

Aspects of African Responses to Taxation in Colonial Zambia: The Case of Mazabuka District,
1904 – 1964

By
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A dissertation submitted to the University of Zambia in Partial fulfillment of the requirement for
the Degree of Master of Arts in History

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DECLARATION

I, EMMANUEL PHIRI hereby declare that this dissertation represents my own work and that it has not previously been submitted for any degree at this or any university.

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APPROVAL

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ABSTRACT

Taxation of Africans by the colonial state was a poignant foundational cogwheel of colonial economic orthodoxy whose implementation and dynamics pervaded almost every aspect of African economic life. Colonial taxation was intended to serve among other purposes the provision of revenue for administrative expenses and mobilization of labour for colonial economic sectors. Taxation, in concert with a cocktail of other coercive extra-market devices such as land sequestration, utilisation of unjust legislation and forced labour, to mention a few, was tailored to ensure Africans' movement from the traditional economy to the supposedly 'modern' colonial sector through participation in the labour market. While scholars have conventionally interpreted these processes as having dealt a major blow to African economic production, particularly in relation to agriculture, livelihoods and local knowledge systems, the study explores aspects utilised by Africans in responding to colonial taxation as opposed to emphasising African victimhood.

Utilising the Tonga of Mazabuka, Northern Rhodesia [hereinafter, colonial Zambia] between 1904 and 1964 as a case-study and qualitative research approaches, the study solidly demonstrates that Africans were not always mere victims-powerless and hapless – in the face of an all-powerful, well-oiled and seemingly invincible colonial machine. While it cannot be disputed that Africans were in many instances at the receiving end of colonial tax regimes, among other schemes, narratives of African victimhood only tell part of, and not the entire story. In response to the imposition of taxation, the Tonga came up with sustainable 'creative responses' which included, but were not limited to, resistance and proactive engagement through increased agricultural production. The study shows that the colonial state did not always get the outcomes it desired from its taxation policies, such as the exodus of African labour from the traditional sector to the capitalist sector. African agricultural production as a response, my study demonstrates, constituted a dialogue between Africans and the colonial masters who sought to dominate them, where Africans successfully talked back to the regime in defiance of colonial orthodoxy.

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For Aliness and Rosemary with love

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ABBREVIATIONS

AIFA	African Improvement Farmers Association
ALAB	African Labour Advisory Board
ANC	African National Congress
BSAC	British South Africa Company
DC	District Commissioner
DO	District Officer
EPT	Export Profit Tax
INESOR	Institute of Economic and Social Research
LEGCO	Legislative Council
NAZ	National Archives of Zambia
PMO	Provincial Medical Officer
RAA	Rhodesia Anglo America
RNLB	Rhodesia Native Labour Bureau
RST	Rhodesian Selection Trust
UFP	United Federal Party

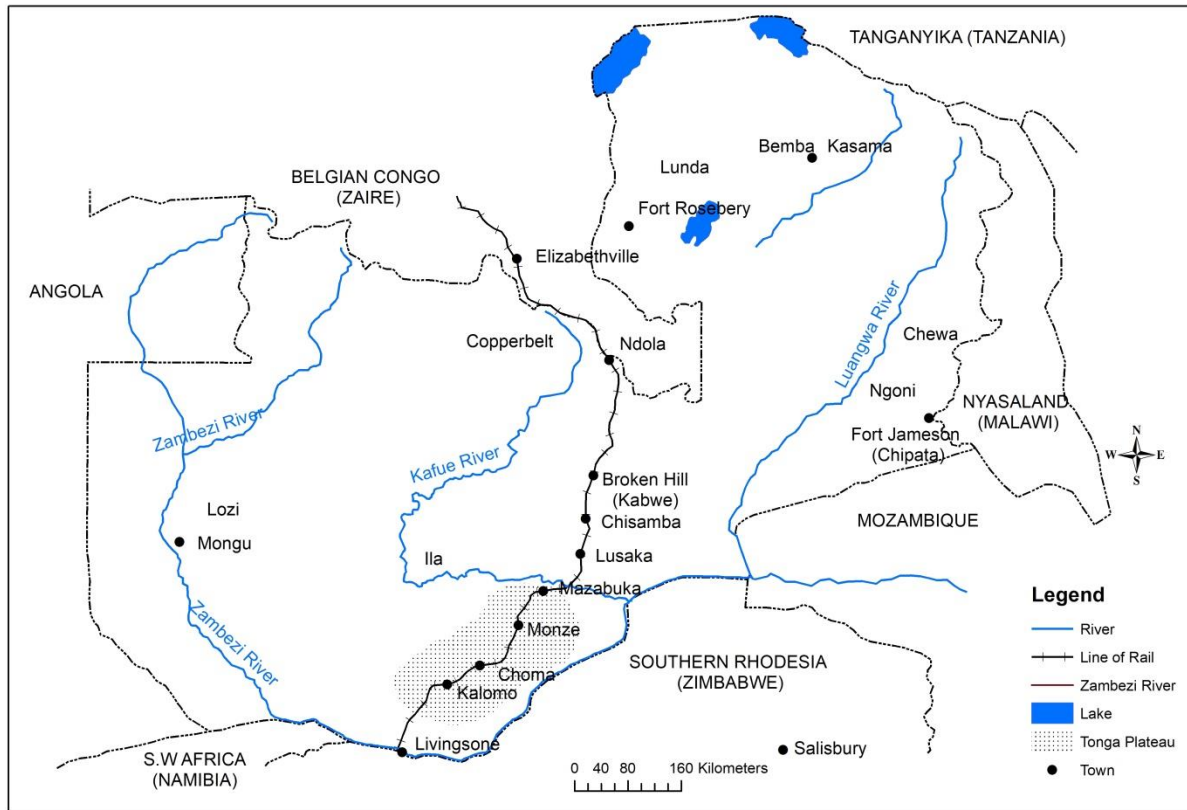
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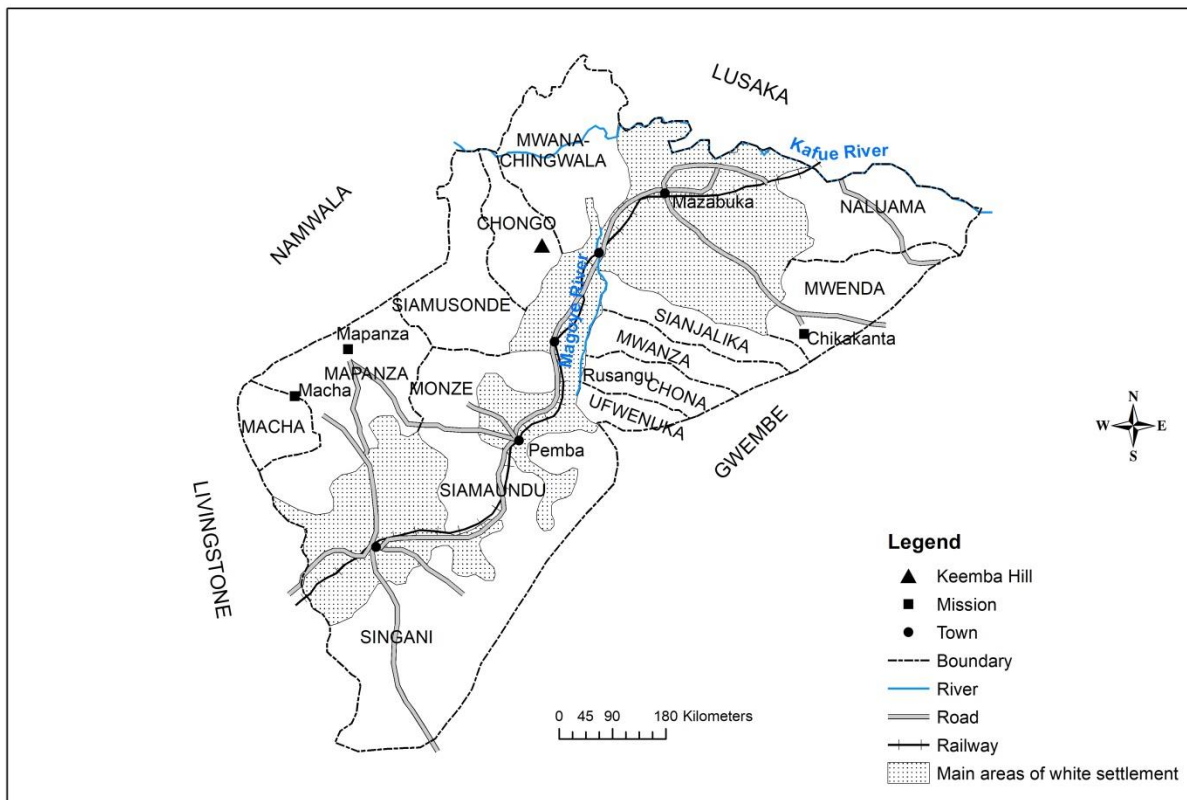
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Map 1: Colonial Northern Rhodesia (Zambia)



Source: Kenneth P. Vickery, **Black and White in Southern Zambia: The Tonga Plateau Economy and British Imperialism, 1890 – 1939** (New York: Greenwood Press, 1986), p. 4.

Map 2: Mazabuka District, 1904 – 1937



Source: Mac Dixon-Fyle, 'Reflections on Economic and Social Change among the Plateau Tonga of Northern Rhodesia, c. 1890 – 1935,' **The International Journal of African Historical Studies** Vol. 16, No. 3 (1983), p. 424.

CHAPTER ONE

1.0 INTRODUCTION

1.1 Introduction and Historical Background

Scholars have, for a long time, argued that the utilisation of taxation by colonial authorities, in concert with a raft of extra-market forces such as land appropriation, forced labour and forced destocking exercises, among others, was deliberately meant to make Africans join the white capitalist economy not as competitors, but as useful auxiliaries in the advancement of the colonial enterprise in Africa.¹ Although it is true that Africans in Northern Rhodesia and elsewhere on the continent found themselves at the mercy of the colonial tax regime and suffered immensely as Van Onselen and Allen Isaacman et al. have ably demonstrated in *Chibaro* and *Cotton is the Mother of Poverty*, such literature has tended to understate African responses to colonial pressure by portraying Africans as mere victims of colonial processes, with not much creative potential or agency to challenge colonial injustices.² Where Africans put up resistance, such literature has equally demonstrated the extent to which the state flexed its muscles through utilisation of its instruments of force, with dire consequences on such resisters. This study utilises the case of Mazabuka district in colonial Zambia between 1904 and 1964 to show that Africans were not passive victims of colonial tax policies.

¹ For example Giovanni Arrighi, 'Labour Supplies in a Historical Perspective: A Study of the Proletarianisation of the African Peasantry in Rhodesia,' **The Journal of Development Studies** Vol. 6, No. 3 (1970), pp. 197 – 234; Giovanni Arrighi and John S. Saul, **Essays on the Political Economy of Africa** (New York: Monthly Review Press, 1973); Charles Van Onselen, **Chibaro: African mine labour in Southern Rhodesia, 1900-1933** (London: Pluto Press, 1980) and David K. Fieldhouse, 'The Economic Exploitation of Africa: Some British and French Comparisons,' in P. Gifford and W. R. Louis (eds.), **France and Britain in Africa: Imperial Rivalry and Colonial Rule** (New Haven, CT: Yale University Press, 1971).

² Van Onselen, **Chibaro** and Allen Isaacman et al. 'Cotton Is the Mother of Poverty': Peasant Resistance to Forced Cotton Production in Mozambique, 1938-1961.' **The International Journal of African Historical Studies**, Vol. 13, No. 4, 1980, pp. 581 – 615.

The study argues that Africans in Mazabuka district and elsewhere in Northern Rhodesia were not always victims of colonial processes. They used their agency to come up with creative responses to pressures exerted by the colonial and capitalist sectors. Africans were not always victims of this colonial orthodoxy; they did not always flock to labour centres to offer their labour in return for money needed to settle their tax obligations. There were many instances in which African resilience manifested itself in reaction to colonial planning; Africans came up with creative responses which enabled them to undermine colonial programmes. Among the array of creative responses was the utilisation of opportunities created by the establishment of a capitalist sector to meet their tax requirements without having to sell their labour to European business ventures. By establishing new farms, mines, and mission stations, Europeans unintentionally opened a market for African produce which the Africans in turn utilised to their advantage by producing and selling agricultural products to the emerging European centres. Also when they sold their labour, they did it to their own advantage where they initially ventured into labour migration prior to the imposition of taxation in the late 1800s and they invested their proceeds into agricultural production. Later after the imposition of taxation in Mazabuka district, Africans combined both wage labour to the nearby settler farms where they learnt new farming methods for shorter periods of time and later applied that knowledge into their own farms as agricultural producers enabling them to raise the needed money for taxation.

Therefore, in response to the imposition of taxes, Africans in Mazabuka ‘talked back’ to the colonial state in many ways, which were both sustainable and sensible from an economic point of view for African communities residing in the area. These ‘creative responses’ included, but were not limited to resistance. One of such creative response was increased agricultural production. The African agricultural thrust resulted in the colonial state not always getting the

outcome it desired from its African tax policies, namely the exodus of African labour to the capitalist sector. The Tonga people of Mazabuka were able to raise money to pay the hut and poll tax, and hence did not experience a massive migration by able-bodied young men to the Copperbelt or across the borders to other colonial territories. Of course it is a fact that some migrants sought employment on farms or on the railways, while others found employment as porters for district officers and the roads board.

Colonial regimes in Northern Rhodesia and elsewhere in Africa introduced taxation as one of their foundational policies.³ Taxes had a dual purpose; mobilisation of revenue for administrative purposes and of Africans to join the colonial labour market.⁴ Taxing Africans to raise resources for administrative expenses was important in the colonial mindset as it was consistent with the desire by colonising forces to pursue what scholars have termed 'hegemony on a shoestring.'⁵ Colonial administrators, cognisant of the fact that colonial economies could not be established and sustained without control over natural resources, taxation of Africans and mobilisation of cheap African labour, put in place coercive devices such as forced land sequestration, and a restrictive legislative framework that disadvantaged Africans, among an array of other non-market forces, to control commodity and labour markets.⁶ Taxation was thus one of the various methods in the colonial toolkit utilised to facilitate African movement from the traditional economy to colonial sectors, such as the labour sector.

³ Mathew Forstater, 'Taxation and Primitive Accumulation: The Case of Colonial Africa,' **The Capitalist State and Its Economy: Democracy in Socialism Research in Political Economy**, Volume 22, (2005), pp. 51 – 65.

⁴ Lewis H. Gann, **The Birth of a Plural Society: The Development of Northern Rhodesia under the British South Africa Company, 1884 – 1914** (Manchester: Manchester University Press, 1958), pp. 215-220.

⁵ See, for example, Sarah Berry, 'Hegemony on a Shoestring: Indirect Rule and Success to Agricultural Land,' **Journal of the International African Institute** Vol. 62, No. 3 (1992), pp. 327-355 and Bruce Berman and John Lonsdale, 'Crisis of Accumulation, Coercion, and the Colonial State: the Development of the Labour Control System in Kenya, 1919 – 29,' in Bruce Berman and John Lonsdale, (eds.), **Unhappy Valley: Conflict in Kenya and Africa, Book One: State and Class** (London: James Currey, 1992), pp. 101 – 126.

⁶ John Sender and Sheila Smith, **The Development of Capitalism in Africa** (London: Methuen & Col, 1986), p. 35.

The plateau Tonga speaking groups inhabiting Mazabuka district came under Chartered Company rule by virtue of a series of Concessions signed by the Litunga, Lubosi Lewanika and his indunas with the agents of the British South Africa Company (BSAC), namely the Ware Concession of 1889, Lochner Concession of 1890, Lawley Concession of 1898 and Lewanika Concession of 1900.⁷ Lewanika's claim that the plateau Tonga had been Lozi subjects since 1892 was outrightly dismissed by the 1905 Arbitration Commission, headed by the King of Italy, Emmanuel, which considered the boundaries of the Lozi Kingdom.⁸ The primary interest of the BSAC in Northern Rhodesia was mineral exploitation and profit maximisation. Therefore, taxation was imposed to force African men into providing the much needed labour for settler farms by driving Africans from their traditional economy to the capitalist economy.

Taxation was initially enforced in North Eastern Rhodesia in 1901, while in North Western Rhodesia, which Mazabuka district was part of, experienced first taxation in 1904. Since taxation was designed specifically to drive Africans from their traditional economy, the colonial administration advocated for a tax that would compel the reluctant Africans to work regularly for a few weeks in a year. A Hut tax was therefore introduced at a rate of ten shillings per male adult aged eighteen years and above in Sterling coin only. Exemptions were given for the first wives, unmarried women, widows, the disabled and the elderly.⁹

⁷ For details, See Gerald L. Caplan, 'Barotseland: The Secessionist Challenge to Zambia,' **The Journal of Modern African Studies** Vol. 6, No. 3, (1968), pp. 344 – 5; Mutumba Mainga, **Bulozi under the Luyana Kings** (London: Longman, 1973), pp. 158, 171 – 74 and A.J. Wills, **An Introduction to the History of Central Africa** (London: Oxford University Press, 1967), pp. 162 – 68.

⁸ National Archives of Zambia, [hereafter N.A.Z.], ZP5/3, Government Notice No. 101 of 1938.

⁹ Henry S. Meebelo, **Reaction to Colonialism: A Prelude to the Politics of Independence in Northern Zambia 1893 – 1939** (Manchester: Manchester University Press, 1971), pp. 193 – 4.

The rationale behind the imposition of this tax was that there was a lot of ‘disguised unemployment’¹⁰ in African communities, whose manifestation was ‘loafing,’ ‘drunkenness’ and ‘laziness’ among the adult population, particularly among African men.¹¹ If these African men could be nudged to offer their labour, Company officials reasoned, it would enable the newly-opened colony to take off rapidly, which would encourage more whites, particularly those deemed to be ‘of the right stamp’¹² – potential investors-to emigrate and invest in the colony. This would enable the Company to raise generous profits for itself, and dividends for its shareholders.

Taxation was closely linked to the labour question as colonial authorities envisaged that taxation would force Africans to find employment to enable them to pay taxes.¹³ It was expected by the administration that over time the movement of Africans to colonial labour sectors would not require to be propelled by coercive action, but would be a self-generating process as African demand for European goods such as hoes, blankets and clothing, among other trappings of the new economic order, would automatically direct Africans to the labour market.¹⁴ In the same vein it was expected that as this process unfolded more revenue would be collected from Africans to cover administrative costs.

Official projections about the future of African participation in the labour market and corresponding increases in revenue collection did not always materialise in the early colonial

¹⁰ Vanessa Ogle, **The Global Transformation of Time: 1870 – 1950** (Cambridge, Massachusetts: Harvard University Press, 2015), pp. 92 – 93 and Arrighi, ‘Labour Supplies in a historical perspective,’ pp. 201 – 202.

¹¹ Ivo Mhike, ‘Deviance and Colonial Power: A History of Juvenile Delinquency in Colonial Zimbabwe, 1890- c. 1960,’ Ph.D Thesis, University of the Free State, 2016, pp. 14-15.

¹² Victor Machingaidze, ‘Company Rule and Agricultural Development: The Case of the BSACO in Southern Rhodesia, 1908 – 1923,’ **Henderson Seminar** No. 43, Department of History: University of Rhodesia, p. 50.

¹³ Gann, **The Birth of a Plural Society**, p. 77.

