, the brutality of the settlers towards the African people had developed, tinged with a whiff of racial discrimination. One employer is quoted to have remarked that, '.... five minutes after I start working with these Kikuyu's, I am raving like a Dutchman, I sjambocked the nigger till my arm ached'.[21] Acts of brutality through flogging and insults were to determine the relationships between the setters and the African

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[16] Kitching, *Class and Economic Change in Kenya*, pp.14-20.
[17] Clough, *Fighting two sides: Kenyan Chiefs and Politicians, 1918-1940*, p. 21.
[18] Godfrey Muriuki, *A History of the Kikuyu, 1500-1900* (Nairobi, 1974), pp.8-10. See also Tignor, *The Colonial Transformation of Kenya*, p. 94-110.
[19] Kanogo, *Squatters and the Roots of Mau Mau*, pp.9-14.
[20] Leys, *Underdevelopment in Kenya*, p. 72. See also Berman, *Control and Crisis in Colonial Kenya*, pp. 55-57.
[21] McGregor Ross, *Kenya from Within*, p. 91.

people throughout the colonial period. In essence, the mistreatment of labourers by employers led to desertions, absenteeism and reluctance to offer their labour.

This was the beginning of what was to become known as the ‘labour troubles’. The genesis of these troubles can be traced to another incident in 1905 narrated by W. McGregor Ross that:

> The ruthlessness of some of the members of this early group of settlers is almost unbelievable at the present day. One of them supervised his labourers from a chair at the door of his hut by firing a rifle in the direction of any whom he thought to be slacking. The bullet kicked up the soil near the delinquent one and reminded him that the master’s eye was on him. The inevitable mischance took place, of course. A labourer was seriously wounded, being shot through the arm, the bullet entering his chest.[22]

During the same period, the doyen of the colonial settlers, Lord Delamere, had stated that ‘land is no use without labour’[23] thus setting in motion determined efforts by the colonial administration to make the African people provide the labour force required. The Land Committee Report of 1905 forcibly supported Lord Delamere and argued that:

> There is no doubt that future success or failure of the country depends entirely on the methods that will be employed in dealing with native labour. The country must look for its development to the labour of the natives, and if proper steps are not taken, with due care and forethought, to render the natives contented and their labour easily available, and if the laws dealing with the natives are not framed in a wise and liberal spirit and enforced with a firm hand, the future prospects of the country may be irretrievably damaged.[24]

And so with a ‘firm hand’ the colonial administration attempted to meet the demands of the settlers for cheap labour, a demand that was made even more acute by the fact that the settlers had limited capital and rudimentary agricultural technology. As a result, the settlers aimed at reaping a comparative advantage through the use of cheap labour. Here they got the support of the colonial

[22] East African Standard, 19 August 1905, quoted in McGregor Ross, *Kenya from Within*, p. 98.
[23] Ochieng’, *A History of Kenya*, p. 106.
[24] The Land Committee Report, 1905, quoted in W.E.F Ward and L. W. White, *East Africa: A century of Change, 1870-1970* (London, 1971), p. 107.

government that was determined to ensure the success of the European settler farming. Stichter has noted the severe shortage of labour:

> Despite the combination of coercion, taxation and land shortage that fell upon Africans before World War 1, the migrant labour supply did not keep pace with enormous growth of European demand. Labour shortage for the European sector was always the prevailing condition in the colony until the 1920s, and periodically shortages became severe enough to limit the development of the estates. Supply crises were met by increased resort to state compulsion - until 1930s, by which time a new range of factors combined to render the supply problem non - existent. By 1900-07 in the central farming areas around Nairobi, rising demand for labour led to the first of several labour crises. Up to about mid-1904 the supply had not been seriously short, according to the report by Provincial Commissioner Ainsworth in February 1905. But after that, the inflow of settlers, the development of Nairobi, the railway and the caravans drew heavily on the supply. Agricultural estates were the first to feel the pinch, because wages were lowest there.[25]

But with most African people shunning wage labour, the colonial state continued to come under settler pressure to provide labour by all means. A first piece of legislation had been enacted called the Village Headman Ordinance of 1902, which gave powers to headmen to recruit labour for farms and estates. Nothing much came out of this. In 1906 the government passed the Masters and Servants Ordinance which introduced a thirty-day ticket system.[26] This was meant to protect employers from workers who broke the agreement to work for the number of days required. According to this system, at the end of each day, the ticket was marked to indicate whether the labourer had performed his daily task or not. Payment was only made at the completion of thirty working days, and was based on the record on the work ticket. In addition, the Ordinance laid out a number of other working conditions.

Firstly, it permitted the signing of contracts for up to three years and provided for a three-month's imprisonment for those in breach of the contract. Secondly, for any other serious and minor offences an employee could be fined up to one month's wage or sent to prison for one month. These included not starting the work contracted, absence without permission, intoxication or even the use of

[25] Stichter, *Migrant Labour in Kenya*, p. 41.

what was considered to be rude language. Thirdly, to protect employees, employers were subject to fines of up to one thousand rupees or one month's imprisonment for withholding wages, detaining employees' stock and failing to supply food.[27]

The system was very unpopular with African labourers, since it was prone to misuse and abuse by the employers. For example, some employers deliberately failed to mark the ticket even when the labourer had performed his task. Sometimes the employer claimed that the work had not been satisfactorily carried out, and refused to mark the ticket. Furthermore, some employers tended to dismiss the labourers before the completion of the thirty days. Thus, such labourers ended up losing the wages for the days they had already worked.[28] Active state involvement in the procurement of labour was ended in 1908 leaving the chiefs and headmen to shoulder the responsibility of recruiting labour for professional recruiters that had emerged.

Naturally, unsatisfactory working conditions neither helped to keep employees for a long period time at work nor encouraged new recruits. Word about poor working conditions spread and this dissuaded other people from joining the labour force. In 1907 the colonial administration, urged the chiefs through the newly created Native Affairs Department to do its best to supply labour for the settlers, planters and others.[29] But in 1908, this policy was discontinued by an order of the Colonial Secretary and replaced with that of 'encouragement'. According to the policy of 'encouragement', local administrators were only to advise professional labour recruiters on where to obtain labour. Chiefs and Headmen were not to take part in direct labour recruitment. However, this policy was not always adhered to because the local chiefs and headmen did not see any difference between the two policies.[30] This means that whenever the local

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[26] *Ibid.*
[27] Masters and Servants Ordinance, 1906, May 8, 1906, Regulation, No.8, April 2, 1906, quoted in Tignor, *The Colonial Transformation of Kenya*, p. 102.
[28] KNA/PC/NZA/3/20/21/, Master and Servants Ordinance Circular, No 12, 1906.
[29] KNA/PC/NYA/1/2/3, Ainsworth Miscellaneous Record Book, 1908-1918. Ainsworth to the Secretary Native Affairs Department, on hut and poll Tax dated 4 May 1910: A Memo on taxation in E. A. Protectorate for the years 1905 to 1910 dated 5 May 1910.
[30] Stichter, *Migrant Labour*, p. 38.

chiefs and headmen received labour recruiters in their stations, they thought it was their duty to ensure that they obtained labour for them.[31] In any case, a chief's efficiency and effectiveness was often judged from the number of labourers recruited and the taxes collected. Some chiefs therefore, became overzealous and predatory in their work. Such chiefs were ready to use all means at their disposal including force to recruit labour.[32]

By 1910 these attempts by the colonial administration to use recruiters, the chiefs and taxation legislation had not ensured a steady supply of labourers. This led to the repeal of the Masters and Servants Ordinance No. 4 of 1910. In this amended legislation, employers were required to house their labour, provide food, blankets and medicines.[33] Professional labour recruiters were also encouraged. These were people who by themselves or through various agents or messengers recruited labourers for other employers.[34] These professional labour agents worked on commission for any employer and had to obtain a licence valid for twelve months from the District Commissioner.[35]

This legislation too did not satisfy settler requirements for a stable labour. Consequently, a squatter class was encouraged that resided on settler farms. Kanogo has described the squatter system as a 'practice whereby a large European landowner would allow Africans to use his land for grazing and cultivation in return for payment in cash or kind, the latter in the form of milk, manure, stock or crops'.[36] For a period of 180 days in a year, they would provide labour for the settler, while the rest of the days were used for their own work. Accordingly, from this type of farming, the 'Kikuyu squatters acquired the socio-economic values of independent production, which they strove to maintain in the inter-war years amidst intensive opposition from the settlers and colonial administrators'.[37] This, however, lasted only until around 1923 when 'the settlers

[31] KNA/NZA, /Nyanza Province Annual Report, 1903-1918.
[32] KNA/DC/, Kisumu District Annual and Quarterly Report, 1908.
[33] See Tignor, *The Colonial Transformation of Kenya*, p. 103.
[34] KNA/PC/NZA/3/20/2/1, Master and Servants Ordinance Circular No. 12 of 11 February, 1910.
[35] *Ibid.*
[36] Kanogo, *Squatters and the Roots of Mau Mau*, p.15.
[37] *Ibid.*

began to assert themselves, by demanding more labour hours from the squatters'.[38]

Among the first commercial enterprises to demand for African labour came from the coastal region. The employers were Europeans, Asians and Arab landowners who grew crops like maize, beans and rubber. Between 1907 and 1908 plantations based in Malindi required some 350 to 800 labourers.[39] Also in need of labour were the Public Works Department, the Mangrove Concession at Ngomeini and the maintenance of the railway line. Most of the labour that sought employment in these places came from among the Nyamwezi, Swahili, Kikuyu and the Kamba. At that time, it was recorded that Malindi 'district provides none or few labourers'.[40] The average pay per month was Rs. 12 for the Nyamwezi and the Swahili who received no monthly rations, while the Kikuyu received Rs. 6 with rations of maize meal and beans. The longest serving were the Nyamwezi who worked for about 12 months, while the Kikuyu worked the least for only six to eight months. The tax rate was Rs. 3 per hut and it was widely acknowledged that the tax certainly aided the labour market especially during periods of drought.[41]

Table 18 Malindi locational labour statistics in 1916 (in hundreds)

Sagana	Mbale	Chania	Bura	Mwanda	Mbololo
117	540	298	272	180	147

Source: KNA/PC/COAST/1/1/56, Labour Statistics

The above table shows the number of men who were liable to pay the hut and poll tax in the six locations of Malindi District. These statistics were used by the administration to demand that the people move out in search of work. Some of these sought employment in the military during the First World War as Kenya African Rifles (KAR) soldiers, and as Carrier Corps who worked as porters. Many

[38] *Ibid*., Ochieng' in a back cover review of Kanogo's book. He explains that, 'by using the colonial state, they initiated laws to restrict squatter cultivation and animal husbandry and, by the early 1940s, the vast quantity of the squatter livestock had been got rid of. The squatters became poorer and poorer, disillusioned and angry. The seeds of Mau Mau revolt had been sown'.
[39] KNA/PC/COAST/1/1/116, 1906, Special Report of Malindi, 1906-10.
[40] *Ibid*.

others worked for the railway and in sisal, coconut and coffee plantations. Others took to wood cutting, boat building and even hawking.[42] The Giriama people even after their revolt was put down, were still unwilling to offer their labour, unless pressure was exerted on them. The District Commissioner of Malindi averred that, 'I have never seen a single volunteer offer himself for work abroad'.[43] And when compelled to seek employment, the Giriama worked for no more than three months just to be in possession of a tax receipt.[44]

By 1922 the figures for 'natives working and their numerical strength' employed as migrant labourers had been released for the whole country as follows:

Table 19 Total number of Africans employed in wage labour, 1922

Kavirondo	45 408
Kipsigis	6 662
Nandi	2 862
Maasai, Marakwet, Suk	7 303
Kikuyu, Meru, Embu	56 055
Kamba	2 195
Coastals	2 089
Buganda	4 295
Aliens	4 986
Total	**131 855**

Source: KNA/PC/1/1/436, Coast Province Annual Report, 1923, Office of the Chief Registrar of Natives.

From the table, it is clear that the Kikuyu, Embu and the Meru provided most of the labour to the white settlers. The Luo and the Luhyia of Nyanza who were then known as the Kavirondo followed them closely. By 1923 there were 51 843 registered 'natives' in employment, about 26.48 percent of the total population.[45] For the Kikuyu, a shortage of land and the availability of grazing land in the Rift Valley had forced many into migrant wage labour. Oral information from Peter Ngige Kimani states that the main reason why they chose to become squatters in

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[41] *Ibid*.
[42] *Ibid*.
[43] KNA/PC.COAST/1/9/56, Labour Statistics. District Commissioner, Malindi, to Provincial Commissioner, Mombasa, 1916.
[44] *Ibid.*

[45] KNA/PC/1/1/436, Coast Province Annual Report, Office of the Chief Registrar of Natives, 1923.

the Rift Valley was the opportunity to accumulate livestock particularly goats which were highly prized as a form of wealth.[46]

It is not only the European settler farms and plantations that required African labour. The colonial labour market was divided between government departments, private estates and an assortment of public and private utility and transport services, principally the railway and the port of Mombasa.[47] From the beginning, the railway builders had failed to procure African labour and had to rely on Indian indentured labour. Even then, the Indians had left working as labourers and ventured out into commercial centres as *dukawallas* (shopkeepers) and hotelkeepers. The railway management thus required gangs of labour to maintain the line. But unlike the government and railway sectors, the settler farmers did not attract adequate African labour for their agricultural pursuits. But compared to other enterprises, the railway offered better wages and was popular among the Luo of Nyanza who were said to be able to cope with strenuous tasks.[48]

In sum, there was in the first fifteen years of British rule an acute shortage of labour. African labour was needed in road construction, in the military, and within the administration itself and the emergent settler farmers. It was during such high demand for labour that calls for increased taxation were made. The result was the setting up of the 1912-13 Native Labour Commission, by the Governor, Sir James Hayes Sadler, to find a solution for the protracted labour problem.

The 1912-1913 Native Labour Commission

The Commission was mandated to inquire into the issue of the labour shortage, the introduction of the *Kipande* pass system and to make recommendations.[49] Mr. J. W. Barth, then a Judge of the High Court chaired the Commission. Other members of the Commission included C. C. Bowring, J. W. Arthur, B. G. Allen, G Brandsma, A. F. Church, Lord Delamere, F.G. Hamilton, G. Williams and M. H. Wessels. It was essentially a reaction to settler desperation for cheap labour and

[46] Interview with, Peter Ngige Kimani, Bahati, Nakuru, 14 March 1999.
[47] Zeleza, 'Coercion Labour and Migration', p. 170.
[48] Stichter, *Migrant labour in Kenya*, p. 17.

the government's determination to sort out the problem. The evidence obtained has been described as a 'mine of information', on prevailing labour practices and European views of African labour.[50] Evidence was collected from settlers, government officials, missionaries, Indians and in the words of the historian George Bennett, 'even native'.[51] It was indeed the first time that the African voice was heard but never listened to.

The evidence, and the report itself, is a major historical document. In all these, there were 284 witnesses, of whom 205 were Europeans, 64 were Africans and 15 Indians. Settler after settler who came before the Commission demanded in the most precise terms that the 'natives' should be forced out of the 'reserves'. In addition, they demanded that taxation and land alienation be applied to force them out to work for wages, hence provide cheap labour. There was also a recommendation that a tax remission be awarded to those who proved that they had worked for wages. On the other hand, the African witnesses enumerated many reasons why they sought wage labour and the problems they encountered while at work.

John Ainsworth, the Provincial Commissioner Nyanza, in a lengthy statement to the Commission summed up the entire African labour process by stating that:

> ... he did not consider that there was any shortage of labour in the Province; he also considered that to-day there was much larger numbers of labourers in the Province … that the chiefs were to do everything possible to prevent the loafing propensities of the young men. He pointed out that the most perfect form of labour was that which came forward of its own accord … the average wages paid to labour working outside the districts varied from Rs. 4 to Rs. 8 per month with rations … Mr. Ainsworth was of the opinion that increased taxation in Kavirondo would not in itself bring about a larger labour supply, though it might do so with certain tribes …. He could not admit the justice of a working native being compelled to pay the same amount of tax as a rich man owning, say, 2,000 head of stock … In conclusion, he stated he had yet to learn that there was any actual shortage of labour in the Protectorate; he considered, however, that there was considerable amount of waste or unemployed labour. Where natives had not been properly looked after, or where the work or climate was uncongenial, it was only to be expected that they would show a

[49] Government Printer, *Native Labour Commission Evidence and Report, 1912-1913*.
[50] Tignor, *The Colonial Transformation of Kenya, pp.108-109.*
[51] Bennett, *Political History of Kenya*, p. 34.

> disinclination to return there, and at such places there might be some difficulty as regards the labour supply.[52]

Ainsworth's contention was that, as long as the African people were subjected to any form of uncongenial work outside their districts, there was always the danger of desertion. Labour shortages, he explained, were the result of a variety of factors. These included, lack of proper food, poor and filthy accommodation, low wages, lack of medical facilities and ill treatment by the overseers. These discouraged many from seeking wage labour or working for a longer period of time.[53]

An African witness, Gatoro wa Mureithi from Dagoretti, told the Commission that, 'he first went out to work to earn money for a wife and to pay the tax for himself and his mother but was paid nothing as his employer had gone away and had never returned'.[54] Kori wa Ndali, also from Dagoretti, informed the Commission that:

> ... he went to work for the first time since he had been sent out by force by Chief Kioi to a neighbouring settler for Rs. 2 per person, and although he had worked for three months, he considered the wages too small and was afraid of being sent back by his chief if he left his employer. Then he worked one month at Rs. 5/50 on a quarantine fence; at Ngong Station under one month at Rs. 6; for four months on telephone construction in Nairobi at Rs. 6/50; for a European in Dagoretti district for over a month but had not received pay, as the settler had gone away and had not returned; and then for one month at Rs. 4 as a garden boy in Nairobi ....Next he had been sent by force to Mombasa and worked for an Indian on ballast breaking at Ras Changamwe for 3months at Rs 6 but had only received Rs. 14 because during the latter part of the time he had been sick because of bad water and food ....Should he be offered seven or eight rupees a month to work at Mombasa, he would refuse on any account because of the amount of sickness.[55]

The employers and particularly the settlers did not take most of these complaints into consideration. For them, the only way forward to solve the labour problem was through increased taxation, reduced land, the use of corporal punishment

[52] *Native Labour Commissioner Evidence and Report*, pp. 135-138.
[53] *Ibid.*
[54] *Ibid*. p. 233.

and the introduction of a pass system akin to the one that was in use in South Africa. One of them, G. F. Perry argued that 'in his opinion the tax should be much heavier, in order to make more of them come out and work, the poll tax should be increased to Rs. 15 or Rs. 20'.[56]

However, A.C. Hollis, the Secretary for Native Affairs, argued that increased taxation would not increase the supply of labour and that if the Africans were heavily taxed, 'there would arise the possibility of a revolution'.[57] According to Hollis, all that the settlers demanded was that the colonial administration 'exploit the native for Europeans' which could have not have been easy considering the fact that it was not difficult for the African people to evade some of the colonial demands like taxation and wage labour.[58]

Several of the settler witnesses saw taxation as a perfect mechanism to compel African people to join migrant labour. Mr. E. Engelbrecht, a settler farmer from Uasin Gishu plateau, gave evidence to the commission and explained that on average, he paid Rs. 4 and provided food to all his workers. He proposed that to stimulate an increase in wage-labour, the government ought to increase taxation to Rs.15 a month, encourage squatter labour and reduce the area of the reserves.[59] But this was also challenged.

Dr. Norman Leys, a medical doctor and a prominent critic of the colonial administration, in his testimony argued that:

> ... the existing system burdens the Government with a load of unpopularity. The Kikuyu tribe believes that Government is here to enrich its servants by the tax, and its friends by labour on their farms. Such a belief is fatal to the proper relations of the people with government. It can only be removed by officers avowing their complete indifference whether Kikuyu make a living at home in the reserve or by wage earning outside. At present every attempt to influence them is hindered by their belief that some advantage to us is at the bottom of the thing, which is the real motive we try to hide our explanations....

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[55] *Ibid*. p. 234.
[56] *Ibid.,* p. 141.
[57] *Ibid*.
[58] *Native Labour Commission Evidence and Report*, p. 119.
[59] *Ibid*., p. 144.

> the past and present methods of compulsion ultimately adversely affect the labour supply.[60]

On the other hand, the African witnesses to the commission illustrate the fact that even by 1912 and with limited access to education, the African people were able to articulate their grievances. Karanja Kimani stated that he had worked for a settler called Chaplin from 1909, and was being paid Rs.10 per month and mealie meal which he thought was small. He stated that he had come to work on his own accord in order to buy goats and get money to pay tax. In addition to his own tax, he was paying for three other people. Part of the money earned was also used to purchase clothes and particularly a blanket.[61] Another witness, Otula Orwa was an employee of Freeman Pannet who had worked for him for seven years with a salary of Rs. 10 per month. He had enlisted in 1905 to work as a mechanic so as to get money to pay for his tax and to buy clothes. Through that, he was able to purchase bulls and at the time of the commission, he owned five of them.[62] Another man, Ochola Omolo from Nyakach, had worked at the railway and at the farm of G. Watkins because as he told the Commission, he wanted money for his hut tax and those of his father and his several wives.[63]

Below is a recap of the evidence provided by some of the African witnesses to the 1912-13 Labour Commission. This is important because it provides a first hand account of African feelings and expectation about migrant labour and the entire taxation process.

(i) Onyango Olal was from Oyoma, Kavirondo and his Chief was Otumba. Onyango told the Commission that he had come to Nakuru after working for a Mr. Corbett in Kisumu. At Nakuru, he was employed on roadwork and was being paid Rs. 5 per month and a mealie meal. He spent part of the money on clothes, and saved the rest to get married. He does not say, if he used the money to pay tax.[64]

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[60] *Ibid.*, p. 272. Dr. Norman Leys is the author of the book titled, *Kenya* (1924) which is critical of the colonial administration and its policies.
[61] *Ibid*., p. 136.
[62] *Ibid*., p. 147.
[63] *Ibid*.
[64] *Ibid*., pp. 134-135.

(ii) Njiri wa Karanja was a Headman under Chief Kibaraba wa Ithaka of Fort Hall. Njiri stated that he supplied much labour to Europeans living at Nakuru and Naivasha. His method of supplying labour was to threaten those who were not willing to leave by forcefully grabbing and even killing their livestock. The colonial government, however, put a stop to this forceful practice.

(iii)Kibarabara wa Ithaka was the Chief of Fort Hall. He did not force people to go out and work in European farms. Young men willingly went out to get money for the tax and to buy sheep and goats and perhaps a blanket. He was reluctant to allow families to migrate as that would have depleted the population of his location. His major complaint was that 'young men who had been working in Nairobi or elsewhere for a European no longer submitted to the Elders on their return to the reserve and were very troublesome'.[65]

(iv) Wokabi wa Kirunguru and Ngotho wa Minyoru were from Dagoretti and Headmen under Chief Kinjanjui. They told the Commission that many men in their locations went out to work voluntarily in all parts of the country especially Nairobi and Mombasa. Those employed in Nairobi worked as office and house 'boys', as garden hands, in the Police force, as Prison warders among other jobs. The primary objective of these men moving out to work was to obtain money for the tax, after which they remained at work in order to buy goats and make other purchases. They stated that between 1910 and 1912 the price of a big goat had increased from Rs. 3 to Rs. 6 and that of a big sheep from Rs.6 to Rs. 10.[66]

In sum, most of the African witnesses stated that they went out to work to get money to pay for their taxes and generally to increase their wealth in terms of livestock. But the awful conditions of work due to low wages, poor accommodation and medical facilities discouraged many from working longer. But in a society that was slowly becoming monetarized, the African people who gave evidence to the Labour Commission felt that the best way to obtain money

[65] *Ibid*., p. 216.
[66] *Ibid*., p. 231.

to pay taxes and meet other responsibilities was through being employed whether by the government or by the white settlers.

This brings out the ambivalent relationship between the state, the African people and the settlers over the use of taxation. From the evidence given to the Commission, Africans went out in search of labour for a variety of reasons. Among others, was the fact that force was used when their livestock were forcefully confiscated unless they left for wage labour because it ‘taught the young men that it was a good thing to work’.[67] Many others went out in search of employment, for the independence and self-sufficiency it gave them from the authority of the elders.

The final report of the Commission made a number of recommendations, which had a bearing on the future taxation policies of the protectorate. First, the report recommended that the chiefs were to be assisted by retainers and headmen to supply labour. On the other hand, the report rejected any form of direct government participation in recruiting labourers as this would have amounted to compulsion.[68] This, however, failed to take into cognizance the fact that the chiefs were indeed agents and employees of the colonial administration and could lose their employment if they failed to supply labourers. Second, the report recommended that attempts be made to improve the appalling conditions under which African labour worked. These involved the many hazards in the work place such as brutality, poor and monotonous food, filthy accommodation, sickness, death, hardships on journeys and transport and the dismal wages. Third, it recommended the introduction of a system of identification to deal with labour deserters. This was to become the *Kipande* (pass). To Ainsworth, the *Kipande* was ‘.. . the pass, which could be carried in small tin case fastened to a cord to be worn round the neck, should be issued free of charge’.[69] Fourth, the commission called for the abolition of squatter farming, a phenomenon that had already become entrenched.[70] Fifth, the commissioners outlawed professional

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[67] *Ibid*., p. 217.
[68] *Ibid*., p. 329.
[69] *Ibid*., p. 137.
[70] See, Furedi, *Mau Mau War in Perspective*, and Kanogo, *Squatters and Roots of Mau Mau*, p.15.

recruiters and instead called for the establishment of government labour camps in which District Officers would direct those seeking work.[71]

Equally important, there was a call for the establishment of a system of labour inspection to deal with the rampant cases of labour abuse by employers. Abuse took various forms such as refusal to pay wages, physical assault, poor diet, wretched living conditions and lack of medical facilities. In addition, the report recommended the expansion of technical and agricultural education for the benefit of the African people.[72]

But the final report on hut and poll tax policies remained contentious. Three of the Commission members, C. C. Bowring, B.G. Allen and M.H. Wessels dissented from the final report and provided what was described as a 'Minority Report'.[73] They advanced the view that:

> 66. The Commission is unanimous in expressing the opinion that taxation is unjustifiable as a means of increasing the labour supply and has only suggested that increased taxation should be imposed for the sole purpose of covering the cost of the various recommendations which are being made for the better and closer administration of the natives, after having satisfied itself that the natives can well afford to pay such increased taxes owing to the fact that their wealth as a whole has considerably increased since the present scale of taxation was introduced.
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> 67. We do not however consider that the incidence of the tax, in its relation to the cost of administration, is a matter for discussion by the Commission and we do not therefore wish to associate ourselves with the recommendation of the majority of the members. In any case we are strongly opposed to the principle of a progressive tax on the property of one section only of the native community more especially if this section is to consist of the agricultural tribes.[74]

And finally, in what appeared to have been a setback to the settler demands, the final 'minority report' of the Kenya Labour Commission of 1912-13 held that '...

[71] *Native Labour Commission Evidence and Report* , p. 328.
[72] *Ibid*.
[73] *Ibid*.
[74] *Ibid*., p. 329.

taxation is unjustifiable as a means of increasing the labour supply'.[75] From the report, the settlers appeared to have lost the battle to press for the use of taxation to compel African labour.

But very little came from the report. Its recommendations had greatly been influenced by Lord Delamere who wanted to pressurise the government into introducing compulsory labour on European farms. But the Colonial Office in London could not yield to the idea of forcing the African people to work as it was bound to face opposition particularly from local missionaries. Neither the introduction of the Kipande nor increased hut and poll tax brought out the desired flow of labourers to meet the demands of rapid settler economic development.