¹⁴ Forstater, ‘Taxation,’ p. 8.

period. Colonial taxation encountered stiff resistance in some African areas, such as Chipata district,¹⁵ Lubombo and Kaunga in Mazabuka district.¹⁶ Opposition to taxes was partly a reaction to the manner of collection, which often tended to be high-handed and dehumanising as tax collectors sometimes resorted to corporal punishment and intimidation.¹⁷ Severe penalties were also imposed on defaulters. These ranged from burning of houses and cattle kraals, destruction of food-crops, forced conscription of defaulters into service as carriers, imprisonment for up to six months and indiscriminate use of the cruel sjambok, which fuelled resentment.¹⁸

1.2 Statement of the Problem

Existing historiography by scholars like Colin Bundy, Lewis Gann, Chipasha Luchembe, and Maud Muntemba,¹⁹ among others, depict taxation as a coercive measure used by the colonial state to draw Africans from their traditional sector into the economic labour sector and in turn this undermined African commodity production. However, there is evidence that the colonial tax regime did not severely undermine African agricultural production in some sections of the African population, such as the Mazabuka district.²⁰ Rather than solely joining the colonial labour market, the majority of Africans in Mazabuka district devised effective responses which

¹⁵ Alfred Tembo, 'African Peasant Reaction to Colonial State Policies in Chipata District of Northern Rhodesia (Zambia), 1895-1939,' *Journal of Humanities* Vol. 10 (2011), pp. 39 – 53.

¹⁶ N.A.Z., BS2/234, Harding to Imperial Secretary, 10/03/1905.

¹⁷ Kenneth Vickery, **Black and White in Southern Zambia: the Tonga Economy and British Imperialism, 1890 - 1939** (Connecticut: Green Press, 1986), p. 73.

¹⁸ Fergus Macpherson, **An Anatomy of Conquest: The British Annexation of Northern Zambezia, 1884 – 1924** (London: Longman Group Limited, 1981), p. 286; Henry S. Meebelo, **Reaction to Colonialism: A prelude to the Politics of Independence in Northern Zambia 1893-1939** (Manchester: Manchester University Press, 1971), p. 97 and Jones E. Stephenson, **Chirupula's Tale: A Bye-Way in African History** (London: Unwin Brothers Limited, 1937), p. 227.

¹⁹ Lewis H. Gann, **The Birth of a Plural Society: The Development of Northern Rhodesia under the British South Africa Company, 1884-1914** (Manchester: Manchester University Press, 1958); Chipasha Luchembe, 'Financial Capital and Mine Labour: A Comparative Study of Coppermines in Zambia and Peru, 1870-1980,' Ph.D Thesis, University of California, 1982; Colin Bundy, **The Rise and Fall of the South African Peasantry** (Cape Town & Johannesburg: David Philip, 1988), and Maud Muntemba, 'Rural Underdevelopment in Zambia, Kabwe Rural District. 1850 – 1970,' Ph.D Thesis, California University, 1970.

²⁰ Samuel N. Chipungu, **The State, Technology and Peasant Differentiation in Zambia: A Case Study of the Southern Province, 1930-1986** (Lusaka: Historical Association of Zambia, 1988), p. 41.

enabled them pay their tax dues. The research question under discussion is, how did Africans in rural colonial Zambia respond to colonial taxation outside the practises of labour migration? I answer this question through a case study of Mazabuka district in colonial Zambia between 1904 and 1964, an area which did not witness an increase in labour migration in the colonial period.

1.3 Objectives of the Study

The objectives of the study were:

1. To examine the introduction and dynamics of taxation in Mazabuka district.
2. To investigate the social and economic impact of land alienation and the 1929 Depression on the taxation of Africans in Mazabuka district.
3. To evaluate the efficacy of African responses to the colonial tax regime in Mazabuka district.

1.4 Rationale

This study envisages filling a glaring gap in the historiography of colonial taxation in Zambia by giving another dimension to the all-too-familiar notion that the imposition of taxation drew Africans from the traditional sector to the colonial labour sectors. This study reveals that Africans were not mere victims of colonial taxation but they rather came up with their own creative responses which made tax work as a stimulant to increased production that enabled the Africans in Mazabuka district to meet their tax obligations.

1.5 Geography of the Area of Study

The study focuses on Mazabuka district which was one of the administrative centres of the Southern (Batoka) Province.²¹ Up until 1937, the district also included today's Kalomo, Chikankata and Gwembe districts.²² Available literature indicates that the original name for Mazabuka (*Mwazabuka* or *kuzabuka* derived from Tonga meaning crossing over) was 'Nakambala,' the name currently used for the sugar plantation.²³ The town was not originally selected as a site for administration by colonial authority. The initial camp occupation was a fort established near Chief Monze's village in 1902 on the Mulongangoma River. Meanwhile, a village existed at Lubombo located two kilometres from the current site of Mazabuka.²⁴ F.W. Mosley, a District Officer in charge of compiling census is said to have demolished the fort in 1903 and on 19 July 1905, selected the site of present day Magoye.²⁵

The railway line from Livingstone in the south reached both Mazabuka and Magoye in the same year 1906. Mazabuka was at the time located in Magoye sub-district until May 1922 when Magoye *Boma* was closed and transferred to Mazabuka and later between 1924 and 1925 the settlement of Mazabuka became the headquarters of Batoka district.²⁶ In 1937, the old Kalomo district was amalgamated with Mazabuka district and became a sub-district with a district officer in charge and a clerk based at Mazabuka. This was facilitated by the Proclamation Number 6 of

²¹ Vickery, **Black and White**, p. 72. Southern Province was initially called Batoka District thereafter changed to Batoka Province and later became Southern Province. From 1904 up until 1952, the district also included today's Kalomo, Choma, Monze, and Gwembe districts.

²² N.A.Z., BS2/22, Hut Tax, 1910; N.A.Z., KSB3/1, Mazabuka District Note Book, (1935/1954), p. 34 and Elizabeth Colson, **Marriage and the Family among the Plateau Tonga of Northern Rhodesia** (Manchester: Manchester University Press, 1958), p. 1.

²³ Wilma Sithabiso Sichombo Nchito, 'The Growth and Functions of Small Urban Centres in Zambia: A Case Study of Mazabuka and Kalomo,' Ph.D Thesis, University of Zambia, 2013, p. 115.

²⁴ N.A.Z., BS2/22, Hut Tax, 1910; N.A.Z., KSB3/1, Mazabuka District Note Book, (1935-1954), p. 34 and Colson, **Marriage and the Family**, p. 1.

²⁵ N.A.Z., KSB3/1, Mazabuka District Notebook, p. 32.

²⁶ N.A.Z., KSB3/1, Mazabuka District Notebook, p. 32.

1936 published on 24 December, 1936.²⁷ This was a temporary measure while the *boma* was being built at Choma for a district officer in charge, a European clerk, African staff and a prison among other necessary administrative structures. Choma was later established on 1 November, 1952. The prison building in Mazabuka was constructed between 1922 and 1923 using some of the materials which had been used for Gwembe *Boma* which was closed in 1922. At the time the colonial government had wanted to have the whole Tonga tribe within one district and the Toka in a separate district. Writing in 1936, R.O. Ingram foresaw a time when Mazabuka and Livingstone districts would be amalgamated and have their headquarters in Choma with senior district officers at Mazabuka and Livingstone.²⁸ This was not the case and instead the province was subdivided further into more districts. By implication it meant that the entire Chieftaincies on the Tonga plateau fell under the administration of Mazabuka.

The indigenous inhabitants of the district were the Batwa, Soli, Goba, Sala, Ila and the Tonga.²⁹ Lying between the latitudes 16 ° and 17 ° and longitudes 27 ° and 29 ° E,³⁰ the district covered an area of 7,450 square miles and had an African population of 157,000 by 1963³¹ while that of Europeans and Asians stood at 597 and 182, respectively.³² Its altitude ranged from about 1,200 metres above the sea level on the plateau to about 900 metres on the bordering low lands.³³

²⁷ **Northern Rhodesia Gazette, Government Notice No. 6 of 1936** (Lusaka: Government Printer, 1936).

²⁸ N.A.Z., KSB3/1, Mazabuka District Notebook.

²⁹ N.A.Z., KSB3/1, Vol I, Mazabuka District Notebook and William Allan, Max Gluckman, D.U. Peters and C.G. Trapnell, **Land Holding and Land Usage Among the Plateau Tonga of Mazabuka: A Reconnaissance Survey, 1945** (Westport, Connecticut: Negro Universities Press, 1948), p. 23.

³⁰ George Kasali, 'Integrating Indigenous and Scientific Knowledge Systems for Climate Change Adaptation in Zambia,' in Walter Leal Filho (ed.), **Experiences of Climate Change Adaptation in Africa, Climate Management** (Berlin Heidelberg: Springer-Verlag, 2011), pp. 284 - 288.

³¹ Kenneth R.M. Anthony and Victor C. Uchendu, 'Agricultural Change in Mazabuka District,' **Food Research Institute Studies in Agricultural Economics, Trade and development** (Stanford) Vol. 9, No. 3 (1970), p. 219.

³² See N.A.Z., KDB6/6/1, Magoye sub-district Annual Report, 1911/12; N.A.Z., ZA7/1/4/3, Magoye Annual Report, 1919; N.A.Z., ZA7/1/7/3, Report for the Mazabuka sub-district for the year ending 31st March, 1924 and N.A.Z., KDB6/1/1/2, Annual Report on Mazabuka District, 1929.

³³ Absalom Makota Mhoswa, 'A Study of the Educational Contribution of the Jesuit Mission at Chikuni and the Adventist Mission at Rusangu, 1905-1987,' M Ed dissertation, University of Zambia, 1980, p. 3.

The district lay in what was basically part of the Tonga plateau. It stretched from the Kafue River on the north to a point a few miles south of Choma Township on the south, and from Namwala district on the west to the Zambezi or Gwembe Escarpment on the east. A portion of the district lay within the Escarpment hills.³⁴ A number of streams or rivers flowed through the District, in addition to the Kafue on the north-western border. The dominant river in the district is the Kafue while the Magoye and Ngwezi rivers were other important constituents of the drainage system.

The agricultural soils of Mazabuka district are classified into three main divisions namely; the leached sandy soils of Plateau type which carry *Brachystegia-Isobertia* woodland, the light but more fertile transitional soils of the Upper Valley class, and the stronger and richer *Acacia* or Thorn soils, which include certain small alluvial areas near the Kafue Flats.³⁵ Lying on the East of the railway, the greater part of Chief Sianjalika's area lies along a wide outlying belt of *Brachystegia-Isobertia* woodland on poor Plateau soils with only a narrow fringe of better Hockii and Thorn Soils being available along the northern boundary. While Chief Mwanachingwala's area which is on the Magoye outlet, on the edge of the Kafue Flat, possesses some rich Thorn alluvium, though limited by Bush-group and *Mupane* areas to the west.³⁶ These three main soil types have values corresponding to their agricultural qualities supporting pastoral purposes. The *Brachystegia-Isobertia* woodlands and associated Plateau *dambos* is thinner and poorer than that of the Transitional and Thorn soils and the most valuable pasture land in these is found in the broad Thorn *dambos*. While the lagoon and other grass-lands of the Kafue Flats play an important part in the transhumance of cattle.³⁷

³⁴ Colson, **Marriage and the Family**, p. 3.

³⁵ Allan et al, **Land Holding**, p. 24.

³⁶ Allan et al, **Land Holding**, pp. 24 - 25.

³⁷ Allan et al, **Land Holding**, p. 25.

The average maximum temperature for the district was 85° F and the average minimum about 55 - 60° F² during the hot season ran from September to November; in the cold season ran from late April to mid-August, this fell to a mean maximum of 17° C (55° F) - 19° C (60° F) and a mean minimum of 5.5° C (25° F).³⁸ With regard to the rainfall pattern, the long-term mean annual rainfall stood at 754 mm with a range of 460 – 1080 mm. the mean annual rainfall of Mazabuka district was 30 to 35 inches, ranging from mid-November to the end of March.³⁹ Rainfall peak came in December while there was a variation in the amount of rainfall between seasons which made farming critical in certain years.

1.6 Literature Review

A survey of literature shows that a lot has been written about colonial taxation in Zambia. The literature has tended to understate African responses to colonial taxation and depicted Africans as mere victims with not much creative potential to challenge colonial injustices. This study gives another aspect to the literature by disputing the notion that Africans were mere victims to the colonial tax regime.

There seems to be a consensus among scholars that taxation was used to draw Africans from their traditional sector into the colonial economic sector. Scholars like Ake, Coquery-Vidrovitch, Mathews, Kay, Phimister⁴⁰ among others argued that despite many reasons for the colonial state

³⁸ Kasali, 'Integrating Indigenous,' pp. 284 - 288.

³⁹ Anthony and Uchendu, 'Agricultural Change in Zambia,' p. 218.

⁴⁰ Claude Ake, **A Political Economy of Africa** (Essex, England: Longman Press, 1981), pp. 333 – 334 ; Catherine Coquery-Vidrovitch, 'French Colonisation in Africa to 1920: Administration and Economic Development,' in L.H. Gann and P. Duignan (eds.), **Colonialism in Africa, 1870 – 1914, Volume 1: The History and Politics of Colonialism, 1870 – 1914** (Cambridge: Cambridge University Press, 1969), pp. 170 – 171; Tim Matthews, 'Notes on the Precolonial History of the Tonga, with Emphasis on the Upper River Gwembe and Victoria Falls Areas,' in Chet Lancaster and Kenneth P. Vickery (eds.), **The Tonga-Speaking Peoples of Zambia and Zimbabwe** (New York: University Press of America, 2007), p. 29; George Kay, 'Agricultural Progress in Zambia,' in M.F. Thomas and G.W. Whittington, (eds.), *Environment and Land Use in Africa* (London: Methuen), pp. 495 – 524 and Ian Phimister, 'Peasant Production and Underdevelopment in Southern Rhodesia, 1890 - 1914, with particular

to impose taxation on Africans, driving Africans to go and work in the emerging colonial capitalist sector was the prime factor. These scholars further acknowledged that taxation dealt a major blow to African agriculture through labour migration. Kay argued that the rise of labour migration shook traditional life to its foundations, disrupting the rural economy and changing values and attitudes. He went on to say that the loss of so many adult males from the villages had a serious impact on smallholder agricultural production, reducing output, disrupting traditional farming systems and making labour shortage one of the constraints in agricultural development.⁴¹ These works provided an appreciable amount of background information on the imposition of colonial taxation and labour migration which was vital to this study.

Another group of scholars, among who are Gann and Duignan, MacPherson, Meebelo⁴² paid particular attention to the effects of taxation on Africans, the harsh modes of collection and the sanctions levelled against non-payment of taxation which were severe such as torching of huts, confiscation of cattle⁴³ and similar measures which unsettled many districts. However, these works only provided relatively general surveys of the effects of colonial taxation on Africans. Macpherson's study focuses on British South Africa Company (BSAC) rule, and therefore covers the period of 1890-1924 in depth, but treats mineral extraction as a passing concern to a study aimed largely at documenting the brutality and injustice of Charter Rule. As a result, they did not

Reference to the Victoria District,' in Robin Palmer and Neil Parsons (eds.), **The Roots of Rural Poverty in Central and Southern Africa** (London: Heinemann, 1977), p. 261.

⁴¹ Kay, 'Agricultural Progress,' pp. 503 – 504.

⁴² Lewis H. Gann and Peter Duignan, **The Rulers of German Africa, 1884 - 1914** (Stanford, CA: Stanford University Press, 1977); Fergus MacPherson, **An Anatomy of Conquest: The British Annexation: The British Annexation of Northern Zambezia, 1884-1924** (London: Longman Group Limited, 1981) and Henry S. Meebelo, **Reaction to Colonialism: A prelude to the Politics of Independence in Northern Zambia 1893-1939** (Manchester: Manchester University Press, 1971).

⁴³ Gann and Duignan, **German Africa**, pp. 202 – 203.

give much detail regarding how Africans responded to the burden of taxation. It is this gap the present study hopes to fill.

The works by Muntemba and Cliffe,⁴⁴ are critical to this study. These works provide a comprehensive account how taxation was used to draw Africans from their traditional sector into the colonial economic sector. Muntemba explained rural producers' inability to raise productivity in terms of constraints posed by capitalist forces. Colonial policies in the form of taxation, land alienation and native reserves were seen to have undermined African labour while control of financial resources and marketing undercut peasant productivity. Muntemba and Cliffe further argued that tax was ostensibly introduced in order to pay for the costs of administering the territory, but it was effectively to push people out into wage-employment⁴⁵ and limit possibilities for acquiring cash through independent commodity production.⁴⁶ Taxation was therefore seen to have had a tremendous impact on the Africans as it created a regular instead of a seasonal demand for cash.⁴⁷ However, to argue that taxation drove Africans out of their traditional lands into the colonial economic sector is to tell only part of the story as Africans creative responses are ignored. This study therefore intends to show that Africans used agriculture as a tool to fight against the colonial tax policy and remained on their traditional land rather than migrating.

⁴⁴ Maud Muntemba, 'Thwarted Development: A Case Study of Economic Change in the Kabwe Rural District of Zambia, 1902-70,' in Robin Palmer and Neil Parsons (eds.), **The Roots of Rural Poverty in Central and Southern Africa** (London: Heinemann, 1977) and Lionel Cliffe, 'Labour Migration and Peasant Differentiation: Zambian Experiences,' in Ben Turok (ed.), **Development in Zambia** (London and New Jersey: Zed Books Ltd, 1979).

⁴⁵ Muntemba, 'Thwarted Development,' p. 351.

⁴⁶ Cliffe, 'Labour Migration,' p. 151.

⁴⁷ Lewis H. Gann, **A History of Northern Rhodesia: Early Days to 1953** (London: Chatto & Windus, 1964), p. 106.

Chabatama, Nchito, Tembo⁴⁸ among other scholars have argued that taxation was used to monetise African economies. They argue that the insistence by the colonial state that taxes should be paid in colonial currency rather than in kind was a scheme intended to drive Africans into labour migration such as the capitalists sectors like the mines, settler farms and mission stations which were the only sources of money. These scholars equally show the various responses that were used by the Africans to raise money for taxation among which agricultural production and wage employment were utilised. The current study similarly shows that African agriculture rather than migrant labour was the best tool used by the Tonga in Mazabuka district as a response to taxation.

Some studies have demonstrated that Africans were not victims of the colonial tax regime as they resisted against taxation whenever they felt that interest and way of life were being infringed. Scholars like Isaacman, Linden, Msellemu, Tembo⁴⁹ among others have demonstrated that Africans resisted against colonial taxation both overtly and covertly. Isaacman argues that cultivators had a degree of space in which to avoid some of the most exploitative features of the cotton regime because of their partial autonomy as peasants and because of the weaknesses of the state.⁵⁰ He states that peasants routinely practised various kinds of ‘hidden resistance,’ such

⁴⁸ Mebbiens Chewa Chabatama, ‘The Colonial State, The Mission and Peasant Farming in North Western Province of Zambia: A Case Study of Zambezi District, 1907 – 1964,’ MA Dissertation, University of Zambia, 1990, p. 25; Wilma S Nchito, ‘Migratory Patterns in small towns: the cases of Mazabuka and Kalomo in Zambia,’ **International Institute for Environment and Development (IIED)**, Vol. 22, No. 1 (2010), p. 92; Alfred Tembo, ‘The Colonial State and African Agriculture in Chipata District of Northern Rhodesia, 1895 – 1964,’ MA Dissertation, University of Zambia, 2011, p. 22.

⁴⁹ Allen Isaacman, **Cotton is the Mother of Poverty: Peasants, Work, and Rural Struggle in Colonial Mozambique, 1938 – 1961** (Portsmouth: Heinemann, 1996); Ian Linden and Jane Linden, **Catholics, Peasants and Chewa Resistance in Nyasaland, 1889 – 1939** (London: Heinemann, 1974), p. 118; Sengulo Albert Msellemu, ‘Common Motives of Africa’s Anti-colonial Resistance in 1890 – 1960,’ **Social Evolution & History**, Vol. 12, No. 2 (September, 2013), pp. 143 – 144; Alfred Tembo, ‘African Peasant Reaction to Colonial State Policies in Chipata District of Northern Rhodesia (Zambia), 1895-1939,’ **Journal of Humanities**. Vol. 10 (2011), pp. 39 – 53.

⁵⁰ Isaacman, **Cotton is the Mother of Poverty**, p. 5.

as illegal intercropping, sabotage (including cooking seeds to make them infertile), and flight.⁵¹ Equally active resistance came into play as people politely but firmly refused to pay tax on grounds of having no money.⁵² This study equally takes a leaf from this work and shows the modes of resistance that were practised by the Tonga in Mazabuka in the fight against taxation.

Harries, van Zwanenberg, Vickery⁵³ among other scholars argued that colonial taxation acted as a stimulus for people to earn cash as migrant labourers. However, it should be mentioned Africans experienced different situations that made them participate in labour migrations and when they migrated, they made sure that migration worked to their advantage in most cases. Harries argues that migrant labour was a new and welcome resource used in the struggle against nature.⁵⁴ In the same vein Vickery argues that labour migration contributed to Tonga efforts to raise the number and quality of their cattle by converting their wage earnings into livestock upon returning home.⁵⁵ These works are important to this study as they give clear scenarios why Africans went into migrant labour. This study looked at how the early migrants from Mazabuka used labour migration to their advantage and later on ventured into agricultural production.

Africans were not mere victims of the colonial tax regime as they came up with creative responses which helped them to raise money to pay tax without much difficulties and thus managing to undermine the intended purpose of taxation. Dixon-Fyle, Henkel, Momba,

⁵¹ Isaacman, **Cotton is the Mother of Poverty**, p. 5.

⁵² Vickery, **Black and White**, p. 74.

⁵³ Patrick Harries, **Work, Culture, and Identity: Migrant Labourers in Mozambique and South Africa c. 1860 – 1910** (London: Heinemann, 1994), p. 226; R.M.A van Zwanenberg, **Colonial Capitalism and African Response, 1919 – 1939** (Nairobi: East African Literature Bureau, 1975), p. 56; Kenneth P. Vickery, 'Saving Settlers: Maize Control in Northern Rhodesia,' **Journal of Southern Africa Studies** Vol. 11, No. 2 (April, 1985), p. 218.

⁵⁴ Harries, **Work, Culture, and Identity**, p. 226.

⁵⁵ Kenneth P. Vickery, 'Saving Settlers,' p. 218.

Vickery⁵⁶ among other scholars demonstrated that Africans through the adoption of improved agriculture managed to increase their productivity which enabled them to raise enough money for taxes and other basic necessities.⁵⁷ Vickery argues that the Tonga took advantage of imperialism and developed a viable and steadily increasingly productive peasantry that was able to compete against white settler farmers for markets.⁵⁸ This view was supported by Momba who argued that in spite of state attempts to retard African agriculture, officials became concerned about overproduction of maize by Africans in Mazabuka district.⁵⁹ These works are of profound importance to this study as they are used to show the creative responses the plateau Tonga in Mazabuka district utilised to turn the colonial policy of taxation to work to their advantage as an inducement to agricultural production.

Africans' ingenious to utilise the shortcomings of colonial taxation made them emerge successful and prosperous. Arrighi demonstrated that the failure to discriminate between incomes obtained from the sale of produce and incomes obtained from the sale of labour-time did not create any discrepancy between the effort-prices of the two types of income.⁶⁰ He goes on to state that Africans simply reacted to taxation by extending the acreage under cultivation and sold the surplus.⁶¹ However, this was not the case in those areas which were located far from the centres of capitalist development (mines, towns and settler farms) and were not reached by traders. For

⁵⁶ McSamuel Richmond Dixon-Fyle, 'Politics and Agrarian Change Among the Plateau Tonga of Northern Rhodesia, c. 1924 -1963,' Ph.D Thesis, University of London, 1976; Reinhard Henkel , **Christian Missions in Africa: a Social Geography of the Impact of their activities in Zambia** (Berlin: Dietrich Reimer Verlag, 1989); Jotham C. Momba, 'The State, Peasant Differentiation and Rural Class Formation in Zambia: A Case Study of Mazabuka and Monze Districts,' Ph.D Dissertation, University of Toronto, 1982 and Kenneth P. Vickery, **Black and White in Southern Zambia: The Tonga Plateau Economy and British Imperialism, 1890- 1939** (London: Greenwood Press, 1986).

⁵⁷ Henkel, **Christian Missions in Africa**, p. 28.

⁵⁸ Vickery, **Black and White in Southern Zambia**, p.8.

⁵⁹ Momba, 'The State, Peasant Differentiation,' p.103.

⁶⁰ Arrighi, 'Labour Supplies in Historical Perspective,' p. 208.

⁶¹ Arrighi, 'Labour Supplies in Historical Perspective,' p. 208.

Africans living in those areas the only way to earn money to pay taxes was to sell their labour-time. Arrighi's work is important to this study as it shows that the failure to differentiate the source of income by the tax regime gave room to Africans to use agriculture in meeting their tax dues.

Scholars like Leigh Gardner argue that limited research published on colonial taxation has done little to highlight the variety present in colonial tax systems. Historians of colonial Africa have generally approached taxation as a tool used by colonial governments to compel Africans into the labour force or cash crop production. There are, however, reasons to doubt that taxation was a very effective means of compelling Africans into the labour market.⁶² The central contention is that 'the most important factor shaping the expenditure and impacts of colonialism in Africa was the resources available to the colonial state.'⁶³ The parsimony of imperial governance from the late nineteenth century, emphasizing that territory had been grabbed for largely strategic rather than economic imperatives, led to policies of 'self-sufficiency' on the part of colonial regimes. The cost of administration fell upon local tax-payers. This also reflected a dread of Treasury control; imperial grants-in-aid had tight strings attached. Dependence upon unstable commodity prices for export-import taxes led to a policy of building reserves for bad years, plus inevitable and quite savage spending cuts in the aftermath of downturns. A dependence upon trade taxes also ruled out the use of tariffs to stimulate secondary industry. Beyond West Africa - where there was a well-developed export trade - this also entailed a resort to poll and hut taxes. But collecting direct taxes, in decentralized polities with an absence of surplus, took up immense time for overstretched District Officers. Gardner's work is of immense value to this study as it

⁶² Leigh Gardner, **Taxing Colonial Africa: The Political Economy of British Imperialism** (Oxford: Oxford University Press, 2012), p. 58.

⁶³ Gardner, **Taxing Colonial Africa**, p. 2.

ably demonstrated valuable arguments on the effects of colonial taxation and how Africans responded to such developments.

Furthermore, Tignor argues that for the Kamba and Maasai, 'the tax did not drive them into the labour market in search of money,'⁶⁴ largely because they could often refuse to pay and District Officers would grant exemptions or agree to collect arrears the next year. The tax had more influence on the Kikuyu, but was only one of many factors (including the proliferation of consumer goods, the desire for school fees, etc.) which led the Kikuyu to undertake paid employment. Fearn observes that in Nyanza province in Kenya, the stimulus to wage labour provided by the tax was limited largely because the annual sum required was small enough that it could be discharged in a number of ways, including by in-kind payment or by tax labour.⁶⁵ Further, exemptions and tax evasion also served to limit the coercive effects of the direct tax. This study utilised such mechanisms to ascertain how Africans responded to such developments in reaction to colonialism.

There is also a growing body of 'critical histories' which seeks to explore African colonial history in ways which give voice to the struggles and actions of Africans and their leaders. This is a more recent strand of historical literature which rejects how traditional histories frequently revert to triumphalism, gloss over the problematic aspects of British colonial rule, and reduce both African people and nature to the backdrop of European feats.⁶⁶ Instead, colonialism and colonial practice are given a far less sympathetic treatment and their brutality and injustice openly

⁶⁴ R.L. Tignor, **The Colonial Transformation of Kenya: The Kamba, Kikuyu and Maasai from 1900 to 1939** (Princeton and Guildford, 1976), pp. 182 – 185.

⁶⁵ H. Fearn, and East African Institute of Social Research, **An African Economy: A Study of the Economic Development of the Nyanza Province of Kenya, 1903–1953** (Oxford, 1961), pp. 116 – 17.

⁶⁶ Bruce Fetter, **Colonial Rule and Regional Imbalance in Central Africa** (Boulder: Taylor & Francis, 1983); K.E. Fields, **Revival and rebellion in colonial central Africa** (Princeton: Princeton University Press, 1985), and Richard S. Hall, **Zambia 1890-1964: the Colonial period** (London, Longman, 1976).

acknowledged (and indeed focussed upon). Informed by the rise of African nationalism, many of these accounts seek to establish the conditions in which African nationalism arose and came to fruition. This is a very wide literature which the study employed in its interpretation of Africans responses to colonial taxation in Zambia.

1.7 Methodology

This study used qualitative methods in which research on aspects of African responses to colonial taxation in Mazabuka district from 1904 to 1964 was investigated. This approach was chosen because the researcher was able to examine the introduction and dynamics of taxation overtime during the period under review. This method also enabled the researcher to conduct interviews with key role players who paid tax during the colonial period.

Data for this study was collected from four main sources over a period of eight months from October 2015 to May 2016. The first part of the research was devoted to collecting published and unpublished data in the University of Zambia. The materials consulted included books, theses, dissertations, journal articles, Hansards of the Legislative Council and official government reports such as the *Pim Report* of 1938. These sources yielded information pertaining to theoretical debates related to the BSAC and Crown government, the imposition of colonial taxation, male labour migration and the creation of reserves in Mazabuka district. These materials gave information concerning the ecology of the area, land tenure, land usage, and agricultural schemes. This information was important to this study as it gave a political and economic background of the Africans in the district prior to the imposition of colonialism and equally during colonialism focusing on the means of production devised.

Primary information was collected from the National Archives of Zambia (N.A.Z.) where unpublished documents such as the Mazabuka District Notebooks, Mazabuka Tour Reports and Annual Reports of the Department of Native Affairs and correspondence of the Department of Agriculture were consulted. From these documents, official statistics and other data on colonial taxation and labour migration as well as the reaction of the peasantry to government policies was obtained. This information was vital to this study as it showed creative responses Africans used in overcoming the burden of taxation such as expanding their agricultural production.

This study adopted an open-ended interview method in which informants were allowed to comment freely on government's decision to impose taxation and how it affected them. Interviews were conducted with three chiefs in Mazabuka district (Hanjalika, Naluama and Mwanachingwala) and one headman (Chakola) who gave narratives on how the taxes were collected and the role chiefs and headmen played in this exercise. Furthermore, seven former labour migrants were interviewed and their responses were important in providing information on the reasons why they left their homes to work either abroad or in the settler farms. Lastly, nine peasant farmers were interviewed they gave firsthand information on how agriculture enabled them to pay taxes without migrating into the labour markets. The interviews were conducted both in the homes and offices of the interviewees without distraction. Hand-written notes and a tape recorder were used to capture responses. Written consent for participation in the study and permission to record the interviews were obtained from the informants beforehand. The recordings were transcribed and used as primary data.

1.8 Organisation of the Study

The study is divided into five chapters. Chapter one comprises an introduction which sets the background to the study. It also contains the statement of the problem, objectives of the study, rationale, geography of the area of study, the literature review, the research methodology and the organisation of the study. Chapter Two examines the introduction and dynamics of taxation in Mazabuka district. Chapter Three investigates the social and economic impact of taxation on the Africans of Mazabuka district. Chapter Four evaluates African responses to the colonial tax regime. The final chapter is the Conclusion, which sums up the findings of the study.

CHAPTER TWO

THE INTRODUCTION AND DYNAMICS OF TAXATION IN MAZABUKA DISTRICT, 1904 – 1918

Few in sub-Saharan Africa had experience of working for pay or outside the traditional subsistence economy, and few had any real need to do so. In course of time monetary incentives might generate a voluntary labour force, but during the first decades after pacification neither governments nor private investors could afford to wait indefinitely for the market to work this revolution.¹

2.1 Introduction

The transition from the traditional to the capitalist colonial economy in Mazabuka district and elsewhere in Northern Rhodesia and the rest of Africa was not a product of the operation of market forces, but coercive devices employed by both state parties and commercial interests. As argued by David Fieldhouse that colonial and commercial structures were not patient enough to let market-forces determine African participation in the colonial economy.² Direct taxation of Africans thus became a foundational element of colonial policy.³ Levying taxes on African populations was a critical instrument in the colonial toolkit whose pronged utility lay in its perceived coercive ability to facilitate African movement from the traditional economy to colonial sectors. However, there are reasons to doubt that taxation was a very effective means of

¹ David K. Fieldhouse, 'The Economic Exploitation of Africa: Some British and French Comparisons,' in P. Gifford and W. R. Louis (eds.), **France and Britain in Africa: Imperial Rivalry and Colonial Rule** (New Haven, CT: Yale University Press, 1971), p. 620.

² Fieldhouse, 'The Economic Exploitation of Africa,' p. 620.

³ See Leigh A. Gardner, **Taxing Colonial Africa: The Political Economy of British Imperialism** (Oxford: Oxford University Press, 2012), p. 58.

compelling Africans into the labour market. This chapter examines the introduction and dynamics of the colonial tax regimen in Mazabuka district of Northern Rhodesia between 1904 and 1918. The chapter argues that while Africans were acquiescent, they were not biddable passive victims of colonial tax policies and the colonial administration did not always attain the desired outcomes from its African tax policies.

2.2.1 Taxing Colonial Africa

The first mode of taxation colonial authorities in British colonies experimented with was hut taxation. In 1852, hut tax was introduced in colonial Ghana (Gold Coast),⁴ in 1894, it was introduced in Southern Rhodesia,⁵ in 1896, hut tax was introduced in Sierra Leone⁶ and in 1901, hut tax was introduced in North Eastern Rhodesia and in 1904 it was introduced in North Western Rhodesia.⁷ The taxing of British colonies was to an extent patterned along the lines of tax systems in the United Kingdom, though variations necessitated by the exigency to tailor African taxation in a manner that would suit the African context need to be acknowledged.⁸

2.2.1.1 Taxing North Eastern Rhodesia

Taxation was introduced in North Eastern Rhodesia following the defeat of Chief Mpezeni's forces led by his heir apparent Nsingo, by the British South Africa Company forces in 1898, and an administrative centre was established at Fort Patrick.⁹ For the Ngoni, the assertion of British

⁴ Phillip Briggs, **Ghana** (Connecticut: The Globe Pequot Press Inc., 1998), p. 20 and Rachel Naylor, **Ghana** (Accra, Ghana: Oxfam, 2000), p. 28.

⁵ Giovanni Arrighi, 'Labour Supplies in Historical Perspective: A Study of the Proletarianisation of the African Peasantry in Rhodesia,' **The Journal of Development Studies** Vol. 6, No. 3 (April 1970), p. 208.

⁶ Gardner, **Taxing Colonial Africa**, p.47.

⁷ National Archives of Zambia [hereafter N.A.Z.], BSA3/17, Hut Tax Vol. I, 1902.

⁸ Leigh Gardner, 'Fiscal Policy in the Belgium Congo in Comparative Perspective,' in Ewout Frankema and Frans Buelens (eds.), **Colonial Exploitation and Economic Development: The Belgian Congo and the Netherlands Indies Compared** (London and New York: Routledge, 2013), p. 131.

⁹ William Rau, 'Mpezeni's Ngoni of Eastern Zambia, 1870 – 1920,' Ph.D Thesis, University of California, Los Angeles, 1974.

rule was perhaps more brutal. Despite pleas for no direct conflict, an expressed willingness to take the British flag and an attempt to flee across the border to Nyasaland, Mpezeni of the Ngoni was intentionally drawn into conflict with the BSAC.¹⁰ While the Ngoni across the border in Nyasaland managed to accept British rule without bloodshed, those in Charterland faced a violent transition to British rule.¹¹ Using the pretext of a prospecting party claiming it was in peril, the BSAC dispatched a military force to attack the Ngoni in 1899. By the time the BSAC attacked, Mpezeni was all but isolated in the region and responded to the line advancing on his capital with force. The BSAC party was vastly outnumbered, but Ngoni's military tactics – previously so effective against African opponents – made them easy targets for the BSAC's modern weaponry and the result was a rout.¹² The believed presence of gold-bearing minerals and the absence of missionaries to act as intermediaries spelled doom for Mpezeni's kingdom as the BSAC refused to tolerate alternative strong political structures in Northern Rhodesia.¹³ The defeat of Mpezeni, after the conquest of the Bemba, signalled the beginning of a new era of British rule in the region. The BSAC then began the process of colonial administration, establishing a network of administrative stations across the territory.

Though effective administration of North Eastern Rhodesia was only achieved by the end of 1899 when the BSAC moved its head office from Blantyre in Nyasaland (Malawi) to Fort Jameson and extended its control throughout Chief Mpezeni's former dominions. The following year, through the North-Eastern Rhodesia Order-in Council, North-Eastern Rhodesia was

¹⁰ Richard Hall, **Zambia** (London: Pall Mall, 1965).

¹¹ In the mid-1880s Mpezeni developed a friendship with the trader Carl Weisse and granted him an extensive concession within his territory. Weisse sold this concession on in 1895 to the North Charterland Company whom he had convinced that the territory contained gold (Grotper et al., 1998). The North Charterland Company were looking for quick results and announced a £15,000 reward for the prospector who discovered the first payable gold deposit in the concession, antagonising the Ngoni. (Hall, **Zambia** 1965).

¹² Lewis H. Gann, **A history of Northern Rhodesia: Early days to 1953** (New York: Humanities Press, 1969),

¹³ Gann, **A History of Northern Rhodesia**, p. 77

formally placed under an Administrator and officials appointed by the BSAC (subject to ratification by the Commissioner for British Central Africa). With the capital at Fort Jameson, Robert Edward Codrington was appointed as the territory's first Administrator.¹⁴ With the emerging pressure from the settlers, district officers and from BSAC Office in Salisbury to stimulate the flow of labour to Southern Rhodesia that was labour-poor because of the Shona's reluctance to engage in wage employment in preference to a flourishing peasant economy, the Company decided to impose taxation.¹⁵ Taxation was therefore instituted in North Eastern Rhodesia as early as 1898 soon after defeating the Ngoni, at the rate of three shillings.¹⁶ A Hut Tax was introduced by Proclamation No. 9 of 1900.¹⁷ The first official collections, however, were not done until 1903.¹⁸ The Company soon increased the tax to five shillings in 1914 and then ten shillings in 1918 as Poll Tax.¹⁹

2.2.2 Taxing North Western Rhodesia

Following the imposition of a Hut Tax in North Eastern Rhodesia, the South African High Commissioner approved a tax for North Western Rhodesia in 1901 under which Mazabuka fell.²⁰ The tax was later established and modeled on the North Western Rhodesia Proclamation No. 7 of 1904 as Hut Tax. The Proclamation contained information when the tax was due and payable, when to enforce payments and outlined payments of five shillings for the first year, seven

¹⁴ L.H. Gann, **The Birth of a Plural Society: The Development of Northern Rhodesia under the British South Africa Company, 1884 – 1914** (Manchester: Manchester University Press, 1958), p. 68.

¹⁵ See for example, Lewis H. Gann, **A History of Southern Rhodesia: early Days to 1934** (London: Chatto and Windus, 1965), pp. 122 – 124.

¹⁶ N.A.Z., BSCA1/4/2/7, BSA Company and Administrator regarding Native Affairs Administrator; collection of Hut Tax, 1902 - 1907.

¹⁷ N.A.Z., B1/104/1, Native Tax Proclamation; Tax Amendment of 1905.

¹⁸ N.A.Z., BSCA1/4/2/7, BSA Company and Administrator regarding Native Affairs Administrator; collection of Hut Tax, 1902 - 1907.

¹⁹ A.W. Pim and S. Milligan, **Report of the Commission Appointed to Enquire into the Financial and Economic Position of Northern Rhodesia** (London: HMSO, 1938), [hereafter, **Pim Report**], p. 111.