Before the First World War, African peasant economies were vibrant as was evident among the Luo of Nyanza and the Kikuyu of Central province and the squatters in the Rift Valley. These people were able to sustain a surplus that helped in the payment of hut and poll tax. Africans were able to produce crops like simsim, cotton and maize that were destined for the export market. Those who kept livestock had easy disposable income, which they used to pay their hut and poll tax. Equally important, the pastoral peoples like the Maasai and the inhabitants of the Northern Frontier District had no interest towards a cash economy or migrant wage labour.[76]

With the outbreak of the First World War in 1914, all the resources, human and monetary, were channelled to the war effort. The settlers provided tangible support to the battle against the Germans as many volunteered to join combat. After the war, this act of 'patriotism' strengthened settler bargaining power. The colonial administration had all along avoided bowing to settler demand for cheap African labour. Demand for labour had reached high proportions due to what Zeleza has described as 'demographic haemorrhage of able-bodied males',[77] who perished as a consequence of the First World War. As a result and certainly

[75] *Ibid*.
[76] Abdullahi, 'Colonial Policies and the failure of Somalia Secessionism'. See also Peter Dalleo, 'Trade and Pastoralism: Economic Factors in the History of Somali of North-Eastern Kenya, 1882-1948', Syracuse University, PhD Dissertation, 1975.

in an act of desperation, the colonial government in 1919 introduced the Northey circulars, which attempted in vain to regularize the use of forced labour.

Forced labour, the Kipande, and the 'Northey Circulars'

As early as 1900, the use of forced labour had been a common feature of the nascent East Africa Protectorate. This was at first disguised as tribute labour.[78] Chiefs, Headmen, Liwalis and District Commissioners were pressurised to provide labour for the construction of roads, government buildings, construction of dams, bridges and the European settlers. Along the coast and particularly in Mombasa and Malindi forced labour was used in the construction of roads. They were paid in cash which they later used in the payment of the hut tax. A 1905 provincial report of the Rabai sub-district stated that:

> The Hut Tax is levied individually and not collectively. There is no question of apportionment. The tax is well understood and the natives collectively acquiesce in the collection though there are naturally individuals who try to avoid payment. The principal effect of the tax is to make the natives sell their surplus livestock and to make the younger men earn enough as labourers to pay the Hut Tax - especially in the years when the harvest is not sufficiently plentiful to enable them to sell grain. Roads were cleared by natives who were paid and money later used in the payment of tax. The Natives of this district have no trading instincts to speak of. The following items can be used for trading grain, hides and this went to the Indians. In return the natives get cloth, beads, foodstuffs and other articles. In addition they lease land to companies. Failure to pay taxes was due to failure of crops twice running and causing distress among the natives. Tax for the government remains the only source of revenue. The headman spreads the news that tax is due and are assisted by inspectors. The headman draws Rs. 15 per month. Pressure is applied on those who do not pay. But cannot legally sue.[79]

Forced labour was also used as a form of penance for those who could not afford to pay their hut tax. This was a common feature along the coast where the policy was that 'the total amount of work done was equal to the amount of the tax due'.[80] In 1906 a settler farmer by the name of B. L. Besson of Mombasa wrote

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77 Tiyambe Zeleza, 'Labour, Coercion and Migration in Early Colonial Kenya,' in A. Zegeye and D. Ishemo (ed.), *Forced Labour and Migration: Patterns of Movement within Africa*, 1989, p. 165.
78 *Ibid*., p. 164.
79 KNA/PC/COAST/1/1/116, Notes for Special Provincial Report, Rabai sub-district, 1905-1910.
80 KNA/COAST/1/1/193, German Book 1895-1905, vol 2. Chapter 5, p. 290.

to the sub-commissioner complaining that his labourers had run away due to high taxes charged and that his ‘work was completely spoiled’.[81]

In 1908, the use of forced labour had been legalised, ‘on the basis that the state was the agent of the civilising mission’.[82] This was, however, limited to ’essential public works’ in the name of ‘communal labour’ organised around a particular village or location or village. The 1912 Native Authority Ordinance demanded that women and children be required to provide labour for government activities. This act authorised Headmen to issue orders to the Africans ‘requiring the able-bodied men to work in the making and maintaining of any watercourse or other work constructed or to be constructed or maintained for the benefit of the community to which such able-bodied men belonged’. In addition, ‘the Ordinance gave the headmen legal powers to regulate the movement of natives from the jurisdiction of one headman to another’.[83] Not much was achieved because desertions ‘were effective during the early decades of colonial rule precisely because the peasant sector was able to absorb the deserters’.[84]

Systematic exploitation of African labour was made easier by the Registration Ordinance, which was mooted in 1915 and implemented in 1920 due to settler pressure. The act had laid down that every African male apparently above the age of 16 years should be registered and had to carry a certificate of identification. It was to be produced on demand by a Police Officer or any authorised person. One notable feature was that it bore the fingerprints of the bearer. When the Labour Commission of 1912-13 had heard various views, one of the strong recommendations that came out of the European witnesses was the demand for a form of identification to net labour deserters, tax defaulters and to control the movement of Africans. Considering the fact that most of the settlers were of South African origin, the concept of a pass system underpinned the strong influence of the South African settlers in the introduction of the *Kipande*. For instance, back in 1908 Governor James Sadler stated that in South Africa, under the pass system, ‘... you get a disciplined native, you know where every

[81] *Ibid*.
[82] Zeleza, ‘Labour, Coercion and Migration in Early Colonial Kenya’, p. 164.
[83] Lord Oliver, *White Capital and Labour* (London, 1929), p. 233.

native is, what his wages are and his employment'.[85] The *Kipande* was to become a tool of domination and control.

The *Kipande* meant different things to Africans, settlers and the state. For the Africans it was a reminder of the fact that their annual taxes had not been paid and that there was a possibility of being forcefully recruited to offer their labour in the settlers' farms or other colonial enterprises. Equally important, the *Kipande* had to be worn around the neck which to most people was a badge of slavery for it restricted the movement of African labour from one employer to another. In sum, the *Kipande* system, while helping to stabilise labour and wages for the settler economy, it did so to the detriment of the African labourer.[86] The *Kipande* registration system was the most concrete manifestation of a coercive labour control system. In the pass, the employer recorded the registration number, resident district or town, time worked, the nature of work, name of previous employer, the rate of pay, if the tax had been paid and general comments made on the suitability of the individual as an employee.[87]

In short, British policy reflected settlers' view. The pass laws implemented through the *Kipande* as its symbol placed the African people in an inferior position. It became the most detested instrument of colonial rule for it provided an effective and coercive system of control. Every man had to be fingerprinted on the same card that showed his particulars. It became dangerous for an adult male to be found in urban areas and the settled areas without a good reason and this singularly affected the movement of people in a very profound manner. In the final analysis, the *Kipande*, had a dual purpose - first as an identification card which had to be carried by all African males to show if taxes had been paid and secondly, it served to locate the deserters from the labour force particularly from the settler farms. While the *Kipande* could not stem the demand for labour, the settlers kept insisting that the colonial administration supply them with labour.

[84] Zeleza, 'Labour, Coercion and Migration in Early Colonial Kenya', p.166.
[85] Quoted in Wolff, *Britain and Kenya*, p. 105.
[86] S. H. Somjee, '*Kipande*: The Symbol of Imperialism, 1914-1948: A Study in Material culture' Staff Seminar Paper, Department of Literature, University of Nairobi, 1980.
[87] *Ibid*., p.6.

When all these activities did not yield results, attempts at the use of direct force was undertaken.

In 1917 the Governor, Sir Edward Belfield had argued in the Legislative Council that the government had the responsibility to arrange labourers for the settlers '... sufficient to meet the varying requirements of different projects'. With the arrival of the ex-soldiers to take up farming after the First World War, there arose an acute shortage of labour. As early as the 31 December 1918, Ainsworth who was the Chief Native Commissioner, was lamenting over 'the extreme difficulty of obtaining labour'[88] for the various colonial enterprises. The Carrier Corps who returned from the war had no inclination to work in the settler farms. This was due to the 'physical exhaustion of the men after the war, destitution and famine'.[89] It was also compounded by the fact that the supply of labour had been greatly affected since several Africans who had served in the First World War had died.[90]

Equally important, the colonial state, which had all along used taxation to coerce Africans into wage labour was faced with self-sufficiency from among African people. Apparently after the First World War, the Carrier Corps helped their people to pay off some of the taxes required. For example in Machakos district in 1919, 118 Carrier Corps had paid a total of R. 114 637 as tax. In addition, the export of goods like maize, hides, millet and other commodities had also helped the district to offset some of its tax obligations.[91] Consequently, it is only fair to argue that having been able to pay their taxes, the people saw no need to engage in migrant wage labour. The settlers too had by this time become ostensibly more assertive to an extent that wages paid to the African people had gradually been reduced. This did not do much to entice African people to seek wage labour.

[88] KNA/CNC/1/1/1 Vol.4., Ainsworth to Provincial Commissioner, Mombasa.
[89] Van Zwanenberg, *Colonial Capitalism and Labour in Kenya*, p. 105.
[90] Raymond Leslie Buell, *The Native Problem in Africa* , 2 vols.(London, 1965), p. 332.
[91] KNA/DC/, Machakos District Annual File, 1919-1921.

Consequently, in 1919, the Governor Sir Edward Northey, issued a circular aimed at mobilizing the whole administrative machinery towards supplying sufficient labour for the settlers. The circular stated that:

> The problem which confronts the administration and the public is to arrive at some reasonable and natural method of so influencing the native population that the flow of labour may be increased year by year, so that the supply, to the limit of its capacity, may be brought more to a level with the demand … to achieve this, every endeavour should be made constantly to get the people to improve their mode of living. The acquiring of imported goods, the use of clothing, the construction of better habitation and any other matters which may increase their wants should be encouraged in every possible way …. For various reasons the general position with regard to the labour supply in this country has generally been unsatisfactory, some of the reasons being uncertainty of supply, unreliability as regards performance of contracts and the tendency to short periods of service.[92]

This became the basis of the terms of the circular by Northey that was issued on his behalf by John Ainsworth, the Chief Native Commissioner. The Northey circulars as they came to be called were one way of ensuring a regular labour supply. Among other things, the act demanded that:

> (a) All government officials in charge of African areas must exercise every possible lawful influence to induce able-bodied male Africans to go into the labour field. Where farmers are situated in the vicinity of an African area, women and children should be encouraged to go out for such of labour as they can perform.
>
> (b) District Commissioners will as often occasion requires hold public meetings at convenient centres to be attended by African authorities. At these meetings labour requirements, places at which labour is offered, nature of work and the rates of pay must be explained. District Commissioners will invite employers or their agents to attend such meetings.
>
> (c) Employers or their agents requiring African labour will be invited and encouraged to enter freely any African reserve and there get in touch with the chiefs, headmen and Africans.

[92] KNA/COAST/ Circular No. 4 of 13 January 1919 to all Provincial Commissioners.

> (d) Should the labour difficulties continue, it may be necessary to bring in other and special measures to meet the case; it is hoped, however, that insisting on the foregoing lines will have appreciable effect.[93]

Administrators were directed to 'actively encourage' Africans to engage in wage labour and to place heavy pressure on the chiefs and headmen to do the same.[94]

These directives were certainly not carried out since the Colonial Office had disallowed the use of forced labour. Equally important the missionaries protested against the use of forced labour for it was akin to 'unveiled slavery', that enlisted women and children into forced labour.[95] Africans who were forced into wage labour were referred to as the 'serfs of Britain'.[96] But despite these belated attempts at discounting the use of force, labour conscription had been a normal burden to the African people.

Conclusion

The emergence of a migrant wage labour force in Kenya was primarily a product of European white settlement. Unable to provide for their own labour and lacking in capital, the settlers sought cheap African labour. They, however, found a reluctant people who still lived by subsistence farming, herding livestock and practising barter trade and had no desire to abandon their mode of subsistence way of life for a thankless existence in settler farms. But a gradual process was undertaken from the arrival of the first white settlers through land alienation, the introduction of a cash income and the enactment of harsh labour laws to counter the reluctance of Africans to enter into migrant labour.

These measures were, however, not adequate to guarantee enough labour for the settler farms and public works. To counter this reluctance, the government wielded the taxation weapon as a tool to compel people to leave their reserves in search of labour. In this, they were prodded by the settlers who demanded that

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[93] *Ibid.*

[94] Marion Wallace Forrester, *Kenya To-day: Social Prerequisites for Economic Development* (S-Gavehnage, 1962), p. 65. For a discussion of the application of forced labour in Kenya, see van Zwanenberg, *Colonial Capitalism and Labou*r, pp. 104-182.

[95] Dilley, *British Policy in Kenya*, p. 226. On the impact of the Northey circulars, see also Berman, *Control and Crisis in Colonial Kenya*, pp. 144-146.

[96] For a substantive missionary response to the Northey Circulars, read, Buell, *The Native Problem in Africa*, p. 224-253.

the government play a central role in securing them African labour. The conflicting testimonies given by the colonial administrators, the settlers and Africans to the Labour Commission of 1912-13 show that taxation did not fully succeed in driving the African people into migrant wage labour. A number of young people went out voluntarily to get money which they used to pay taxes, but also to acquire certain material possessions like livestock, blankets, clothes and other paraphernalia. Others who remained behind, were able to pay their hut and poll tax by selling their crops or livestock. In sum, taxation had become ubiquitous. This is the task of the next chapter, to examine how taxation became part and parcel of everyday African life from 1920s to the twilight of colonial rule.

CHAPTER SIX

THE STRUGGLE OVER UBIQUITOUS TAXES, 1923-1947

> We found that apart from maintaining law and order our primary function in the early thirties was to collect tax. This meant personally receiving thousands of shillings from ragged people day after day and issuing them with receipts which they guarded in their leather pouches against the day when some official might demand evidence of payment. This was all part of the purpose of oiling the very elementary government machinery and also provide services such as expensive schools and hospitals, which were for the exclusive use of the white or brown [Indian] population.
>
> -T.G. Askwith.[1]

Introduction

One of the most important changes that occurred in Kenya between 1923 and 1947 was the fact that a wage-earning class had taken root.[2] It was a class that depended entirely on wage earning for everyday sustenance. This was forced by the land, labour and taxation policies of the colonial state. It was also motivated by a growing taste of an African consumer class who had begun buying goods from Indian shops and emergent African entrepreneurs, who had established businesses in most rural centres.[3] The declining role of the Kenyan peasant and the emergence of a working class that no longer relied on land for survival made this possible.[4]

By 1923 labour shortage had been minimised as Africans responded to market and labour forces. Those who turned to migrant wage labour always had the option of going back to the reserves in what has been described as 'circulation'.[5]

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[1] T. G. Askwith was posted to Kenya in 1936 as a junior colonial officer. Here he reminiscences about his experiences as an administrator. Quoted in Carol Sicherman, *Ngugi wa Thiongo*: *The Making of a Rebel* (London, 1990), p.346.

[2] Ochieng', *A History of Kenya*, p. 117. See also, Tiyambe Zeleza, 'Dependent Capitalism and the Making of the Working Class During the Colonial Period,' Ph.D dissertation, Dalhousie, University, 1982.

[3] Anthony Somerset and Peter Marris: *A study of Entrepreneurship and Development in Kenya* (London, 1973), p.25.

[4] A fine analysis is found in Atieno-Odhiambo, 'The Rise and Decline of the Kenyan Peasant, 1888-1922', *East African Journal*, vol. 1, No.1.1972.

[5] Karim K Janmohamed, 'African Labourers in Mombasa, c.1895-1940', ch.7, in B.A. Ogot (ed*.), Economic and Social History of East Africa* (Nairobi, 1976), p. 157.

People would remain in the reserves for a while before relocating to the towns or settler farms in search of employment as the need arose. For some, it meant a source of meeting felt needs and conceivably to pay the hut and poll tax. For the colonial administrator like Askwith 'it meant personally receiving thousands of shillings from ragged people day after day and issuing them with receipts which they guarded in their leather pouches against the day when some official might demand evidence of payment'.[6]

This chapter focuses on the same theme that Karim Janmohamed has categorized as the 'economics of survival'.[7] In that connection, the chapter begins by looking at the role of the Local Native Councils (LNCs) which were established in 1924, with the aim of appeasing the grievances of Africans who felt that they were not getting adequate benefits from their taxes. Second, we will look at the impact of the various commissions that were set up by the colonial administration to examine the whole vexed question of tax evasions, exemptions, dodgers and penalties in an attempt to ensure that taxation remained ubiquitous. Additionally, there is need to look at the regional and spatial reaction to the payment of taxes, for the response of the pastoral Maasai varied from the reaction of the agricultural communities like the Kikuyu. Before the Mau Mau revolt, the Maasai paid heavier taxes than other communities for the reason that the colonial state saw cattle as an important source of wealth to be exploited. Finally, the chapter will explore the impact of both the world-wide economic depression (1929-1939) and the Second World War (1939-1945) and to explain how both events impacted on the African ability to pay taxes and the rise of the Mau Mau revolt.

Double taxation and the Local Native Councils (LNCs)

The LNCs were established in 1924 as part of the colonial administrative machinery. This was through a bill initiated by the Governor, Sir Robert Coryndon under the Native Authority Ordinance of 1923.[8] They were founded on the South African model and were to be established in all the districts of the reserve with

[6] Quoted in Sicherman, *Ngugi wa Thiongo*, p.346. See also epigram in chapter 1.
[7] *Ibid*.

limited powers of taxation and self-government. While the LNCs were meant to serve a number of purposes, they were basically a response to African complaints of inadequate provision of services, despite the payment of taxes. But for the colonial administration, it was a first step towards racial administration and segregation.[9] During their formation, they had at first a political motive to give, 'the younger and more educated natives a distinctive avenue along which to develop'.[10] But as time progressed, the LNCs were to play a crucial role in all aspects of African development. The councils met quarterly and deliberated on matters of purely local administration such as education, medical facilities, food supply, water supply, cattle dips, roads, bridges and culverts, markets, agriculture and livestock. LNCs were crucial in class formation in various African societies.[11]

According to Bruce Berman, LNCs were important instruments of control and domination and were established first among the most sensitive districts of the Kikuyu and the Luo 'to thwart any mischievous tendencies, which might develop in native political societies'.[12] In short, according to Berman the LNCs were meant to give the politically conscious people like the Kikuyu and the Luo a chance to let off steam and conduct their own affairs. But Berman is off the mark here. The LNCs were formed literally among all Kenyan communities even among the Keiyo and other pastoral groups.[13] To say that the pastoral people sulked with indifference to colonialism does not come out from the evidence which show that they tried as much as they could, to avoid contact with the British colonial administration due to their demands on livestock and taxes. Of course not all the LNCs promoted the welfare of the people in their areas of operation. This was mainly due to the limited resources available to them, the poverty of the people and interference from the colonial administration.[14]

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8 KNA/ Native Affairs Department Report, 1925, p.24.See also an important section on LNCs in Gavin Kitching, *Class and Economic Change in Kenya*, pp.188-199.
9 Rosberg and Nottingham, *The Myth of Mau Mau*, p. 71.
10 *Ibid*., p. 113.
11 KNA/ Chief Native Commissioners Report, 1925.
12 Berman, *Control and Crisis*, p. 216.
13 *Ibid*.
14 KNA/Chief Native Commissioner's Report, 1926.

This is where the relevance of my study emerges. My concern here is with the power of taxation, which impacted greatly not only on those Africans who chose to remain in the reserves but also those dependent on migrant labour. One of the provisions under its establishment was that the LNCs would generate their own revenues. The colonial government demanded that the people fund the activities of the LNCs through what they described as limited taxation. This was to cause one of the greatest burdens of taxation on the people. It became an established practice for LNCs to collect taxes at the same time as poll tax in all districts except in the white settler farms. The African people were expected to bring sufficient money for both government and LNC payments.[15]

From archival evidence, the LNCs brought fundamental changes to the lives of the people. Their taxes though limited were seen to be of benefit unlike the hut and poll tax that went into the coffers of the colonial administration. At the beginning, the LNCs had no legislative authority. Membership was made of the DC as the chairman with locational chiefs and headmen as members. It also co-opted other people into its ranks particularly prosperous farmers, educated young men and local traders. All members served for three years.[16]

The greatest impediment was that the DCs were the ones who controlled and devised the budgets, although the LNC members retained the power to levy local taxes. This still gave the councils the power to control the expenditure and the ability to mobilise significant amounts of local capital independently of the central government's fiscal system. And although there was always a clash over the priorities of development, the council members had a certain level of independence from the centre. At their inception in 1923-24, the LNCs levied a tax at the rate of one shilling per head per year, which meant that the people faced double taxation.[17] Rates that accrued were earmarked for the provision of services to the African people. Top on the list was the provision of educational, agricultural, road networks and veterinary facilities.

[15] The Plewman Report of the Taxation Enquiry Committee, Kenya 1947. Ch. xiii, p. 63.
[16] *Ibid*., p.217.
[17] Buell, *The Native Problem in Africa*, pp. 366-369.

From the start, the LNCs called for the development of educational facilities, the improvement of agricultural methods and the construction of feeder roads. To that end, Africans had to be encouraged to adopt various ways of acquiring an income to enable them pay taxes and to participate in a cash economy. In that connection, they participated in the production of cash crops ranging from cotton, maize, wattle, cabbages, and potatoes. Road network construction also was very important because it gave the people living in reserves employment opportunities and access to markets to sell their farm produce. Equally important, by taxing their own people, they were able to construct local markets, provide health and sanitation facilities like the digging of latrines, establishment of women's clubs, boy scout troops, team sports and the provision of grants-in -aid for the building of schools, paying teachers' salaries and sponsoring poor students.[18]

One of the most enduring legacies of the LNCs was the pivotal role it played in the expansion of educational facilities and grants for the payment of teachers' salaries. The LNC from its inception attempted to ensure that the people themselves played a role in the education of their children.[19] To finance educational activities, the LNCs required that students pay school fees. This, however, limited the number of school going children since most parents could not raise the fees. Consequently, the children of chiefs who had access to resources particularly from the collection of taxes were able to attend the schools. This was in spite of the fact that the people actually paid taxes to the LNC and the state in the hope of getting certain benefits.

By 1937, it is estimated that there were about 500 000 African school-age children in Kenya out of a population of approximately three to four million people.[20] Of these only 100 000 were in school with 40 000 getting direct state assistance while others got no help at all in spite of the fact that all parents paid

[18] *Ibid*.

[19] Rosalind Mutua, *Development of Education in Kenya: Some Administrative Aspects, 1846 1963* (Nairobi, 1975), p. 125.

[20] The first official population census was conducted in Kenya in 1948. So whatever is available before then is purely an estimate. The colonial administration's interest in population figures was to know the number of African taxpayers. The population of Kenya in 1939 is estimated to have been between 2.9 to 4.7million. This difference is grossly huge but it goes to show the unreliability of some of the colonial statistics. See Berman, *Control and Crisis*, p.122 fn.51.

taxes.[21] The following table illustrates the racial variance in expenditure and allocation of educational resources.[22]

Table 20 Comparative educational expenditure for different races, 1926-1949 in £

Year	Admin.	African	Arab	Indian	European	Ext.	Total
1926	-	47 797	-	14 471	28 815	-	91 083
1927	-	52 431	-	17 318	36 032	-	105 781
1928	-	72 003	6 000	22 963	42 294	-	143 260
1929	-	74 131	6 088	25 603	49 360	-	155 182
1930	-	83 088	6 002	30 582	49 310	-	168 982
1931	-	82 323	6000	34 348	49 189	-	171 860
1932	-	76 472	6 000	32 371	48 126	-	162 969
1933	-	75 094	5 975	41 675	42 400	-	160 653
1934	-	72 411	6 141	33 818	44 011	-	156 381
1935	12 251	74 097	5 550	34 060	44 041	135	172 134
1936	11 395	70 154	5 194	37 341	46 529	50	170 512
1937	11 395	77 193	5 251	39 140	49 255	2 081	184 315
1938	12 900	80 130	6 711	43 861	49 003	338	192 943
1939	11 490	81 869	7 414	45 602	51 881	1 720	198 256
1940	10 101	79 936	7 047	48 094	50 656	-	195 835
1941	11 025	75 030	5 113	48 327	54 338	610	194 443
1942	12 179	81 221	4 977	49 820	66 800	-	214 997
1943	21 291	75 118	4 926	52 040	87 845	-	241 220
1944	21 513	93 968	7 864	63 647	119 631	8 590	314 213
1945	-	-	-	-	-	-	-
1946	18935	-	-	-	158 085	-	-
1947	16 647	-	-	-	179 289	-	-
1948	37 672	211 953	11 666	137 313	207 622	41 488	747 674
1949	50 935	323 340	17 247	206 969	28 559	55 660	939 610

Source: Mutua, *Development of education in Kenya*, p. 136.

[21] KNA/ Annual Report, Department of Education Annual Report, 1937.
[22] *Ibid*.

The table demonstrates the level of disparities in the allocation of educational resources to the various races in Kenya between 1926 and 1949. In 1926 the European population in Kenya was 12 529 while actual census for Africans are only rough estimates ranging from three million to four million.[23] However, in 1949 after the 1948 nation-wide census, the African population was 5 252 753 with the European population being given at 29 660.[24] In all the years under examination from 1926 to 1949 expenditure on European substructure was slightly half of what was spent on the other races.

The LNC gave the African people a forum to air their grievances about the paucity of expenditure on services that were beneficial to them. As shown in the first chapter, this imbalance in expenditure was pointed out by Lord Moyne, formerly Financial Secretary to the Treasury in Britain. He had been appointed to investigate the problem of taxation as it affected the compliance of the African people and the problems that it has faced since its inception. His report revealed that the African population contributed 37½ percent of the country's total revenue in direct taxation but were getting fewer services in comparison to the Europeans and the Indians. He recommended that an African Betterment Fund be established to help in correcting the lack of development in African areas.[25] The Fund was, however, not established owing to lack of funds and opposition from members of the Legislative Council. This left the LNCs with the responsibility of developing African areas.

A key responsibility of the LNCs was in distributing funds to schools and particularly in the financing of elementary education and granting land sites to mission schools. For instance in 1938 the LNCs provided £17 937 or 22.3 percent of the total public expenditure of £80 282 on the provision of African education in both schools run by the government and missions.[26] The following table reveals the amount of money spent by the LNCs in the provision of

[23] A fairly general presentation of population figures in Kenya is found in Francis Ojany and Reuben Ogendo, *Kenya: A Study in Physical and Human Geography* (Nairobi, 1973), pp. 112 129. See also Berman, *Control and Crisis in Colonial Kenya*, p. 130.
[24] *Ibid*., p. 112.
[25] Lord Moyne, 'Certain Questions in Kenya', Report by Financial Commissioner, May 1932, pp. 90-97.
[26] Anderson, *The Struggle for the School*, pp. 1- 8.

educational facilities. This shows how the taxes collected from the African people directly benefited the people vis-à-vis the colonial state.

Table 21 Local Native Council's expenditure on education in shillings, 1926-1931

Council	1926	1927	1928	1929	1930	1931
N. Kavirondo	20 000	-	100 000	211 000	251 000	19 600
C. Kavirondo	30 000	40 000	110 000	213 894	-	32 096
S. Lumbwa	2 200	300	20 000	300	-	10 000
Kiambu	10 000	-	120 000	120 500	-	57 000
Forth Hall	-	-	40 000	31 500	-	95 200
South Nyeri	100	100	60 100	100 500	-	160 500
Embu	980	-	-	-	-	-
Meru	-	-	400	500	-	-
Machakos	24 000	22 500	16 880	21 000	-	19 000
Taita	6 000	200	-	-	-	-
Kitui	-	6 000	7 000	2 000	-	1 000
Digo	-	-	1 000	3 2000	-	3 000
Giriama	-	-	-	21 000	-	500
Elgeyo	-	-	3 000	37 600	-	15 420
Marakwet	-	-	1 000	6 400	-	6 980
Nandi	10 000	6 000	6 400	10 250	-	10 850
West Suk	-	-	-	2 000	-	10 000
Baringo	2 000	-	-	-	-	-
Narok	-	-	-	-	-	-
Kajiado	20 000	30 000	22 500	40 100	-	34 335

Source: Mutua, *Development of Education in Kenya*, p.150.

It is clear from the above table that the LNCs in the regions that had been established played an important role in the development of schools. Councils in Nyanza (Luo and Luhyia) and Central (Kikuyu) had a high expenditure than the rest of the colony owing to prosperity of the councils and also due to the fact that they had established many schools. Various regions voted funds for the development of learning facilities, but had also to grapple with an unenthusiastic population. But the total support given to education by the LNCs almost flung the councils to the edge of insolvency. But despite the financial deficits they faced right from the start, they did play a major role in the provision of education to people neglected by the colonial state.

In fact, the Pim Commission Report of 1936 on taxation and finance, acknowledged the point that the LNCs carried a heavier expenditure on the provision of services than their resources would allow forcing them to divert resources from other commitments.[27] For example the expenditure of the Nyanza Local Native Council for 1938 was as follows:

Table 22 Nyanza Province LNCs expenditure in 1938

Item	Expenditure (£)
Administration	7 166
Native tribunals	9 363
Agriculture	7 991
Medical and health facilities	4 904
Improvement of townships and trading centres	8 373
Roads and bridges	6 010
Education	8 373
Water supplies	450
Anti-tsetse fly work	700
Sport	274
Miscellaneous	50
Total	47 678

Source: KNA/20/60/ Dept. of Agriculture, letter dated 1 July 1940 from the PC Nyanza to the Director of Agriculture.

The government assisted them pay the salaries of two Instructors. But in the following year, the LNCs met the entire cost of ‘native’ elementary education. This unqualified investment in education naturally affected the ability of the LNCs to finance some of its operations. As a result in 1942, a committee under J. F. G Troughton who was a member for finance at the secretariat was appointed to

[27] KNA/ The Pim Commission Report, 1936, p. 8.

examine the desperate financial position of the LNCs particularly pertaining to their expenditure on education and other activities. The report was released in 1944, which showed that there was considerable evasion of taxes in both settled and unsettled areas. This naturally affected the amount of taxes collected by both the government and the LNCs. It was therefore recommended that government take over the financial responsibilities of providing education in secondary schools. This had hitherto been financed by the LNCs.[28] True to this recommendation, the colonial government took over the running of Government African schools but left the primary, 'bush', schools to be run by the LNCs. This, however, did not adequately compensate the schools. While certain schools obtained some grants it was not sufficient to cover all the council schools in need which were now left to raise the shortfall on their own through schools fees and intermittent help from the LNCs.[29]

Financial troubles facing the LNCs arose basically because their activities were in most instances diverse, uncoordinated, inconsistent and varied from district to district. Many of the projects that were initiated failed due to lack of continuity among the colonial administrators. Besides, there was always a lack of enthusiasm by newly posted DCs unlike their predecessors. In addition, the chiefs practised nepotism in deciding who was to be assisted with the payment of school fees. The LNCs thus became the platform for the new wealthy class, where taxes collected from the whole community were expended on schools for which only a few could afford.[30] This was possible because the LNCs provided direct assistance in form of loans and contracts to African farmers and traders. Since the LNCs were involved in major construction projects like schools, medical centres, dips and feeder roads, most of the work of construction was awarded to the local people who had the capacity. This facilitated the accumulation of wealth, which in the process developed the reserves by giving employment to more people but enriching a few.[31]

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[28] J .F.G. Troughton, *Report on Local native Council Finances (*Nairobi,1944), pp. 1-25.
[29] Mutua, *Development of Education in Kenya*, p. 151.
[30] Berman, *Control and Crisis in Kenya*, p. 310.

Equally important, the LNCs encouraged economic enterprises through agricultural and pastoral improvements and participated in road construction and the hiring of agricultural officers.[32] Their members were very vocal during the presentations of African land grievances at the Carter land commission of 1932.[33] The LNC played a significant role in resource mobilization and allocation to its members. Like in Machakos, a situation developed in which educational facilities open to Africans lay outside the control of the missionary societies. The LNCs, therefore, filled a vacuum by sponsoring various educational projects.[34]

Among the Taveta, Ann Frontera[35] has argued that the LNCs were intended to stimulate interest in local government matters as well as providing a sense of unity throughout the district. The colonial state in most cases gave them financial autonomy and among the Taveta, the LNCs were not mere rubber-stamps. They were effective agents for the implementations of council resolutions. In short, the LNCs provided important fora for the realization of African aspirations, despite the fact that they were set up by the colonial state. The colonial administration was mainly concerned with issues related to settler interests like land, labour and the taxation of Africans. It was obvious therefore, that the containment of the people through taxation was the dominant concern of the colonial state, rather than the developing the potentialities of the African people. The only instance where it was involved was to do with de-stocking and soil conservation.[36]

The LNCs, therefore, provided a vital link between the African people and the colonial administration. They played an important role in that they always questioned the imbalance that existed between their contribution to colonial revenues and the social benefits they received.[37] Their establishment and operations demonstrate that by mid-1925, Africans had taken up the challenge of

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31 KNA/Report by a committee appointed to consider Local Native Council Finance in relationship to Government Finance (Nairobi, 1941), p. 1-9.
32 *Ibid*.
33 Rita Breen, 'The Politics of Land: The Kenya Land Commission (1932-1933) and its effects on land Policy in Kenya', PhD dissertation, Michigan State University, 1976.
34 Munro, *Colonial Rule and the Kamba*, p. 130 and also p. 150.
35 Ann Frontera, *Persistence and Change: A History of Taveta* (Massachusetts, 1978), p. 87
36 See Fiona D. Mackenzie, *Land Ecology and Resistance in Kenya, 1880-1952* (London, 1998), pp.124-153.

the new dispensation and realized that education was the key to challenging colonialism. Education was, therefore given the first council's priority particularly in the marginal areas where missionary efforts did not take off. But all this was done at the expense of the provision of other essential services to the people like the building of access roads, health services and marketing facilities. Below is a table showing the amount of revenue expended on education in the entire colony in 1945.

Table 23 Comparative Local Native Councils revenues and educational expenditure in £s, 1945

Council	Total Revenue	Education Expenses	Surplus money for other purposes than Education accumulated over years
N.Kavirondo	50 063	8 315	33 521
C. Kavirondo	33 185	5 922	13 592
S. Kavirondo	40 118	4 949	30 316
Kiambu	26 930	3 175	13 155
Fort Hall	21 752	6 024	20 347
South Nyeri	16 820	2 111	13 316
Embu	19 619	1 980	17 989
Meru	15 723	2 000	23 360
Machakos	22 606	4 626	17 507
Kitui	14 630	1 170	16 712
Nandi	5 237	1 109	4 781
Elgeyo	10 167	622	10 664
Baringo	5 922	118	5 803
Samburu	3 315	125	2 408
West Suk	1 390	459	1 378
Digo	5 866	464	6 504
Giriama	11 158	1 773	14 012
Taita	3 977	1 002	14 071
Tana River	868	37	571
Freetown	34	-	2 060

[37] KNA/*Report by a committee appointed to consider local Native Council Finance in relationship to Government Finance* (Nairobi, 1925), p.1-9.

Narok	12 269	763	13 562
Kajiado	12 407	291	7 553
Isiolo	578	-	953
Garissa	199	33	58
Marsabit	258	-	529

Source: KNA/ Native Affairs Report, 1939-45 (Nairobi, 1947).

From the 25 districts where LNCs were in operation only three, Freetown, Isiolo and Marsabit did not make any provision for education purposes. Others while varying on the amount of budgetary allocation still provided funds for the development of educational facilities. The missionaries in most areas supplemented the activities of the LNCs whom they relied on to provide them with land and also the students. Of course these provisions came with a cost. In other words, while the LNC provided a momentary solution for African problems, it overburdened an already overtaxed population. But one lasting legacy of the LNCs was that although they were a government creation, the LNCs were able to mobilize the people into attempts at self-sufficiency. Through the establishment of educational facilities, an elite class was created that articulated the many grievances of the people, which ranged from land policies, labour problems and taxation.

From 1950 the LNCs were changed into African District Councils (ADCs) with expanded authority and responsibility for what was considered by the local administration strictly to be to serve local affairs. The ADCs were designed on British lines in the form of boroughs.[38] With the path to independence being cleared, there was a gradual withdrawal of the DC from the local affairs as chairman of the ADC leaving the chiefs to run the local services. People were given the opportunity of electing their own agents who became known as Councillors with expanded mandates of representing the various reserve wards.

Government African School, Tambach: A case study of an LNC initiative

[38] Berman, *Control and Crisis in Colonial Kenya*, p. 312.

Education is one of the strongest instruments of change and crucial in any type of society for the preservation of the lives of its members and the maintenance of its social structure.[39] To illustrate the contribution of the LNC in the social and economic development of the people, the example of Government African School, Tambach will be discussed. This is a good example of the successful use of taxation to benefit a local community as opposed to central government taxation. This school was the initiative of the Keiyo and Marakwet LNCs established in 1925 to provide education for their children.

The government's education policy for Africans was motivated by the needs of the labour market. On the other hand, the missionaries viewed western education as a vehicle for spreading the gospel. One specific feature was that the few settlers who favoured education for Africans emphasised the importance of technical training as a means of preparing Africans to work on European farms and estates. In this connection, the education demands made by the Keiyo and the Marakwet on the colonial government set them on a collision course. The Keiyo and Marakwet, wanted a literary type of education as opposed to the government and missionary type of education, which emphasised technical and evangelical subjects at the expense of everything else. The feeling was that such an education deprived their children of the opportunity to become government employees as teachers or clerks. Technical education provided for the training of artisans such as masons, carpenters, blacksmiths, and beehive makers, among others, as compared to the teaching of subjects like English, Mathematics and the Sciences. The Keiyo and Marakwet while they carried a heavy burden, were to reap gradually the benefits of literacy. According to the 1919 annual report there were no literate Keiyo and Marakwet by then.[40]

The Keiyo and Marakwet on realizing that education had been provided to neighbouring districts, like Kabianga (1924) for the Kipsigis, Kapsabet (1925) for the Nandi and Kabarnet (1926) for the Tugen, demanded that the LNC provide education for their own children.[41] One of the greatest stumbling blocks to the

[39] Rodney, *How Europe Underdeveloped Africa* , p.261.
[40] KNA/DC/ELGM/1/1, Elgeyo-Marakwet District Annual Report, 1918-1919.
[41] KNA/,Native Affairs Annual Department Report, 1925, p.4.

development of the school was the negative attitude of the Director of Education based in Nairobi and even the district officials at Tambach district headquarters who did not consider education as a priority for the Keiyo and the Marakwet at the time.[42] Faced with the skewed nature of colonial distribution of resources, the LNC turned to the taxation of its people to finance the construction of the school. At its inception the colonial government provided limited material, human and administrative assistance toward the completion of the school.

The establishment of Tambach School in 1927 is an illustration of a people's determination to ensure that taxation was beneficial to the community at large. At the beginning, six members of the LNC-Kiptoo Kisabei, Kipteimet Kipsanga, Chief Kiburer, Chief Cheserem Kimoning, arap Bartai and Cheptorus arap Lenja among other prominent LNC members voted £ 2500 for the establishment of a school at Tambach for the children of the Keiyo and the Marakwet. At its inception, the LNC had two sources of revenue, namely a local tax rate of R.1 per hut was imposed, but more rewarding were the royalties accruing from the Elgeyo Saw Mills, left by the colonial officials at the disposal of the LNC.[43]

In short, despite initial setbacks occasioned by the colonial administration, Tambach school was set up. The Director of Education had been reluctant arguing that the school was, 'very obviously beyond the means of the tribe … whose demand for a school has come from the small boys who forced the elders to agree to it'.[44] However, by late 1927, the Director of Education had accepted the Keiyo and Marakwet petition for a school upon realising that the people were ready to build one on their own through taxing themselves. Consequently, in 1927 the acting Director of Education, Mr. Bliss, visited the proposed site of the school and promised to send £150. This was a drop in the ocean compared to the LNC's contribution of £ 2500. This was in spite of the fact that the Keiyo and the Marakwet paid an annual tax of about £5 000 in the form of hut and poll Tax.[45] In fact of the total sum of £ 150, £100 was retained in Nairobi for the

[42] KNA/ DC/ELGM/1/2, Elgeyo-Marakwet District Annual Report, 1926, pp. 1-3.
[43] *Ibid*.
[44] KN/DC/ELGM/1/2, Elgeyo Marakwet District Annual Report, 1927-1932, pp. 4-5.
[45] KNA/ELGM/1/3, Elgeyo Marakwet District Annual Report, 1933-1937.

purchase of materials.[46] The school was officially launched in 1928 and named the Government African School, Tambach. The first Headmaster was G.A. Berriage but R.H. Howitt who was at the helm from 1930 to 1939 with only a short break in 1936 laid down the School's real foundation.[47]

At its inception, the school's curriculum, which was developed by the colonial state, was intended to achieve a number of objectives. First, it was to provide technical education for the Keiyo and Marakwet children. Second, reading and writing were to be considered to be necessary evils. The colonial administration wanted 'natives' to be educated with a view of them being neither clerks nor teachers but artisans useful, both in their own reserves and to the colony in general. And it was proposed that the school should try to use and improve first the materials and methods of farming existing in the reserve. For instance, it was proposed that since the Keiyo kept bees, it was hoped to introduce to the reserves better and more economical beehives to foster the beeswax industry and to introduce for sale some good honey.[48] John Chebbet, a pioneer student at the school described the school situation as follows:

> I went to School when I was 14 years old. Our curriculum included carpentry, tailoring, masonry and joinery. These went hand in hand with reading and writing. Chief Cheptarus arap Lenja took me to School from home despite protestations from my father. We were fed, housed, clothed and given free tuition. After graduation I did not want to be a mason. I wanted to be a teacher. I joined Kapsabet where I qualified as a teacher. I taught in many Schools until 1960 when I was appointed a District Officer in Nyeri. Kiptoo Chirchir was my classmate who later became the first President of African District Council (ADC).[49]

In essence, the colonial administration did not attempt to train the Keiyo and the Marakwet for careers as teachers and clerks. This did not please the LNC who felt betrayed by the colonial administration that contributed a mere £ 150. Following pressure from the LNC, the government by 1939 had made the training

[46] KNA/ELGM/1/2, Elgeyo- Marakwet District Annual Report, 1927-1932.
[47] KNA/ELGM./2/1 Handing over Reports, 1926-1959.
[48] *Ibid*.
[49] Interview with John Chebbet, 6 January 1990, quoted Tarus, 'The Early Colonial History of the Keiyo', p. 206.

of teachers part and parcel of the school's curriculum. And from only thirty students in 1928, the numbers had risen to a hundred in 1930. During that year, the colonial government provided shs. 19 886 while the LNC provided shs. 22 400 towards capital and recurrent expenditure. The average cost per pupil was worked out at shs. 58 for tuition and shs 172 for boarding and lodging.[50]

In sum, Government African School, Tambach is a good example of a tax system that benefited the taxpayers directly. The LNC had laid down the foundation of education for posterity not only among the Keiyo, but in all the districts of Kenya where the LNC had been established.[51] The people paid the extra tax of 1 shilling knowing that it was beneficial to the society. In the final analysis, the establishment of schools by the LNCs saw the beginning of a gradual transformation of the Kenyan societies, able to articulate their grievances that ranged from land alienation, employment and the payment of taxes. This led to the formation of political associations and trade unions. Additionally, the LNCs had the effect of bringing about needed change to the political administration by offering Africans a channel to make their demands known. This was a way, hitherto, unavailable before the establishment of the LNCs. The provision of services like education, medical facilities, infrastructure and soil conservation that the LNCs provided always remained high on the agenda.

The inter-war period: casting the tax net wider

By 1923, taxation had become part and parcel of the African social and economic life. This has been well captured by the following jingle by rickshaw 'boys' in Nairobi:

Great and wise and wonderful is the European
He made wars to cease
He causes our fields to bring forth plenty
And our flocks to increase.

He gives us great riches, and then -
He takes them all away again in taxes.
Great and wise and wonderful is the European.[52]

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[50] *Ibid.*
[51] Tignor, *The Colonial Transformation of Kenya*, p.20, footnote 51.
[52] Quoted in David Maugham-Brown, *Land Freedom and Fiction* (London, 1985), p.104.

But those who paid the taxes did so grudgingly for as in the jingle, despite their hard work in 'our fields to bring forth plenty' the colonial government, 'takes them away again in taxes'. Various categories of people, the unemployed, peasant farmers, the working class and those without a steady source of income like the rickshaw boys devised various ways and means to minimize the impact of taxation on their lives. This led to determined efforts by the colonial state to maximize revenue collection and spread the tax net wider.

With the onset of the worldwide economic depression that occurred between 1929 and1939 and with dwindling revenue from African taxation through dodging, evasion, exemptions and hard economic times, the colonial state responded through very stringent collection of African hut and poll tax. This was critical because by 1930 the African people contributed up to 37½ percent of the total colony's revenue.[53] Payment of the hut and poll tax therefore continued to constitute a very heavy financial burden on the African people, a situation even made more critical by the depression that precipitated a dramatic decline in revenue of the colonial administration.[54]

The effect of the depression has been well captured by one of Kenya's liberal settler farmers at the time, Sir Michael Blundell, who states that,

> The Wall Street crash of 1929, with the collapse of commodity prices changed the face of farming in Kenya. In that year alone coffee prices were halved and subsequently, fell to a fifth of the pre-crash level. Much the same happened to all other crops; a two hundred pound bag of maize flour could be bought for five shillings, a pint of milk for the equivalent of a penny, butter at less than a shilling a pound, a chicken for not more than one shilling and bananas at one hundred for the same price. African wages dropped disastrously and half the coffee farms in the country went out of production, with hundreds of farms elsewhere being abandoned or taken over by banks. I visited Kipkarren Valley to find three quarters of the early settlers with all their hopes and excitement at creating a new world for themselves had left their farms and tried to find jobs elsewhere.[55]

[53] Kanogo, 'Kenya and the Depression, 1919-1939', p. 116.
[54] Berman, *Control and Crisis in Kenya*, p. 235.
[55] Michael Blundell, *A Love Affair with the Sun: A Memoir of Seventy Years in Kenya* (Nairobi, 1994), p. 24. Bundell was a politician, farmer, soldier, businessman, botanist and an accomplished musician. He played a critical role during Kenya's struggle of independence due to his liberal political views that were anathema to mainstream colonials.

The depression affected the white settlers more than Africans due to a fall in the prices of primary commodities. Incidentally during the period of the depression, only 2.3 percent of state revenue came from exports of settler agriculture. The depression according to Fiona Mackenzie was extremely harsh because of the repayment of the loans used in the railway extensions that were essentially built to support settler agriculture.[56] Railway extensions had been made to Eldoret and also to Thika, and while the state provided little funding, the rest had to be raised through African taxation to 'subsidize the most inefficient sectors of settler agriculture'.[57]

Compared to the white settlers, African peasant production was less affected by the depression since most peasants responded to the fall in the prices by reducing consumption levels and intensifying commodity production. This was something the white settlers would not do because of their feelings that the state owed them protection, their own racial superiority and the fact that they believed that they had to maintain their higher standard of living.[58] To ease the burden of the depression and to maintain the same level of revenues, the colonial state began to encourage alternative sources of income to meet the fall in taxation revenues following the decline of wage employment and declining crop prices. For the first time, peasants were encouraged to grow crops that they had not been allowed to at the beginning of colonial rule. By 1933 selected African farmers had been permitted to plant coffee something that they had not been allowed ever since. Many others took to the cultivation other crops like maize, beans, wattle, potatoes, pyrethrum and cotton.[59] Maize, however, was the most popular African crop at that time and was faced with marketing and price problem.

In Nyanza where maize had become a stable food for consumption, and a major cash crop, the impact of the depression was immense. The DC stated in his 1930 report that 'maize has been unsaleable', owing to the 'general trade

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[56] Mackenzie, *Land, Ecology and Resistance in Kenya,* p. 134.
[57] Robert M. Maxon, 'African Production and the Support of European Settlement in Kenya: The Uasin Gishu - Mumias Railway Scheme, 1911-14, *The Journal of Imperial and Commonwealth History*, xiv, 1, 1985, p. 52.
[58] Kanogo, 'Kenya and the Depression, 1919-1939', p. 116.

depression'.[60] In the same report he declared that, 'Maize at Kakamega would hardly bear the cost of transport'.[61] This affected the ability of the people to pay their hut and poll tax. This was made more difficult by the depression, which affected both the African and the white settlers. As long as the white settlers could not market their produce, then African migrant labourers certainly got no employment and those who retained their jobs had their wages reduced from 14 shillings to 8 shillings a month.[62]

While the depression affected the African people considerably, they were able to cope better than the settlers who relied on the state to stabilize prices, get markets and to procure cheap labour. Thus, the major problem faced by the African people was the steady decline of producer prices particularly that of maize. In 1931 the price of maize in Luanda, Kakamega, had for example reached the hitherto unprecedented low figure of shs. 7/50 per bag from the usual shs 15/-. Sometimes in fact, it was reported that a man was lucky to get shs. 3/50.[63] In a letter to the PC Kisumu, the DC Kakamega appealed that:

> Given a congested population such as Bunyore, Maragoli and Teriki, where cattle are so scarce, the same pair may do duty as bride price two to three times a year. The capacity to pay taxes is derived from shamba produce and wages earned. When a man is past his prime there remains only his shamba. Where the value of produce falls below a certain level it pays a man to do detention than to raise three or four sacks above his family requirements to pay tax.[64]

By 1934 the collection of taxes in Nyanza province was described as depressing. The PC in a circular letter to all the DCs stated that, 'owing to the state of the colony's finances it is imperative that the fullest collection possible be made before the end of the year. A very special effort be made and the work of officers must be concentrated on collection of tax as much as possible during the next two months'.[65] He implored them to collect as much as possible by involving all

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[59] KNA/ELGM/2/1 Handing over Reports, 1926-1959.
[60] KNA/DC/NYA//1/1, North Kavirondo District Annual Report, 1930.
[61] *Ibid.*
[62] Oral Interview with Daniel Kipkoech Cheruiyot, 28 January 1999 at Cheborge location, Kericho district.
[63] KNA/Fin/218/8/3, DC Kakamega to PC Kisumu 4 April 1935.
[64] *Ibid.*
[65] KNA/PC/NA/1/19/149/, Taxation file, Nyanza province.

‘tribal police’, interpreters, hut counters through the provision of adequate receipt books and location registers. He also demanded that they be provided with transport, camp equipment and boxes for carrying the money. And to the chiefs, the directive was more severe in that the circular demanded that, ‘all outstanding taxes must be paid before the end of the year and that no salaries can be paid out until this is done and that any neglect or dilatoriness in respect of tax collection may entail dismissal’.[66]

In other words, despite the fact the African taxpayers provided a sizeable amount of the revenue, the colonial administration still felt that they were not making adequate collections. The hut tax which was the flagship of African taxation had by the 1930s become progressively less satisfactory as a way of levying taxes. Consequently, in 1933 an Inland Revenue section was started as a branch of the Treasury Department. This was due to the fact that, for many years, it had been felt that, the system under which direct taxes was collected in the districts left considerable room for evasion, as there was no means of ensuring that the names of taxpayers was correct. To deal with the problem of evasion, two white and two Asian clerks were appointed in 1933 to prepare the first list of taxpayers for the whole colony. All these were attempts to ensure that tax evasion was minimised.[67]

District Commissioners in Nyanza Province were consistently under pressure by their Provincial Commissioners to vitalise the collection of taxes so as to bring in more revenue. The DCs countered by maintaining that the people were not in a position to pay taxes due to various reasons. Among the reasons mentioned were infirmity, old age, emigrations, poverty and the impact of the economic depression. For instance, many people were reported to have fled to Tanganyika to avoid the payment of taxes. Many others were in detention while others were too old for detention and not old enough for exemptions from taxation.[68]

[66] *Ibid*.
[67] KNA/FIN/ 1/1, Departmental circulars to District revenue collectors, 1933.
[68] KNA/PC/NA/1/19/149/, Taxation file, Nyanza province.

But the PC retorted back that 'it is illogical to say that the full tax cannot be collected in a normal year. There has been increased production of agricultural and animal products in Nyanza and also the amount of money paid the natives in the goldfields should be for paying taxes'.[69] The truth of the matter, however, was that the majority of the people of Nyanza were not in a position to pay their taxes due to famine and locusts that had destroyed most of their crops. Secondly, the collection of so many tax arrears in 1933 had by 1934 (see table 20) impoverished many 'natives' who normally found it difficult to obtain their tax money. Thirdly, tax collection at the goldfields in North Kavirondo which was expected to yield more in tax revenue was actually low due to what was explained by the DC Kakamega to be lack of staff and the low viability of the mine. Finally, thousands of livestock had died due to rinderpest and lack of veterinary services. All these setbacks were compounded by low prices of cash crops and livestock as a result of the depression and low wages. Consequently, this made it difficult for the people to raise tax money.[70]

Table 24 Tax collection figures in Central Kavirondo, 1928-1934.

Year	Estimates (£)	Tax Collected (£)	Arrears (£)
1928	75 000	17 227	4
1929	78 000	78 836	25
1930	79 000	76 867	12
1931	75 000	39 162	160
1932	75 000	27 251	28 726
1933	77 500	35 795	40 148
1934	75 000	35 797	21 296

Source: KNA/DC/NYA//1/1, Central Kavirondo District Annual Report, 1928-1934.

From the table it is clear that the collection of tax arrears in 1933 was out of proportion. The normal tax levied was £ 37 795 while the arrears collected was £ 40 148 bringing to £ 77 943 the total amount of taxes collected in one year. That

[69] *Ibid.*

explains why a paltry sum of £ 21 296 was only collected in 1934 due to taxpayer fatigue. But the colonial administration was insistent that the hut and poll tax be paid in full. It was argued that 'the collection of tax was a duty of the District Officers and native authorities and any failure to enforce the payment must have a detrimental effect on the prestige of the administration apart from revenue considerations'.[71]

After more than thirty-three years as the flagship of colonial property tax, a provision was made for the gradual abolition of hut tax through the Native Hut and Poll Tax Ordinance of 1934. But the colonial administration and chiefs still found the use of huts as the easiest way to locate taxpayers. More importantly, the act made provisions for the exemption of impoverished persons from the payment of taxes. One fundamental change the act made was in the provision that made women hut owners liable for the payment of tax.[72] For the colonial administration, this meant that since most men were no longer domiciled in the reserves but in wage employment, it made sense to tax their wives who stayed behind. In any case, it was argued that women held property as trustees of their families.[73] Indeed, that was one of the major recommendations of Lord Moyne (discussed in chapter 1) when he called for the taxation of widows even if they had passed the childbearing age since they were in charge of huts.[74]

In 1936 a commission under Sir Allan Pim, was set up to inquire into the allegations of hardships and mismanagement of tax and abuse of power in the collection of the hut and poll tax in Kenya. The Commission carried out investigations in various parts of the country. They found out that there were many problems associated with tax administration and collection. These included illegal seizures of livestock, illegal arrests by administrators, mistreatment, beatings and bribes in order to obtain exemption. The tax enforcement and collection, therefore, became the principal means of harassing the Africans. Sir

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[70] KNA/The Secretariat/Ref.SF/Adm.9/15, Circular letter on Native Hut and Poll Tax.
[71] KNA/Ref./4/2/2/, Letter from the Colonial Secretary to all Provincial Commissioners, No. 8 of 30 January 1935.
[72] KNA/ Native Hut and Poll Tax Ordinance of 1934 which advocated the introduction of the *Kodi* stamps.
[73] *Ibid*.
[74] Report of Financial Commissioner (Lord Moyne) on *Certain Questions in Kenya*, May 1932, p. 7.

Allan Pim found out that the hut and poll tax system was the subject of many criticisms, a fact that led to a fundamental change in the taxation legislation that saw the enactment of Income Tax Act in 1936.[75]

In 1937 the Income Tax legislation laid down the basis of liability, assessment, collection and management of the rates of payment. The Finance Department administered, assessed and collected income tax. Its head office was in Nairobi with branches in Mombasa, Nakuru, Thika, Kisumu and Nyeri. A Commissioner of Income Tax in the colony was appointed to administer and take charge of the newly enlarged revenue office.[76] For the first time the white settlers in Kenya began to pay taxes commensurate with their income.

The following table illustrates the amount of direct taxes that were collected across the colony between 1935 and 1944:

Table 25 Hut and poll tax collected between 1935 -1944

Year	African Hut and Poll Tax (£)	Non-African Tax (£)
1935	502 302	70 967
1936	544 857	75 091
1937	534 362	44 664
1938	522 325	48 690
1939	523 588	50 929
1940	515 713	51 252
1941	541 546	68 356
1942	536 959	86 894
1943	504 236	100 092
1944	524 219	114 255

Source: Tax Reports (Government Printer).