²⁰ N.A.Z., B1/1041/1, Native Tax Proclamation; Tax amendment of 1905.

shillings six pence or ten shilling per hut for the second year, fifteen shillings for the third, and the full amount of twenty shillings for the year. Consequently, the Hut tax came into force in 1904 at the basic rate of ten shillings for all adult males aged eighteen and above, with additional ten shillings for each wife or concubine after the first.²¹ The Hut tax was solely targeted on adult males as a mechanism of driving them out of their traditional economic sector to go and work in the settler farms, mines and government institutions.

Before the commencement of tax collection, F.W. Mosley the District Officer for Mazabuka district compiled a census of every man, woman and child within the District in 1901.²² The census was conducted through the help of chiefs who delegated their headman in their chiefdoms to provide statistics of the number of people in their villages. These statistics were later submitted to the Native Commissioners who compiled the census. However, women and children were left out in the tax registers as the officials were primarily concerned with compiling the total number of adult Taxable Males.²³ A total number 19,254 was recorded with 4,942 taxable males in the Magoye/Mazabuka district.²⁴ Thus, Local Authorities were in a position to keep a register which included Births, Deaths, Marriages, Licences, etc., and women's names would be included in this and recorded by the Native Authority.²⁵ Africans were forewarned that tax would be enforced and Officials in charge of the districts were tasked to explain the nature of the tax to people under their jurisdiction, and they were also required to submit their views to Headquarters

²¹ N.A.Z., BSA3/17, Vol. I, Hut Tax, 1902.

²² N.A.Z., KSB3/1, Mazabuka District Notebook, p.2; N.A.Z., BS2/7, Duties of Chiefs, High Commissioners' Notice, No. 68 of 1908.

²³ N.A.Z., SEC2/337, Taxation : Tax Registers Vol. I, 1914.

²⁴ N.A.Z., KSB3/1, Mazabuka District Notebook, p. 55.

²⁵ N.A.Z., BS2/7, Duties of Chiefs, High Commissioners' Notice, No. 68 of 1908.

regarding the manner in which tax was to be collected and how it was going to operate in general.²⁶

Taxation was considered inevitable by Africans throughout the territory as they were aware of a similar tax that was exacted from the neighbouring adjacent territories like Southern Rhodesia. They understood that sooner or later they would have to pay for the safety of their lives and property which they were then enjoying. Moreover prior to the advent of the Administration, chiefs in virtue of their absolute powers had levied heavy tributes from their subjects. Hence the present tax was made not to be looked upon as a hardship.²⁷ To justify the imposition of taxation on Africans and convince them to pay, the colonial state argued that tax had replaced 'tribute' that was payable to chiefs in the pre-colonial period and was, in fact, considered as tribute to the Government.²⁸

The Collection was however delayed for three full years as negotiations proceeded over the levy between Robert Coryndon, then Administrator of Northern Rhodesia and Lubosi Lewanika, King of Barotseland.²⁹ The Lozi King agreed to the tax but wanted a large percentage (initially half) of the revenue and a large hand in its collection even in areas like the Plateau where he used to collect tribute. Lewanika wanted to show the Batoka and other ethnic groups that he was still chief of his own country and was recognised by the Company as such.³⁰ Coryndon reluctantly agreed to a ten percent share, and to having Lozi 'indunas,' particularly Ilukena at Kalomo, tour

²⁶ N.A.Z., BSCA2/4/1/4, Native Affairs, Hut Tax and Small Pox, 1901 - 1902.

²⁷ N.A.Z., BSCA2/4/1/4, Native Affairs, Hut Tax and Small Pox, 1901 - 1902.

²⁸ N.A.Z., SEC2/341, Native Taxation Committee Report, 1938 - 42.

²⁹ N.A.Z., BSA2/A3/17, Vol. I, Letters between administration (N.W.R.) Lewanika and BSAC Offices (London) on collection of Hut Tax in North Western Rhodesia, 1902 - 1904.

³⁰ N.A.Z., BS2A/3/17, Vol. I, Letters between administration (N.W.R.) Lewanika and BSAC Offices (London) on collection of Hut Tax in North Western Rhodesia, 1902 - 1904.

with District Officers when collecting tax.³¹ Although the deal was struck, it was a hollow one: within three years the joint touring had stopped, and most of the Lozi representatives had been sent home. The termination of official roles for such figures infuriated Lewanika but hardly mattered to the Plateau Tonga as they had no doubts about which power was really imposing tax or *mutelo* as it came to be known in Citonga.³²

2.3 The Introduction of taxation and its effects on the indigenous society

The imposition of colonial and actual administration of Northern Rhodesia by the BSAC involved a lot of coercion, intended to intimidate the subject people into subservience.³³ To facilitate the establishment of this colonial system, taxation was used as a tool to subjugate people to the system. Since taxation was imposed to raise revenue for the administration and to compel Africans participate in the labour market, hut taxes were premised on the fact that adult Africans each built their own home upon adulthood or marriage, for which tax was required.³⁴ Taxation therefore acted as a push factor for Africans to migrate in search of wage labour, thereby providing the European enterprise the much needed cheap labour in the Southern Rhodesian and South African gold mines.³⁵

The tax was levied as a money tax on each adult male with a hut and also on each wife with a separate hut except the first one.³⁶ Though the first wife was exempt, the man also had to pay hut

³¹ N.A.Z., BS2A/3/17, Vol. I, Letters between administration (N.W.R) Lewanika and BSAC Offices (London) on collection of Hut Tax in North Western Rhodesia, 1902 - 1904.

³² N.A.Z., BS2A/3/17, Vol. I, Letters between administration (N.W.R) Lewanika and BSAC Offices (London) on collection of Hut Tax in North Western Rhodesia, 1902 - 1904.

³³ Euston K. Chiputa, 'The Theory and Practice of Imprisonment in Northern Rhodesia, 1907 - 1964,' MA Dissertation, University of Zambia, 1993, p. 21.

³⁴ N.A.Z., BSA2/4/1/4, Native Affairs, Hut Tax and Small Pox, 1901 - 1902.

³⁵ N.A.Z., BSA2/HC1/2/6, Collection of Hut Tax by Lewanika, 1903.

³⁶ N.A.Z., BS2A/3/17, Hut Tax Vol. I, 1902.

tax for every extra wife or concubine.³⁷ As early as 1907 the Africans in Mazabuka district were required to pay ten shillings for each hut a family owned. The tax rose to £1 (per hut) by 1910.³⁸ Therefore, men with many wives and grown-up children were required to pay substantial amount of money and the burden was too much for people without any source of cash income. Thus, to raise the required money, he could either work for a long period of time abroad or he had to work in his fields with his wife or wives and children.³⁹ Given that the African society was then largely polygamous the more huts there were in a homestead, the heavier the tax burden was for the owner of the homestead. Plural tax resulted in an increase of adultery cases in the area due to the long absence of men from home when they went for work in Southern Rhodesia, Katanga and South Africa.⁴⁰ This resulted into some of the wives becoming promiscuous. Furthermore, the substitution of penal punishment such as flogging for civil offence made adultery cases rampant.⁴¹ However, those who could not take the burden of paying for their extra wives resorted to divorce.

³⁷ N.A.Z., BSA2/A2/1/4, Increases of the Native Tax in Kasempa, Ndola and Luangwa district, exodus of natives to under taxed areas, Lewanika, Order-in-Council for Administration of North Western and North Eastern Rhodesia, tax increases, 1910.

³⁸ N.A.Z., BS2/38, on the rates agreed to by Codrington, and when it was changed to 10 shillings. See N.A.Z., BSA3/A3/3/17, Annual BSAC Hut Tax Reports, 1902 - 1907.

³⁹ N.A.Z., BSA2/A2/1/4, Increases of the Native Tax in Kasempa, Ndola and Luangwa district, exodus of natives to under taxed areas, Lewanika, Order-in-Council for Administration of North Western and North Eastern Rhodesia, tax increases, 1910.

⁴⁰ N.A.Z., BS1/A2/2/1, Punishment Regulation, Firearms, Witchcraft Suppression, Trouble Cases, Orders, Marriage Regulations, 1909 - 1911.

⁴¹ 'Adultery Regulations, 1910,' stated that whoever has sexual intercourse with a person who is and he knows or has reason to believe to be the wife of a native without the consent or connivance of that native, such sexual intercourse not amounting to the offence of rape, is guilty of the offence of adultery, and shall be punished with imprisonment with or without hard labour for a term which may extend to two years, or with fine or with both. N.A.Z., BS1/A2/2/1, Punishment Regulation, Firearms, Witchcraft Suppression, Trouble Cases, Orders, Marriage Regulations, 1909 - 1911.

Regarding exemptions, chiefs and headmen were exempted from paying tax following the ‘Exemption of Chiefs and Headmen Circular No. 40 of 1914’⁴² and chiefs who materially assisted the administration in the collection of tax received a certain rebate in proportion to their services.⁴³ Also, the elderly were exempt from payment of hut tax as were those Africans who had immigrated into the country from adjacent territories, and who had not had the time to settle down.⁴⁴ Additionally, families blessed with twin children were given a breather from tax-payment for at least two years.⁴⁵ The Native Commissioner gave any African exempted from paying tax an exemption certificate setting forth the cause which prevented him from working and rendered him indigent.⁴⁶ Apart from married men, unmarried adult men who still stayed in their parents’ homes were not spared from paying hut tax. It was customary that grown up sons lived in their own huts even though they had no wives,⁴⁷ hence the need for them to pay for those huts they occupied.

The Hut Tax had an immediate impact on transition of certain aspects of the economy from barter to money. As postulated by W. Hazell, the District Commissioner for Mazabuka, taxation was imposed to induce Africans to make better use of their valuable products and at some time to bring them into closer touch with European trade and employment.⁴⁸ Consequently, taxation increased African demand for cash which ensured a greater supply of labour to the growing capitalism in Southern Africa initially and in Northern Rhodesia itself later. It was the BSAC

⁴² N.A.Z., BSA2/IN2/1/1, Administrators Circulars on Approval of Appointments, Messengers, Duties, Chief, District Headman and Taxable Age, 1907 - 1924.

⁴³ N.A.Z., BSCA2/4/1//4, Native Affairs, Hut Tax and Small Pox, 1901 - 1902.

⁴⁴ N.A.Z., BSCA2/4/1/4, Native Affairs, Hut Tax and Small Pox, 1901 - 1902.

⁴⁵ Interview, Stephen Munyonze, Makobbwe village, Mazabuka district, 17/03/2016.

⁴⁶ N.A.Z., BSA2/IN2/1/1, Administrators Circulars on Approval of Appointments, Messengers, Duties, Chief, District Headman and Taxable Age, 1907 - 1924.

⁴⁷ N.A.Z., BSA2/A5/1/9, Reports on the collection of Native Tax, Native labour Recruited by agent in North Western Rhodesia to work in Southern Rhodesia, 1907 - 1911.

⁴⁸ N.A.Z., BSA2/A2/1/4, Order-in-Council for Administration of North Western and North Eastern Rhodesia, Tax Increases, 1910.

government's expectation that each migrant should return to his village with enough money to pay tax for some of his kinsmen and those Africans who inherited elderly widows.⁴⁹

The period between 1897 and 1900 witnessed a massive exodus of the Tonga to Southern Rhodesia where they worked as labourers on the mines.⁵⁰ However, after 1906, local opportunities for work began to appear locally with the coming of the railway line and then on the European farms which were established.⁵¹ These gave employment, however, to only a portion of those who sought work. Later, the local demand expanded and the Tonga discovered the possibilities in cash-cropping which enabled them to sale their agricultural products resulting into a decreasing in migratory labour.

2.4 Tax Collection

There were three basic ways in which tax could be collected, that is, through cash, in kind or offering one's labour power to the government.⁵² Since taxation was imposed with a view of driving Africans from their traditional economy, an allowance was made in the early phase of its introduction in which Africans could satisfy their tax due by performing a certain amount of work and this was referred to as tax labour. Tax Labour was an arrangement under which Africans were compelled to perform some labour in order to earn sufficient money to discharge their hut tax, their earnings not paid to them but to the Administration by their employers.⁵³ Tax labour was abolished in 1904 and all taxes would be received in coin after 31st December,

⁴⁹ **Pim Report**, p. 111.

⁵⁰ N.A.Z., BSA2/A1/1/2, Vol. I, Administrator High Commissioner for South Africa, 1905.

⁵¹ Elizabeth Colson, **Marriage & the Family Among the Plateau Tonga of Northern Rhodesia** (Manchester: Manchester University Press, 1958), pp. 65 – 66.

⁵² Alfred Tembo, 'The Colonial State and African Agriculture in Chipata District of Northern Rhodesia, 1895 – 1964,' MA Dissertation, The University of Zambia, 2010, p. 22.

⁵³ N.A.Z., BS1/A1/4/2/7, BSAC and Administrator regarding Native Affairs; Collection of Hut Tax, 1902 - 1907.

1904.⁵⁴ Therefore from 1905 onwards, the government only accepted cash as the mode of paying tax and local colonial administrators rejected payment of tax in kind because the Company government wanted to push African men into labour migration and it was essentially a cumbersome process such as stoking undisposable commodities at the District Commissioners Offices.⁵⁵

Colonial taxation equally came with the introduction of money which was to be used for the payment of taxes and other purposes. The spread of the currency was slow until 1905 when the colonial government stipulated that all taxes had to be paid in sterling coin.⁵⁶ Prior to that, *calico* (cloth) was used as currency.⁵⁷ The introduction of a currency meant people had to either sell something or participate in the labour market to obtain money, an objective the colonial authorities hoped to achieve by driving Africans into the labour market. After the imposition of taxation there was often little cash involved in the so-called cash economy. In Mazabuka district, consumer goods such as calico (cloth), hoes, sugar and blankets continued to be bartered directly for cattle, sheep, goats, eggs and grain. *The Livingstone Mail* noted in late 1906 that considerable business was done with the locals resulting into grain and cattle forming currency, and tax was paid in cash.⁵⁸ The aforementioned assertion was supported by R.I. Hughes, the District Commissioner who acknowledged that by 1908 'locally produced grain was almost entirely purchased with trade goods and little cash was used.'⁵⁹ The slow penetration of cash in the

⁵⁴ N.A.Z., BSA2/A1/2/7, Incorporation of Company; Appointments, Cotton cultivation, 1908.

⁵⁵ Gann, **The Birth of a Plural Society**, pp.105 - 106 and Alfred Tembo, 'The Colonial State and African Agriculture Production in Chipata District of Northern Rhodesia, 1895 - 1964,' MA Dissertation, UNZA, 2011, pp. 22 - 23.

⁵⁶ N.A.Z., BS2A/3/17, Hut Tax in North-Western Rhodesia, 1902; Section 9 of the Native Tax Proclamation (No. 9 of 1914).

⁵⁷ N.A.Z., BSA2/A3/31/1, Reports on Appointments of Officers; Collection of Hut Tax, Death of Blain Watson, 1904 - 1911.

⁵⁸ **Livingstone Mail**, 'Christmas Number' circa, 1906.

⁵⁹ N.A.Z., BS3/68, Hughes to Secretary, Administration, 04/02/14.

district has been attributed to the fewer numbers of Europeans as the Chief Administrative posts, settlers and trading centres were deemed as the only sources of cash.⁶⁰

The unavailability of ready money for trading purposes resulted into an increase in barter system. Early traders preferred barter system when trading because it offered them a higher price in stated value of goods than in cash. For instance, traders would offer three shillings six pence or four shillings worth of cloth for a bag of maize but only three shillings in cash while other traders would offer half or one-third cash, the remainder in goods.⁶¹ Thus, barter enabled a trader to make two deals in one as he did not want the African taking the cash to some other shop.⁶² Taxation therefore provided a ready market for the traders as Africans took their products willfully with a view of getting money to pay tax.

The first collection was conducted in the 1904 - 1905 financial year in only two districts namely; Mazabuka and *Mashukulumbwe*.⁶³ Tax was payable on 1 July of each year but primarily it was collected in August which was deemed good for officials to tour 'tax camps' because the ground was dry and the heat was moderate. By then, Africans had already finished their harvest in the countryside and it was easy to find them at home. Prior to the actual collection of tax, a verbal notice was sent to Africans in the district by means of the messengers three months before July. A second reminder was further dispatched one month in advance, and at a later date they were informed of the place and date when the Chief and his followers were supposed to meet the Native Commissioner to pay the hut tax. The Chief was always present when his men were

⁶⁰ N.A.Z., BSCA2/4/1/4, Native Affairs, Hut Tax and Small Pox, 1901 - 1902.

⁶¹ N.A.Z., BS3/68, Hughes to Secretary, Administration, 04/02/14.

⁶² N.A.Z., BS3/68, Hughes to Secretary, Administration, 04/02/14.

⁶³ N.A.Z., BS2A/3/17, Hut Tax Vol. I, 1902.

paying and was responsible for letting his followers know the date and place of collection.⁶⁴ An amount of £10,963 was collected as hut tax from the two mentioned districts in the 1904 - 1905 financial year.⁶⁵ In the following financial year of 1905 - 1906, tax collection was extended to the Kafue, Luangwa and Ndola districts and the amount of £7,691 was collected.⁶⁶

After paying tax, receipts (*citipa*) were given to individuals responsible for the payment.⁶⁷ These receipts were stamped with emblems (usually birds or animals). These emblems changed yearly depending on the significance of an event that occurred in that particular year and each stamp had a year of validity and a recognisable emblem from a village scene, game, fish, or some occupational activity.⁶⁸ Equally the receipts were issued on different coloured paper for different years. The back of each receipt was marked in either blue or red pencil indicating the number of huts paid for and this enabled detectives to verify the number of huts paid for easily when undertaking collections.⁶⁹

Renowned for the collection of colonial taxation was *Chirupula* or '*Selesele*'⁷⁰ Stephenson who was remembered as a fierce and cruel man and his *askari* were also noted as exceptionally rough; especially since when the white men came to the village, they never offered any respect to the Chief.⁷¹ During the course of collection of tax, if messengers found that all the young had gone, they would order the arrest and beating of either the headman or chief, and even women were

⁶⁴ N.A.Z., BS2A/3/17, Hut Tax Vol. I, 1902.

⁶⁵ N.A.Z., BS2A5/1/9, Reports on Native Labour & Collection of Native Tax, 1904 - 1905.

⁶⁶ N.A.Z., BS2/14/2, Reports on Native Labour, 1907/1911, p. 4.

⁶⁷ N.A.Z., BS2A/3/17, Hut Tax Vol. I, 1902.

⁶⁸ Mwelwa C. Musambachime, 'Northern Rhodesia Tax Stamps as an Aid to Chronology,' **History in Africa** Vol. 14 (1987), p. 365.

⁶⁹ N.A.Z., BS2A/3/17, Hut Tax Vol. I, 1902.

⁷⁰ 'Selesele meaning the rough despiser or humiliator,' He got the name '*Chirupula*' because of beating people. See Fergus MacPherson, **An Anatomy of Conquest: The British Annexation of Northern Zambezia, 1884 - 1924** (London: Longman Group Limited, 1981), p. 266.

⁷¹ MacPherson, **Anatomy of Conquest**, p. 579.

treated in that manner. Boma messengers are on record of having struck the grave of someone who had died without paying tax.⁷² Stephenson ordered the payment of tax, burned the houses of those who did not pay and used the sjambok freely.⁷³

Many Africans migrated into settler farms for wage employment so as to avoid the inhuman treatment exerted by *Chirupula* and other tax collectors. Their stay on the farms were only for a brief period afterwards they went back to the village to start their own farming after having acquired the knowledge on how to plough and resources to start their own farms.⁷⁴ Many Africans working on the settler farms complained about the harsh treatment they received and the wages were low.⁷⁵ For instance, in 1910 - 1911, the wages in the district were pegged at five shillings to seven shillings six pence per month for the gardeners' and agriculturalists got seven shillings six pence to ten shillings per month.⁷⁶ With tax pegged at 10 shillings, these wages meant that Africans had to work for longer periods to raise money for taxation, and this was the wish of the colonial state. However, Africans utilised both wage labour and African agricultural production to their advantage. Initially many Africans migrated to seek employment and obtained capital to invest in their production and also learnt the new farming techniques which they later applied at their farms.⁷⁷ The two ventures enabled Africans to raise money for the much taxation and when the commodity market expanded, many Africans went into agricultural

⁷² MacPherson, **Anatomy of Conquest**, p. 579.