[75] The Pim Commission Report, 1936.
[76] Income Tax Ordinance, 1937.

The Pim commission found out that the revenue generated by hut and poll taxes though meant for specific developmental purposes remained fairly static. For instance, during the ten-year period between 1935 and 1944, the revenue raised from both taxes rose from £ 502 302 to £ 524 219 as shown in the above table. According to the colonial administration, the taxes collected were very low.[77] Sir Allan Pim explained that this was due to the reduced purchasing power of the people. Africans in particular, no longer afforded to purchase blankets, cotton piece goods and *Jembes* (hoes). Even the progressive farmers who had began to use better methods of farming would no longer afford, ploughs, cultivators and harrows which at that time cost £ 3 a piece. The peasants were forced to resort to the use of the wooden digging-stick. Matters were even further complicated by the diminished demand for labour among the settlers.[78] Consequently, it became even difficult to raise tax money.

***Kodi* stamps and use in tax collection**

One of the major recommendations of the Lord Moyne commission was the formalization of a stamp card to be used for the collection of taxes. In 1936, *Kodi*, a voluntary system of monthly payments by stamps was introduced. Such a method of collecting poll tax by instalments had in fact come into prominence in 1931, but had not been officially permitted. This had followed a serious decrease in the collection of taxes owing mostly to the economic depression. The argument was that the 'natives' must have a few shillings from time to time and by an instalment system, would probably be able to pay the full sum over a period of months, where as if these small amounts were refused, the tax collectors would receive nothing at all. Second, it served the useful purpose to prevent the European employers from losing their labour through workers inability to pay taxes.[79] Third, *Kodi* stamps helped prevent the exploitation of poor workers' through one time deduction. Most workers had become discouraged

[77] The Pim Commission Report of 1936, 1.
[78] *Ibid*., p. 11.
[79] KNA/DC/Fin/8/3, Memo from DC Kakamega to PC Kisumu, Origin of *Kodi* Stamps, 4 April 1935.

through wholesome deduction of their wages to pay for the tax leaving them with no money for their own maintenance and that of their families in the reserve.[80]

For instance in 1936 the District Commissioner among the Keiyo people stated the reasons why the people were reluctant to pay taxes:

> I consider on the whole the tribe are very poor tax payers, grudging every shilling paid to government and making no effort to find their tax until they find action is about to be taken against them. The majority of the chiefs fail to realize their obligation in the collection of tax and do nothing until a day or two previous to the arrival of an officer.[81]

To overcome this aversion to the payment of taxes through evasion and dodging particularly from those employed and with a monthly income, the colonial government in 1936 introduced the *Kodi* stamps.[82]

The collection of taxes through the use of the *Kodi* card system began in all urban areas and later spread to the 31 of the 33 districts. In fact, the use of *Kodi* stamps became popular in townships, estates and plantations. The method of operation was by use of postage stamps of one-shilling denomination. These were issued to the various tax collectors, the DCs and the Chiefs.[83] Thus began the idea of *Kodi* which became efficient, pragmatic and accomplished the task of bringing into the tax net most people who had hitherto been unable to pay due their inability to raise the tax money at a go.

Below is a design sample of a *Kodi* card application form written in both Kiswahili and English. Once this was filled, it made one eligible to pay tax through monthly deductions.

Bandika hapa tiketi moja ya posta ya shillingi moja
(Place a one shilling postal stamp here)

*Kodi ya Kichwa Moja*______________________________________

[80] KNA/ Minute by a Mr. Flood in G. Walsh and H.R. Montegomery, Report on Native Taxation.
[81] KNA /DC/ELGM/3/1/1/, Elgeyo Political Records, Intelligence Reports, 1936.
[82] KNA, Graduated Personal Tax File and the *Kodi* stamps, 1936.

(One stamp per poll)

*Nambari ya daftari ya Kodi*___________________________________

(Number of Stamp card)

*Jina*____

(Name)

*Kabila*____

(Tribe)

*Akaapo na mengineo*____

(Place of residence)

District of Registration____

District of Collection____

Year in respect of which tax has been collected__________________________

Amount collected____

Total amount collected in respect of Natives registered in each district at stations outside the district____

Once this form had been filled, the taxpayer was issued with the card shown below with the amount of monthly deduction and a stamp affixed. The *Kodi* card was filled in triplicate and designed as shown below:

BARUA ZA KODI YA SERIKALI (GOVERNMENT TAX CARD)

COLONY AND PROTECTORATE OF KENYA

DISTRICT COMMISSIONER'S OFFICE, 19 . . .

This is to certify that the bearer Native . . .

No . . . Has paid his Poll Tax at . . .

For 19 . . . on . . . and his receipt No. is . . .

District Commissioner Attach *Kodi* stamp here

Source: KNA/ PC/Nyanza in a circular to all DCs on 3 November 1936.

[83] KNA/DC/Fin/8/3, Memo from DC Kakamega to PC Kisumu, Origin of *Kodi* Stamps, 4 April 1935.

The *Kodi* stamps mandated an employer with the knowledge of the employee to deduct a portion of his wages in the form of *Kodi* stamps. Although this system would have made it easy for the government to collect taxes, most of the employers did not bother to buy stamps but rather preferred to make deductions for tax in their labour registers. Equally important, some Africans were able to pay the taxes at once without resorting to the use of the *Kodi* stamps. However, there were several other African people who preferred this system of paying taxes by instalments due to low wages and other family commitments. To facilitate this, and because the colonial state was desperate for revenue due to the effects of depression, the state adopted this instalment system.[84]

At the district level, a very elaborate and thorough list of all tax-payers was made. In addition a close scrutiny of tax defaulters was maintained at all times and a tracking system organised to net the defaulters. The defaulters were hunted down only to be discovered that the majority were serving in prison, in settled farms and even in the employment of the government. There were others in the reserve or even in the settled areas who were also reluctant to pay taxes. This occurred because the employers as long as they were able to get cheap labour did not feel obligated to assist the state in the collection of taxes.[85] On the other hand, the labourers themselves wanted to save money which they hoped to invest back in the reserves. One informant Kimait arap Sang stated that, 'taxation was regarded by many Kipsigis as a punishment from the colonial government which they gradually accepted. Given a chance many of them would gladly have evaded its payment. But the majority of those without livestock opted for migrant labour so as to get money to purchase livestock'.[86]

The majority of the African taxes were collected by District Officers who issued receipts and made entries in the register. After 1940s the issuance of receipts was taken over by tax and chiefs' clerks. The process was accelerated by the appointment of District Revenue Officers who were to co-ordinate the collection of taxes in the reserves and urban centres. In settled areas taxes were after 1945

[84] *Ibid*.
[85] KNA/DC/Fin/8/3, Memo from DC Kakamega to PC Kisumu, Origin of Kodi Stamps, 4 April 1935.
[86] Interview with Kimalit arap Sang, at Ndanai, Kericho on 1 February 1999.

collected by a Superintendent of Inland Revenue.[87] All of the revenue officers who collected taxes came under the supervision of the District Commissioner who was answerable to the Central Registry in Nairobi. In addition to the actual collection of taxes, the Revenue Officers were also responsible for organising the smooth collection of tax and the issuance of receipt books to chiefs. They also visited centres at frequent intervals in order to remove cash that had been collected. Equally important, they were expected to 'keep an extremely careful watch on the rate of collection in each location and for reporting cases where there is a delay in payment, or any other matters which come to his notice'.[88]

The consequences for defaulters continued as always to be brutal and severe. In default of payment of taxes the defaulters were usually committed to prison or placed in a detention camp for a period up to three months.[89] But although a person might be committed to detention or prison in default of payment of tax, his liability to pay tax was not extinguished. He had to pay the tax after release. This requirement was, however, done away with in 1947.[90] In other cases of default, the administrative policemen were sent to collect the taxes, and those found not to have paid, had their livestock confiscated and later auctioned.[91]

But there were cases where the colonial administrators exempted those who could actually not afford to pay the taxes. The most common reasons were poverty, old age and incapacitation. Poverty accounted for many of the exemptions. Depending on the circumstances, the colonial administrators exempted the most genuine cases as potential taxpayers. It was agreed by the colonial administration that while it was difficult to overcome the problem of exemption requests, the standard practice was to have an exemption rate of between 6 to 8 percent.[92] Take the case of Nthia Ngoko who was exempted by the DC J K R Thorp with a letter that read, 'I have seen Nthia. He is an old man

[87] KNA/, The Plewman Report of 1947 on, 'List of staff employed in tax collection: The Revenue Officers', p. 53.
[88] KNA/, The Plewman Report of 1947, *Ibid*.
[89] KNA/, Tax Avoidance and Exemptions, 1945 to 1950.
[90] *Ibid*.
[91] Oral interview with Daniel Kipkoech Cheruiyot, at Cheborge. location, Kericho District on 12 January 1999
[92] KNA/ File Folio 308, From the Secretariat, Nairobi on Tax Evasion-Native Poll Tax.

in poor condition. He is living in poor circumstances and has not got shs. 200. He has volunteered to work to pay off his debt. I do not think he is fit. In view of his physical condition and poverty ... I strongly recommend that all his debts be written off'.[93]

But when the benevolence of the colonial state did not yield any exemption letters, the peasants had the following options, which they utilized to the full. First of all, some found working for taxes demeaning. Several established themselves as self-employing entrepreneurs, artisans, and the majority taking part in commercial agriculture. Sometimes those who suffered the burden of taxation were the very old and the very poor who could not move out in search of employment. In addition, an informant, Kimalit arap Sang, a Kipsigis from Kericho, stated that he could not understand how somebody could look for wage labour rather than relying on the growing of cash crops and the sale of livestock for the payment of taxes and upkeep. To him wage labour was very demeaning.[94]

In Nyanza Province Archdeacon Owen of the YKTA called for the exemption of widows and old women. But this was strongly opposed by the Provincial Commissioner on the grounds that it would lead to a reduction in revenue, because as the colonial state argued, women owned most of the huts and to exempt them meant leaving a whole household from the payment of taxes. The government feared that with the exemption of women from the tax net, all huts would eventually be registered in the names of women. In Nyanza province the total exemptions had reached about shs. 120 000 a year and since some of the customs were changing, the women then owned the huts.[95] The change in traditional society arose as a result of men migrating in search of labour leaving women as heads of households. Women were thus made by the colonial administration responsible for the payment of the taxes of their absentee husbands. The determination of the provincial administration to maximize tax collection can be illustrated by the example of a woman called Kolanya Raboti

[93] KNA /DC/MKS/19/2/, Machakos District Annual Report, 1937-1953.
[94] Interview with Kimalit arap Sang at Ndanai Kericho on 1 February 1999.
[95] KNA PC/NZA/1/3/48/1, Nyanza Province Hut and Poll Tax Ordinance 1935.

who in 1935 was charged at the DC's court Kisumu for failure to pay her taxes despite the fact that she was a widow, destitute and distressed. Her relatives' goats, sheep and cows were seized to pay for the shs.12 hut tax that was demanded of her.[96]

Nyanza Province had the earliest and most organized system of taxation as a result of the activities of John Ainsworth. The administration boasted that Nyanza had the best taxation system in the country. All methods were applied to extract maximum taxes.[97] In 1937 there was a serious shortage of taxes and the colonial administrators demanded that hawkers and even peddlers of goods be taxed.[98] The reluctance to pay taxes was, however, deliberate. Nyanza at that time had witnessed general increased wealth following increased production of cash crops and of wages earned particularly at the gold mines in Kakamega.[99] The reasons were that there was growing individualism and less willingness on the part of most men with means to pay the tax of their poorer relations. This was due to the many entrepreneurial opportunities open to people with cash income for investment. A capitalist spirit, as opposed to egalitarianism, had pervaded society and people rather than help their poor kinsmen had now begun to invest in businesses, the purchase of livestock and paying school fees for their own children.[100]

In 1937, the Nyanza provincial administration did its best to increase the amount of taxes collected. Even the cash crops grown like cotton were subjected to a tax. The colonial state argued that by taxing the producer, it was stimulating the production of more crops like cotton growing to enable men to pay their taxes. In Samia, tax collection was at its highest because of the cotton cash crop, while in Kano and Alego where cattle was the only reliable asset, the Africans had problems meeting their tax obligations.[101] But in most cases, tax collection depended on increased production of agricultural and animal products, money

[96] *Ibid*.
[97] *Ibid*.
[98] KNA/PC/Nyanza, Annual Reports, 1931-1945.
[99] *Ibid*.
[100] Oral interview with Daniel Kipkoech Cheruiyot at Cheborge location, Kericho. on 11 January 1999.
[101] KNA PC/NZA/2/19/5, 1937-1942.

paid in the goldfields, the efforts of the district officials, the possibility of development in the African reserves, proximity to markets, wage-earning capacity and financial implications of people who were considerably poor.[102]

One of the most serious burdens of taxation fell upon polygamous marriages. This was due to the fact that in Nyanza, wife inheritance was prevalent as a result of traditional requirements. Wife inheritance is a deeply rooted tradition among the Luo of Kenya whereby widows must submit to be inherited. This was seen as an economic security for women who lose their husbands' income or property. A man inheritor, therefore, was responsible for the payment of hut tax for his own family and the families of those he had inherited.[103] Most taxpayers felt unfairly taxed as a consequence. At a meeting organized in 1935 by the PC Nyanza for all the DCs from the province, it was 'unanimously' agreed that the scale of tax payment be as follows:[104]

(i)Single women___________________________shs. 5
(ii)Single men (polls)_______________________shs. 10
(iii)A man with one wife_____________________shs.15
(iv)A man with two wives____________________shs. 20
(v)A man with three wives and so on___________shs. 25

This made some Nyanza residents who were unable to pay the taxes, and who feared arrest, sometimes to flee to neighbouring Tanganyika, where tax collection was light and not vigorously enforced as in Kenya.[105]

In addition, the colonial administration always had the possibility of taxing a whole community if one area refused to pay. This was common mainly among rural people in Nyanza whereby a chief would be asked to surrender a given number of livestock in lieu of the defaulters from his location. Most of the confiscated livestock were auctioned and purchased by those who had money

[102] *Ibid*.
[103] For an excellent analysis of the wife inheritance tradition, see William Cohen and Atieno-Odhiambo, *Siaya; A Historical Anthropology of an African Landscape* (London, 1989).
[104] KNA/PC/NZA/2/1/12/53, File on Soil Erosion, 1930-1944.

obtained from migrant labour, while the chief retained some for his own use. The colonial state organized monthly or quarterly cattle auctions to enable people to get money for taxes and also as an indirect way of de-stocking to reduce soil erosion.[106] It is evident, however, that people were willing to pay to avoid arrest by the chief, or the forced acquisition of their livestock. Women and children residing alone for one reason or another even in desperate conditions were required to pay taxes. The dilapidated huts they were living in were considered as property to be taxed. But the truth of the matter was that women in traditional society did not own or inherit any of the property.[107]

Among sections of the Kikuyu, flight to the white settler farms in the Rift Valley Province was the easiest route to escape the payment of taxes.[108] But in one way or another, the peasants always had various avenues of evading the payment of the hut and poll tax. For instance, in 1946 the Chief Secretary based in Nairobi complained that the collection of African taxes on farms, estates, and mines was most unsatisfactory and that there was considerable successful evasion. Evasion was indeed possible because the owners or the managers did not keep a careful check on unauthorized African people who resided temporarily on the farms or the plantations. Among these were the casual labourers who were not included in the hut count since many would always go back to the reserve.[109] According to the DC Nairobi, the most notorious place for tax evasion was among those who worked in quarries and from areas they thought of as 'less reputable estates' which in these case meant slum areas.[110]

For example in Thika, which was close to Nairobi, the payment of taxes was hampered in 1947 by a serious famine. When the colonial administration declined to exempt those unable to pay, most of the peasants evaded the payment of taxes through playing a game of hide and seek, since all their money

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[105] KNA PC/NZA/4/2/2/76. This file contains correspondence on taxation and guidance for poll tax collectors, 1931-49.
[106] KNA/PC/NZA/2/1/12/53, File on Soil Erosion, 1930-1944.
[107] KNA PC/NZA/2/19/12, Exemption on Hut and Poll Tax 1931-1942.
[108] Kanogo, *Squatters and the roots of Mau Mau*, 17.
[109] KNA PC/NYANZA/4/2/149, File on Taxation, 1939-1947.
[110] *Ibid*.

was spent in the purchase of food.[111] And in other parts of Central Province, the colonial administration claimed that they had a watertight system where they claimed, tax evasion actually never existed. The reason was that, by the time an individual moved to the settler areas, they had already paid their taxes in the reserves to avoid arrest and detention on their way out.[112]

District Commissioners would always complain of being overwhelmed by tax collection. To most DCs, taxation was an intolerable burden. But despite this, the majority of colonial administrators took the keenest interest in the tax of their respective districts. This was not only because of its importance to the country's revenues but also because they regarded the prompt payment of tax as a sign of a well-run and prosperous district.[113] But taxes in full were rarely collected, the major reason being that sometimes the employer, with the connivance of the employee, declined to collect any taxes on behalf of the government. This was meant to retain labour by paying them low wages and helping them avoid the payment of tax. In circumstances where the employers did co-operate, tax dodgers had a field day. In other instances, the tax-payers did not stay long enough to complete payment off their taxes in the settled areas or on any one farm, and would always move from farm to farm evading the tax collector. Another smart way to dodge the payment of taxes was by going to work with another man's certificate who had relocated to the reserves and was difficult to trace.[114] In that way, a great deal of tax money was lost through the successful dodging of taxation by the floating population.

British administration of the Somali like the entire region NFD came rather late. The British gradually extended administrative control to the Somali by the 1920s. Taxation among the Somali was proposed in 1928 but was actually implemented in 1931.[115] This late introduction was due to the fear of adverse Somali reaction to the introduction of taxation. Second, other reasons for the delay included

[111] *Ibid.*
[112] *Ibid*. It should be noted that despite the fact that the files deal with Nyanza, it was not strange to find information dealing with other parts of the country.
[113] *Ibid*.
[114] KNA PC/NYANZA/3/10/172, Nyanza Province Handing over Report, 1942.
[115] See Abdullahi, 'Colonial Policies and the Failure of Somali Secessionism ', p. 112 and Dalleo, 'Trade and Pastoralism', p.130.

Somali hostility and mobility, the vastness of the area and the British inability to administer properly the arid region. Third, the Somali feared that taxation would easily identify among them those who were not Kenyans since most of them had crossed into Kenya from Jubaland and Ethiopia. Thus they used all methods to avoid their names being recorded for payment of taxes.[116] Fourth, the Somali opposed taxation due to religious reasons. According to Dalleo, the sheikhs and the waadads firmly believed that Muslims should not pay a Christian tax. The people, were therefore, prevailed upon not to pay the tax.[117] The Somali actually did not have a guaranteed source of income. Their only source of cash was the sale of their livestock, which they jealously guarded. The Somali demanded that for them to pay taxes, they needed a sure source of water for their livestock and the relaxation of frequent quarantines that were commonly imposed by the colonial administration.[118]

But from 1931, the British were able to collect taxes from the Somali. This they did by exploiting Somali disunity, particularly its inter-clan rivalry. For instance, in Wajir the British played the Degodia clan against the Ajuran and theTelemugger against the Abd Wak and Abdalla. Chiefs who opposed taxation lost their jobs and thus to be in favour with the British, several counselled their people to pay the taxes. What is more important, the British were always ready to use military force or deny access to watering points to any of the above recalcitrant clans who had not paid the tax. In sum, the British attitude to the Somali was simple: 'pay or get out'.[119]

But it is also true that after 1935, the Somali agreed to pay the tax after the British had improved a number of facilities. Chief among them was that the government improved water and veterinary facilities. From 1930, a number of boreholes were dug to serve the various clans. In addition, poll tax was reduced

[116] KNA/DC/GRS/2/1, Garissa Annual Report, 1927-1939.
[117] Dalleo, 'Trade and Pastoralism', p. 130.
[118] *Ibid*.
[119] KNA/PC/NFD/, Provincial Commissioner Garissa to District Commissioner Wajir, June 28, 1933.

from shs. 20 to shs. 10 per head.[120] Between 1931 and 1935, the revenue collected from Wajir and NFD in total are provided below.

Table 26 Wajir Tax Revenue 1931-1935 (Shillings)

Year	Wajir gross tax figures	Northern Frontier District Total (NFD)
1931	917	5 782
1932	613	6 264
1933	704 (304 being arrears)	6 573
1934	1 000 (204 being arrears)	7 530
1935	1 200 (200 being arrears)	6 784

Source: Report on Native taxation (Nairobi: Government printer, 1936), p. 12.

The Somali had acquiesced and habitually accepted the payment of taxes after obtaining certain benefits from the administration. But several continued to hide from tax collectors, chiefs and the 'tribal police'. Some paid under assumed names, while others played a game of hide-and-seek by avoiding the tax collectors. Others formed the habit of migrating to Ethiopia when the demand for taxes became severe. But the colonial state cornered the evaders by linking cattle sales and watering holes to the production of a tax receipt.[121]

It was not an easy task for the colonial administration to trace the Somali not only because of the arduous terrain but also because they were itinerant traders making it difficult for them to pay the hut and poll tax since they had no fixed abode. The Somalis in particular provide the most baffling case of misplaced pride in terms of tax payment. When asked to pay 20 shillings, which was the standard figure for Africans in 1947, they demanded that they pay 26 shillings because they were 'non-native'. Their quest was, however, rejected. This forced them later to write to the Colonial Secretary through their political association, the Darot Somali Welfare Association that, 'most humbly and respectfully we have decided that our community pay 20 shillings ... and trusting to be excused for any

[120] KNA/NFD/, Northern Frontier District Intelligence Report, dealing with the Somali, 1927-1944.
[121] KNA/, Native Affairs Report, 1935-1942 (Nairobi, Government Printer), pp. 20-21.

trouble that we may be giving you in this matter'.[122] To the Somali, being a 'native' had an offensive meaning of backwardness.

Over time and certainly by the 1950s, the Somali like other Kenyan communities had accepted the payment of taxes as a *fait accompli*. A money economy had pervaded their society with the emergence of trade and commerce. Shops (*dukas*) had been opened inducing the Somali to dispose off their cattle so as to obtain cash. This 'new economy' meant the development of commercial centres in NFD, for instance Wajir, Garissa, Isiolo, Mandera, Elwak and Marsabit.[123] This required a cash economy, which was supplemented by poaching and the sale of game trophies like ivory, rhino horn, leopard, giraffe, and oryx skins, rhino horn, hippo teeth, ostrich feathers and other game trophies. Even if the colonial government had banned the hunting of wildlife, poaching would have continued and this provided a different source of income from the sale of livestock.[124] The Somali were thus able to obtain cash, and for those on transit in search of livestock markets, a tax receipt was an obligatory document to avoid prosecution.

The Second World War and African taxation

Unlike during the First World War, when the Germans in Tanganyika captured parts of Vanga district, Kenya's territory this time was never under any serious threat of attack. The only potential military threat was to the Northern Frontier District from the Italians who had occupied Somaliland, but who were soon defeated. But the demand to mobilize for the general war effort involved the Kenya colony through the Kings African Rifles where most of them were in combat in Burma against the Japanese and in other parts of Europe.[125] From the experience of the First World War, the colonial state had begun to value the necessity of attaining a possible degree of economic self-sufficiency to pull through the war years. And as the war progressed in other parts of the world, demands upon the colony were made for the enlistment of soldiers, the supply of

[122] KNA/, Native Affairs Report, 1947.
[123] Dalleo, 'Trade and Pastoralism'. The thesis is about the development of trading posts among the Somali and the role of pastoralism on the development of trade in that socio-economic change.
[124] *East African Standard*, 3 March, 1934. See also Dalleo, 'Trade and Pastoralism', pp. 185-200.
[125] Oral interview with, Kiboit Kimunji. See Tarus, 'The Early Colonial History of the Keiyo', p. 112.

raw materials like fibre, the supply of food like maize and more importantly livestock for meat.[126]

While the settler economy had slumped during the depression, African peasant producers had managed to remain afloat and it is to them that the state looked for major contributions to the war effort.[127] During the inter-war period and in the course of the war, the colonial state, however, offered tax exemptions to those who could not afford to pay their taxes. For example in Nyanza, tax exemptions had been provided to various deserving cases. The DC of South Kavirondo, Storrs Fox, on 16 October 1939 when the war had just started, pleaded for the exemption of widows from the payment of hut tax. He also recommended that those who die in the war should have their wives exempted for life from the payment of taxes.[128]

In an attempt to achieve self-sufficiency, the 'colonial state conferred economic power upon the settlers in exchange for war service' and this helped 'create a capacity to expropriate the wealth of those who supplied labor power'.[129] That is, the settlers took advantage of the wartime situation for their own profit. The African people were required to contribute through various ways and means by joining the KAR as soldiers and for those who remained behind, prices were manipulated and controlled in the form of war levies. These were besides the payment of the compulsory hut and poll tax. It is important to note that the depression had greatly depleted the colony's finances. And while in the process of economic recovery, the Second World War set in. Taxes could, however, not arbitrarily be increased due to the fact that the rate of taxation at this time was considered high and most people unable to pay.[130] Accordingly, various PCs in the colony were required to mobilize their people for the war effort in various ways.

[126] Ian Spencer, 'Settler Dominance, Agricultural Production and the Second Word War in Kenya', *Journal of African History*, 21, 1980, pp. 504-514.
[127] Berman, *Control and Crisis in Kenya*, pp. 233-236.
[128] *Ibid*.
[129] Robert Bates, *Beyond the Miracle of the Market: The Political Economy of Agrarian Development in Kenya* (Cambridge, 1989), p. 21.
[130] KNA/PC/NZA/2/12/53, File on Soil Erosion but includes circulars and minutes on Direct Native Taxation, 1939-1940, p. 3.

In 1940, the PC Nyanza Province had established a sub-committee to recommend 'upon possible methods of war time taxation' and pronounced that:

> although there was no intention of imposing additional taxation on natives, there was always the possibility that it might become necessary as a war time measure. But this should not cause any hardship to pastoral and agricultural tribes. It was suggested that it would be best to levy the taxes as a 'special war time rate' payable by all adult males to be kept distinct from the ordinary Hut and Poll Tax and collected on a separate receipt and should be effected by a means of indirect taxation. It was suggested that it might be possible to do this by some manipulation of maximum control prices to native producers and that such an impost being concealed would be less unpopular that a direct tax.[131]

In the course of the war, the settlers sought and obtained guaranteed prices for their crops particularly maize and also grants to assist them acquire profits in the opportunistic game of 'the war effort' mainly in the purchase of livestock. The colonial state went even as far as purchasing farm machinery for the settlers and helping them in the provision of farm manure for their farms following a shortage of fertilizers. In addition, the state assisted in the conscription of labour when the settlers complained that African labour had become 'expensive, inefficient and difficult' to recruit.[132] African maize farmers were exploited in that, while the price of a 200 lb bag was going at Shs. 9, Africans were paid half of that, at Shs. 4/90 for the same quantity.

But what caused the most distress was the demand for large numbers of livestock as had happened during the First World War.[133] Africans were unwilling to dispose off their livestock and coercive measures had to be applied. In some cases, attempts were made to pay high prices to induce people to part with their livestock, but this still did not match what was paid to settlers.

Close to 20 000 head of cattle were required annually which meant that during the entire war period, up to 100 000 cattle were taken from African herds.

[131] KNA/PC/NZA/2/12/53, *Ibid*.
[132] Spencer, 'Settler Dominance, Agricultural Production Kenya', pp. 504-514.
[133] *Ibid*., p.509.

Through this process, the Kamba, the Somali and the Kalenjin were the leading contributors of livestock.[134] Between 1939 and 1945, the Tugen (Kalenjin people) of Baringo district were coerced to sell 20 576 to the Kenya Meat Commission which supplied meat to the army.[135] Most of these were forced sales by the district administration as contribution towards the war effort. The cash paid went into the payment of taxes and to meet the daily needs of the people such as the payment of school fees. Livestock policies during this period were governed by the need for meat for the war effort, supply cattle to the Kenya Meat Commission and as a stock control mechanism, where the colonial state foresaw an ecological crisis due to a perceived large number of livestock. In other words, unlike their European counterparts, African cattle keepers 'were harshly and unfairly treated' since European farmers always obtained higher prices for their cattle.[136] Such were to form part of the African grievances after the war.

Conclusion

From 1923 onwards, taxation had become entrenched as a definite source of colonial revenue. For Africans, the payment of taxes had become ubiquitous and a requisite burden on the family budget. Each household had come to accept the reality of taxation on their daily lives and a definitive source of income was always being sought. The reason behind these changes arose from an elite class like teachers and office workers among others, who paid taxes as a matter of routine. This educated elite was employed in the service of government, LNCs, industries and commercial enterprise. The majority worked as teachers, clerks, translators, foremen and water meter readers.

The number of those who dodged, evaded, avoided or were exempted from the payment of taxes were minimal due to the fact that the colonial administration maintained a very elaborate list of tax payers. Equally important, the use of the *Kipande* and the introduction of the *Kodi* card system from 1936 ensured that all liable tax payers were brought under the tax net. In fact, the *Kodi* card was popular among employees because of its flexibility, which allowed for monthly

[134] KNA/DC.MKS/1/129, Machakos District Annual Report, 1947.
[135] For the entire process of colonial de-stocking policy among the Tugen people, see Peter Little, *The Elusive Granary: Herder, Farmer and State in Northern Kenya* (Cambridge, 1992), pp. 49-52.

deductions. But for the colonial administration, it became an instrument for the maximum levying of the taxes. The *Kodi* card system was to be the most infamous though efficient method of bringing into the tax net most people who had initially avoided tax payment.

Up to 1947, African taxation had achieved its goal of revenue generation for the government and helped perpetuate colonial rule. Despite that, the Africans always questioned the inequality between the payment of taxes and the benefits they received. It was through the activities of the LNC with minimal support from the government that Africans got certain benefits like education, roads and veterinary services. Through the LNCs, the people continually devised ways of circumventing colonial control. As the colonial period progressed and particularly after the Second World War, people began to demand back their alienated land, worker and a fair and equitable system of taxation. The task of the next chapter is to examine closely the causes of the Mau Mau revolt and particularly the role of taxation as a counter-insurgency measure.

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[136] *Ibid*.

CHAPTER SEVEN

THE INSURGENCY PERIOD, TAXATION AND AFTERMATH 1947-1963

> We are here in this tremendous gathering under the K. A. U. flag to find which road leads us from darkness into democracy. In order to find it we Africans must first achieve the right to elect our own representatives. That is surely the first principle of democracy. We are the only race in Kenya, which does not elect its own representatives in the Legislature and we are going to set about rectifying this situation. We feel we are dominated by a handful of others who refuse to be just ... God said this is our land. Land in which we are to flourish as a people ... We want our cattle to get fat on our land so that our children grow up in prosperity; we do not want that fat removed to feed others.
>
> -Jomo Kenyatta[1]

Introduction

The literature on the Mau Mau movement is overwhelming, and it is not my purpose here to add to the already voluminous body of historiographical and critical work. However, the existing literature on the causes of the Mau Mau movement tends to ignore the role of colonial taxation component, while those who attempt to do so accord the process a cursory and perfunctory examination.[2] This should not be the case since the Mau Mau movement was triggered off mainly by the colonial state's interference with the mechanisms for accumulating wealth among African squatters in the 'White Highlands'.[3] Indeed, Mau Mau was not only a struggle for political independence in Kenya, but also a struggle against economic exploitation of Africans by the colonial government.[4] It is argued here that though taxation was not a major economic grievance as compared to land, it always remained a counter-insurgency apparatus of containing the Mau Mau revolt by making its key supporters the Kikuyu, Embu and Meru pay a double tax rate.[5]

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[1] F. D.Corfield, *Historical Survey of the Origins and Growth of Mau Mau* (London, 1960), p.302.

[2] For an excellent review of the literature on Mau Mau, see Marshall S. Clough, *Mau Mau Memoirs: History, Memory, and Politics* (London, 1998).

[3] Kanogo, *Squatters and the Roots of Mau Mau*, pp. 125-143.

[4] David Throup, *Economic and Social Origins of Mau Mau, 1945-1953* (Nairobi, 1988), pp.1-14.

[5] KNA/DC/NKU/2/2/2/, Nakuru Annual Reports -1948-1954, Mau Mau as a society.

From its early beginnings in 1901, direct African taxation was a contested terrain that led to numerous instances of not only aversion to the payment of taxes but many times physical resistance. This was not unique since as shown in an earlier chapter, most Kenyan people were against the forceful payment of taxes. And while it is true that the land question was at the centre of the Mau Mau movement, taxation was used as a technique to suppress the insurgence.[6] In fact, the greatest fear of the white settlers about Jomo Kenyatta was that, 'an African Government would take their farms without payment, destroy the standards of their children's schools and impose on them penal and racially motivated taxation'.[7]

The purpose of this chapter is to fill that gap by examining how taxation was used as a counter-insurgency measure to suppress the Mau Mau movement. It is a study of how taxation, though a secondary pre-emergency grievance, was during the conflict used as a form of retribution. Archival data illustrate the many instances where taxation was not only a source of revenue but also a tool for punishing the families of the combatants.[8] Revenue consideration was, however, not very strong, since the bulk of the monetary cost of repressing the Mau Mau rebellion was literally financed by the British taxpayers to the tune of about £55 million. [9]

Brief survey of Mau Mau literature

There appears to be a general consensus on most literature dealing with the Mau Mau movement that taxation grievance was not a premeditating factor in the revolt as was the case with the American colonists. John Lonsdale in his article, 'The Moral Economy of Mau Mau' as perceptively examined the various historiographical issues pertaining to the economic causes of the movement. Specifically, Lonsdale argues that Kikuyu nationalism that gave birth to Mau Mau,

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[6] Even the KLFA itself while addressing the tax grievance used land loss as their major pre-occupation. See also Greet Kershaw, *Mau Mau from Below* (Oxford, 1997), pp. 221-237. Here she provides an analysis of the rural and urban causes of Mau Mau.

[7] Michael Blundell, *Seventy Years in Kenya* (Nairobi, 1994), p.130.

[8] KNA/KNU/2/2/2/' Nakuru Annual Reports - Mau Mau Mau as a society.

[9] Michael McWilliam, 'The Managed Economy: Agricultural Change, Development, and Finance in Kenya', D. A. Low and A. Smith (eds.) *History of East Africa* (Oxford, 1976), p. 284. See also, Jeff Koinange, *Koinange-wa-Mbiyu: Mau Mau's Misunderstood Leader* (Sussex, 2000), p. 104.

was a contradictory intellectual response to social processes that addressed the concerns that face nationalists everywhere; wealth, poverty and virtuousness.[10]

Frank Furedi in his book, *The Mau Mau War in Perspective*, lays importance on the problems faced by the squatters, especially the vexed question of land.[11] He ignores the fact that these squatters in addition to being exploited by the settlers were required to pay taxes to the colonial state, which depleted their meagre resources. Tabitha Kanogo in her book, *Squatters and the Roots of Mau Mau* has at least recognised the importance of taxation.[12] She shows how taxes collected from the African people were channelled to the central government treasury and used to subsidise transport, educational and social-services infrastructure. This, she states, largely benefited the white community. Africans were particularly deprived in the area of education where although they paid their taxes, only received elementary education for such jobs as junior clerks, clerical personnel, artisans, farm overseers, carpenters and masons among other menial tasks.[13] Elsewhere, in a short biography of Dedan Kimathi, Kanogo has stated that the forest guerrillas led by Kimathi did not recognize the authority of the Europeans who controlled the Legislative Council. In addition, Kimathi and his fellow combatants were opposed to the idea of taxation without representation since the only African member was nominated by the governor (Eliud Mathu) and not elected by the people. Kimathi therefore advocated for the formation of a Kenyan parliament in the forest to provide for an alternative legislative and power structure over Africans.[14]

Rob Buijtenhuijs, a pioneer specialist of the Mau Mau movement, has acknowledged that the year 1966 was a turning point in Mau Mau historiography.[15] During that year, Carl Rosberg and John Nottingham made a comprehensive and fully-fledged study of the complex phenomenon of Mau

[10] John Lonsdale, ‘The Moral Economy of Mau Mau’, Bruce Berman and John Lonsdale, *Unhappy Valley: Violence and Ethnicity, Book 2* (Oxford, 1992), pp. 265-304.
[11] Frank Furedi, *The Mau Mau War in Perspective* (London, 1989).
[12] Kanogo, *Squatters and the Roots of Mau Mau*, p. 129.
[13] *Ibid*., p.79.
[14] Tabitha Kanogo, *Dedan Kimathi* (Nairobi, 1992), p. 23.
[15] Rob Buijtenhuijs, *Mau Mau, Twenty Years After: The Myth and the Survivors* (Mouton, 1973).

Mau.[16] The book is mainly devoted to the origins of the Mau Mau movement. The revolt is analysed within the context of the growth of African political consciousness and outlines the development of nationalism from the beginning of the colonial era to the attainment of independence in 1963. But for the duo, taxation ceased to become an issue after 1932 when grievances of land alienation, lack of educational facilities and the *Kipande* took centre stage.[17]

But if there is one book that has partially acknowledged the importance of taxation, then it is Makan Singh's*, 1952-56 Crucial Years of Kenya's Trade Unions*. He states that the declaration of the State of Emergency in 1952 was indeed the culmination of a struggle that had been going on in Kenya for a long time over the issue of urban workers' rights to be paid a living wage and not to be overtaxed.[18] This struggle was between the British Government, the colonial regime in Kenya, the reactionary settlers, the nationalists, and the workers. According to Singh, the trade union movement played a central role in the revolt against colonialism and its policies. Bethwell Ogot has argued that the biggest impact of the trade unions upon the African workers was to popularise the strike technique by the workers.[19] With the outbreak of Mau Mau, and the arrest of the purported leaders of Mau Mau including Jomo Kenyatta, the trade union movement played an extremely important role in making the workers improve their lot, and to oppose some of the colonial vices, like taxation, that ate into their wages. The trade unions became the African voice in the colonial wilderness, challenging the white supremacy, demanding independence and defending the interests of the workers against the colonial state.[20]

In a chapter entitled, the 'Economics of Desperation' Wunyabari Maloba in his book, *Mau Mau and Kenya: An Analysis of a Peasant Revolt* has examined how taxation and other colonial economic policies contributed to the Mau Mau revolt. He has shown how land alienation and the need for cheap labour led to the

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16 Rob Buijtenhuijs, *Essays on Mau Mau: Contributions to Mau Mau Historiography* (Leiden, 1982), p. 1.
17 Nottingham and Rosberg, *The Myth of Mau Mau*, p.144.
18 Makhan Singh, *1952-56 Crucial years of Kenya Trade Unions* (Nairobi, 1980), p. 1.
19 *Ibid*.
20 Ogot 'Introduction', ibid., pp. i-vii.

introduction of punitive taxation to goad the African people into migrant labour. Land alienation, however, continued to be the most contentious grievance. The implication was that the settlers had taken most of the African land particularly from the Kikuyu. But what made their case more desperate was that there was population pressure and lack of further room for expansion. Compounding these problems was the rise of powerful chiefs, who were corrupt and extremely insensitive to the suffering of their people, through oppressive and exploitative behaviour. Maloba writes:

> Although Mau Mau was the result of imperialism's oppression and exploitation, it did not symbolize the uprising or revolution of the proletariat. Many of the workers held out, as did the educated class. Many peasants gave passive support; but the bulk of the fighting was shouldered by those displaced in the rural areas, the landless squatters, and the urban unemployed, the marginals of society. It was led and organized by a group of semi-literate men who chose to use traditional symbols to enlist support.[21]

In the final analysis, Maloba clearly demonstrates that Mau Mau was essentially caused by economic grievances with Kenyatta being seen as the 'chief architect'.[22] He expresses the view that 'little did the colonial state understand the widespread discontent on the part of Africans, which was fuelled by economic hardships both in the reserves and in urban areas. There was a tragic misreading of the depth of African hatred of the colonial state' which included hatred of involuntary taxation.[23]

The roots of Mau Mau revolt

The Mau Mau revolt found its roots among the Kikuyu, Embu and Meru who considered themselves the most dispossessed in terms of land ownership and colonial exploitation. The fact of the matter was that land alienation and colonial taxation policies never allowed the African people an opportunity to participate fully in the accumulation process. Linked with the loss of land was the loss of economic independence, which was exacerbated by high taxation. All these factors created the necessary conditions for a revolt. Maina wa Kinyatti has

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[21] Maloba, *Mau Mau and Kenya: An Analysis of a Peasant Revolt*, p.11.
[22] *Ibid*., p. 10.

examined how the Kenya Land and Freedom Army (KLFA) under Dedan Kimathi listed taxation grievance as being one of the major causes of the Mau Mau revolt.[24] In their set of grievances, the KLFA accused the colonial government among other things of having killed many Africans, stolen their property, enacted unjust laws, burned people's homes and illegally removed people from their homes.[25] As a result, the people and particularly the policemen, KAR soldiers, home guards, chiefs and ordinary citizens were cautioned and asked by KLFA to adhere to the following regulations, which they released from their forest base.

1. No African shall pay taxes to the White man and his government.
2. No African shall be employed by the White man in the towns and/or in the rural areas.
3. No African shall obey the laws of the white man, or seek protection from his government.
4. No African shall join the home guard, KAR and police force, unless he is working as undercover agent for the movement. Those who collaborate with Europeans will be killed.
5. No African is allowed to trade with the White man or establish any economic co-operation with him.
6.Taxation Act: From January 1954 onwards, Africans shall start paying taxes for the development of their country to the Kenya Defence Council. Only women and children are exempted. This act also applies to all Europeans, Asians and Arabs who reside in the country. The tax payments will be as follows:

(i) Africans shs 15 per year.
ii) Asians and Arabs, shs 30 per year.
(iii)Europeans, shs 120 per year.

[23] *Ibid*. p. 2.
[24] Maina wa Kinyatti (ed.) *Kenya's Freedom Struggle: The Dedan Kimathi Papers* (London, 1987), p. 15.
[25] *Ibid*.

In conclusion a breach of these new regulations is punishable by death. Once you have been found guilty, you will be shot outright in the interests of the people.[26]

Kinyatti has therefore stressed the importance of the taxation grievance and the demand by the forest fighters that even other races had to pay for the liberation of the country.

On the other hand, Ochieng' who is diametrically opposed to the views of Maina wa Kinyatti on whether Mau Mau was a nationalist or tribal movement has graphically stated that:

> Mau Mau was the logical outcome of three decades of British tyranny. Given the Kikuyu's geographical location on the doorstep of the colonial settler city of Nairobi, and the fact that most of the land alienation, missionary activity and trespass laws were focused in Kikuyuland, the Kikuyu felt the colonial pinch more than any other Kenyan people. The rebellion against the British first started in central Kenya was both natural and logical. Landlessness, unemployment, colour bar, trespass laws, the tyranny of colonial chiefs, police brutality in urban centres, low wages, high taxation without representation, all these factors combined to dictate the necessity for rebellion.[27]

The Luo of Nyanza also had grievances against colonial taxation. For instance, their unhappiness can be illustrated through a letter written in 1951 by B. A. Ohanga, who was a member of the Legislative Council on the issue of African taxation. He complained that European officers were very harsh to African taxpayers.[28] For instance, he stated that they failed to issue receipts making them liable to double payment. He complained that,

> The machinery for collecting taxes should be simple, tolerably comfortable. The fear of being slapped and pushed about by public servants with tax money in their hands should be permanently removed from the minds of African taxpayers. Efficiency to be maintained in the spirit of public service without insulting the smallest member of the public. It is true that Africans are pushed about and even beaten at the time they

[26] *Ibid*., pp. 15-16.
[27] Ochieng', *A History of Kenya*, 134.
[28] KNA/Fin/9/6, B. A. Ohanga to PC Nyanza, 18 January 1951.

> come to pay taxes. I do my best to give a good lead by paying my taxes at the earliest possible time each year travelling many miles. Nyanza people are loyal, humble and law abiding. This officiousness embitter and demoralize people unnecessarily. The merits of the rule of terror have passed into limbo of forgotten things. They cannot be applied to the present generation of Africans who have loyally shed blood in two world wars for empire. Recently, in Legco I said that the African was a happy taxpayer. This got no government appreciation. This degradation and bullying by tax officials is a burden to the taxpayers and should be stopped.[29]

It is within that context that the Mau Mau movement should be understood. For the movement has been attacked and interpreted from different angles and by different groups and individuals. A great deal of the heated discussions has taken place within the following paradigms.[30] First, are the group who argue that Mau Mau was a barbarous and atavistic organisation whose leaders planned to turn Kenya into a land of darkness and death. Sir Patrick Renison the colonial Governor in 1960 made a statement about the still detained Kenyatta and Mau Mau by stating that,

> Jomo Kenyatta was the recognized leader of the non-co-operation movement which organized Mau Mau .... Here was an African leader to darkness and death.... With assistance of the researches carried out by Mr F.D. Corfield, I have very carefully studied his life and modes of thought and speech and action. He planned for Kikuyu domination; he was an implacable opponent of any cooperation with other people, tribes or races, who live in Kenya.... From the security viewpoint I think that Jomo Kenyatta's return to political life in Kenya at the present time would be a disaster. We are not yet far enough away from all the tragedies, the hatreds and the passions of Mau Mau ... I ask those who have been leading the campaign for Jomo Kenyatta's release to ponder deeply what I have said about light and darkness.[31]

The same view continued to maintain that Mau Mau was a product of primitive Kikuyu forest mentality and their failure to adapt to the demands of western civilisation. That it was a chauvinistic and 'tribalistic' organisation. Second, L.S.B.

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[29] *Ibid*.

[30] The Kenya Historical Association devoted its annual conference to a discussion of Mau Mau. See William Ochieng and Karim Janmohamed (eds.) 'Some Perspectives on the Mau Mau Movement', Kenya *Historical Review*, vol. 5, No 2. 1977.

[31] Quoted from Tom Mboya, *Freedom and After* (London, 1986), pp. 44-45.

Leakey[32] and F.D. Corfield[33], have provided the second, conspiracy school of thought, which argues that Mau Mau was a plan hatched by a few power-hungry individuals most of them Kikuyu. Third, there is the view that Mau Mau was a manifestation of a revolutionary and nationalistic movement, which answered the urgent desire of the Kenyan peasantry and workers for land redistribution and freedom. Fourth, are those who provide a socio-economic interpretation of Mau Mau by arguing that the revolt broke out as a result of misery, want and poverty of the oppressed Africans especially the Kikuyu.[34] Mau Mau was thus triggered off by the colonial state's interference with the mechanisms for accumulating wealth among African squatters in the White highlands, but more important, it was also a struggle against economic exploitation throughout the entire country. Those who bore the brunt were the Kikuyu of the Central Province and those who migrated to the Rift Valley.

While it is difficult to estimate the total amount of taxes collected from Africans in Kenya from 1947, a fair estimate can be made. The severity of the tax burden depended upon the manner in which it spread and upon the purposes for which it was collected. The revenue derived from all sources of central government taxation increased from £ 9 528 000 in 1949 to £ 15 482 000 in 1952, falling in 1953 to an estimated total of £ 14 736 000.[35] Over the same period, local government taxation, excluding produce cess, increased from £ 506 000 in 1949 to £ 715 000 in 1952, and to an estimated total of 815 000 in 1953. Thus, the combined total rose from £10 034 000 in 1949 to £16 197 000 in 1952. In 1951, the revenue from African poll tax and the rates collected from African District Councils amounted to £ 1 101 000. In sum, about 16 percent of all taxes collected at the period came from direct African taxation. This was through African wage incomes and cess from cash crops.[36] The other 84 percent was levied through income tax, customs and excise duties, corporation tax,

32 L.S.B. Leakey, *Defeating Mau Mau* (London, 1954).

33 F. D. Corfield, *Historical Survey of the Origins and Growth of Mau Mau* (London, 1960).

34 Ochieng and Janmohamed in 'Some Perspectives on the Mau Mau Movement' vol. 5 No. 2, 1977. See also Kimani Gecau, 'History, the Arts and the Problem of National Identity: Reflections on Kenya in the 1970s and 1980s',Chapter 4, in, Mai Palmberg, *National Identity and Democracy in Africa* (Uppsala, 1999), pp. 19-39.

35 *East Africa Royal Commission Report 1953 -1955* (London, 1961), p. 89.

36 *Ibid*.

withholding tax, fines, rents and grants-in-aid, among others. What is clear is that taxation constituted part of what became the agrarian grievances.

This chapter takes the view advocated by D.L. Barnett and Karari Njama that Mau Mau was essentially a 'peasants revolt' caused by agrarian grievances.[37] Terence Ranger has also stated that Mau Mau was similar to other struggles of liberation as witnessed in Zimbabwe and Mozambique.[38] To the list can be added the liberation wars in Algeria, Namibia and South Africa. Any revolution must have a base and Mau Mau had its foundations among the landless and overtaxed Kikuyu, Meru, Embu and other communities.[39]

Among the Kikuyu, the creation of political associations that articulated African grievances brought Jomo Kenyatta into prominence. The formation of the Kikuyu Central Association (KCA) in 1924, helped to broaden the national base and made Kenyans politically conscious. The KCA was banned in 1940 by the colonial administration for its militant agitation against the alienation of land, the annoying *Kipande* system, the payment of hut and poll tax and the exploitation of African working class.[40] These colonial policies led to the emergence of landless, urban poor and an educated and jobless cadre of individuals. These groups were conscious of their rights and detested their inferior unemployment status, the colour bar, the trespass laws, the tyranny of the chiefs, police brutality in urban centres, the low wages and taxation.[41]

The banning of the KCA had forced it to go underground and mobilised people from the various towns of Nairobi, Mombasa and the squatters of the Rift Valley. It operated under difficult conditions and over time, it declined. This led to the formation of the Kenya African Union (KAU) under James Gichuru in 1944. Kenyatta later took over the party in 1947 on his return after fifteen years in Britain. Its formation was characterised by mass expression of anger against British rule. But according to Maina wa Kinyatti, KAU was led by the petty

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[37] D. L. Barnett and Karari Njama, *Mau Mau from Within* (London, 1966).

[38] For a succinct discussion, see Terence Ranger, *Peasant Consciousness and Guerrilla war in Zimbabwe: A comparative Study* (London, 1985), pp. 1-17.

[39] Maina wa Kinyatti, *Thunder from the Mountains: Mau Mau Patriotic Songs* (London, 1980).

[40] See Spencer, *The Kenya Africa Union* (London, 1985), p. 25.

[41] *Ibid*.

bourgeois who favoured gradual constitutional change. It was against violent change and believed in negotiations while the Kenyan masses were getting impatient and sought change through violent means and trade union agitation.[42]

With the demise of KAU as a political force, the movement for political change took the road to an armed struggle. The Mau Mau movement began among the Kikuyu who were greatly affected by land shortage. Since the Second World War, KAU under Jomo Kenyatta had been appealing to the colonial government in Nairobi and in London to settle various African grievances. The government, however, did nothing except make promises. In 1946, a Kikuyu group called *Anake* a Forty (the young men of 1940) stated that the lost lands could be regained only through violence. From 1947, the members of the Gikuyu, Meru and Embu communities began swearing on oath that they were ready to fight and die for their rights. Thus began the Mau Mau war where the colonial government took strict measures against civilians. Many people were detained in concentration camps while others were forced to live in 'protected' villages and over- taxed to produce the revenue for the suppression of the Mau Mau movement.[43]

As for the rest of the story, we need not go through it here. The literature on the course and consequences of the revolt have been told and retold. Suffice to mention the fact that the movement brought into a sharper focus the nature of the social, economic and political problems in Kenya in four main ways. First, the British government in London realised that the colonial government in Kenya was in an ineffectual situation and could not administer Kenya appropriately and had to rely on British troops to sort out problems it had in the first place created. Second, the British government had also realised that Kenyans could not be ruled by the use of military force. Mau Mau freedom fighters armed only with crude weapons had engaged thousands of highly trained British troops. Third, the cost of the war was very high, totalling more than £55 million. Finally, the Mau Mau movement had made it perfectly clear that the African people knew their rights and were prepared to fight and die for them. To appease the tax grievance,

[42] *Ibid*. See also, Mboya, *Freedom and After*, pp. 44-45.

the state legislated the introduction of the multi-racial Graduated Personal Tax (GPT).

Taxation as a counter-insurgency measure

During the period of the Mau Mau, 1947-1956, the Kikuyu, Meru and Embu bore the brunt of the rebellion more than any other community in Kenya.[44] Families of the forest fighters were required to pay taxes on behalf of those suspected to be in the forest fighting. In addition, confiscation orders were issued for, land, of convicted detainees or known forest fighters. This led to the impoverishment of families suspected to be sympathisers of the Mau Mau movement. There was tax discrimination in the belief that the Kikuyu being the masterminds of the rebellion had to pay for their own suppression as a form of punishment.[45] That is, if the other Kenyan people were paying 20 shillings, the Kikuyu, Embu and Meru had to pay an extra special tax of 10 shillings.[46] In addition, the Kikuyu had to pay another 20 shillings as a contribution to the emergency.[47] That meant in essence that during the Mau Mau revolt, the British colonial regime imposed an additional shs 20 or at times shs 25 on the Kikuyu as a punitive measure, for being in the forefront of the liberation struggle.[48]

Exemptions from paying taxes were only given to those Kikuyu who ‘upon the grounds of either having actively supported government in its activities against the present disturbances or on the grounds of poverty’.[49] On 27th March 1953, it was stated by the colonial administration that there was to be a maximum flat rate of 20 shillings being the highest to be paid by all the people of Central Province.[50] And if one failed to pay the special tax, they were liable to pay a further penalty of 10 shillings. In addition, the Kikuyu detainees as a result of the

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43 KNA, Chief Native Commissioner’s letter to all Provincial Commissioners, in 1953.
44 KNA/MAA/1/7, Unrest in Central Province, 1952.
45 KNA/DC/NKU/1/5/6, Mau Mau activities reported to have affected the administration, 1948-1950.
46 KNA, Chief Native Commissioner’s letter to all Provincial Commissioners, in 1953.
47 KNA/FIN/4/3/6/ II, On Tax Remissions 1954-1957.
48 *Ibid*., p. 13.
49 *Ibid*. See also the East Africa Royal Commission, 1953-1955, Report (London, 1955), pp. 89-94.
50 *Ibid*.

emergency were still liable for the full payment of the poll tax, the special tax and African District Council tax (ADC). In other words, by 1955 a Kikuyu paid the following in the form of tax: poll tax 20 shillings, emergency tax of 20 shillings, ADC rates at 11 shillings, the special tax at 10 shillings and the local rate at 3 shillings. This all came to a total of 64 shillings which was an extremely high figure considering the poverty of the people at the time.[51]

The consequences were very severe for those defaulting, for they were immediately placed under detention on the expiry of the payment deadline. But in rare instances those who had served long sentences were given remission from the payment of the myriad taxes. But this all depended on the whims of a Chief.[52] Conversely, these persistent demands for taxes had the effect of heightening the resolve of the people to oppose taxation on the grounds that it was 'taxation without representation'. By 1957 the African tax burden was as follows: poll Tax 20 shillings; general levy through the ADCs was 17 shillings, and educational levy 10 shillings; locational tax 4 shillings and Mau Mau oath takers paid a punitive tax of 25 shillings.[53]

In short, being a Kikuyu, Embu and Meru during the Mau Mau period was an added burden. They had to pay for their insurgence.[54] Many like Kimani Karanja had no source of income. His only source of sustenance was looking for employment in coffee plantations during the coffee-picking season. When appealing for exemption, he pleaded that his home had been burned down and he required money for re-construction. But he obtained no exemption.[55] A letter written by one taxpayer by the name of Njau Kimani can well illustrate the sense of desperation and helplessness:

Mugumoni Market
PO Box 90
Thika
5th April 1957

[51] KNA/FIN/4/3/6/ II, On Tax Remissions 1954-1957.
[52] KNA DC/ KAJ/Adm.15/11/4/ vol. II of 29th January 1954.
[53] See Kershaw, *Mau Mau from Below*, p. 284.
[54] KNA/ KAJ/4/16/11/, 1949-1968.
[55] KNA/FIN/4/3/6-II, Tax Remissions, 1954-1957.