⁷³ MacPherson, **Anatomy of Conquest**, p. 579.

⁷⁴ Jotham Chizyuka Momba, 'The State, Peasant Differentiation and Rural Class Formation in Zambia: A Case Study of Mazabuka and Monze Districts,' Ph.D Thesis, University of Toronto, 1982, p. 96.

⁷⁵ Interview, Simeon Muzyali, Munenga Block, Mazabuka, 23/03/2016.

⁷⁶ N.A.Z., BSA2/A5/2/7, Batoka District Reports on Gwembe, Kalomo, Livingstone, Magoye and Senkobo Sub-districts on Revenue, Expenditure, Census, Land, Agriculture, Mission Education, 1910/1911.

⁷⁷ Interview, Mathias Kaungula Hachifwa, Chiawa Village, Mazabuka, 28/03/2016.

production than wage employment.⁷⁸ Table 1.0 below shows the prices for various commodities in the 1910 - 11 agricultural farming season.

TABLE1.0: PRICES OF VARIOUS COMMODITIES, 1910 – 1911

Articles	Quantity	Price
Maize	per 200 lbs	0.10.0
Mealie Meal	per 180 lbs	0.12.0
Flour	per 100 lbs	1.10.0
Eggs	per dozen	0.1.6
Butter	per 1 lb	0.2.0
Milk	per quart	0.0.6
Potatoes	per 150 lbs	0.17.6

Source: N.A.Z., BSA2/A5/2/7, Batoka District Reports on Gwembe, Kalomo, Livingstone, Magoye and Senkobo Sub-districts on Revenue, Expenditure, Census, Land, Agriculture, Mission Education, 1910 - 1911.

The above table shows the prices for various commodities which enabled the people of Mazabuka to sell their products and raise the needed money for tax. As illustrated above, a 200 lbs bag of maize was sold at ten shillings, the same price at which the tax was pegged. Hence, the ready market eased the difficulty of people finding money in the district without migrating. Equally the availability of livestock amongst the Tonga in Mazabuka enabled them to sell their

⁷⁸ On the prompt paying of taxes, see N.A.Z., KDB6/6/1, Magoye Sub-district Annual Report, 1911 - 1923.

cattle and meet their tax demands as shown in Table 1.1 that the prices were favourable for them even in the 1910 - 1911 period.

TABLE 1:1: PRICES OF LIVESTOCK AND POULTRY, 1910 – 1911

Animal	Prices
Oxen	£4.0.0 - £6.0.0
Cows	£5.0.0 - £6.10.0
Heifers	£2.10.0 - £3.0.0
Sheep	£ 0.5.0 - £0.7.6
Goats	£ 0.3.0 - £0.5.0
Horses	£20.0.0 - £80.0.0
Pigs	£ 0.10.0 - £1.10.0
Fowls	£0.0.6 - £ 0.1.0

Source: N.A.Z., BSA2/A5/2/7, Batoka District Reports on Gwembe, Kalomo, Livingstone, Magoye and Senkobo Sub-districts on Revenue, Expenditure, Census, Land, Agriculture, Mission Education, 1910 - 1911; N.A.Z., KDB6/6/1, Magoye Sub-district Annual Report, 1911 - 1912.

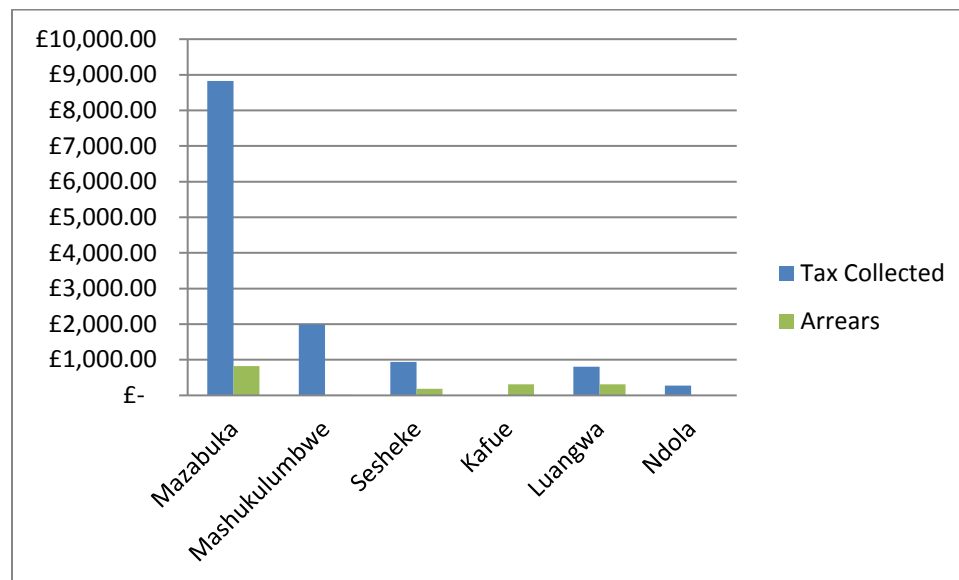
There were over fifty thousand herds of cattle in the district⁷⁹ and since the introduction of tax meant that ways and means had to be found to raise money for tax purposes, Africans in the district utilised the available resources to their advantage as some opted to participate in wage labour and preserve the sale of their animals while others sold their animals and paid their tax dues. Furthermore, the proximity to the railway line equally provided an early market where Africans were able to sell their produce to the railway contractors as early as 1905.⁸⁰

⁷⁹ See N.A.Z., KDB6/6/1, Magoye Sub-district Annual Report for the Year Ending 31/03/17.

⁸⁰ **Livingstone Mail**, 04/05/07 and A.H. Croxton, **Railways of Rhodesia** (Devon: Newton Abbot, 1973), pp. 94 – 104.

Figure 1.2 below shows how Africans in Mazabuka district paid their taxes as compared to other districts. The ability to pay tax promptly was attributed to the early market brought about by the construction of the railway line which enabled Africans in the district to sale their agricultural products as well as their labour and obtained the money needed for taxation.

FIGURE 1.2: TAX COLLECTED DURING FINANCIAL YEAR 1906 – 07



Source: BSA2/A3/17 Vol. II, Letters between Administration (N.W.R.). Lewanika and BSA Co., Offices (London) on collection of hut tax in N.W.R., 1902 - 1904.

2.5 Taxation and Labour Migration

Taxation has generally been viewed as a tool used by colonial governments to compel Africans into the labour force or cash crop production. However, there are reasons to doubt that taxation was an effective means of compelling Africans into the labour market. Taxation was closely linked to labour migration as the need to earn money was regarded as push factor into wage

labour.⁸¹ Africans though had been migrating to Southern Rhodesia and South Africa to look for employment opportunities in order to buy clothes and other manufactured articles prior to the imposition of colonial rule in Northern Rhodesia.⁸² The failure by the colonial state to discriminate between state economy and regional economic system made it difficult for taxation to solve the labour shortage problem. Some Africans opted to stay at home and engage themselves into agricultural activities which enabled them to pay taxes⁸³ while others ventured into labour migration though the rate was small. To rise the number of Africans into migrant labour, the colonial state embarked on tax increases which tended to push a significant number of Africans into migration while others resorted to extend their the acreage under cultivation.⁸⁴

The proximity to the railway line enabled those Africans who ventured into agricultural production to sell their maize and other agricultural produce to the early markets in the Katanga copper fields⁸⁵ and later on the Copperbelt mines. This was of course not the case in those areas which were located far from the centres of capitalist development (settler farms, mines, towns, and railway line) and had no fertile lands as compared to Mazabuka district. For Africans living in those areas the only way to earn money to pay taxes and purchase other necessities was through the sale of their labour.⁸⁶

Yizenge Chondoka argued against studies that looked at the impact of labour migration in colonial Zambia as if it were a one-way process established only to drain the rural areas of male

⁸¹ Gann, **Plural Society**, p. 77.

⁸² **Pim Report**, p. 29.

⁸³ Arrighi, 'Labour Supplies,' p. 208.

⁸⁴ Marcia Wright, 'Technology, Marriage and Women's Work in the History of Maize-Growers in Mazabuka, Zambia: A Reconnaissance,' **Journal of Southern African Studies** Vol. 10, No. 1 (October, 1983), p. 76.

⁸⁵ **Pim Report**, pp. 18 – 19.

⁸⁶ Arrighi, 'Labour Supplies,' p. 208.

labour which never came back to share the fruits of its toil with the families left behind.⁸⁷ He was of the viewpoint that homes gained from labour migration in both physical and human capital as most migrants did not settle permanently outside their home area. Labourers were in what he called ‘circulatory labour migration’ which enabled them to amass more capital and withdrew and established small-scale businesses and engaged in peasant agriculture using the money they saved.⁸⁸ The development enabled 67 percent Africans to be at home in Chama district managing to pay their tax dues in 1949.⁸⁹ Equally, Mazabuka district experienced similar events with regard to labour migration as Africans used it as a tool to overcome the tax burden by raising money from both fronts that is investing the money they got from labour migration into agricultural production and later forgoing labour migration.

Table 1.3 below shows that Southern Province had almost 84 percent of absent males, however, Mazabuka district (within Southern Province) recorded a low percentage of just 13 percent of absent males in the district. Thus, the small number of absent able bodied members of the population in the district meant that adequate male labour was available and played a key role in the preparation of gardens and produced much surplus which they sold and managed to pay their tax dues.

⁸⁷ Yizenge Adorn Chondoka, ‘Labour Migration and Rural Transformation in Chama District, North –Eastern Zambia, 1890 – 1964,’ Ph.D Thesis, University of Toronto, 1992, p. 268.

⁸⁸ Chondoka, ‘Labour Migration,’ pp. 268 – 269.

⁸⁹ Chondoka, ‘Labour Migration,’ p. 269.

TABLE 1.3: LABOUR MIGRATION FROM SOUTHERN PROVINCE, 1912 - 13

District	Taxable Males	Within Province	Outside Province in Northern Rhodesia	Southern Rhodesia	Nyasaland	South Africa	Elsewhere	Percentage
Livingstone	4,390	1,560	268	396	-	39	23	16.5
Mazabuka	24,530	5,188	1,369	1,381	-	342	6	12.6
Namwala	5,994	1,038	464	368	5	43	-	14.5
Gwembe	7,839	1,387	310	1643	1	32	-	25.5
Kalomo	4,430	1,229	225	349	-	71	-	14.5

Source: N.A.Z., SP4/2/31, Mazabuka Tour Reports, 1912 - 13.

The male population in Mazabuka was significantly higher than other towns because of the agricultural activities which were taking place in the district. Many males who worked for the settler farmers within the district while tending to their farms and expanding their acreage using the plough to cultivate.⁹⁰ Therefore, the availability of labour within the district meant many Africans were involved in agricultural activities such as farming and cattle rearing and they also sourced work within the settler farmers which enabled them to pay their tax promptly despite the early ending and shortness of the 1911 - 12 rainy season which proved to be a severe blow to both settler farmers and Africans engaged in cultivation of grain.⁹¹ For instance in 1911, £3770 was paid in taxes with only £41.10 owed as arrears.⁹² The effectiveness in the payment was attributed to both the sale of agricultural products other than maize in the district and wage labour on the settler farms which made the Africans in the district have a twofold source of money.

⁹⁰ N.A.Z., KSB3/1, Mazabuka District Notebook, p. 23.

⁹¹ N.A.Z., KDB6/6/1, Magoye Sub – District Annual Report, 1911 - 1912.

⁹² N.A.Z., KDB6/6/1, Magoye Sub – District Annual Report, 1911 - 1912.

2.6 From Hut Tax to Poll Tax

Hut tax was the first form of taxation that was imposed by the colonial authorities on the African population in Northern Rhodesia. However, with the passage of time cracks appeared in this form of taxation and it compelled the authorities to replace it with poll tax. Tax evasion through overcrowding of huts became a common practice among the Africans who stopped building more huts which attracted additional taxes.⁹³ Jack Beringer, the Native Commissioner for Mazabuka, acknowledged that in some cases it was found that seven or eight unmarried taxable adult males lived together in one hut. It was further found that most of the widows, who fell outside the tax bracket, had huts of their own as well as young girls of marriageable age.⁹⁴ This tendency developed because the widows and the young girls did not pay tax. Thus this system frustrated the efforts of the tax collectors.

In order to stop Africans from evading hut tax through over-crowding of huts, the authorities decided to close leakages by amending the tax law in 1914⁹⁵ after the amalgamation of North Eastern and North Western Rhodesia in 1911.⁹⁶ Hut tax was abolished⁹⁷ and a new tax was introduced through the promulgation of the Poll Tax Ordinance of 1914 which empowered the Native Commissioner to impose tax on all African adult males, including those not covered by the Hut Tax Ordinance. Thus, from 1914 until 1920, the rate of the tax was five shillings for North Eastern Districts and 10 shillings for North Western Districts.⁹⁸ Poll Tax was introduced to

⁹³ N.A.Z., BS2A/3/17, Hut Tax Vol. I, 1902.

⁹⁴ N.A.Z., KDB6/7/5/1, Mazabuka Annual Tour Reports, 1926 - 30.

⁹⁵ **Pim Report**, p. 111.

⁹⁶ McSamuel Richmond Dixon-Fyle, 'Politics and Agrarian Change Among the Plateau Tonga of Northern Rhodesia, c. 1924 – 1963,' Ph.D Thesis, University of London, 1976, pp. 24 - 25.

⁹⁷ **Pim Report**, p. 111.

⁹⁸ **Pim Report**, p. 111.

plug loopholes and leakages encountered in the implementation of Hut Tax⁹⁹ as an inducement to raising money needed to meet tax obligations. Thus it acted as push factor for Africans to seek wage employment.¹⁰⁰

2.7 Defaulters

Taxation was quite a contentious issue as such not everyone who paid was willing to pay and others had no money to pay forcing the colonial authorities to instill measures of curbing the scourge. Non-payment of tax was a criminal offence and those who were found wanting were penalised. Under the Tax Defaulters Circular No. 50 (28) of 1911, failure to pay colonial tax landed one in prison for a term not exceeding three months or a fine not exceeding five pounds.¹⁰¹ However, imprisonment or the court fine did not exempt such African defaulters from paying the tax¹⁰² since colonial taxation was designed specifically to generate administrative revenue and push Africans into the labour market.

As part of the punitive measures, tax collectors at times acted out of their jurisdiction by torching homes, crops and grain stores of tax defaulters.¹⁰³ 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. Physical brutality, corporal punishment and intimidation

⁹⁹ Jan S. Hogendorn, 'Economic Initiative and African Cash Farming: Pre – Colonial Origins and Early Colonial Developments,' in L.H. Gann and Peter Duignan (eds.), **Colonialism in Africa: 1870 – 1960 Volume II. The History and Politics of Colonialism 1914 – 1960** (New York and London: Cambridge University Press, 1970), p. 303.

¹⁰⁰ **Pim Report**, p. 111.

¹⁰¹ N.A.Z., BSA2/IN2/1/1, Administrators Circulars on Approval of Appointments, Messengers, Duties, Chief, District Headman and Taxable Age, 1907/1924.

¹⁰² N.A.Z., BSA2/A2/1/4, Increases of the native Tax in Kasempa, Ndola and Loangwa district, exodus of natives to under taxed areas, Lewanika, Order-in-Council for administration of North Western and North Eastern Rhodesia, Tax Increases, 1910.

¹⁰³ Jones E. Stephenson, **Chirupula's Tale: A Bye-Way in African History** (London: Unwin Brothers Limited, 1937), p. 227

became attributes Africans associated with taxation.¹⁰⁴ For instance, G.F.B. Handley, the Native Commissioner at Magoye in 1911, is said to have once administered a beating to no less than fifty men in a village comprising the entire male population after one of his messengers had been roughed up there.¹⁰⁵

It is important to note that not all the defaulters had no money to pay tax; others did it deliberately as a means of showing their unwillingness to obey the authority. For instance, at one village in Chief Hanjalika's chiefdom in Mazabuka district, one man stated that he would not pay tax. However, after a few more names had been read out and tax paid this man produced ten shillings and asked to be allowed to pay tax. On being questioned, as to why he had first of all said that he would not pay tax, he replied that he understood the need to pay tax that year, because he noticed that his friends were paying he had decided to do likewise.¹⁰⁶

To reduce the number of defaulters and increase the tax collections, the colonial state devised measures such as abandoning instant punishment into adopting imprisonment as an ideal punishment. For instance, Robert Coryndon, the Administrator of North Western Rhodesia, advocated for the replacement of the demolition and burning of houses with the rigours of gaol as early as 1905, as a penalty for tax default.¹⁰⁷ Imprisonment for tax default was therefore used as a coercive mechanism to force the Africans out of their traditional economy (especially when tax became restricted to cash payments) and this greatly increased the cash business enjoyed by

¹⁰⁴ Vickery, **Black and White**, p. 73.

¹⁰⁵ E.K. Jordan, 'Memories of Abandoned *Bomas*, No. 9: Magoye,' **Northern Rhodesia Journal** Vol. 3, No. 1 (1956), p. 52.

¹⁰⁶ N.A.Z., ZA7/1/6/3, Mazabuka Sub-District Report, 1918 - 1923.

¹⁰⁷ Fergus Macpherson, **Anatomy of a Conquest: The British Occupation of Zambia, 1884 – 1924** (London: Longman Group Ltd., 1981), p. 121.

white traders.¹⁰⁸ Thus, recruiters from the Rhodesian Native Labour Bureau (RNLB) started accompanying District Officials and tax collectors on tour as means to offer Africans an alternative of gaol for tax default or signing a (labour) contract.¹⁰⁹ As a result the colonial officials looked upon the use of force and the threat of force through imprisonment as the driving force behind the enforcement of successful tax and labour regimes.

Secondly, the colonial state retyped census books in 1911 which captured all the eligible tax payers. This resulted into an increase in the amount of tax collected in 1912 to £3840.10.0, an increase of £70.10.0 compared to 1911's £3770 while the number of arrears stood at £23.10.0.¹¹⁰ There was an amount of £43.10.0 outstanding, chiefly due by defaulters who were away at work.¹¹¹ With the total population of 23,494, the number of males taxable was 5,615 and number of females taxable (other than the wives) was 2,082 amounting to 7,697 tax payers. Furthermore, 1,389 exemption certificates were issued to 1,026 on account of old age, 112 to people with leprosy, 42 to the blind, 111 to the disabled, 33 to the mentally ill people and 65 issued to other causes.¹¹² Equally the number of defaulters in the district was small as only 91 people were charged in 1918 with failing to pay the hut tax out of whom 90 were convicted and one was acquitted.¹¹³

¹⁰⁸ Chiputa, 'The Theory and Practice of Imprisonment,' p. 22.

¹⁰⁹ Ian Henderson, 'The Limits of Colonial Power: Race and Labour Problems in Colonial Zambia, 1900 – 1953,' **The Journal of Imperial Commonwealth History**, Vol. 11, No. 3 (May 1974), p. 296.

¹¹⁰ N.A.Z., KDB6/6/1, Magoye Sub-District Annual Report, 1911 - 1912.

¹¹¹ N.A.Z., KDB6/6/1, Magoye Sub-District Annual Report, 1911 - 1912.

¹¹² N.A.Z., KDB6/6/1, Magoye Sub-District Annual Report, 1911 - 1912.