TO DC Forth Hall

I am a poor person with only one hand who came to this District from Rift Valley Province. I am always being troubled by poll tax payment. [By the way he had run away from the tax collectors until he broke his leg]. Am I not less a dead person for I cannot get any means of getting cash. I have no father, mother and no brother and I have no piece of land to concentrate with. Could you please excuse me from paying poll tax?[56] [sic]

Njau Kimani

The colonial state rejected his appeal by maintaining that lack of land, poverty or crop failures were not sufficient grounds for tax exemption.[57] This was the hardship most Africans faced during the entire period of the Mau Mau emergency.

However, apart from resorting to punitive measures, the colonial government introduced a number of social and economic reforms that 'pulled the rug from under the Mau Mau's feet'.[58] The most important change occurred through the Swynnerton plan of 1954. With funding to the tune of £7.95 million, Swynnerton recommended that all high-quality African land be surveyed and enclosed. [59] Thus, all fragmented land holdings belonging to Africans and mainly the Kikuyu, Meru and Embu were to be consolidated. The main aim of this policy was to allow Africans to obtain a title deed, which would allow them to access credit. Secondly, the title deed would create security of tenure which would lead to investment and development. Finally, the Swynnerton plan wanted African farmers to grow cash crops, keep dairy cattle, be given technical assistance and have access to marketing facilities. In addition to the Swynnerton plan, the government set up the East African Commission in 1955 that removed all racial and political barriers in the colony. The Commission recommended that Africans be allowed the freedom to acquire land anywhere in the colony. There was also to be free movement of labour and capital. In short, all boundaries between

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56 *Ibid*.
57 KNA/DC/MUR/3/69/, Muranga District, Exemptions file, 1944 -51.
58 E.S. Atieno-Odhiambo, 'The Formative Years, 1945-1955', B.A Ogot and W.R Ochieng' (eds.), *Decolonization and Independence in Kenya,* p.43.
59 *Ibid.*

African reserves and the European White Highlands were to be removed. These reforms particularly on land had the effect of contributing to the defeat of the Mau Mau, for it created among the Kikuyu two classes of people; the propertied and those without property. [60]

Introduction of GPT and multi-racial taxation

The payment of taxes was to become even more acute with the introduction of the Graduated Personal Tax (GPT) from 1st January 1958 when the Mau Mau movement had been militarily defeated. Graduated tax in Kenya was a non-racist tax system meant to apply to all races without discrimination. It was introduced with effect from 1 January 1958 by the enactment of the personal Tax Ordinance of 1957. This system had been proposed way back in 1950. The then Governor had appointed a Commission of Inquiry 'to examine in detail the practicability of introducing a graduated personal tax for Africans upon income, and to consider the method of assessment and the organization required for its estimated cost and to make recommendation'.[61] When the committee released its report in 1951, it recommended that the levying of taxes should be done without racial discrimination. This recommendation could not, however, be implemented immediately because of the declaration of emergency in 1952, the difficulty in assessing the rate of payment per taxpayer and the lack of personnel to carry out the exercise. But following the end of the Mau Mau rebellion in 1956, the British had become quite sensitive to reforms. For the first time in 1958, tax collection in Kenya was no longer based on race.

On 8 March 1957, the DC Nyanza wrote a circular to all chiefs of North Nyanza. In the letter, the African District Council (ADCs) had resolved that, 'there shall be levied on and collected from every African inhabitant in the area, a tax of 21 shillings that shall be paid by every adult male African on or before 31 January 1958'.[62] Payment of taxes to the ADCs were used to finance a large number of local projects among them the construction and maintenance of roads, the

[60] *Ibid.*
[61] KNA M AA/ ADM /37/1/10/1/VOL/IV/, Deposit No.7/660, 1952.
[62] KNA/DC/KMG/2/27/1, Ref/APT/14/1, 1957-1960. Memo to all Chiefs of North Nyanza (Kakamega) by the District Commissioner, 4 January 1957.

payment of the salaries of Askaris, nursery school teachers and veterinary services. Complaints from the people of Kakamega about the high rate of taxation and being double taxed were numerous. For instance those working in urban centres where still required to pay the ADC taxes despite having paid municipal rates. There were the examples of Benjamin Nyongesa, a Prison Warder in Nairobi and R.G Wilson, an employee of an Indian firm run by M.K.S Verjee. Both on a visit to their rural homes in Kakamega were required to pay the ADC and other local rates. They were required to pay 21 shillings as a rate tax and shs 5 as locational rates, although they had had paid the necessary taxes in Nairobi.[63]

This overtaxation did not please the local leaders. At the ADCs offices on 28 February 1959, Masinde Muliro who was a member of the Municipal Legislative Council for Nyanza North, stressed on the importance of the people being told how the taxes were used to provide social services. In addition, he implored residents to produce wealth so as to enable them to pay taxes, to build schools and health centres. But the unfairness of the tax system persisted. There was the case of Albert Oluoch who although he earned shs. 277 per month, was required to pay shs. 100 to the ADC or failure to do so, 'show cause why the amount of the tax due from him together with any penalty should not be recovered by distress through instituting civil proceedings to recover debt'.[64]

The same notice about the introduction of GPT emanated from the office of the DC of Kajiado and written in Kiswahili that:

> *Mnatangaziwa kwamba mtu yeyote atakaye paitikana hapa Kajiado asiyelipa kodi yake ya mwaka 1957 sasa atashtakiwa mbele ya African court. Mwaka wa 1958 ni lazima kila mtu alipe kodi ndani ya miezi ya January, February na March. Watu wataanza kushtakiwa katika mwezi wa nne. Ni juu yenu tu kulipa mapema. DC Kajiado.*[65]

In translation:

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[63] *Ibid*.
[64] KNA/DC/KMG/2/27/1, Ref/APT/14/1, 1957-1960.
[65] KNA/DC/KAJ/4/16/11, 1949-1968, Letter from E.A Sweatman, Officer in Charge of Maasai to all chiefs in Kajiado. See also file DC/KAJ./Fin/4/2/2/1/135.

It has been announced that anyone found in Kajiado without a tax ticket of 1957 will be prosecuted at the African court. In 1958 it is mandatory that everybody pays his tax in January, February or March. Defaulters will be taken to court during the month of April. It is up to you to pay early. DC Kajiado.

For the purposes of GPT, the colonial administration divided African taxpayers into various groups: the salaried, businessmen, farmers and stockowners.[66] GPT replaced the various racial taxes. First, was the European, Asian and Arab graduated Personal Tax based on income. Second, was African poll tax in which every adult male paid. Third, was the Northern Frontier poll tax, a tax that was paid by pastoral communities resident in the Northern Frontier District. And finally poll tax paid by Africans resident in urban areas and who did not pay the African District Council rates.[67] The intention of the 1957 ordinance was to make all persons liable according to their ability to pay. Every male of or over the age of eighteen was liable to pay unless specifically exempted. Those exempted were individuals under 18 years of age or over 18, but receiving full time instruction at any university, college, school or any other educational establishment. Included were those not in receipt of a chargeable income and women whose personal incomes did not exceed £60. Married women living with their husbands were also exempt from paying GPT.[68]

The form below was used in the assessment of the taxpayers. This responsibility fell on the chiefs helped by headmen who determined the amount of tax an individual paid.

The GPT assessment and accounting form.[69]

Declaration of income for the year 19............for the purpose of determining the personal tax payable for the year 19............

A. Please fill the following in full:

[66] KNA/Fin/4/3/2/192 1950.
[67] KNA/FIN./4/3/3/2/11/274.
[68] *Ibid*.
[69] KNA/MAA/2/196ADM./37/6/Vol.2. Ministry of African Affairs circular.

1. Name in full..
2. Identity and card No...
3. Tax registry Number..
4. Residential address..
5. Employer's name and address..
6. Occupation...
7. Annual income ....Income of taxpayer.........and wife of taxpayer

B. Please give details including the capital value of:

1. Any motor vehicle
2. Any shop or godown
3. Any livestock
4. Any land which you own or in which you have a share
5. Please state income from other sources

I therefore declare the foregoing particulars are correct.

Date .... Signature...

The GPT was thus a tax based on wealth and everybody was liable to pay it. There was, however, the tendency for the system to be abused. Within the various communities, malicious people would say rather 'glibly that so and so African was well off and in the process had himself overtaxed'.[70] The collectors of GPT were administrative Officers, Revenue Officers, District Assistant, Chiefs, sub-chiefs and tax clerks. These taxes would also be paid at the headquarters of the Inland Revenue, any district office and the Chief's location office anywhere in the colony. In assessing individuals to gauge the amount of tax they would pay, a number of factors were taken into consideration. These were if one had a vehicle, a shareholder in any business, whether he lived in a house built of permanent materials, whether he had a large area of land and livestock and if he was in regular employment. To assist in the assessment, these were some of the frequently asked questions:[71]

a. Are you a shopkeeper?
b. Are you a tradesman, carpenter, painter or builder?
c. Do you own transport business?

[70] KNA/ Deposit 7/666 S/F/ADM/37/1/12/1, 1948-1953.

d. Are you a farmer?

e. Do you sell produce grown on your land?

f. Do you sell cattle?

g. Do you sell poultry or eggs?

h. Do you own a hotel?

i. Do you own houses, shops or other property?

j. Do you receive rent from the people who occupy those houses or shops?

k. Do you receive wages for working for someone else?

l. Do you have land? Has it been surveyed? How many acres to you have?

A committee was formed in each location under the Chief to deliberate on each man's case. Besides his property, his hardships were considered for instance locust damage, sick wives, number of children in school and the amount of school fees paid.

Table 27 GPT figures (in shillings) for 1958-1961

Tax Year					
	Europeans	Asians	Arab/Somali	Africans	Taxpayers
1958	25 056	49 911	25 313	1 011 026	1 111 306
1959	26 364	48 884	21 827	997 677	1 094 752
1960	25 165	50 628	23 132	965 354	1 094 752
1961	25 245	47 221	21 957	869 941	964 364

Source, KNA Fin.4/3/3/2/11/274

A number of factors may explain the fall in the amount of taxes collected from Africans between 1958 and 1961. Looking at the above figures, there is a gradual decline in the payment of taxes. In 1958, Africans paid 1 011 026 shillings in total, but by 1961, the figure had fallen to 964 364 shillings. It is probable that with the imminent approach of independence, tax collectors faced opposition from Africans who refused to comply and pay their annual taxes. It was also reported that most employers and particularly in the white settler community, actually refused to collect taxes on behalf of the government.[72]

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[71] *Ibid*.

[72] KNA /Fin/4/3/3/2/11/274.

By 1962, Africans had become absolutely aware of their rights and obligations as taxpayers. They began to challenge the rights of their employers to tax their money from the source. For instance teachers in Nakuru on 5th March 1962 passed a resolution that they should pay taxes in person to the Revenue Officer rather than being deducted directly from their salaries. To them, this was an infringement of their personal liberty that denied them a sense of civic responsibility, which they had proved that they possessed.[73]

But despite all these petitions, the colonial administration was recalcitrant. In any case, even if independence was to be granted, the new regime needed a source of revenue. In fact paying taxes became even more systematised. Salaries were the easiest source to raise revenue for the government. But unlike in the past where tax defaulters were incarcerated for the non-payment of GPT, such a tax could only now be recovered through a civil action which took a long process and involved the chiefs looking for the defaulters. African courts had been established in the various locations to handle cases of tax defaulters and other misdemeanours like theft, boundary disputes and marital problems. Tax defaulters when apprehended were jailed to terms not exceeding three months.[74]

Kenyatta: Facing the tax-collector and the road to independence

One of the recently published books has shown how Jomo Kenyatta symbolised the African struggle in Kenya to attain its independence.[75] He became the catalyst that mobilised the African reaction against 'taxation without representation'. In all his speeches, the issue of African representation dominated his political meetings.[76] But Kenyatta denied participation in Mau Mau activities.[77] In fact, Kenyatta continued to denounce Mau Mau until his death in 1978. But this did not save Kenyatta from being arrested for masterminding the Mau Mau revolt. Kenyatta with five others were sentenced to seven years' hard

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[73] DC/NKU/2/18/142/ 1962 Fin. 4/4/4, vol. x.
[74] *Ibid*.
[75] Keith Kyle, *The Politics of the Independence of Kenya* (London, 1999).
[76] Epigram on the first page of this chapter dealing with Kenyatta's speech.
[77] Kyle, *The Politics of the Independence of Kenya,* pp. 45-65.

labour and indefinite restriction, thereafter.[78] Thus Kenyatta symbolised the fight for freedom as George Washington and Nelson Mandela of South Africa. It is, however, posited here that the Mau Mau movement was not the only factor that led to the attainment of Kenya's independence. Other factors must be examined.[79]

The 1950s and 1960s were indeed momentous years in the history of not only Kenya but Africa and the entire world. About one third of the people of the earth were liberated from colonial rule. In Africa, within a period of twenty years, former European colonies were transformed into more than fifty sovereign states. The process of decolonization actually began after the Second World War. By the outbreak of the war, colonialism had become part of the capitalist world system. American, Japanese and European Multinational Corporations had already begun to penetrate Africa and because of their investments, they were interested in the future of the colonies. More pertinent was the fact that after the Second World War, the United States and the defunct Soviet Union began calling for European colonial powers to set free their colonies.

Thus, although by 1945 the stage had been set for the gradual granting of independence, it still needed nationalist agitation and even rebellions to hasten the pace of independence. In Kenya, the pace was complicated by a large number of British settlers and investments. It had to be a gradual process to take care of those interests. But during and after both World Wars, African protest against foreign rule had become inevitable. During both wars Europeans and Africans interacted in various capacities. For instance they ate, slept and washed together. Through such contacts, the African soldier came to discover the weaknesses and strengths of the whites who had hitherto been regarded by many Africans as superhuman. On their return therefore, the soldiers and porters spread this message. This became an important source of African self-confidence and assertiveness in the years following both wars. The Second

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[78] *Ibid*., P. 62.

[79] Part of this argument is contained in an essay I wrote that won the Rhodes University Milner Memorial Essay Prize, 1999, entitled, 'Why did the British grant independence to African countries in the 1950s and 1960s'?

World War particularly had several effects. It increased African awareness, sensitivity and aspirations. The returned soldiers especially faced serious problems of unemployment and overcrowding and became easy targets for recruitment into the Mau Mau guerrilla warfare.

What was of particular significance, too, is the fact that towards the end of the Second World War, Kenya witnessed a steadily growing expansion of secondary and higher education.[80] We see the emergence of an educated elite at the national level. These emerging elite included Jomo Kenyatta, Oginga Odinga, Achieng Oneko, Paul Ngei, Ronald Ngala, Daniel arap Moi, William Murgor, Masinde Muliro, Tom Mboya, Mbiyu Koinange, J. M. Kariuki and James Gichuru to name but a few. With their educational background they were clearly aware of the socio-economic injustices of the established administration towards Africans and particularly the educated elite. Earlier attempts to placate the elite by appointing Eliud Mathu as the first unofficial member to the Legislative Council foundered since it did not appease the people who wanted back their land that had been alienated for white settlement. They launched the Mau Mau movement to redress African grievances against colonialism. The rebellion struck a decisive blow at the political dominance of the settlers. White attitudes underwent radical changes. Colour bar practices began to fall away. But the policy of taxation had become ubiquitous and continued to generate revenue for the colonial government. The money was spent on petrol, food for the prisoners and paying salary increments for those taking part in the operations.

The wind of change and the collapse of the colonial state

On 14th August 1961, Kenyatta was allowed to return to his home in Gatundu nine years after his arrest. He assumed the presidency of the Kenya African National Union (KANU), a post he had been elected to *in absentia* in 1960. For all practical purposes, both the Mau Mau under Kimathi and Kenyatta were pivotal in the eventual collapse of the colonial state. According to B. A. Ogot, Kenyatta had only one message: the dismantling of colonialism. He was the man who according to Atieno- Odhiambo, 'held the lion by the tail: who declared that the tree of freedom must be watered with blood'.[81] Kenyatta of course despite his denial was the unwilling spiritual leader of the Mau Mau revolt. The peasants saw him as their messiah.[82]

Indeed, the achievement of independence was unquestionably the culmination of political forces set in motion by the 1947-56 peasant revolt called Mau Mau, but the Kikuyu named it as the Kenya Land and Freedom Army (KLFA).[83] Though not a major grievance as compared to the loss of land, the taxes collected from the African people was a factor in the determined efforts of the combatants to succeed.[84] By 1959, the Mau Mau rebellion had been declared over and most of the detainees released. In 1960 the Lancaster House Constitutional conference reaffirmed that the ultimate objective for Kenya was independence.

But the reality after the revolt was not the question of whether independence was to be granted or not. The burning issue among the British revolved about the protection of the white settlers and British commercial and industrial interests, which ran into millions of shillings. Thus, Kenya's independence on the 12th December 1963 was bargained for to take care of the settler interests and those of the British government. But it was a bargain given motivation by the words of Harold Macmillan, the then pragmatic Prime Minister of Britain who eloquently argued that:

> Ever since the break-up of the Roman Empire one of the constant facts of life in Europe has been the emergence of independent nations. Today the same thing is happening in Africa, and most striking of all the impressions

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[80] Ben Kipkorir, 'Alliance High School and the Making of the Kenya Elite, PhD dissertation, Cambridge University, 1969.

[81] E.S Atieno-Odhiambo 'The Formative Years, 1945-55', Chapter one, B.A. Ogot and W. R. Ochieng (eds.), *Decolonization in Kenya,* p.34. See also John Lonsdale in 'Explanations of the Mau Mau Revolt', Chapter 6 in Tom Lodge (ed), *Resistance and Ideology in Settler Societies* (Johannesburg, 1987), pp.169-178.

[82] *Ibid*.

[83] For an excellent analysis see, Kanogo, *Squatters and the Roots of Mau Mau*, pp. 148-9 and 171-3, and also Kyle, *The Politics of Independence in Kenya*, pp. 69-135.

[84] Murray-Brown, *Kenyatta*, p. 206.

> I have formed ever since I left London a month ago is of the strength of this African national consciousness. In different places it takes different forms, but it is happening everywhere. The wind of change is blowing through this continent, and whether we like it or not, this growth of national consciousness is a political fact. We must accept it as a fact, and our national policies must take account of it.[85]

Macmillan had taken cognisance of the fact that since times immemorial, individuals, local communities and states have inherent in them, the capacity to shape their own destiny no matter how long it takes.

Conclusion

The impact of taxation may not have triggered the first gunshot, as was the case with the American war of independence. But it did provide the catalyst that was used to mobilise the peasants and workers against high taxation without any benefits to be derived. At the end of the revolt in 1957, the basic rate was 20 shillings. During the period of the Mau Mau revolt, the Kikuyu, Embu and the Meru had to pay a penalty tax for managing the revolt of up to 68 shillings. Taxes were levied on individuals without regard to their ability to pay particularly on women whose husbands were thought to be fighting in the forests. The house-to-house canvass found many people without cash and many took instant flight to the forest to join the combatants. During the period of the revolt, those unable to pay were imprisoned or detained and used as labourers. In short, the severe and persistent demand for taxes from the African people excited nationalist feelings, which led to the collapse of the colonial state. The next chapter examines how the independent government perpetuated the same fiscal policies.

[85] Speech given by Harold Macmillan in the now famous 'wind of change' speech at the South African Parliament in 1961. Quoted from Alistair Horne, Harold Macmillan, Vol. II, 1957-1986 (New York, 1985), p. 195.

CHAPTER EIGHT

TAXATION IN EARLY INDEPENDENT KENYA, 1963-1973

Lipa ushuru kuchunga uhuru.[1]
(Pay tax to protect independence)

> In many underdeveloped countries the revenue yield of taxation can only be attributed to the fact that the tax provisions are not properly enforced either on account of the inability of the administration to cope with them, or on account of straightforward corruption. No system of tax laws, however, carefully conceived, is proof against collusion between the tax administrators and the taxpayers; an efficient administration consisting of persons of high integrity is usually the most important requirement for obtaining the maximum revenue and exploiting fully the potential of a country.
>
> -Nicholas Kaldor.[2]

Introduction

In 1963, as one country after another emerged from colonial rule, economist Nicholas Kaldor reflected on the likelihood of underdeveloped countries having trouble learning to tax. And as colonialism ended, some newly independent African governments dismantled the colonial taxation systems.[3] But in Kenya, this process took another ten years to abolish local taxation that had been levied as far back as 1901. With the granting of independence, the Kenyan government had found itself in a dilemma. Africans wanted a reduction in the tax rates or its abolition altogether. On the other hand, the government required money not only to bolster its revenue base, but also to continue providing essential services. Consequently, the government began to rely heavily on indirect taxes through increased duties on luxury items and foreign aid. In addition, the government set out on a publicity campaign to persuade Africans that tax collection remained one of the surest ways of bringing about economic development.

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[1] KNA/Fin/1/6, Ministry of Finance, Circular to all Provincial Commissioners, December 1963.
[2] Nicholas Kaldor, 'Taxation for Economic development', *Journal of Modern African Studies*, 1, No.1, 1963, p. 8.
[3] J. Guyer, 'Representation without taxation: an essay on democracy in rural Nigeria, 1952-1990', *African Studies Review*, Vol. 35 No. 1, April 1992.

But the issue of taxation in independent Kenya continued to remain contentious. While there was no longer 'taxation without representation', most of the taxation policies continued unchanged. Kenyans had considered the rate of direct taxation during the colonial period to be arbitrary, wasteful, corrupt and grossly unfair, since they got little of the services they deserved for their taxes. In a 1963 Working Report on how to improve the collection of taxes and to make it people friendly, the report stated that, 'the staggering amount of money levied from the African people cannot be justified. It is demanding recognition of the fact that atrocities were subjected to the people during the collection of taxes, which were forced and not used to benefit the taxpayers'.[4] But as affirmed by Sven Steinmo, 'governments need money. Modern governments need lots of money. How they get this money and whom they take it from are two of the most difficult political issues in any modern political economy'.[5] This became true of Kenya after independence for the payment of direct taxes continued to become even more burdensome and particularly before 1973.

But what determined Kenya's post-colonial taxation policy was a programme under which progressive taxation was encouraged so as to narrow the gap between the rich and the poor. In short, there was an immediate need by the independent government to assuage the African people who wanted to pay nothing at all or at minimal rates, but who on the other hand demanded higher public spending on education, infrastructure, medical facilities and general welfare. There was therefore a general desire by the government for increased revenue that was on the other hand constrained by public resistance owing to past colonial excesses. It was, therefore, a case of maximizing revenues and minimizing political costs.[6] This was done through an economic policy labelled as 'African Socialism' but which intrinsically was capitalist with private enterprise being encouraged and little socialism being followed.[7] It is clear that for the first decade of independence, growth rather than a radical redistribution of wealth was the government's main concern. This enabled the country to achieve

[4] KNA/, Report of the working party on legislation for Graduated Personal Tax, 7 September 1963.
[5] Steinmo, *Taxation and Democracy*, p. 1.
[6] *Ibid*, p.21.
[7] Republic of Kenya, *African Socialism and its Application to Planning in Kenya* (1965).

remarkable changes and growth but within a neo-colonial paradigm that created wealth disparities.

This chapter hopes to show how the independent government's taxation policies failed to redress some of the imbalances of the colonial period. Between 1963 and 1973 there was indeed no dramatic change in Kenya's taxation policy. In other words, the Kenya African National Union (KANU), the party that formed the government on 12 December 1963, proceeded with the same colonial policies and introduced no fundamental changes as far as taxation was concerned in spite of the high hopes and expectations of the rank and file. And interwoven with the whole concept of post- independent taxation, was the changed financial position of the government following the withdrawal of automatic financial aid from the British government. Instead the major concern at the eve of independence was to secure loans for the purchase of former white settler farms under the million-acre scheme where £20 million was granted to the Kenya government.[8]

Impact of Tax coordination in East Africa

At the time of attaining its independence, Kenya's taxation system was described as being comparatively sophisticated.[9] Importantly, the three East African countries of Kenya, Uganda and Tanzania continued to coordinate their tax policies, as had been the case during the colonial period. The idea of tax coordination dates back to 1917 when Kenya and Uganda established joint internal trade and a common customs union. Thirty years later, in 1947, the East African High Commission (EAHC) was established, and had two main organs: the High Commission and the Central Legislative Assembly.[10] The High Commission comprised the governors of Kenya, Uganda and Tanganyika.

The EAHC came into operation on 1st January 1948 and took over the powers of legislation on various issues such as administration, finance, communications,

[8] Bates, *Beyond the Miracle of the Market*, p. 58.
[9] A. T. Brough and T. R. C. Curtin, 'Growth and Stability: An Account of Fiscal and Monetary Policy', Chapter 1, in Tony Killick (ed.) *Papers on the Kenyan Economy: Performance, Processes and Policies* (Nairobi, 1981), p.37.

social services, research and scientific services, economic services, education and defence. And one of its major responsibilities was the administration and collection of income tax, customs and excise duties. The rates to be paid, however, were technically set by the legislatures of each territory, despite the fact that, there was a very high degree of uniformity. The Income Tax Management Act of 1952 set out the following: the tax rates for each territory, the treatment of special forms of income, and the depreciation and allocation of income by territory.[11]

The EAHC remained in existence until 1961. On the eve of independence in Tanganyika, the East African Common Services Organization (EACSO) was formed to inherit the operation of the common services from the EAHC. By the time Kenya and Uganda attained their independence in 1962 and 1963 respectively, external trade, fiscal and monetary policy, infrastructure and university education were operated by the EACSO. Due to failure at attempts for political federation, the three East African countries attained independence as an economic community, with a common market consisting of free flow of goods and a common currency. On 1st December 1967, the East African Community (EAC) replaced EACSO. Its objectives remained to promote economic development, improve the living standards of the people of the region and to manage the fiscal and monetary issues of the three countries. Importantly, the EAC continued to integrate the income tax system and the customs and excise duties of the three states.[12] Another special feature of the EAC included a transfer tax system meant to protect particular industries in Uganda and Tanzania against well established ones in Kenya. At the same time, the East African Development Bank was set up, with the aim of promoting industrial development in the underdeveloped countries.[13]

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[10] John Due, *Taxation and Economic Development in Tropical Africa* (Cambridge, Massachusetts, 1963), pp. 133-140.
[11] Ingrid Doimi di Delupis, *The East African Community and Common Market* (London, 1970), pp. 42-55.
[12] *Ibid*. p. 158.
[13] *Ibid.*

In retrospect, according to John Due,[14] the East African system worked very well in many respects. For example, great stress was placed on the development or reform of the tax systems. Secondly, there was established the need for uniformity of tax administration, customs and excise duties and income taxes. This uniformity of taxes helped provide a common market for the large population and helped stimulate trade. Thirdly, the joint customs administration reduced manpower needs and expenses of tax collection. Fourthly, a single uniform income tax structure allowed more specialization in administrative personnel, aided taxpayer compliance and facilitated economic development of the region as a whole. A fifth factor was the desire to minimize nuisance for the taxpayer in the form of duplicating returns and varying rules for calculation of income. Finally, there was a strong desire to avoid discriminatory double taxation by more than one territory.

However, the system was not devoid of difficulties. Kenya with a stronger economy seemed to the others to be benefiting more from revenue collection. Consequently, after the three countries gained their independence, great attention was paid to the need for the fiscal autonomy of each country and the desire to ensure themselves some independent revenues and influence in the setting of the tax rates. As a result, in their budget speeches of 10 June 1965, the Finance Ministers of Kenya, Uganda and Tanzania announced that their governments had decided to introduce separate currencies and to dismantle the East African Currency Board paving the way for each country to have its own currency.[15]

Taxation and the budgetary system

Immediately after independence, there was a net outflow of private capital by white settlers who were scared of remaining in the country. This came at a time when the independence government needed the capital to meet the aspirations of the African people.[16] According to Leys, the total amount of revenue collected from income tax during the period of 1961/2 was just over £ 13 million and by

[14] Due, *Taxation and Economic Development in Tropical Africa,* pp. 133-140.
[15] Ingrid Doimi di Delupis, *The East African Community and Common Market*, pp. 42-55.
[16] *Ibid*.