¹¹³ N.A.Z., KDB6/6/1, Magoye Sub-District Annual Report, 1911 - 1912.

2.8 Taxation and the First World War

The outbreak of the First World War in 1914 had adverse effects on the colonies under the British Empire. This is to say that Northern Rhodesia as a British colony was not spared too inclusive the people of Mazabuka district. Africans in Mazabuka faced the conscription of men for war, transport work, quarantines on African cattle and prohibition of their sale, as well as consecutive bad harvests in 1915 and 1916.¹¹⁴ From the beginning of the war, there was a large and seemingly insatiable demand for men and food on the part of British war planners in Northern Rhodesia. A major consequence of the war was that a large number of people were away from their homes and villages, and thus from their gardens and fields.¹¹⁵

During the course of the war, the colonial administration relied upon and worked through African chiefs and headmen in the territory to fulfil the labour and food needs of the British military forces operating in Central and East Africa. Desperate for labour and food, the colonial administration rewarded chiefs and headmen with cash, support, and in kind for food and labour supplied. In this manner the colonial administration bound African chiefs and headmen to the authority and support of the Empire and ensured their ever-increasing dependence on the colonial state.¹¹⁶

The actual military operations coordinated by the Northern Rhodesia government were concentrated in the far northeast of the territory, where it bordered German Tanganyika. Initially, Africans were made to understand that they were not merely fighting a European war, but were engaged in the noble task of defending their motherland against German aggressors. Africans

¹¹⁴ Wright, 'Technology, Marriage and Women,' p. 76.

¹¹⁵ Jan – Bart Gewald, 'Forged in the Great War: People, Transport, and Labour, the establishment of Colonial Rule in Zambia 1890 – 1920,' **African Studies Collection**, Vol. 61, pp. 71 – 73.

¹¹⁶ Gewald, 'Forged in the Great War,' p. 73.

knew Germans, from their limited experience and from hearsay, to be more cruel colonial masters than the English, and the administration was at pains to portray them as such, in order that the people might fight tooth and nail to avert a possible replacement of a less detestable English administration by a more ruthless German regime.¹¹⁷

During the course of the First World War, hundreds of able-bodied men had been recruited to serve as soldiers, and over 100,000 were recruited to serve as porters for periods ranging from six to nine months. Sometimes even women and children were recruited to transport foodstuffs from one assembly point to another.¹¹⁸ The burden fell heavily on Africans who were closest to the front as 31,000 of the 37,000 Northern Rhodesian Africans who served in 1917 for instance, came from what had been (before 1911) North-Eastern Rhodesia.¹¹⁹ There was also massive requisitioning of grain and livestock in these districts close to the theatre of war, leaving very little food for the villagers which later created conditions of hunger and famine.¹²⁰ Equally some porters from the western districts were needed to carry supplies on the Ndola-Kabunda route across the Congo pedicle.

From Mazabuka district, 1,064 carriers were recruited in 1915-1916, 1,993 in 1916-17, and 790 in 1917-1918.¹²¹ Most porters served a minimum of three months and were paid 10 shillings per month. Some Tonga men volunteered, but most conscripted by messengers who demanded men from selected villagers, and turned to force quickly if the requisite number were not

¹¹⁷ N.A.Z., BSA3/HC/1/3/56, Northern Rhodesia Political Affairs Mazabuka out pans; Katanga Native Commissioner visit; Public Peace Preservation Proclamation; Rhodesia boundary; Native treatment allegations, 1919.

¹¹⁸ Mwelwa Musambachime, 'The Influenza Epidemic of 1918-1919 in Northern Rhodesia,' **Zambia Journal of History** No. 6/7, 1993/94, p. 47.

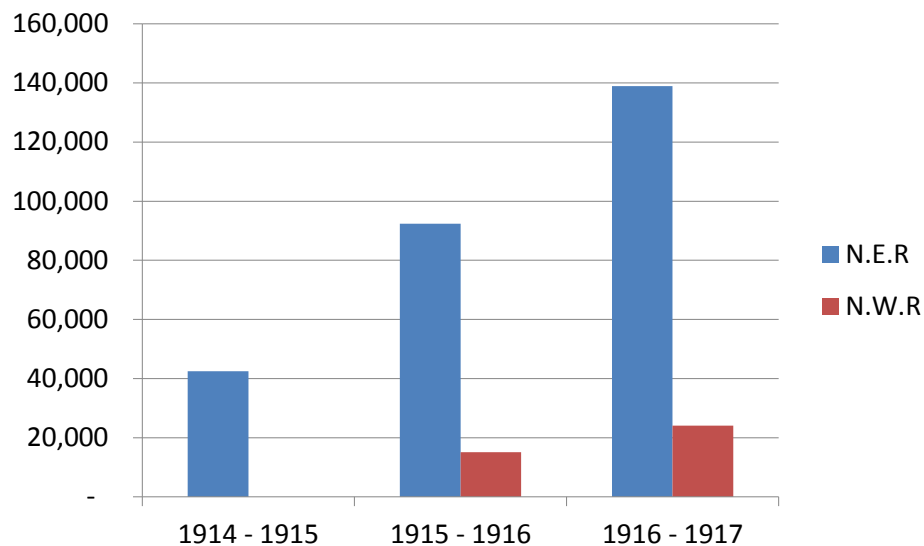
¹¹⁹ Gann, **A History of Northern Rhodesia**, p. 164.

¹²⁰ Musambachime, 'Influenza,' p. 56.

¹²¹ N.A.Z., KDB6/6/1, Magoye Annual Report, 1916 - 1916.

forthcoming.¹²² North Western Rhodesia had lesser number of people taking part in the war efforts as compared to North Eastern Rhodesia as depicted in the figure below.

FIGURE 1.4: AFRICANS ENGAGED ON WAR WORK, 1914 - 1917



Source: N.A.Z., BSA3/B1/44/1, North Eastern Rhodesia Agricultural and Commercial Association; East Luangwa and labour Conditions, 1917.

Due to the bad harvests of both 1915 and 1916 farming seasons, there was a drought in some parts of the district which forced the administration and missions to organise relief efforts.¹²³ In Magoye 2,370 bags were distributed, mostly on credit and not for free.¹²⁴ The drought was concurrent with the outbreak of the pleuropneumonia which resulted into the ban of cattle sales. Furthermore, the Trade with the Enemy Proclamation No. 2 of 1914 prohibited the export of all foodstuffs for man and feeding stuffs for animals and all raw materials for the same.¹²⁵ The

¹²² N.A.Z., KDB6/6/1, Magoye Annual Report, 1916 - 1916.

¹²³ N.A.Z., KDB6/6/1, Magoye Annual Report, 1916 - 1917.

¹²⁴ N.A.Z., KDB6/6/1, Magoye Annual Report, 1916 - 1917.

¹²⁵ N.A.Z., BSA3/A1/1/16, War Affecting natives North of the Zambezi, 1914.

prevailing situation had effects on the Tonga who had been used to the sale of cattle to raise money for tax and other commodities. However, not everyone was heavily affected by the drought as in other parts of the districts people had maize and those with money could buy from their fellow Africans rather than waiting for relief.¹²⁶

Despite the bleak conditions which the Africans were subjected to in Mazabuka district, tax collection went on very well. For instance, during the financial year ending on the 31st March 1916, £4,042.10.0 was collected and the arrears stood at £59.10.0.¹²⁷ In 1917, £4,308, was collected in taxes, marking an increase of £266 when compared to the previous year.¹²⁸ Commenting on the tax collected, one official noted with satisfaction that, 'it is pleasing to note that there has been an increase in the collection of tax over last year.'¹²⁹ He attributed the arrears to the pressure of work induced by cattle restrictions imposed on account of the outbreak of lung sickness.¹³⁰

The period between September 1918 and February 1919, the territory was ravaged by the 'Spanish flu' as the Influenza epidemic was popularly referred to.¹³¹ Catherine Coquery-Vidrovitch described the worldwide epidemic as the most severe short term demographic disaster in African history.¹³² Approximately 1.5 million to 20 million lives were lost in the Sub-Saharan

¹²⁶ **Zambezi Mission Record** (ZMR), 5, 75 (1917): 'Notes' section, p. 424.

¹²⁷ N.A.Z., KDB6/6/1, Annual Report, Magoye Division, Batoka District For the Year Ending 31/03/17.

¹²⁸ N.A.Z., KDB6/6/1, Annual Report, Magoye Division, Batoka District For the Year Ending 31/03/17.

¹²⁹ N.A.Z., KDB6/6/1, Annual Report for Magoye Sub-District of Batoka District for the Year Ended 31/03/16.

¹³⁰ N.A.Z., KDB6/6/1, Annual Report for Magoye Sub-District of Batoka District for the Year Ended 31/03/16.

¹³¹ Mwelwa C. Musambachime, 'African reactions to the 1918 – 1919 Influenza Epidemic in Northern Rhodesia and Nyasaland,' Paper presented at the Department of History, University of Zambia, p. 2.

¹³² Catherine Coquery-Vidrovitch, **Africa: Endurance and Change in Sub-Saharan Africa** (Berkeley: University of California Press, 1988), p. 42.

Africa¹³³ while the worldwide estimation ranged from 15 million to 20 million, even 30 million.¹³⁴

The epidemic entered Northern Rhodesia from Southern Rhodesia in early October 1918 through the returning soldiers and porters from the war.¹³⁵ Many of the people who returned were extremely emaciated, deplorable, thin and suffering from dysentery and other diseases.¹³⁶ The epidemic spread like a wildfire attacking the lines of communication and all major urban and mining towns towards the northern borders with Katanga and the former German East Africa. From the aforementioned areas, the epidemic spread to the rest of the territory raising the mortality rates in towns and far off surrounding rural areas. The epidemic forced many Africans to desert their jobs and leave for the villages thus spreading the epidemic to the countryside.¹³⁷

The epidemic reached Southern Province via Livingstone somewhere around 1918.¹³⁸ After the outbreak, the Provincial Medical Officer (PMO), Dr Alymer May, reported that:

practically the whole population was affected. The epidemic affected people from all walks of life such as civil servants, railway employees, traders, hotel owners and workers, staff of the Livingstone Mail, labourers recruited by Rhodesia Native Labour Bureau (RNLB) enroute to Southern Rhodesia, domestic workers and other residents. Initially it began as a mild epidemic, but it changed into a

¹³³ K. David Patterson and Gerald F. Pyle 'The Diffusion of Influenza in Sub-Saharan Africa During the 1918 – 1919 Pandemic,' **Social Sciences and Medicine** Vol. 17 (1983), pp. 1299 – 1307.

¹³⁴ Patterson and Pyle, 'Diffusion,' p. 1302.

¹³⁵ Musambachime, 'African reactions,' p. 8.

¹³⁵ Musambachime, 'African reactions,' p. 8.

¹³⁶ Musambachime, 'African reactions,' p. 8.

¹³⁷ Musambachime, 'African reactions,' p. 8.

¹³⁸ N.A.Z., ZA7/3/6, Quarterly and half Year Reports for 1918.

virulent form a few days later. *The Livingstone Mail* reported that many African employees had taken fright ... [and bolted into the bush].¹³⁹

The epidemic spread rapidly from Livingstone attacking all towns lying along the railway line. Kalomo reported 260 people dead.¹⁴⁰ In Lusaka the Medical Officer reported that the epidemic was most severe among Europeans of South African descent, probably because of overcrowding and poor nutrition. Out of 54 cases admitted to the hospital, four died. A fifth died out of hospital. 94 Africans were admitted to hospital of which 13 died.¹⁴¹ Therefore, the influenza epidemic had economic, administrative and social ramifications. With regard to agriculture which was the economic backbone of many Africans in the district, both subsistence and commercial agriculture suffered. Many African men were weakened by war portering and scarcity of food. From most sub districts, Native Commissioners recorded the impact of the impact on agriculture. The Native Commissioner of Gwembe in the Zambezi Valley reported that in his district influenza acted as a drawback to the farmers. The people were weakened by the disease and the lack of food, it made it difficult for the farmers 'to undertake any strenuous work.' As a result, 'a good many gardens [were] badly in need of cultivation.'¹⁴²

After the outbreak of the epidemic, the collection of hut taxes became erratic such that in 1918, Northern Rhodesia collected £78,729 which was £2,921 less than what was collected in 1917 and £5,500 short of the estimate.¹⁴³ Equally the percentage of defaulters varied between 25 and 40 percent as it practically became impossible for Native Commissioners to tour their sub districts,

¹³⁹ N.A.Z., ZA7/3/4/3, Annual Report for Batoka District for the Year Ending 31 March, 1919.

¹⁴⁰ N.A.Z., ZA7/3/4/3, Annual Report for Batoka District for the Year Ending 31 March, 1919.

¹⁴¹ N.A.Z., Principal Medical Officer (PMO) Health Report for the year ending 31 March 1919.

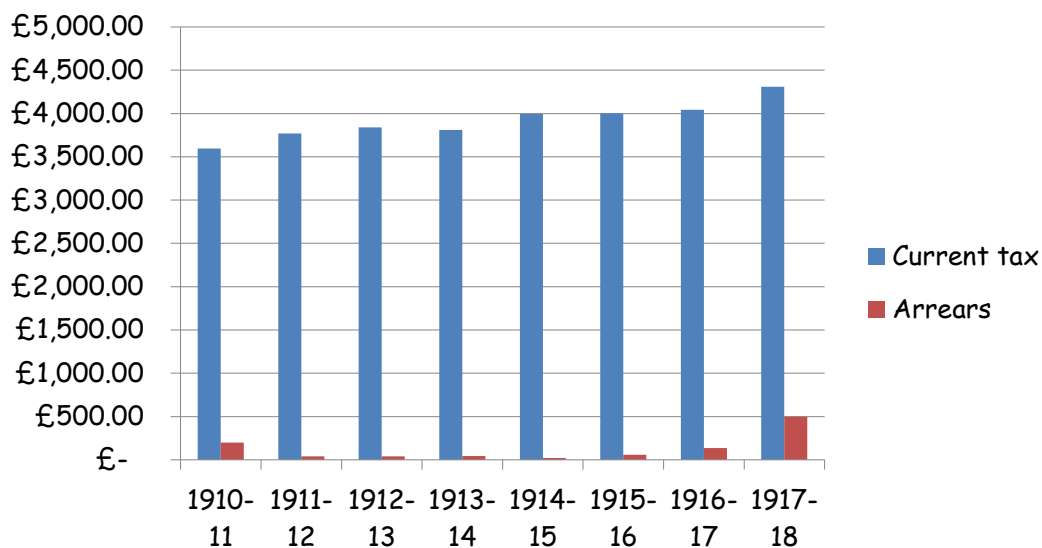
¹⁴² N.A.Z., ZA7/1/3/6, Report for the Quarter Ending 31 December 1918.

¹⁴³ Musambachime, 'African reactions,' pp. 10 - 11.

take census and collect taxes.¹⁴⁴ However, statistics indicate that Mazabuka district recorded an increase in the tax collected during the same period which was attributed to the measures implemented by the collectors and the utilisation of both wage labour and agricultural production by Africans in the district.

Figure 1.5 below shows taxes collected from 1910 - 1918. The schedule shows an increase in payments of tax indicating that the people within the district had the means necessary to raise revenue. The graph indicates that a sum total of £31,362.40 was collected from 1910 – 18 and £1,032.60 was recorded in arrears.

FIGURE 1.5: COMPARATIVE STATISTICAL RETURN OF TAXES COLLECTED IN THE MAGOYE DIVISION OF THE BATOKA DISTRICT FROM 1910 - 1918 INCLUSIVE



Source: N.A.Z., KDB6/6/1, Magoye Sub-district Annual Report, 1911 - 1912.

¹⁴⁴ Musambachime, 'African reactions,' pp. 10 - 11.

2.9 Conclusion

Contrary to the earlier assertion held by historians of colonial Africa that taxation was a tool used by colonial governments to compel Africans into the labour force or cash crop production.¹⁴⁵ This chapter has shown that the colonial state did not always get the desired outcome from its African tax policies, namely the exodus of African labour to the capitalist sector because Africans utilised the both fronts of wage labour and agricultural production to raise funds to pay colonial taxation. This chapter has also noted that African opposition to colonial taxation had more to do with the coercive manner of its collection and severe penalties imposed on defaulters. In retaliation, Africans having acquired farming skills and capital from settler farms utilised agricultural production as an economic weapon by taking advantage of the emerging market for maize enabling them to pay their tax dues diligently.

¹⁴⁵ Gardner, **Taxing Colonial Africa**, p. 58.

CHAPTER THREE

THE SOCIAL AND ECONOMIC IMPACT OF LAND ALIENATION AND THE DEPRESSION ON THE TAXATION OF AFRICANS IN MAZABUKA DISTRICT, 1919 – 1939

3.1 Introduction

Taxation has been perceived to have had adverse effects on the social and economic well-being of the people wherever it was imposed. Scholars have argued that colonial taxation among other non-market measures such as land alienation and enactment of oppressive pieces of legislation dealt a major blow to African agricultural production, livelihoods and local knowledge systems.¹ This chapter argues that while land alienation and the outbreak of the depression affected the wellbeing of the people, it did not seriously disturb the collection of taxes in Mazabuka district. The chapter notes that the much anticipated white-settler farmers failed to arrive and the vacated lands remained vacant compelling Africans to encroach them and manage to raise money for taxation through agricultural production. Furthermore, the development of the mines after the First World War provided a ready market for African producers' in Mazabuka district and they used it to their advantage to meet their tax obligations and empower themselves economically.

3.2 Land Alienation

Land alienation was not unique to Northern Rhodesia as it was a prominent feature of colonialism where settlers constituted a powerful pressure group in Africa, especially in South

¹ Colin Bundy, **The Rise and Fall of the Peasantry** (Cape Town & Johannesburg: David Phillip 1988) and Maud Muntemba "Rural Underdevelopment in Zambia, Kabwe Rural District. 1850-1970," Ph.D. Thesis, California University, 1970.

Africa, Southern Rhodesia, Mozambique, Angola and Kenya.² Land alienation was devised to award fertile lands to the settler farmers and to provide cheap labour to these farmers by compelling Africans out of their traditional lands to the labour markets.³ After the imposition of taxation, the colonial state went on to take fertile land from Africans which used to be the source of their livelihood and drove Africans into reserves. The administration seemed determined to push more Africans into wage employment through subtle coercion regulations such as hut and poll taxes and land expropriation which would turn the rural sector into cheap labour reservoir.

During the 1918 - 1919 period, fifteen farms were taken up in Magoye Sub-district, eighteen farms in 1919 - 1920, and no less than thirty-six in 1920 - 1921 resulting into a total of sixty-nine in three years, constituting nearly 250,000 acres.⁴ A few of these parcels were extensions, but most were occupied by new settlers.⁵ The number of settlers kept on increasing from 303 in 1919, to 397 in 1924 in the newly established Mazabuka sub-district which included part of the Gwembe Valley,⁶ and throughout the territory there were 714 Europeans engaged in agriculture.⁷ The amount of land granted to individual settlers for farming or trading purposes on the plateau varied with their means, but on the whole, the land grants tended to be quite large. For instance in 1919 the smallest plot of land awarded to a settler in the region was 1,980 acres, and the largest was over 10,000 acres.⁸

² See G. Bender, **Angola Under Portuguese: The Myth and the Reality** (Berkeley and Los Angeles: University of California Press, 1978); C. Bundy, **The Rise and Fall of the South African Peasantry** (Berkeley: University of California Press, 1979); C.J. Leys, **Underdevelopment in Kenya** (London: Heinemann, 1975); and Leroy Vail and L. White, **Capitalism and Colonialism in Mozambique** (Minneapolis: University of Minnesota, 1980).

³ N.A.Z., KDB6/1/1/2, Batoka District Reports, 1927.