1969 it was £ 23 million.[17] Indeed, the first task of the independent government was to increase its revenue base to add to the British government's grants-in-aid, which by 1962-63 financial year had contributed 24 percent of revenue.[18] In addition to development aid from the British government, the Kenya government obtained financial aid from other countries, the World Bank and the Unites States International Development Agency (USAID).

Complementing this financial assistance was the budgetary system and the various Development Plans for the periods 1965/66 to 1969/1970. In it, the government outlined its intentions of balancing between the taxation of the people and the provision of services. In the foreword, Jomo Kenyatta stressed to the people the importance of hard work, sacrifice and self-help. He stated that:

> An agrarian revolution cannot lead to the promised goals unless the people are determined to produce more and accept the necessary discipline and sacrifice. The door to prosperity is open for those who are willing to work hard and regularly, and follow the advice given by Government officers. For those who prefer to work two or three hours a day, the Government cannot promise anything. Both sacrifice of leisure and discipline in financial matters are necessary . . . In fact the development of our country will largely depend on greater efforts by small farmers, traders and workers . . . More saving means less consumption. While we may rely to a large extent on the willingness of our citizens to consume less and save more, it will also be necessary to hold down the growth in consumption by raising taxes to pay for development and for the rising cost of Government services, such as schools and health services, which follow development.[19]

In sum, Kenyatta was being categorical that independence was no panacea to rest but people had to produce goods and services for the country to achieve economic development. Taxation was to become one of the mainstays of generating revenue for the development of the country with attempts at making the levying of taxes responsive to the needs of the people.

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[17] Leys, *Underdevelopment in Kenya*, p.127.
[18] *Ibid*., p. 41.
[19] Jomo Kenyatta in 'Introduction by the President', *Development Plan, 1965/66 to 1969/70* (Nairobi, 1966), pp. i-xi.

As shown above, Kenya at independence inherited many aspects of colonial administration. Was there, therefore, a concern to redress the skewed taxation policies after independence? This was the main substance of the rhetorical government document on *African socialism and its application to planning in Kenya.* An outline of the taxation structure to be followed was defined. It concerned itself mainly with the need to expand the economy and had a number of objectives. Among these was the need for political equality, social justice, human dignity, freedom of conscience, freedom from want, disease and exploitation, equal opportunities and equal distribution of incomes.[20] But more relevant to our study was the demand that there was going to be gradual and 'progressive taxes to ensure an equitable distribution of wealth and income'.[21] But it acknowledged that the collection of taxes from the people would be hampered:

> The shortage of domestic capital stems from the low rate of domestic saving and difficulties encountered in raising local and central government tax revenues. While several steps have been taken and other measures will be initiated to stimulate domestic saving and increase tax collections, the fundamental cause of the shortage of domestic capital is the low per capita incomes out of which people must finance a living before they can save and pay taxes.[22]

As a result of this realization that the tax system was not responsive to changes in income, a deliberate attempt to realize maximum collection of taxes was instituted. People who had earlier evaded the payment of taxes were brought into the tax bracket. But those earning extremely low incomes were exempted from the payment of GPT. Instead this was to be substituted by a property tax but which remained difficult to collect or even assess.[23]

Various means that would yield increased collection of taxes were thus introduced. First was the Pay As You Earn system (PAYE). This was a system by which revenue was collected from people who were employed in an organization that paid a salary. The income tax due was deducted at source and

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[20] Republic of Kenya, *African Socialism and its Application to Planning In Kenya* (1965), p.21.
[21] *Ibid*., p.17.
[22] *Ibid*., p. 19.
[23] Daily Nation, 17 June 1968, Budget Speech delivered by the Minister of Finance.

forwarded to the government treasury. The amount of tax an employer pays over each member of staff depended on such facts as the person's personal salary, whether they were married, the amount of allowances they were entitled to and the deductions which needed to be made. Secondly, there was also introduced a progressive inheritance tax. This was a tax charged on the property and assets held by an individual at the time of his death. This was akin to a death tax on a persons' estate. The best way to avoid this type of tax was for the property owner to distribute his assets in advance among his dependants. Finally, a major source of revenue for the government was the capital gains tax, which was a tax on the increase in value realized on the sale of capital assets. This is an example of capital formation tax imposed on productivity, investment and capital accumulation. It is from this tax that the government was able to raise substantial revenue. It has, however, been criticized due to the fact that a capital gains tax was economically inefficient because of its punitive effect on entrepreneurship, thrift and investment.[24]

The payment of school fees was also seen as a form of tax that was relatively easy to collect.[25] All these taxes reflected the needs of a government in search of revenue while on the other hand guaranteeing that the tax structure was responsive to the needs of the people. Equally important, it had to ensure a more equitable distribution of wealth particularly to cushion people of low income from the payment of taxes. As was the case during the colonial period, this was achieved through the taxation of luxury items like beer, cigarettes, perfumes and even petrol to cover up for the shortfall. Attempts were also made to spread the tax bracket to include more businesses that had hitherto not been taxed.[26]

Through the annual budget speeches, the government outlined its budget estimates and financial appropriations with the purpose of organizing government expenditure and raising revenues.[27] Below is a statement of the various ways and means in which the government of Kenya raised its revenues between 1964 and 1977.

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[24] The Kenya Revenue Authority has a very informative internet site at: http://www.revenue.go.ke
[25] *Ibid*. p.34.
[26] *Ibid.*

Table 28 Main Sources of Government Revenue, 1964-1977 (K£ Million)

	1964/5	1967/8	1972/3	1973/4	1976/7
Direct Tax					
Income	13.5	23.0	50.2	56.2	107.5
Other	0.5	1.2	4.4	2.0	0.5
Total	14.0	24.2	54.6	58.2	108.0
Indirect taxes					
Import duty	15.9	20.0	27.0	39.8	52.9
Excise duty	6.2	10.5	16.9	20.9	28.2
Sales tax	-	-	2.7	32.0	65.4
Other	3.7	5.2	16.0	9.6	11.4
Total	25.8	35.7	62.6	102.3	157.9
Total Tax Revenue	39.8	59.9	117.2	160.5	265.9

Source: Arthur Hazlewood, *The Economy of Kenya: The Kenyatta Era* (New York, 1979), p. 136.

Direct taxes here referred to as 'other' consisted in this case of the Graduated Personal Tax which was essentially a tax charged by both the central government and the local authorities. Local authorities obtained their revenue by levying a given rate from the residents of the area of their jurisdiction. These many types of tax greatly affected poor families and particularly those who had no source of income.[28] In 1969-70 for example, the revenues raised through taxation by both the central government and local authorities amounted to a total of £ 86 million from the entire populace as shown below.[29]

Table 29 The rate of GPT assessment per income (1969-70)

Persons with a monthly income in shillings between-	Tax incidence as percentage of Income
0 and 199	11.5

[27] Brough and Curtin, 'Growth and stability', p. 37.
[28] Interview with Noah Cheburet at Kaptagat, 14March 1999.
[29] International Labour Office, *Employment, Incomes and Equality*, (Geneva, 1972), p.271.

200 and 299	11.3
300 and 399	8.5
400 and 499	8.3
500 and 699	8.8
700and 999	10.5
1 000 1 399	9.3
1 400 and 1 999	9.6
2000 and over	12.7

Source: *ILO, Employment, Incomes and Equality*, p. 272.

GPT as one of the main sources of government and local authority revenue like the income tax had a number of inherent basic weaknesses. Half of the employees who fell under the tax bracket were not assessed at all for income tax and those liable normally evaded. Consequently, GPT was abolished and replaced by a sales or consumer tax in 1973. That meant that GPT was replaced with a uniform sales tax paid equally by income earners at all levels. This was actually replacing a progressive tax with a regressive one. But the abolition of GPT was, however, a big bail out for the many small income people and the unemployed who due to poverty, old age and infirmity could not raise the compulsory direct tax. At least the taxpayer had a choice over the sales tax.

Sales tax had first been introduced in Kenya during the 1972/73 financial year and targeted manufactured goods at a rate of 10 percent. This tax fell on popular goods like fabrics, cigarettes, beer and other luxury items. This as demonstrated from the table above shows that a sales tax was not a source of revenue until later after 1973. There were, however, exemptions to foods such as flour and sugar, medicines and fertilizers. Most affected were those goods considered luxurious like beer, cigarettes and petrol. Apparently, there were many other sources of obtaining revenue other than by direct taxation like the sale of Treasury Bills and Bonds, which were first conceived in 1965.[30] What this meant was that the government was borrowing from the market place to finance the budget deficit.

African response to post-colonial taxation

Before 1973, the peasants and the working class had hoped that punitive taxation would come to an end with the attainment of independence. But independence brought in disenchantment and disillusionment and in fact a sense of betrayal. Ngugi wa Thiongo, the Kenyan novelist, has captured the mood very well in a foreword to his novel, *A Grain of wheat*, '... the situation and the problems are real-sometimes too painfully real for the peasants who now see all that they fought for being put on one side'.[31] In essence, Ngugi is arguing that the freedom fighters made sacrifices by fighting for independence but still ended up not being rewarded with land and being taxed even more and more.[32]

Accordingly, this resulted in pockets of resistance to the payment of taxes once independence had been attained. Indeed, all the annual reports after independence do not show any break with the colonial past. For instance, the Samburu annual report of 1965 has been written as if it had been done in the colonial period without regard to the changed circumstances. People who resisted the payment of GPT were actually killed even after independence as the report states that, 'this has been a year of serious and historical events. The Samburu for the first time, having been totally misled by one political maniac [Layenaye Ole Lepursha] refused to pay GPT and at an authorized meeting called by him at Wamba, the security forces opened fire killing five people instantly ... for this calculated abstraction [sic], Lepursha received a sentence of 18 months imprisonment'.[33]

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[30] KNA/FIN/1/2/87, Ministry of Finance Fiscal Report, 1965 circular to Provincial Heads of Department.

[31] Ngugi wa Thiongo, *A Grain of Wheat* (Nairobi, 1986). See also James A. Ogude, 'Ngugi's Concept of History and the Post-Colonial Discourses in Kenya', *Canadian Journal of African Studies*, vol.31, No. 1, 1977, pp. 86-112.

[32] For an excellent erudition of post-independence betrayal of the masses, see Franz Fanon, *The Wretched of the Earth* (Harmondsworth, Middlesex, 1967). Fanon is among the few thinkers who successfully wrote about emerging post-colonial nation-states. Within a Marxist framework, he has argued about the role of violence in decolonization and the challenges of political organization, class collisions and the creation and maintenance of a new country's national consciousness. He eloquently argues that, 'The unpreparedness of the educated classes, the lack of practical links between them and the mass of the people, their laziness, and let it be said, their cowardice at the decisive moment of the struggle will give rise to tragic mishaps'.

[33] KNA/SAM/1/3/65, District Annual Report dated 14 February 1965.

The same aggressive and forceful collection of taxes by the same colonial chiefs continued unabated. For example in 1965, a taxpayer by the name of Fedha Aludia from north Maragoli and who was employed in Nairobi complained to the DC Kakamega that the chief was confiscating his wife's hens for non-payment of tax. He writes:

> I would like to put my claim for my hens which were seized for my personal tax. I would like to know when someone is not at home is the time you exercise your power over his family? In other words your thoughts tells you that my wife has got responsibility of paying my dues, if so why every years you ask her to pay my tax. I would like to hear that my hens have returned back home immediately. We all seek the truth and the truth in this case is that I am the one to pay tax and that my wife's hens should not be held without my knowledge. Will you please be kind enough and tell the person who took my hens to return them back home immediately.[34]

To avoid further disenchantment, the government printed propaganda leaflets for distribution throughout the country. The pamphlets were written in Kiswahili and read, *lipa ushuru kulinda uhuru*[35] urging people to pay taxes so as to protect the hard won independence. This GPT campaign was led by Provincial Commissioners who used the medium of the radio, television, slide projectors, the press and small leaflets pinned on various places in rural markets to secure payment. This was caused by the reluctance of the people to continue paying taxes since they considered it to be a colonial hangover that ought to be abolished.

Jomo Kenyatta who became the president of Kenya and embodied the African struggle against colonialism in land alienation, labour exploitation and taxation was aware of the burden of taxation on the people. At the state opening of parliament in 1967 he announced that, 'Now listen, my brothers, I am telling you that your government cares for the citizens. I have decided to reduce Graduated Personal Tax. For those who used to pay 48 shillings to 24 shillings only'.[36] Kenyatta was now using the element of taxation rebate to win the support of the people. This was an extremely generous reduction considering that those who

[34] KNA/DC/KMG/2/10/101/, Letter of Fedha Aludia of Nairobi, dated 26 May 1965.
[35] See footnote 1.

were assessed to pay 48 shillings were the very poor with few livestock and low income.[37] But despite the populism of such a statement on tax reduction, Kenyatta maintained that the level of taxation for the higher income group had to be maintained in order to attract economic progress. In fact in 1966, the economy had grown by 8 percent.[38]

After the grandiloquence aimed at winning the masses to his side through the tackling of one of the most truculent issue of taxation, Kenyatta used the opportunity to blast at his opponents who had formed a new party, the Kenya People's Union (KPU). He declared:

> Brothers, there are those who ask, 'What is the government doing?' And there are those who say, 'The Government has done nothing as yet.' But I am telling you, even if we have done nothing, I think every citizen should be proud of being free. Each man is free, and is no longer anybody's slave. For a man to say he is free, and that he is governing himself is a very important thing . . . We all fought for uhuru, and it is only the cowards who used to hide under the beds while others were struggling who go about asking what the KANU government has done . . . You all know KPU . . . Ask them where (how) they fought for uhuru . . . What have the KPU ever done for anybody? As from today KPU are to be regarded as snakes in the grass. Let them try and re-examine their minds and return to KANU. If they do not do so, KPU should beware! The fighting for our uhuru is on. Whoever has ears, to hear, let him heed this.[39]

Kenyatta's target was Oginga Odinga the leader of KPU, who had decried the lack of benefits for the Kenyan people and particularly in the equal distribution of wealth. He had vowed that KPU would, '... share out the nation's wealth equitably among the people and extend national control over the means of production and break the foreigners' grip on the economy ...and bring about more equitable distribution of the fruits of the people's labour'.[40] In his book *Not yet Uhuru,* Odinga lamented the fact that despite the attainment of independence in 1963, Kenyans had by 1966 still had no access to land, the gap between the rich and

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[36] *Ibid*. p. 345.
[37] Oral Interview Philemon Chebiego at Kaptagat, 24 December 1998.
[38] Jomo Kenyatta, *Suffering Without Bitterness* (Nairobi, 1968), p. 333.
[39] *Ibid*.
[40] See quote in W. Ochieng', 'Structural and Political Changes', in Ogot and Ochieng'(ed.), *Decolonization and Independence in Kenya, 1940-1963*, p. 99.

poor was expanding, while the payment of taxes continued unabated among the poorest section of the community.[41]

The argument of the KPU was that the peasants were actually not benefiting from the expectations of independence. 0ne of the pernicious effects of taxation was that the post-independent state just like the colonial state did not take into consideration the interests of the society. In its collection of taxes, it failed to consider the poverty of the people and the inability of most families to pay taxes.[42] Consequently, the individual's freedom was curtailed making him a real prisoner or permanent fugitive in hiding from the government's tax collectors. Taxes continued to be considered as a punishment rather than a duty conferring on the taxpayer entitlement to social benefits, human and political rights. In other words the payment of tax did not give the taxpayer the right to question the way in which the taxes were dispensed.[43] The state tried to achieve this through its annual budgets which all it did was to increase taxation of goods and services. This was confirmed by the ILO report of 1972 that recommended major economic reforms that would 'spread the wealth, benefit the poor and open jobs in the rural and 'informal' manufacturing sectors'.[44] This report had special consequences in the reform of the entire taxation structure, which saw the abolishment of direct taxation in 1973 after over seventy years in operation.

Marketing boards and resource mobilization

Colonial capitalism had integrated peasant subsistence into a market economy making them ready to adopt new crops and diversify farming activities. This process became officially sanctioned in 1954 when the colonial government inaugurated the Swynnerton plan with a view to redistributing the country's wealth to the Kenya Africans through agricultural transformation.[45] The Swynnerton plan did correct a situation whereby the African people had all along

[41] Oginga Odinga, *Not Yet Uhuru: The Autobiography of Oginga Odinga* (New York, 1969), pp. 253-297.
[42] KNA/, Ministry of Home Affairs, Report of the African Department, 1966.
[43] Oral Interview Elijah Chemweno, at Chepkorio 16 February 1999. He was a chief until retirement in 1972.
[44] Ngethe, 'Income Distribution in Kenya' *International Labour Organization Report*, p. 15.
[45] H. Ruthenberg, *African Agricultural Production Development Policy in Kenya, 1952-1965* (Berlin, 1966), p.8.

been on the periphery of the agricultural sector. From that period, Africans were for the first time allowed to plant lucrative cash crops like tea and coffee. The immediate effect of this agricultural change was increased production from K£ 5.2 million in 1955 to £14.0 million in 1964. Coffee alone was responsible for 55 percent of the rise.[46] The transformation was that by 1967, smallholder production accounted for as great a share of gross marketed produce as the large farms. This was to prove a major source of revenue for the central government and local authorities. The local authorities particularly benefited in the levying of cess that was used to improve the road network that served the farming community.

To achieve the desired goal of controlling the market, the post independent government improved the marketing boards that had been set up by the colonial government. While these marketing boards did not impose taxes, 'they helped deliver low prices to producers, below export parity, in order to accumulate surpluses to supposedly protect producers from price fluctuations in domestic and international markets'.[47] Essentially, these marketing boards had been created to deal with the collection, distribution and marketing of both domestic and export produce like maize, wheat, pyrethrum, cotton and rice. It is from this role as the 'middle merchant' that the state derived revenue. This was still a small fraction. For instance in 1970, the revenue derived was only 2 percent, but it was in the control of the foreign exchange that the state greatly benefited.[48] The state thus became an agent of capital accumulation through the overt taxation of primary produce from all stages from collection, processing and to marketing. This was done through the deduction of a certain percentage from the overall earnings of the concerned farmer who was usually a member of a co-operative society. Some of these marketing boards were the Kenya Tea Development Authority (KTDA), which greatly sustained peasant interest in tea farming, and the Kenya Co-operative Creameries (KCC) that helped in pooling the resources of the dairy farmers. On the other hand the pastoralists were 'captured' through

[46] Michael Chege, 'The Political Economy of Agrarian Change in Kenya' chapter 5, in Michael Schazberg (ed.), *The Political Economy of Kenya* (New York, 1987), p. 101.
[47] I owe this explanation to a Rhodes University Examiner.
[48] *Ibid.* p. 415.

the Kenya Meat Commission (KMC) with the agriculturalists being served by the Kenya Farmers Union (KFA).[49]

Thus, through the mechanism of marketing boards, the state appropriated large surpluses from African producers by paying the producers of exports low prices than the value of their produce in international markets.[50] Unlike direct taxation, the producers of these commodities being rural based had no inkling of how their produce was marketed. The end result of high tax rates was the alienation of some peasants who reacted by withdrawing from official markets or by avoiding overtaxed commodities altogether.[51] But the majority of the farmers were convinced to allow the marketing boards to market their produce although in several instances the state betrayed that trust.[52] According to Gavin Kitching, the state stood 'at the focal point of a network of exchanges between producers and consumers within Kenya and the sub-system of world capitalism'.[53] This meant that the state's revenue apart from direct taxation was financed directly or indirectly out of the buying and selling of commodities.

In addition, global factors from the 1970s combined to make the Kenyan state interventionist. One of these factors was the increasing poor terms of trade between Kenya's primary products and manufactured goods from the industrialist world. The fall in commodity prices was made even worse by the oil crisis of 1970s, which greatly affected the economy of Kenya which is non-oil producing. Consequently, this had the effect of heavy borrowing from the capitalist countries and increased domestic taxation to raise revenue to cover the shortfall. In other words, after independence, the need for development funds far exceeded the availability of domestic savings. In the agricultural sector and particularly through the marketing boards, taxes levied were used in the construction of tea factories, to maintain tea crop quality and employ personnel to run such enterprises.

[49] For an erudite discussion of how states in Africa have attempted to capture the peasants see, Hyden, *Beyond Ujamaa in Tanzania*. See also Leys, *Underdevelopment in Kenya*, pp. 103-104.
[50] Basil Davidson, *Modern Africa: A Social Political History* (London, 1983), p. 210.
[51] Robert Bates*, Markets and States in Tropical Africa: The Political Basis of Agricultural Policies* (Berkeley, 1981), p. 15.
[52] Leys, pp. 106-107. See especially footnote 108 on the export of maize scandal in 1970-71 when the country hardly had enough to feed its population.
[53] Gavin Kitching, *Class and Economic Change in Kenya: The Making of an African Petite Bourgeoisie*, 1905-1970 (New Haven, 1980), p. 413.

Local councils too obtained revenue from taxing agricultural produce. For instance, the total accruing to the African district councils from cess was £ 344 000 or some 6 percent of the total income.[54] But the collection of cess was fraught with difficulties since it was only farm produce that were traded through marketing boards. Such crops were mainly confined to coffee and tea. Cess was in fact unpopular with the farmers because it affected their incomes and also not all farmers were obliged to pay. Income from hides and skins was also an important source of tax revenue particularly in pastoral areas. It was one economic activity that greatly helped increase the income of the rural people that assisted in the payment of tax.[55]

Tax payment and the sell of liquor

After independence it became imperative for the peasants to adopt new ways of generating income. Money had become the password for every business transaction and unlike the working class who had an annual income, the peasants relied on the sale of agricultural produce and liquor to obtain money. Beer was made from bananas, maize, sugarcane, millet, sorghum and bamboo among many other ingredients. It was one of the most convenient ways of generating income in the rural areas. In 1964 a Traditional Liquor Tax was introduced. The tax was aimed at production or processing of traditional African liquor which had rapidly spread into urban areas in direct competition with European ales, lagers and other beers.

The question of the sale of liquor goes directly to the whole issue of the gendered nature of access to money since it brought about incipient changes to the family structure. Families were saved the agony of channelling their scarce resources to the payment of tax by selling their livestock and farm produce. Since women in particular controlled the manufacture and sale of liquor, the money

[54] KNA/, African Affairs Department Report, 1963, p.21.
[55] C. J. Gertzel, Maure Goldschmidt and Don Rotchild, *Government and Politics in Kenya: A Nation Building Text* (Nairobi, 1969), p. 410.

collected was often used to help their husbands in the payment of taxes. Consequently, some saw no reason to engage in wage employment.[56]

It should, however, be explained that in theory women were not legally bound to pay taxes. It was men who paid GPT. But men did sometimes get money from their wives for taxes particularly when they had plural wives. It is the women who had daily access to money in the rural areas through the sale of liquor. Indeed women controlled the money from beer sales themselves. Men only had access to money through quarterly sale of livestock or through migrant wage labour. This became part of a division of wealth and resources, according to which men controlled livestock and most cash crops, paid taxes and made decisions on bride wealth, land and crops. In 1971 there was enacted a new Traditional Liquor Act to regulate the sale and consumption of traditional beer. In it, the act hoped to create a source of revenue for the local authorities when plans were being made to abolish GPT in early 1970s.[57]

Beer halls popularly known as 'clubs'[58] which had been established in the 1920s took on an added importance after independence because the local authorities used them as sources of revenue. Revenues from the sale of traditional liquor supported local authorities more than it did with the central government. This was made possible with the monetarisation of society through the introduction of money.[59] Until after the Second World War, Africans were not allowed to drink bottled beer, hence the alternative of traditional liquors.
For instance in 1964, Kenya Breweries provided figures which 'proved' that the government was losing more than £1 million a year in revenue because of illegal 'traditional liquor' sales.[60] It is true of course that the taxation of bottled beer together with cigarettes made immense contribution to the government revenues

[56] KNA/, African Affairs Department Report, 1965.
[57] *Ibid*.
[58] I have benefited from an unpublished paper kindly given to me by Dr. Justin Willis formerly of Cambridge University, 'For the benefit of population at Large: beer halls and the nature of the state in East Africa, 1920-1990'. He has shown that the term 'club' did not carry any connotation of an exclusive membership or limited access. See his new publication, Justin Willis, *Potent Brews*: *A Social History of Alcohol in East Africa, 1850-1999* (London, 2002).
[59] Justin Willis, '*Unkurma Sikitoi:*Commodisation, Drink and Power among the Maasai', *International Journal of African Historical Studies*, vol, 32, no. 2-3, 1999
[60] KNA/DC/KAJ/4/8/2, Ag. PC Rift Valley to all DCs, 15 January 1965.

and filled the budgetary gap. On the other hand, the taxation of traditional liquor remained an important source of revenue to the local authorities. The abolition of poll tax through GPT in 1973 saved the peasants from having to rely on the sale of liquor to pay taxes.

Harambee as a form of coerced taxation

Harambee as a concept means 'let us pull together'. There is, however, some controversy as to the actual origins of the word. One school of thought says that the word is borrowed from a Bantu word 'halambe' which means pulling together. Another more controversial school of thought posits that it is a mixture of two words: *Hare* (which means praise, as *Hare Krishna*) and *Ambe* (which is the Indian god of money). The argument goes that when Indian labour was imported by the British into the East Africa Protectorate to build the railway line to Uganda, the migrant labourer was determined to make as much money as possible. As they laid the tracks, they encouraged themselves by chanting 'Hare Ambeee.' Kenyatta had heard of the call, matched it with the action of lifting heavy metal together, and concluded that *Harambee* meant 'lets lift together'.[61]

Whatever the case, in the Kenyan parlance, *Harambee* means collective effort. It incorporates meanings of mutual assistance, joint effort, social responsibility and community self-reliance. Some of the responsibilities that required the *Harambee* effort were bush clearing, weeding, irrigation and more importantly fund-raising. It came into official vogue on 1 June 1963 when Kenyatta formalized the use of the term as a clarion call to extract resources from the people for development projects.[62] Kenyatta endorsed the spirit of *Harambee* at all his public appearances. *Harambee* had the advantage of a bottom-up approach. It was heavily biased towards the use of local resources such as human labour, local power such as oxen, donkeys, camels, the use of local materials in construction such as wooden structures, earth-bricks, grass thatch and the use of donations in kind such as of livestock and food.[63]

[61] Philip M. Mbithi and Rasmus Rasmuson, *Self Reliance in Kenya: The Case of Harambee*, (Uppsala, 1977), p. 146.
[62] *Ibid*., p.14.

Depending on various circumstances, labour was given voluntarily since the people were aware of the obvious benefits. The chiefs mobilized their people to make contributions, although sometimes the chiefs compelled people to provide labour, cash and even livestock. The concept of *Harambee* entailed voluntary contributions to development projects like schools, health facilities, water projects and other social amenities. However, despite the many benefits *harambee* nevertheless appropriated people's meagre savings. On the other hand, *Harambee* programs also constituted a tax on the local elites who were pressured to make pledges for substantial cash contributions at public rallies initiating the programs.[64]

In 1967 the government allocated 6 percent of its total expenditure to self-help projects.[65] According to Frank Holmquist, 'every adult has been involved in at least one project and more likely, many other projects … self-help has almost become a 'political' religion'.[66] And for the better-off rural working class, the self-help projects provided a net transfer of local resources up the local social strata in a system of patron-client relationships. But in this scenario the peasants were not left out since, 'when the president and members of the provincial administration hold fund raisings, money is often collected from ordinary citizens by chiefs and assistant chiefs to be presented at the meeting'.[67] Such collections were rarely voluntary; they were a compulsory tax.

Philip Mbithi and Ramus Rasmusson[68] have estimated that between 1967 and 1973, self-help expenditure in Kenya amounted to 11.4 percent of the overall national development expense. More pertinent was the fact that in the same period, *Harambee* contributed more than 40 percent of the overall national development expenditure to education and controlled more than 62 percent of all secondary schools in the country as shown in the table below.

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[63] *Ibid*.
[64] See A. Haugerud, *The Culture of Politics in modern Kenya* (Cambridge, 1995), pp. 1-10.
[65] Quoted from Frank Holmquist, 'Class Structure, Peasant Participation and Rural-self-help' chapter 7, in John D. Barkan (eds), *Politics and Public Policy in Kenya and Tanzania* (New York, 1984) pp.171-197.
[66] *Ibid*., p. 178.
[67] *Ibid*., p. 186.
[68] Philip Mbithi and Ramus Rasmusson, *Self-Reliance: The Case of Harambee* (Uppsala, 1977), p. 14.