⁴ N.A.Z., KDB6/6/1, Magoye Annual Reports, 1918 - 1919 to 1920 - 1921.

⁵ N.A.Z., KDB 6/6/1, Magoye Annual Reports, 1918 - 1919 to 1920 - 1921.

⁶ N.A.Z., ZA 7/1/7/3, Report for Mazabuka sub-district for year ending 31/3/24.

⁷ Northern Rhodesia Government (N.R.G.), **Report on the Census of Population, 1951, Northern Rhodesia** (Lusaka: Government Printer, 1954), p. 21. This number includes both men and women.

⁸ N.A.Z., ZA 2/1/4/3, Magoye Annual Report, 1919.

The creation of reserves was a response to white-settler pressures to alienate land for European occupation which led to the removal of the Africans from their traditional lands and their subsequent resettlement in new areas, which were often unsuitable for human habitation, much in the tradition of Zimbabwe following the implementation of the recommendations of the Coryndon Commission.⁹ The much anticipated white-settler farmers influx failed to materialise and the vacated lands remained vacant consequently attracting encroachment from Africans. On the other hand, the reserves were overcrowded with livestock and human beings, contributing thereby to excessive soil erosion, poor crop yields, famine and death.¹⁰

There was a profound deterioration of the reserves as commented upon by the *Pim Report* that:

In none of the reserves can the position be described as satisfactory. Some reserves are definitely inadequate and require enlargement. In many the damage has been done by the injudicious use of the plough and by over-cutting of timber and over-grazing. Large areas are uninhabitable owing to the absence of water supplies or in the case of cattle owning tribes to the presence of tsetse. At the same time large areas from which the natives have been moved are practically without inhabitants.¹¹

Thus, the unnecessary damage to the environment was attributed to the poor policies which were enacted. The state observed that nothing was done to ameliorate the situation for both human beings and livestock in the reserves. For example, no medical personnel were sent to the reserves and no effective measures were taken to eradicate the tsetse fly. For that reason, there was a high mortality averaging around sixty-six persons per thousand per annum and forcing many to seek

⁹ Mwelwa C. Musambachime, 'Colonialism and the environment in Zambia, 1890 – 1964,' in Samuel N. Chipungu (ed.), **Guardians in their Time: Experiences of Zambians under Colonial Rule, 1890 – 1964** (London and Basingstoke: The Macmillan Press Ltd, 1992), p. 18.

¹⁰ Musambachime, 'Colonialism and the environment,' p. 18.

¹¹ **Pim Report**, p.63.

wage employment on the Copperbelt and in Zimbabwe. This migration of young able-bodied men led to a further deterioration of the reserves.¹²

In 1928, land divisions were created by the Order-in-Council which resulted into the creation of native reserves and Crown land.¹³ The reserves established on the basis of the Southern Rhodesian model.¹⁴ A Commission, chaired by a judge of the High Court, Justice Macdonell, was appointed to report on the creation of these reserves. It was also felt that congregation of African population in some remote corner of the territory would be contrary to interests of labour demand and hence the reserves being the source of labour supply, should be evenly distributed throughout the country.¹⁵ The Commission emphasised the need to develop the reserve so that Africans could produce economic crops. It also sought to prevent the exodus of African labour with its consequences to stability of village life. Map three below shows areas which were alienated within Mazabuka district in 1928 - 9.

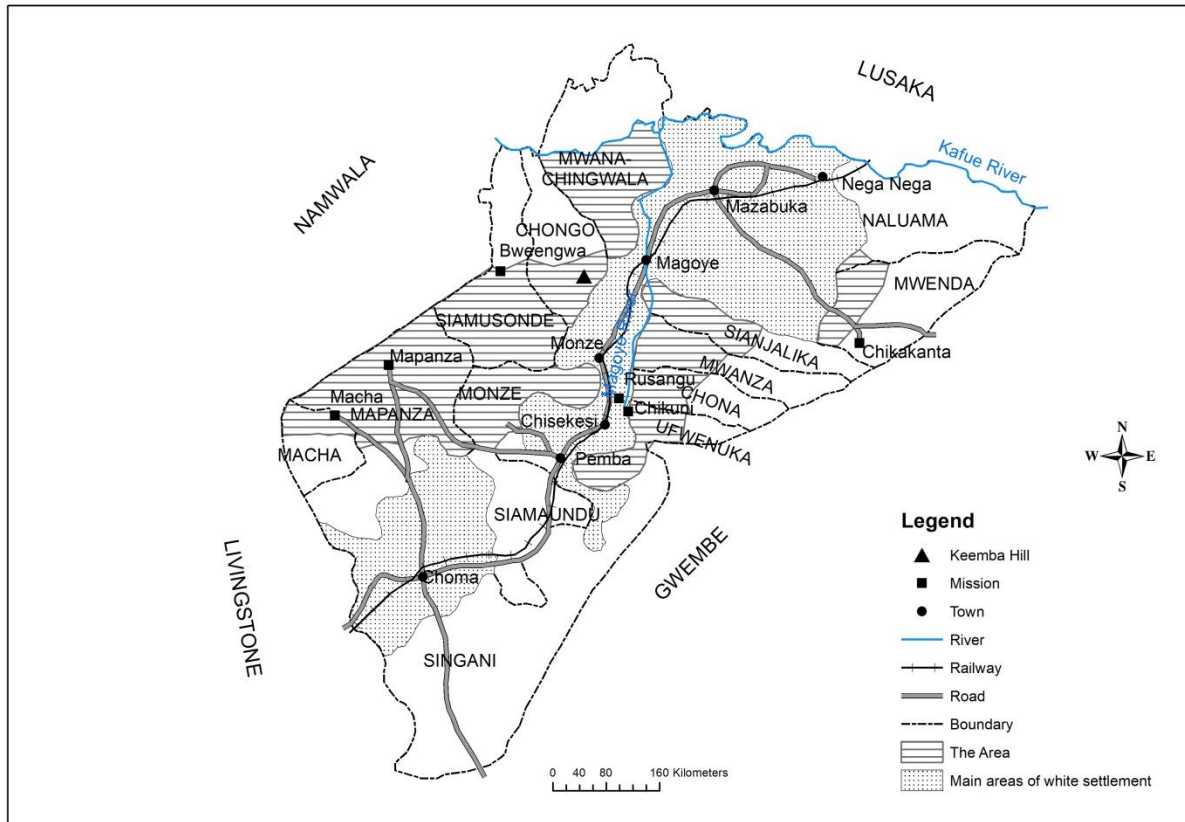
¹² Musambachime, 'Colonialism and the environment,' p. 19.

¹³ N.A.Z., ZP1/2/11, Report of the Native Reserves (Rail line) Commission, 1928.

¹⁴ Robin Palmer, **Land and Racial Domination in Rhodesia**, (Lusaka: Heinemann, 1977), pp. 104 – 105.

¹⁵ N.A.Z., ZP11/2/11, Report of the Native Reserves Commission, 1926.

Map 3: Alienated Lands in Mazabuka District, 1928 - 9



Source: Dixon-Fyle, 'Agricultural Improvement and Political Protest on the Tonga Plateau, Northern Rhodesia,' **The Journal of African History**, Vol. 18, No.4 (1977), p. 580.

3.3 The Impact of Land Alienation on Taxation

The establishment of reserves created a number of problems and the most prominent ones were that the reserves had insufficient access to railways. This lack of transport meant that African farmers in the reserves could not produce excess for sales as there was no transportation for their produce to the markets. Furthermore, most areas were inhabitable due to the absence of water supply and presence of tsetse flies. The apparent result was that Africans congregated themselves

in the habitable areas and hence they were overcrowded. This led to the destruction of land through overgrazing and cutting down of trees.

Prior to the creation of reserves, Africans had utilised their fertile lands for agricultural production which enabled them to raise money to buy basic necessities and pay their tax obligations. Thus, the eviction of Africans from their traditional lands affected their means of raising money to pay tax through agricultural production as the reserves were tsetse infested, infertile and overcrowded and the only option left was wage labour through migration. However, the much anticipated white settler influx did not materialise and it was reported that a third of the lands alienated in Mazabuka sub-district were in the hands of absent landlords who contributed nothing to the development of the territory. The company therefore came up with a tax that was levied on alienated lands whose owners left them undeveloped and unoccupied.¹⁶ Some African farmers took advantage of such developments and rented such lands while others encroached the unoccupied and continued to grow crops for sale. In 1921, £359.14.3 was raised as land tax in Mazabuka district and in 1922 new laws such as the possession of Bhang Proclamation and Registration of Dogs Regulation were enacted and these resulted into the collection of £700 from africans while leniency to those who did not pay was extended for the first year.¹⁷

Revenue collected for the year 1921 amounted to £6,569.12.0, which was £819.12.0 over the estimate and an increase of £1,507.2.0 on the amount collected during year ending 31 March, 1920. The increase was due to a sum of £729.9.6 which was received for Dog tax introduced

¹⁶ N.A.Z., KDB6/1/1/1, Report for the year ending 31/12/1928. The BSA Co., had reported in 1911 that 550,000 acres of land taken up by Europeans in North-Western Rhodesia only about 7,792 acres were under crops, 419 acres being used as orchards and some 4,863 acres lying fallow. See also N.A.Z., BS2/137, Report for year ending 31/03/1911.

¹⁷ N.A.Z., KDB6/1/1/2, Annual Report on Mazabuka District, 1929.

during the course of the year which resulted into an increase of African tax and licences.¹⁸ 1923 saw an increase in the amount of tax collected amounting to £2,245 of which £1,247.10.0 was collected from the part of Gwembe district amalgamated with the sub-district, the actual increase in tax was therefore £997.10.0¹⁹

African incomes were generally based on some combination of subsistence agriculture, the marketing of agricultural produce, or wages from labour on settler farms or in mines.²⁰ The contributions of any of all of those varied widely between individuals and were well beyond the ability of the colonial government to measure. Thus with little knowledge of the incomes of African tax payers, colonial administrators had little choice but to impose flat rates despite the fact that colonial officials were aware of how regressive taxes were, but assessing taxpayer incomes was well beyond the administrative capacity of the 'thin white line.'²¹ Flat rate taxes were a compromise which allowed skeletal administrations to collect a direct tax at all.

Despite the various forms of taxes and licences instituted by colonial state, it still faced budget deficits. In order to help resolve its budget deficit, the colonial state turned to taxing non-Africans by imposing an income tax under Proclamation No. 4 of 1921.²² From the first collection £17,463 was realised marking 7 per cent of the total revenue.²³ Following the expansion of the copper industry, income tax revenue equally increased as new European taxpayers came into the territory and cardinal to this development was the fact that mining

¹⁸ N.A.Z., KDB6/1/1/2, Annual Report Year Ending 31 March, 1921.

¹⁹ N.A.Z., KDB6/1/1/2, Magoye Annual Report, 1923.

²⁰ Gardner, **Taxing Colonial Africa**, p. 54.

²¹ Montague Yudelman, **Africans on the Land** (London: Oxford University Press, 1964), p. 163.

²² Northern Rhodesia, **Annual Report for the Year Ending 31st March 1921**, p. 13.

²³ Gardner, **Taxing Colonial Africa**, p. 99.

companies paid income tax on their local profits.²⁴ Though the income tax seemed to level the playing field for both Africans and non-Africans, the tax rebate spoke otherwise as it offered a provision of taxing individuals whose income was £500 or £1,000 for married men. It is these disparities that scholars objected the unfair treatment of Africans to Europeans with regard to taxation. Commenting on the regression of poll tax, Yudelman argued that it (poll tax) was not based on income or on ability to pay as Africans who earned £5 a year paid the same amount as those who earned £300 a year whilst their European counterparts were exempted.²⁵

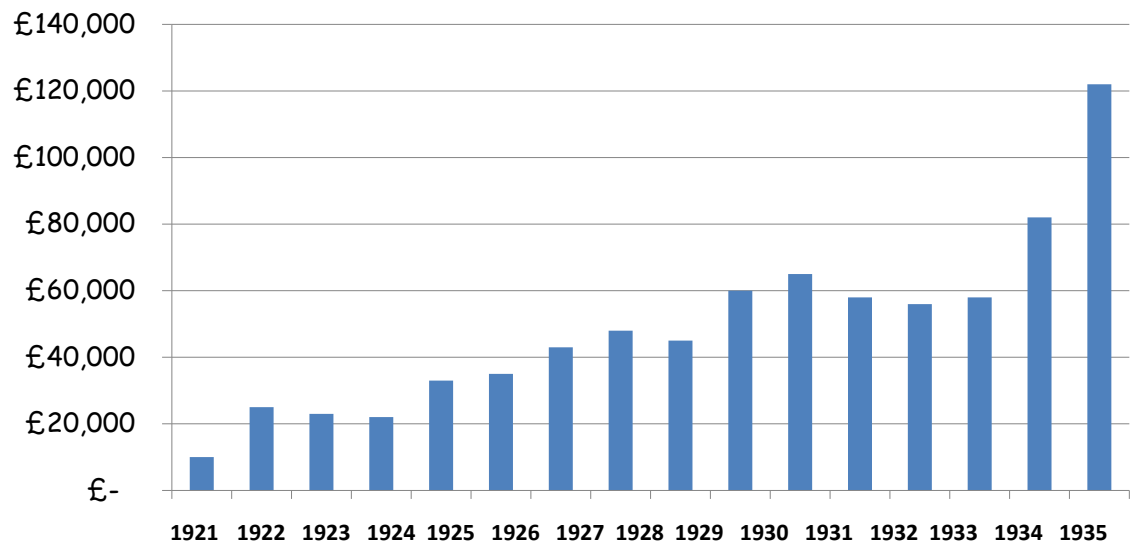
Therefore, income tax was aimed at commercial enterprises, rather than individuals. Much of the initial revenue generated by the tax came from the railways and trading interests. Figure 2.0 below shows that by the end of the 1920s the income tax had become an integral part of Northern Rhodesia's balance sheet. Revenue declined during the Great Depression and the income tax flourished only after the mining companies began to earn profits during the 1933-34 financial year when they became the primary payers of income tax.²⁶

²⁴ Gardner, **Taxing Colonial Africa**, p. 100.

²⁵ Montague Yudelman, **Africans on the Land** (London: Oxford University Press, 1964), p. 164.

²⁶ **Pim Report**, p. 133.

Figure 2.0: Northern Rhodesia Income Tax Revenue, 1921 - 36



Source: Leigh Gardner, **Taxing Colonial Africa**, p. 100.

In 1929, the Native Tax Ordinance (No. 51 of 1929) was enacted and it abolished the taxation of plural wives as it was realised that it penalised Africans who accepted responsibility under tribal customs and that it brought an unnecessary number of divorces among Africans. Polygamists opted to get rid of elderly wives and divorce others with the idea of keeping them as concubines rather than as registered wives.²⁷ In other parts of the territory to survive the harshness of taxation, people resorted to all kinds of practices which took a heavy toll of the social fabric. The splitting up of families was one solution and the burden inevitably fell on children and women who remained trapped in the shrinking household. In addition to divorces and concubines, more sub rosa practices developed with amazing speed.²⁸ Women discovered a livelihood in prostitution and some men resorted to crime. But for some, as the household base shrank, the

²⁷ Chipasha Luchembe, 'Ethnic stereotypes, violence and labour in early colonial Zambia, 1889 – 1924,' in Samuel N. Chipungu (ed.), **Guardians in their Time: Experiences of Zambians under Colonial Rule, 1890 – 1964** (London and Basingstoke: The Macmillan Press Ltd, 1992), p. 43.

²⁸ Luchembe, 'Ethnic stereotypes, violence and labour,' p. 43.

only alternative was suicide. Such people were found hanging from trees with a rope around their necks. In the face of misery and degradation, some people searched for security in fanatical religious activities and witchcraft practices. Due to the aforementioned reasons, the company passed an act in 1929 to abolish plural taxation. At the same time the rate of tax for the whole territory was increased by two shillings and six pence bringing it to twelve shillings six pence in Mazabuka district.²⁹

3.4 The Great Depression, 1929 - 1939

The Great Depression, which occurred between 1929 and 1939, affected every aspect of human endeavour in all parts of the capitalist world³⁰ and it did not spare Africa. It disrupted economic, social and political activities in many parts of Africa and forced colonial governments to change some of the existing policies and adopt new ones in response to the challenges faced.³¹ The Great Depression hit the Northern Rhodesian economy, an adjunct of the British imperial economy. In Northern Rhodesia, the Depression began in the mining industry, spread to the railways, commerce and agriculture, and ruined the economic boom of the late 1920s.

Northern Rhodesia had become economically tied to the capitalist world by 1929 through the development of the copper mining industry which attracted foreign investment and needed market for copper. The development of copper mines at Bwana Mkubwa, Mufulira, Nchanga,

²⁹ **Pim Report**, p. 114.

³⁰ Herbert Heaton, **The Economic History of Europe** (New York: Harper and Row, 1948), p. 696 and Christina D. Romer, 'The Nation in Depression,' **Journal of Economic Perspectives** 7, 2 (1993), p. 19.

³¹ See, for example, B. Jewsiewicki, 'The Great Depression and the Making of the Colonial Economic System in the Belgian Congo,' **African Economic History** Vol. 4 (1977), pp. 153-176; Bonaventure Swai, 'Tanganyika and the Great Depression, 1929-1936,' **Transafrican Journal of History** 9, 2 (1980), pp. 192-254; Moses Ochonu, 'Conjoined to Empire: The Great Depression and Nigeria,' **African Economic History** 34 (2006), pp. 103-145 and Jane I. Guyer, 'The Depression and the Administration in South-Central Cameroun,' **African Economic History** 10 (1981), pp. 67-79.

Roan Antelope and Rhokana all relied on foreign capital.³² Furthermore, the western world provided markets for the upcoming copper mining industry. This easily spread the Depression to Northern Rhodesia when the demand for the metal declined and investors could not risk pumping huge capital in the copper mining business. Once the slump hit the mining industry, it easily spread to other sectors of the economy, such as agriculture, as they were interlinked. Africans particularly those along the line of rail had found market for their agricultural produce especially maize and cattle, had their sales going down.³³

3.5 Colonial Taxation and the Great Depression

Since the establishment of colonial rule in North-Western and North-Eastern Rhodesia to the depth of the Depression in 1933, African tax had been a vital source of government revenue.³⁴ During the construction boom, mine employment became an important source of money for Africans. The boom in railway transportation and agriculture also provided Africans with employment opportunities that enabled them to raise tax money, besides earning a living. The curtailment of mine, and railway employment and the reduction in the demand for local produce made it difficult for Africans to raise tax money.³⁵ Revenues from poll tax stumped tremendously during the Great Depression. While the total amount of poll tax collected during the year ended 31 December, 1931 was £153,100, the figure tumbled down by 27 per cent to £111,694 at the end of 1932.³⁶ Collections of the African tax from provinces declined heavily between 1931 and 1932. Poll tax revenues dropped by 57 per cent for Barotse, 42 per cent each for Kasempa and Luangwa, 36 per cent for Mweru-Luapula, 27 per cent for Tanganyika, 16

³² Andrew Roberts, **A History of Zambia** (London: Heinemann Educational Books Limited, 1976), p. 186.

³³ Mac Dixon-Fyle, "Reflections on Economic and Social Change among the Plateau Tonga of Northern Rhodesia, c. 1890-1935", **The International Journal of African Historical Studies** Vol. 16, No. 3 (1983), pp. 430 - 431.

³⁴ N.A.Z., KDB6/1/1/6, Batoka District Reports, 1933.

³⁵ N.A.Z., KDB6/1/1/6, Batoka District Reports, 1933.