Table 30 Harambee investments, ‘000 £ K., 1966 -1972

	‘66/67	‘67/68	‘68/69	‘69/70	‘70/71	‘71/72	Total	Ratio/Hrb/ Gov.%
Agriculture	159	290	176	279.3	304.1	500.3	1 709	4.4
Roads	57.6	88	44	39.6	29.5	40.6	300	0.6
Water	76.7	124	104	135.4	233.1	204.5	877.7	17.5
Education	1 125.8	1 481	1 220	1 305.6	1 361	1 686.3	8 180.5	61.1
Health	222.4	286.6	233.6	193.8	166.9	189.9	1 293	13.0
Housing	565.4	379.8	293	304.4	383.3	174.8	2 100	18.5
Fisheries	6	-	-	-	-	-	6	0.6
Sports	1 23.9	109.8	233.6	193.8	166.9	189.9	1 022	105.4
Total	2 357	2 761	2 305	2 452	2 651	2 986	15 512	11.4

Source: P.Mbithi and R. Rasmusson, *Self Reliance in Kenya: The case of Harambee*, p. 15.

Hrb. = Harambee Gov.=Government

From the table, it is realised that *Harambee* had helped fill up the gaps left by the lack of resources from the central government. The significance of *Harambee* was in its ability to mobilise resources from the peasants and the surplus from the working class. People pool resources together particularly in meetings by contributing their personal property such as artifacts, livestock, foods and even ear-rings and more important, ‘it is usual for people to work, dance and work day in and day out, hungry, cold, thirsty and uncomplaining on a project they are strongly committed to. When this is compared with participation in pre-independence forced labour or to development efforts initiated by local governments before 1965, such as construction of roads, community halls and dispensaries, the maintenance of market places, etc., the performance of *Harambee* is outstanding'.[69]

In fact from 1967, the *Harambee* movement came to play a central role following frustrations experienced by the people after the attainment of independence. The government had proved unable to provide meaningful development by not meeting their immediate expectations. *Harambee*, therefore, took centre stage following peasant disillusionment. Asked why they contributed to the *Harambee* movement, a number informants stated that they not only wanted to improve their economic conditions but because unlike the taxes they paid, they received direct benefits from the building of schools, water projects, dispensaries or fund-raising to send students abroad for further studies.[70]

In a nutshell, as Mbithi and Rasmusson have correctly pointed out, the *Harambee* movement can be regarded as a voluntary form of taxation for the benefit of local projects. Compared to the direct taxation of GPT, *Harambee* taxation was more acceptable to the people. This type of taxation was beneficial to the taxpayer for they easily identified with the projects they sustained through their efforts in the form of money, resources and time.[71] More important, through the *Harambee* movement, the well-off members of the society were able to make cash contributions in addition to availing their skills and organisational ability. In short, unlike the taxation of commodities, cess and GPT, *Harambee* was a legitimate form of taxation for payment, though at times coerced and sometimes voluntary, it was in all instances for the common good of society.[72]

During the 1960s and 1970s, hundreds of *Harambee* schools were built and equipped in this way. In essence, the argument being given here is that the peasants and particularly those in the rural areas were rational actors who pursued their self-interest with the resources at their disposal.[73] Indeed,

[69] *Ibid*., p. 16.
[70] Interview with Ben Ngetuny, Paulo Chebii, Philemon Chebiego and Jonah Kimetto, at Kaptagat 11 February, 1999.
[71] *Ibid*., p. 165.
[72] *Ibid.*
[73] See Joel D. Barkan and Frank Holmquist, 'Politics of the Peasantry in Kenya: The Lessons of Harambee', Working paper No. 440, Institute of Development Studies, 1986, p.20.

Harambee was a form of taxation on the rural poor. But as a form of tax, it helped in the re-distribution of resources within rural communities and the urban elite. Self-help in the form of *Harambee* was encouraged and given official blessing so as to shift the cost of providing social welfare services from the state to the peasantry.

This was a popular movement since the peasantry felt taxed voluntarily and moderately in a progressive fashion and received tangible benefits in the form of schools, cattle dips and dispensaries, among others.[74] In sum, the *Harambee* movement was a co-operative effort involving the people and the state. But for the ostentatious gifts and particularly the guaranteed press coverage on the next day with donors listed in order of value, this helped reduce the *Harambee* vision of community development to an exercise in patronage and competitive status-seeking through forceful extraction.

Financing local authorities through taxation

Since 1924-25 when Local Native Councils were brought into operation, they have continued to dominate the social, economic and political development of the Africans. What was important was that the councils were given the power to levy local taxes and to mobilise significant amounts of local capital independent of the central government.[75] In 1950, these Local Native Councils were transformed and expanded into African District Councils with the mandate of representing emerging African elite interests in trading centres, markets and the rural areas.[76] They fell into two categories whereby the scheduled Areas (municipalities) catered for the non-Africans while the African district councils (county councils) catered primarily for the needs of Africans. This categorization was abolished after independence with ADCs being renamed as Local Authorities.

[74] *Ibid*., p.29. See also Njuguna Ngethe, 'Harambee and Development participation in Kenya', PhD Dissertation, University of Carleton, Canada, 1979. Ngethe has argued that Kenyatta used the *Harambee* movement to deflect demand from the politicians and the peasants for immediate 'fruits of independence' and that the 'government would help those who help themselves'.
[75] Berman, *Control and Crisis in Colonial Kenya*, pp. 216-217.
[76] *Ibid*., p. 312.

Apart from being a source of government revenue, GPT was from 1964 stretched to become the main source of revenue for local authorities. This was on the basis of recommendations made in the report of the Fiscal Commission (1963).[77] GPT or sometimes mistakenly called poll tax or *Kodi* by taxpayers who were ignorant of the various types of taxes, was intended to raise revenue for local authorities. This was mainly from the growing number of wage earners who lived in those communities. It replaced the poll rates levied by African district councils on African inhabitants of their areas and Government's personal tax, which all citizens were potentially liable to pay.

While the government levied for example shs. 25 in1965, local authorities charged shs.5.[78] The 1966 Graduated Personal Tax Act dealt with various aspects of the tax, ranging from persons who were liable to pay, exemptions, remission and rates of payment. The collection of GPT for the government and for the local authorities went hand in hand with the central government being responsible through the chiefs for the collection of tax from unemployed and self-employed people. Consequently, the local authorities had to surrender 5 per cent of these collections to the administration. Below is an illustration of the rate of individual tax payment in 1967.

Table 31 Rate of payment according to individual income (1967)

Annual income of individual (K.Shs) — Amount of GPT

1. Not exceeding Shs. ………	……………………………1 920	48
2. Not exceeding Shs. 1 920	But not exceeding shs. 2 880	72
3.Not exceeding Shs.2 880	But not exceeding shs. 4080	108
4.Not exceeding Shs.4 080	But not exceeding shs. 6 240	156
5.Not exceeding Shs.6 240	But not exceeding shs. 8 400	240
6.Not exceeding Shs.8 400	But not exceeding shs. 10 320	360

[77] MacDonald, *Income of Local Authorities*, pp. 405-606.
[78] Interview with Philemon Chebiego, at Kaptagat, 23 march 1999.

7.Not exceeding Shs.10 320	But not exceeding shs. 12 000	480
8.Not exceeding Shs. 12 000	……………………………..……	600

Source: MacDonald, *Income of Local Authorities*, p. 406.

In January of every year, employers were mandated to deduct on a monthly basis from the individual's salary or wages, a given amount of money and to affix stamps to a card. These were then returned to the District Commissioner after the end of the year. As for the chiefs, they were required with the assistance of the administration police to collect taxes from the people within their areas of jurisdiction. This was to be a major bone of contention not only by the chiefs but also by the people. The chiefs felt unrewarded for the difficult job they were undertaking, while the people on the other hand felt that the forceful payment of tax was an infringement of their freedom. But in most cases, GPT impoverished the poorest members of society who had no definite source of income. This tax thus brought about controversy because it was found to be regressive and it was finally abolished in 1973.[79]

The activities of the local authorities were in essence meant to complement those of the services of the central government. They varied and range from those of parochial character, for instance, sanitary services, street lighting, organisation of markets and before 1973 to those of considerable national importance such as education, health, housing, roads and water. In 1965, it was estimated that local authorities were responsible for recurrent and capital outlays of approximately £ 18 million.[80] The revenue for these local expenditures were financed through tax and non-tax revenues, government grants and even loans. The major sources of revenue were the Graduated Personal Tax, land rates and cess. In addition, school fees charged by county councils together with rents and charges for services in municipalities, made a substantial contribution to the budgets of the relevant authorities. The central government considered local authorities to be playing an important role in the provision of services like sewage disposal, town cleaning, nursery education, control of market centres and all other provisions and menial duties the central government could not provide.

[79] Gertzel, et al, *Government and Politics in Kenya*, p. 387.
[80] Republic of Kenya, *Kenya Development Plan*, p. 339.

Another lucrative source of revenue for the local authorities from 1958 to 1964 had been the fines from African courts. But from 1964 all functions of the African courts were transferred to the Judicial Department to facilitate the more efficient administration of justice.[81] The issue of licences was also an important activity that gave revenue to local authorities. These licences fell into two categories. Those issued for control purposes, that is, control of hawkers, dairies, butcheries, shops and eating-houses. There were also those licences issued as a means of increasing a council's revenue by taxing minor possessions like bicycles. Local authorities also levied fees and charges for a wide variety of services. These included school fees, which constituted the largest item of fee income in county councils. Other sources of revenue included market and slaughter fees, ambulance fees, water charges, conservancy fees, houses and plot rents, fees for admission to events like agricultural shows and charges for sale of private materials.[82] In 1966, the total revenue obtained from all fees and charges were estimated for all councils in the country to be about £ 6 million or about one-third of their total income.[83] In sum, nearly all income of local authorities was obtained from local and central taxation and from fees and charges for the use of services provided.

In the case of taxes, the amount paid bears a close relationship to the benefit received except in the payment of school fees and other charges like use of market facilities and trade licences. Below is a summary of revenue collected by local authorities.

Table 32 Local government revenue 1966 (£000)

	County Councils	Municipal Councils
Direct Taxes: GPT	2 749	2 589
Rates	253	2 067
Indirect Taxes: Licences	153	722
Cesses	348	12

[81] KNA/, Native Affairs Department Annual Report, 1958, p.6.
[82] *Ibid*.
[83] Gertzel, et al, *Government and Politics in Kenya*, p. 387.

Interest and Rents	20	1 430
Loans	6	626
Sale of Goods and Services	-	3 456
Others	1 805	90
Total	5 522	10 992

Source: Thomas Mulusa 'Central government and Local Authorities', p. 247.

From the above table, the municipalities as compared to the county councils raised more revenue because most of their ratepayers were salaried. They also got revenue from plot rates in markets and townships, water bills and also obtained loans.

Table 33 Local government expenditure 1966 (£ 000).

Items of expenditure	County Council	Municipal Council
Administration	1 001	916
Education	6 547	1 471
Public health	1 056	870
Roads	1 198	1 485
Water Supply	155	1 393
Others	999	4 361
Grants	241	4 336
Total	11 197	14 832

Source: *Ibid*. 9. 249.

Local authorities spent a large part of their revenue on education before the docket was taken over by the central government. Next to be appropriated from the councils was the provision of services in health centres and the construction of roads. This was occasioned by the fact these local authorities lacked the capacity to collect GPT for their own use. Secondly, such a tax was difficult to assess in rural areas, where most taxpayers were self- employed with very low and often fluctuating cash incomes. Thirdly, since the rural population was scattered out over large areas, collection was bound to be laborious and expensive. Finally, the people were really not willing to pay and the tax collectors had to make repeated trips to collect the tax. Consequently, the local authorities could not manage most of the responsibilities that they had been allocated to. This was mainly because they lacked trained staff and also suffered from mismanagement. This led to the failure by local authorities to deliver services to the people. Most of these local authorities even curtailed teaching services through dismissal of teachers.[84]

Their failure to deliver services to the people had by 1965 made the central government, through the provincial administration, to take over the collection of the GPT from the local authorities. One of the major problems encountered in the collection of GPT was the under-assessment and evasion by the taxpayers. With the change of collection from the local authorities to the central government, certain authorities lost revenue, some up to 15 percent, because of the failure or late remission of dues by the central government.[85] The county councils, unlike the municipal councils, were worse off. GPT had proved an unreliable source of revenue since most of the payees were poor rural people without a definite source of income and only paid to the government at the pain of detention or confiscation of personal property.

In short, between 1965 and 1973, the relationship between the central government and the local authorities was conflict-ridden. The contention emanated mainly from the failure of local authorities to ensure prudent financial control over establishments, mismanagement and poor provision of services to the taxpayers. Some of the major problems that faced local authorities were summarised in 1969 by the Minister of Local Government as ‘incompetence, dereliction of duty, failure to collect revenue, failure to keep accounts and failure to maintain financial control’.[86] Local authorities, thus, suffered from a failure in the entire structural system. An important source of weakness was that the local authorities were handed over too many responsibilities without adequate consideration of their organisational or staffing capacities. Not only did the local

[84] KNA/FIN/, Local Government Circulars, 1964-67.
[85] *Ibid*.
[86] See Gertzel, *Government and Local Politics*, p. 390.

authorities overspend on their budgets, but equally important, they underestimated their budget estimates.[87]

In 1973, after slightly more than ten years of implementation, GPT was abolished altogether as a source of revenue for both the central and local government. It had been a demanding form of direct taxation on Africans. The abolition released the non-salaried from the payment of taxes, which basically was more burdensome to the poor than to the rich. Oral information tells of harrowing scenes of escape, torture and forced labour (*mabusu*) for those unable to pay.[88] They would only now pay a consumption tax in which they had an option of evading. But for those in paid employment, there was introduced a new form of ‘pay-as-you-earn’ (PAYE) system that taxed an individual’s income according to how much one earned.

Conclusion

Between 1963 and 1973, taxation policies in Kenya did not witness a major structural and fundamental change. The tax structure remained favourable to the salaried and the propertied class. Those without a stable income had to bear the same burden with the rich. Granted that there was an assessment that was carried out to determine the rate of payment, the peasants still found it difficult to convince the assessors that they could not afford to pay.

Over time and by 1973, it was obvious that GPT as a source of revenue for both the central government and the local authorities had proved unreliable. GPT was quite favourable to urban centres because it had employed people. In sum, up to 1973, the history of local authorities in Kenya is a history of close supervision by the central government. Local authorities were caught up by increased demands by the people for services. During the colonial period, they had played a major role in providing educational, medical facilities and infrastructure to its people. But with the coming of independence, the central government demanded that the local authorities perform more activities than their resources could muster.

[87] Republic of Kenya, Sessional Paper No.12 of 1967, *Proposed Action by the Government of Kenya on the Report of Local Government Commission of Inquiry* (Nairobi, 1967).
[88] Interview with Elijah Chemweno, 23 January 1999.

We conclude this section by noting that taxation after independence remained burdensome. Various ways were used to extract revenue from the people through income tax, local authorities, marketing boards, the *Harambee* movement and the taxation of consumer goods. Several other taxes were introduced with the intention of raising revenue for the newly created nation. For instance, sales tax had been introduced in 1973 to replace the GPT as was recommended by the ILO mission that had visited Kenya in 1970. Sales tax was mainly targeted at the progressive taxation of luxury goods, which was meant to narrow the gap between the rich and the poor and to provide the government with an important source of revenue.

CHAPTER NINE

CONCLUSION

> Taxes, after all are the dues that we pay for the privileges of membership in an organised society.
>
> -Franklin Roosevelt.[1]

This study has been a contribution towards a historical understanding of the direct taxation of Africans in Kenya. It has shown how taxation was made ubiquitous under conditions of colonial rule and the unprecedented changes it brought to the lives of all Kenyans. People were compelled to engage in pursuits they would not otherwise have participated in, foremost being migrant wage labour. Right from its derivation, direct African taxation became a contested terrain between Africans, the imperial government in London, the colonial state in Kenya, the field administrators and the white settlers.

Of all the colonial constructions, the introduction of a cash income through taxation was a landmark decision, for it transformed a subsistence economy into one where money and a market system determined the exchange process. Pre-colonial African societies had limited application of money in various forms of currency, as we know today. What existed was a barter exchange relationship. The introduction of taxation changed the mode of exchange and the entire fabric of African society and reordered it to meet the needs of a capitalist economy. By the time of independence, literally every Kenyan had paid some form of direct tax to the state. Very few sections of the Kenyan community escaped the incidence of taxation, even those who were domiciled in the remotest parts of the country. Apart from generating revenue, the colonial state additionally viewed the annual payment of taxes as sign of acquiescence to colonial rule.

[1] James, *A Dictionary of Economic Quotations*, p. 177.

Evidence has been adduced to show that taxation in all its forms was a vicious and punitive form of extraction. Violence was used from the time taxation was introduced and continued to the independence period. Chiefs used the ‘tribal police’ to forcibly extract taxes from those who had not paid for various reasons like poverty, infirmity or outright refusal. Thus, apart from land alienation and forced labour, the levying of taxes was to become one of the most unpopular policies of colonial rule. These grievances arose mainly because the Kenyan people witnessed sporadic benefits as a result of the payment of taxes and which they felt was used in favour of the settlers.

Apart from other vices of colonial rule like the loss of land and poor working conditions, it was taxation, which even now, is remembered as a bitter experience, precisely because little was given in return. One of the main objections to the hut and poll tax was the manner of its administration. Those unable to pay were imprisoned or detained. The house-to-house canvass found many people not at home. Many were found without ready cash. Others took instant flight at the sight of the tax collector. These taxes were levied on individuals without regard to their ability to pay. The flat rate payment was certainly at the expense of the poor, the aged and later the unemployed. It was therefore not surprising that viewed from the standpoint of peasants and the working class, colonial administration was virtually synonymous with the collection of taxes.

This study has demonstrated that despite contributing about 40 percent of the total revenue, African taxation was central to the functioning of the colonial state. Taxation was a great burden for people whose subsistence economies were thoroughly exploited to serve the needs of a colonial capitalist economy. Additionally, the thesis has established the close relationship between the introduction of taxation and the growth of private sector entrepreneurship in Kenya. Although taxation caused suffering to the African people in all aspects of their social and economic lives, it was nonetheless a modernising tendency which brought favourable attributes of capitalist development, in the form of markets, infrastructure and business.

Settler farms and estates were able to prosper due to the availability of cheap labour forced out by the need to obtain tax. Labour was acquired and controlled through the intimately linked policies of colonial legislation, policing and force. Over time the role of taxation changed from its initial purpose of generating colonial revenue to ensuring supply of labour for the colonial enterprises and eventually to a vehicle for development. Equally important, some of the people who sought wage labour were able to create a surplus, which they invested in various businesses like shop keeping, butchery, transport business, cash crop farming and livestock trading.

The study has focused on the impact of taxation on the transition of an African agrarian barter economy to a modern monetary economy. Crucial was the development of individual private enterprise as opposed to communal type of subsistence economy prevalent during the pre-colonial period. Taxation changed the traditional way of communal life and ushered in the concept of individual private property. Overtime the payment of hut and poll tax rather than being a collective responsibility, became an individual as well as a household responsibility. Initially, individuals went out of their way to acquire a means of paying the ubiquitous taxes not only for themselves but also for those of their immediate families.

Labour migration which involved the movement of people in search of wage labour to obtain cash, served the narrow interests of the colonial state by helping it to raise revenue for balancing its budget and also serving the labour needs of the white settler farmers. Many young men sought opportunities far away from home in order to escape from the authority of the elders while others hoped to accumulate wealth to purchase livestock or pay bride wealth. The colonial state thus benefited through the ability of the people to pay taxes, which had exposed many to modern capitalism. In the process, migrant labour impacted greatly on African traditional society in several revolutionary and unique ways. Taxation brought in a system of inequality, where the burden of taxation reduced the income of the poor, which widened class and gender inequalities in African societies. Government expenditure on education and health of African children remained low. The chiefs and their immediate families appear to have been favoured in terms of access to government provided facilities and ability to accumulate wealth.

Consequently, there was a gradual breakdown of earlier societal norms that governed the social, economic and political fabric of society. Women became heads of households while others drifted to towns as prostitutes or sellers of liquor so as to participate in the new money economy. This movement of young and energetic people tended to stifle agricultural development leaving the task to the women and the aged. But on the other hand, the migrant wage labourers exposed the people to a cash economy and other consumables like sugar, soap, paraffin, cooking fat and other paraphernalia such that each household sought various ways and means of raising money. One of the most popular ways was the brewing and selling of liquor. Many others took to cash crop growing like potatoes, cabbages, wheat and maize in particular, which proved very popular. Others kept exotic livestock to produce milk for sell. This pioneered the emergence of an entrepreneurial class despite being heavily discouraged by the colonial state. But migrating in search of employment remained the most sought option, though at many times reluctantly due to the poor working conditions.

The settlers with the connivance of the colonial state used steep taxation to compel reluctant Africans to seek work away from their homes. These were on colonial enterprises mostly on European farms and estates. It was clear, however, that taxation policy alone was not sufficient to provide the amount of labour demanded by the settlers and the state itself. Settlers would not pay adequate wages and in addition, the conditions of work were unsatisfactory with poor accommodation, medical facilities and harsh treatment. More important, some of the peasants before the First World War were able to pay their taxes without recourse to migrant labour. This made the colonial state alienate more of their land. And those who could not afford to pay played a game of hide -and-seek with the agents of the colonial administration, particularly the chiefs and headmen. During the early period of taxation, a lot of violence was used to compel people to pay taxes. Houses and granaries of tax defaulters were destroyed and their property, particularly their livestock were confiscated. Whole communities rather than individuals bore the brunt of non-payment of the hut and poll tax (for example from among the Kikuyu, Luo, Luhyia, the Giriama, the Tugen, the Keiyo and the Nandi). Colonial taxation was founded on coercion and the use of armed force to extract taxes from recalcitrant people.

Land, which hitherto had existed as an indivisible factor of production by Africans, had by the 1920s become a commodity to be bought and sold, particularly among the Kikuyu people. Without adequate land for subsistence, Africans were compelled to seek various ways of sustenance. This meant seeking wage employment within the various colonial enterprises that had emerged. Those with land were discouraged from growing cash crops through the marginalization of the African commodity producers who were disallowed from growing particular cash crops such as coffee and tea. And even for the other crops like potatoes, pyrethrum and even livestock, they were often denied access to markets. Without an alternative source of income, many resorted to migrant labour to be able to pay the compulsory taxes and to participate in a money economy. In fact, the most important feature of rural change in Kenya was that the districts that were the largest suppliers of migrant labour were also the largest producers of cash crops.

Colonial settler farming, however, was not particularly efficient and had to rely heavily on state subsidies. Indeed, the success of the settler farmers came through the assistance provided to them by the colonial state in the form of land, an infrastructure of good roads, the railway system, bank loans and cheap African labour. But by the late 1920s, a labour shortage was no longer a major problem. There had emerged a class of unemployed and landless individuals who, on their own volition, moved out in search of labour in order to earn money not only to pay the government’s taxes but in essence as the only means of survival. Consequently, labour migrancy became a way of life and the principal means of a livelihood for an increasing number of males. In other words, from the 1920s onwards, there was an emergence of a migrant working class that relied on wage labour rather than land for daily subsistence and the education of their children.

As many people became exposed to education, there arose a nationalist demand to lessen the burden caused by colonial taxation and shortage of land. The severe and persistent demand for taxes from the African people played a part in exciting nationalist aspirations through the Mau Mau movement. A major contribution of the study is that Africans detested excessive taxation. It thus played a part in causing the Mau Mau revolt as demonstrated through the grievances of the freedom fighters. Steep taxation was used as one of the counter-insurgency measures. While taxation was not a major trigger of the Mau Mau revolt, the colonial state's interference with African mechanisms for creating wealth through farming and livestock keeping, disrupted the economies of the people. They expended most of their productive time looking for money to pay taxes.

Most affected were the squatters who resided in the white highlands, the urban unemployed and the landless who were still required to pay taxes. Of all the peoples of Kenya, the Kikuyu, Embu and the Meru suffered more than any other community. Between 1952 and 1956, the colonial state doubled the taxation rates. The tax money was needed to partially pay for the price of suppressing the revolt, which was estimated to have been more than £ 55 million. The British government, however, underwrote the expenses of repressing the revolt. Independence was, therefore, granted in 1963, at a price to both Africans and the imperial government.

After the attainment of independence, the main contradiction came between the state, which continued to levy taxes and the people who wanted a scaling down of the rate of taxation or its abolition altogether. The post-colonial government was therefore left with the task of relieving the people from the burden of compulsory colonial taxation and to demonstrate to them the prerogative of a modern democratic state to levy taxes. For the state to function, it required a source of revenue for administrative purposes, to provide essential services and to bring development to areas neglected by the colonial administration and to the entire country. And in order to do that, taxation, as a fiscal policy had to be carried out, but without creating disaffection among the taxpayers.

Attempts at redressing the abuses of colonial taxation were conducted through an economic policy labelled as ‘African Socialism’ whose main objective was to bring about progressive taxation and to bridge the gap between the rich and the poor. This was done through the setting up of quasi-government agencies and the direct involvement of the people in developmental projects. Among these was the use of local authorities, marketing boards and the *Harambee* movement to raise revenue to fill gaps in developmental fiscal policy. But this ideology of ‘African Socialism’ was a non-starter, for Kenya pursued a capitalist model of development with little socialist practice.

Taxation, like many other colonial legacies, has endured and become one of the most important sources of revenue for the post-colonial government. Through the various budgets and national development plans, taxation policies have gone through a number of administrative and practical changes to become an important tool of economic development. Among the most important introductions has been income tax that was in use from 1937. This was an easy tax to collect since it was borne by people who were in formal employment and was only deducted at the source. This was enlarged in 1958 through a Graduated Personal Tax (GPT) which for the first time was non-racial. This tax was intended mainly to raise revenue for local authorities, which at that time provided most services to Africans like education, medical facilities and road networks. The GPT was, however, abolished in 1973 because it was a disguised form of poll tax. This tax had been extremely unpopular among the people since its official introduction in 1910. For the first time, taxpayers did not have to take instant flight at the sight of a Headman, a Chief, a District Officer or a District Commissioner. More important, people were no longer required by law to carry tax receipts as a proof of payment. It was, therefore, significant to end our study of taxation in 1973 because the role of the field administrators was diminished and chiefs lost their ability to forcefully extract poll tax. The GPT was abolished and replaced by a sales tax which was a regressive tax because it was indifferent to the income of the taxpayers.

Looking back, the present tax system in Kenya is reflected through the extent to which the tax regime was introduced, administered and transformed. The overall picture of the payment of taxes has been undermined by failure of the government to collect taxes in full, hence the failure to provide basic services to the people. Second, the post-colonial economic structures did not account for the tax collected. Value for tax money in Kenya has rarely been achieved. This is because of the fact that while taxes are levied in order to pay for public services such as policing, education, health and other public amenities, citizens are sometimes forced to pay for some of these services. The *Harambee* movement is such a good example where through self-help groups; community projects like schools, hospitals and even cattle dips among others have been established.

This study has established the contradictory nature of taxation. Because of its exploitative nature, colonialism fashioned taxation to become part and parcel of being a citizen in a modern country. Once it was introduced, taxation was to play a unique and revolutionary role in the establishment of a money economy and market conditions, where access to cash promoted a greater ease in the exchange process. This did away with a barter economy, which was burdensome, restrictive and wasteful. An agrarian barter economy was revolutionized into a modern capitalist economy where a market system determined the way societies exchanged goods and services.

Taxation was, therefore, one colonial policy that had a large impact on every aspect of the people's daily lives and promoted the emergence of a capitalistic society. At independence, Kenya inherited an economic and a social infrastructure that had taken shape over a period of sixty-eight years of colonial rule. This has been signified by the sacredness attached to a land title deed, modern farming methods, modern towns, administrative centres, businesses, vast educational facilities and modern communications systems. In other words, this monograph has shown that despite the deep scars engendered, taxation has left a lasting legacy and has contributed to the emergence of the modern state that is Kenya.

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