³⁶ N.A.Z., SEC 2/340 Vol. 1. Secretary for Native Affairs to Chief Secretary, 31 March, 1933.

percent for Awemba, 13 percent for East Luangwa while Batoka province where Mazabuka district belonged to recorded an increase of 20 per cent and Kafue equally recorded 11 per cent increase respectively.³⁷ C.J.W. Fleming, the District Commissioner attributed the slight increase in the collection of tax for Mazabuka district to the owning of large herds of cattle which made the locals pay their taxes on time despite having been severely affected by the depression and the drought.³⁸

3.6 The Impact of the Great Depression on taxation

The outbreak of the Great Depression in 1929 was concurrent with the increase of tax in Mazabuka district from 10s to 12s 6d.³⁹ By 1932 the Africans of the Territory began to find serious difficulty in meeting their tax obligations. The opportunities of obtaining work inside the Territory had been seriously curtailed when capital development in the mining area was completed and the output of the operating mines reduced owing to the collapse in the price of copper and the consequent restriction agreement. At the same time the markets for Northern Rhodesia labour outside the Territory had during the preceding years been gradually reduced. The African population living along the line of rail found employment scarce, and the average numbers employed in agriculture fell from 10,500 in 1931 to 6,500 in 1932 and 5,600 in 1933.⁴⁰ Wages were low and in some cases it is understood that the Africans were actually employed for nothing more than their rations.⁴¹

³⁷ N.A.Z., SEC 2/340 Vol. 1. Secretary for Native Affairs to Chief Secretary, 31 March, 1933, See Appendix 1.

³⁸ N.A.Z., SEC2/1053, Mazabuka Tour Report, 1932.

³⁹ **Pim Report**, p. 112.

⁴⁰ **Pim Report**, p. 112.

⁴¹ N.A.Z., KDB6/7/3, Quarterly Reports, 1923 – 1932.

However, the people of Mazabuka district managed to pay tax with less difficulty. For instance, in 1930, £260 was taken in tax from the district tour, prompting the officer to state that ‘there is plenty of money in the villages awaiting collection on the spot. And only one person was convicted of having failed to pay tax.’⁴² In 1931 when the depression had hit the territory hard, £456/15/0 was paid by Africans of the Mazabuka District. This compares favourably with the £288/15/- paid by them during the corresponding period last year and is due in large measure to an energetic ‘comb out’ of defaulters by the Acting District Officer, Mr. Charnaud. And 100 people were taken to the Native Commissioner’s court on account of having failed to pay tax 96 were convicted and four (4) were acquitted.⁴³

Having earlier abolished the Hut Tax in 1914, the colonial state went on to abolish the tax on plural wives in 1929.⁴⁴ The tax on plural wives was abolished because of the unnecessary number of divorces it brought about and it equally made it impossible to establish the existence of additional wives without inquisitorial methods.⁴⁵ Polygyny was considered by some to be a means to obtain more labour as more wives gave more children and through this it increased the output of hybrid maize. In this way polygyny together with adoption of the ox-plow may be looked upon as a strategy that one may choose in order to expand the production of cash-crops. In polygynous households there were normally more members than in non-polygynous households. Therefore the acreage under cultivation and the output of crops was higher in polygynous households. Most of the maize produced for sale and the output of maize that exceeded the consumption requirements of the households was sold.⁴⁶ The report showed that the

⁴² N.A.Z., KDB 6/7/3, Quarterly Report for the Period Ending 30 June 1930.

⁴³ N.A.Z., KDB 6/7/3, Quarterly Report for the Period Ending 31 March, 1931.

⁴⁴ N.A.Z., KDB 6/7/5/1, Mazabuka Annual Tour Reports, 1926-1930 and **Pim Report**, p. 111.

⁴⁵ N.A.Z., KDB 6/7/5/1, Mazabuka Annual Tour Reports, 1926-1930 and **Pim Report**, p. 112.

⁴⁶ Ester Boserup, **Women’s Role in Economic Development** (London: Allen & Unwin, 1970).

polygyny rate was much higher among the small-holders and farmers than among the subsistence cultivators.⁴⁷ Thus the abolition of tax on plural wives worked to the advantage of the Africans who were in polygynous. As acknowledged by J. Moffat Thomson, the Secretary for Native Affairs that:

there is a marked increase in the number of the above is to be noted, especially amongst young men, which is probably due to the removal of tax on plural wives.⁴⁸

The collections of African tax, which had amounted to £148,000 in the financial year 1931-2, fell to £118,000 in 1932-3 and £104,000 in the calendar year 1933. The amount of tax outstanding for the previous four years at the end of 1933 was £152,000 and the number of Africans exempted from tax during 1933 is estimated to have been 78,000. At the end of 1933 a Taxation Committee was appointed to make recommendations for such changes in the incidence of taxation as would not involve any immediate sacrifice of revenue.

The committee did not recommend a reduction in the rate of African tax, in the hope that the general economic condition might continue to improve and that any immediate hardship might be mitigated by the exercise of reasonable leniency on the part of the District Officers and the provision by Government of opportunities to discharge the liability by working. It called attention, however, to the inequalities inherent in flat rates of poll tax and in the arrangement under which a person who might be in lucrative employment away from his home continued to pay at the rate appropriate to that district. It therefore recommended that tax should be paid at the rate of the district in which it was collected, provided that a person who had paid tax prior to

⁴⁷ N.A.Z., SEC1/680, Finance General Arrangements in Northern Rhodesia, 1947 – 1949.

⁴⁸ N.A.Z., KDB6/7/5/2, Mazabuka Annual Tour Reports, 1931 – 1932.

leaving his own village should be exempt from taxation for that year in the district in which he was employed, and that a person returning to his home district, after an absence of less than 12 months and having paid tax elsewhere for the current year, should be allowed to take out a tax ticket in his home district and receive a refund of the tax paid elsewhere.⁴⁹ These provisions were presumably intended by the committee to ensure that natives leaving their homes for short periods should not be compelled to pay tax at any higher rate which might prevail in centres of employment.

The Taxation Committee of 1934 was in favour of a system of tax relief labour with the object of assisting Africans to pay off some of this vast accumulation of arrears, and at the beginning of 1935 such a system was introduced until the end of 1937.⁵⁰ The labour was voluntary and only arrears, and not current tax, Africans were required to work for 30 days or 23 days if they provided their own food, this was considered equivalent to 7s. 6d. Tax labour had been commonly used for road construction and maintenance, for the erection of district gaols and other such buildings. In 1935 labour on tax relief schemes was valued at £18,328 and in 1936 at £12,744, while provision of £7,000 was made for these schemes in the 1937 Estimates. On the basis of these figures, therefore, a total amount of £38,072 had been worked off.⁵¹ The tax relief interfered with the collection of current tax, as Africans had no great inclination to pay when they knew that they could work off their debt in the following year on comparatively liberal terms. Thus, the government decided not to continue tax relief labour in 1938. It had been suggested, however, that it should still be provided for elderly natives, popularly known as the ‘uncle class,’ who were capable of work but not fit to travel far from their homes in search of

⁴⁹ **Northern Rhodesia, Report of the Taxation Committee April, 1934** (Livingstone: Government Printer, 1934), p. 13; **Pim Report**, p. 112.

⁵⁰ N.A.Z., SEC2/341, Vol. I, Native Taxation Committee Report, 1938 – 42.

⁵¹ **Pim Report**, pp. 122-23

it.⁵² On completion of the labour, a tax receipt was given and the person was discharged from such labour.⁵³

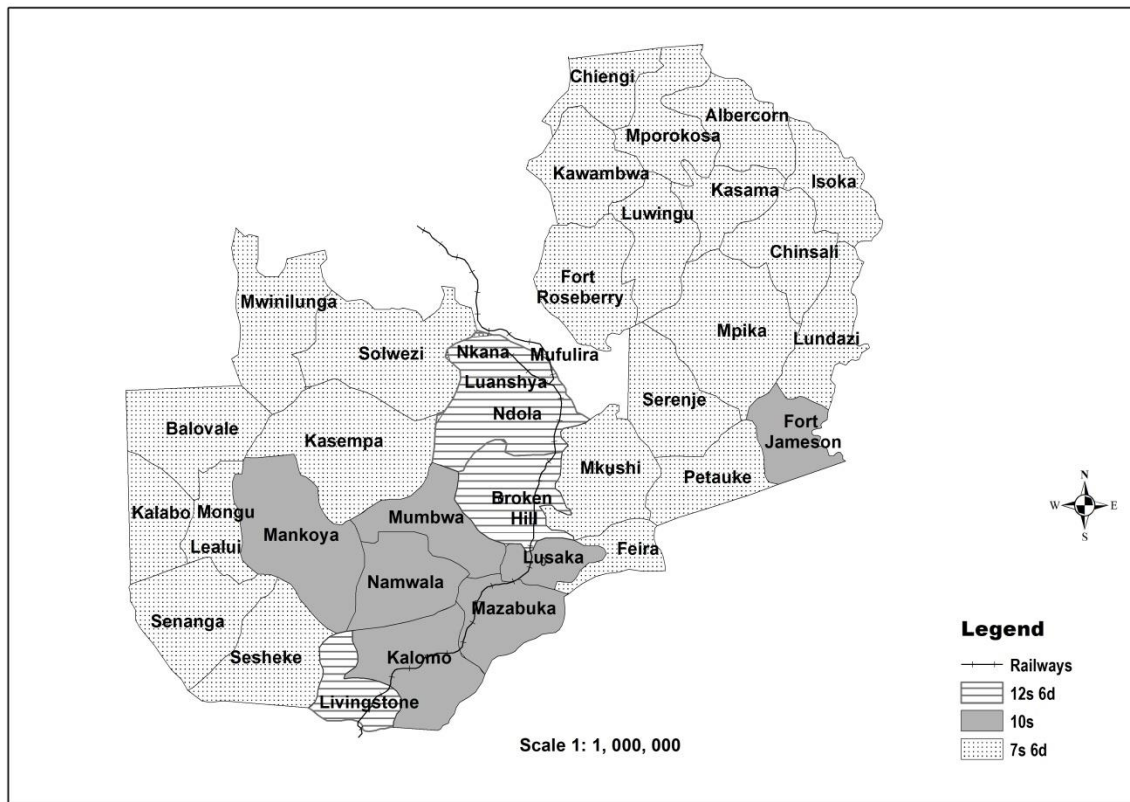
There was a comprehensive revision of tax rates in 1935 when the tax was reduced in 28 out of the 35 districts, increased in three and left unchanged in four. The variations in rates were intended to compensate for the differing opportunities of earning the means to pay which obtain in the different areas of the Territory. For instance the Farming Area, including the area of native agricultural production and comprising the Lusaka, Mazabuka and Kalomo Districts and parts of the Broken Hill, Mumbwa, Namwala and Choma Districts. The tax in this area was 10s. except for the Broken Hill District where the rate was 12s. 6d. While the Industrial Area, comprising the Copperbelt, Broken Hill (a mining and railway centre), and Livingstone (where the Zambezi Sawmills Limited operated). The tax in this area was 15s. for the Copperbelt mining townships of Luanshya, Nkana and Mufulira and 12s. 6d. elsewhere.⁵⁴ The Map Four below shows the tax rates for different areas in Northern Rhodesia as alluded to above.

⁵² **Pim Report**, p. 123.

⁵³ N.A.Z., SEC2/341, Vol. I, Native Taxation Committee Report, 1938 - 42.

⁵⁴ N.A.Z., SEC2/341, Vol. I, Native Taxation Committee Report, 1938 - 42.

Map 4: Tax Rates for Different Areas in Northern Rhodesia, 1938



Source: Gardner, **Taxing Colonial Africa**, p. 119 and N.A.Z., SEC2/341, Vol. I, Native Taxation Report, 1938.

The tax revision was received differently depending on the area it was applied to and the means people had to raise money for taxation. Therefore, opposition to taxation emerged as part of protests against colonial Africa after the imposition of colonial rule. Robert Rotberg noted that, ‘prophets capitalised upon the general unpopularity of taxation and, in a few isolated but portentous instances, tribesmen actually offered physical opposition to tax gatherers.’⁵⁵ In Northern Rhodesia, some organised forms of opposition to the rate and collection of hut and poll taxes emerged following the tax revision throughout the interwar period. There emerged a group

⁵⁵ Robert Rotberg, **The Rise of Nationalism**, p. 73.

of voluntary associations in colonies across Africa in an attempt to gain influence over the allocation and management of resources in the colonies by Africans. With the advent of education many Africans took to the stage to counter oppose the settlers by forming associations through which they managed to express themselves, air their pleas for reform, and for consideration in the political affairs of the territory.⁵⁶

Welfare associations also came on the scene in Northern Rhodesia. The first association to be formed was the Mwenzo Welfare Association founded in 1923 by Donald Siwale, David Kaunda (father to Kenneth Kaunda, later President of independent Zambia), and Hezekiya Kawosa. By 1924, the Association was protesting against the ‘heavy tax burden that the government had forced rural Africans to bear.’⁵⁷ Despite the fact that the organisation was short-lived and achieved little, it however set precedence to African opposition against heavy tax burden and Africans were ready to oppose the tax laws. In 1930, the association was succeeded by the Livingstone Native Welfare Association, which inspired the formation of similar associations at Ndola and Mazabuka, among other places. The agenda of these groups was varied, but generally focused on the limited government services provided to Africans and their low standard of living, particularly in towns.⁵⁸

Furthermore, a significant example of collective opposition to the tax occurred on the Copperbelt Province of Northern Rhodesia on 29 May 1935 protesting against a sudden increase in colonial taxes levied by the British colonial administration and a reduction of industrial wages.⁵⁹ On the morning of 21 May 1935, police in Mufulira announced that taxes were raised from 12 to 15

⁵⁶ Rotberg, **The Rise of Nationalism**, p. 115.

⁵⁷ Gardner, **Taxing Colonial Africa**, p. 121.

⁵⁸ Rotberg, **Rise of Nationalism**, pp. 124 – 34.

⁵⁹ **Report of the Commission Appointed to Inquire into the Disturbances in the Copperbelt, Northern Rhodesia** (Lusaka: Government Printer, 1941), p. 9.

shillings a year.⁶⁰ The tax increase came at a time when demand for labour was falling and black worker mobility was becoming more difficult as white farmers were taking opportunities for agricultural production. Since the imposition of tax was a strategy adopted to create bond labour and sustain demand during the 1920s when the demand for miners was higher, the Company maintained low wages on account of predominance of migrant labour from rural regions. The strike was spontaneous, with morning shift miners refusing to go underground and it involved three of province's four major copper mines: those in Mufulira, Nkana and Roan Antelope. On Wednesday, 29 May, the Provincial Commissioner of Central Province reported to Lusaka that 1,000 Africans were attacking the compound at Luanshya mine. Royal Air Force reinforcements had arrived from Lusaka after African workers at Mufulira mine had gone on strike the week before, but before they arrived in Luanshya, the Northern Rhodesia Police fired in self-defence, killing six Africans and wounding several others.⁶¹ Additional police were sent from Salisbury and Bulawayo, and there were no further riots.⁶²

Other factors were attributed to have caused the disturbances on the Copperbelt, among them being: insufficient wages and rations; deductions from wages for equipment (boots, lamps, and other basic necessities.); a large number of unemployed in the Copperbelt; the treatment of African workers; insufficient contact between District Officers and African in mining compounds; the 'breaking down of native custom and authority by industrialisation'; the Watch Tower Movement; and the Mbeni Dance Society.⁶³ Rotberg further argues that 'the strikes were, in general, dissatisfied ... and the tax announcement had provided a catalyst sufficient to

⁶⁰ **Report of the Commission Appointed to Inquire into the Disturbances in the Copperbelt, Northern Rhodesia** (Lusaka: Government Printer, 1941), p. 9.

⁶¹ **Report of the Commission Appointed to Inquire into the Disturbances in the Copperbelt, Northern Rhodesia** (Lusaka: Government Printer, 1941), p. 8.

⁶² Rotberg, **Rise of Nationalism**, pp. 161 – 8.

⁶³ Gardner, **Taxing Colonial Africa**, p. 123.

occasion Northern Rhodesia's first important industrial unrest.'⁶⁴ The collective political action that took place, whether ignited by the voluntary associations or the strikes on the Copperbelt was relatively a new development in Northern Rhodesia during the inter-war period.

Gardner argues that three reasons could possibly be accredited as to why Africans staged such demonstrations on the Copperbelt and these are:

the growing inequality within African communities had made it worthwhile to a sufficiently large number of individuals to want to reform the tax rather than evade it, as was common practice, thus risking prosecution, imprisonment, distress of property, or a range of other punishments. Possibly another reason could have been the attempts of the colonial administration to enforce the tax more closely during the Depression which made evasion more difficult... Thirdly, the wage employment, the marketing of cash crops, and education created interests and grievances which cut across local communities and facilitated the coordination of a sufficient number to gain some (albeit limited) influence.⁶⁵

Amidst confusions and disturbances due to the increase in taxation, Mazabuka district was on record of having managed to honour tax obligations. There were 1,469 taxable males in the district and 228 of these were working either for the local farms or at the mines with 7 reported to be working in Southern Rhodesia.⁶⁶ Table 2.1 below shows the tax collected in 1936 in southern province with a closer look on Mazabuka district's performance to other districts.

⁶⁴ Rotberg, **Rise of Nationalism**, p. 163.

⁶⁵ Gardner, **Taxing Colonial Africa**, p. 123.

⁶⁶ N.A.Z., SEC2/1053, Mazabuka Tour Reports, 1932.

TABLE 2.1: TAX COLLECTIONS IN 1936

District	District Rate	Registered Tax Payers	Actual Number of People	Actual Amount Collected	Taxes Collected in 1936	Taxes Paid in Arrears inclusive	Percentage
Livingstone	12/6	3,250	2,342	£1,633	£1,585	£2,031	49
Mazabuka	7/6 - 10	17,277	14,111	£7,222	£8,103	£9,909	57
Kalomo	7/6 - 10	9,750	6,514	£3,263	£3,477	£4,506	53
Namwala	7/6 - 10	----	3,831	£1,933	£1,933	£3,005	50
Total	----	36,242	26,798	£14,051	£15,098	£19,454	47

Source: N.A.Z., SEC2/341, Vol. I. Native Taxation Report, 1938.

In 1933 it was estimated that 75% of Tonga payers were at home in the villages, living ‘by the sale of cattle and maize.’ The same report went on to say that out of a total of about 15,920 tax payers only 11,973 were found to be in wage employment outside the reserves, the number going out to work in the mines ‘being very small.’⁶⁷ One official reported that after having collected statistics in 54 villages during the course of the tour he found that out of a total of some 1,360 tax payers, 850 had paid their current 1938 tax, or approximately 62%. The drop in payment was attributed to the prophet figures who emerged in 1933 as it was reported that ‘two or three men from other districts went through the village telling the people that the Americans were coming and that they need not to pay tax.’ They did not get very far, however, and were arrested by the

⁶⁷ N.A.Z., 6/1/1/6, District Office Report, 1933.

African authorities.⁶⁸ Thus, tax collections for the year 1938 had by the end of November doubled the total collection for the year 1937 indicating abilities by Africans in the district to pay their tax dues.⁶⁹

The period at hand sent fears of labour shortage by certain settler farmers who were quick to pinpoint the Maize Control Board as to have been working to the African farmer's advantage. One settler farmer lamented that it was extremely hard to persuade Africans to enroll as carriers or road labourers as they were perfectly able to grow maize sufficient to meet all their needs and a surplus they sold to the Maize Control Board.⁷⁰ Wagon owners, too, hired out their wagons and managed to raise money through such ventures.⁷¹ One official noted that it was hard to blame Africans who preferred to earn their tax money through cultivating their fields with the assistance of their wives and children and managed to secure all their needs.⁷² In 1936, the sum of £1,025 was collected and in 1937, out of the 2,273 taxable males only 603 owed tax for 1936. John Gaut, the District Officer for Mazabuka argued that:

Africans in the district are the wealthiest; if not the whole of Northern Rhodesia thus there is not the slightest reason for any tax default. An abundant maize crop last year (1936), and the promise of an excellent price this year (6/- a bag), together with large herds of cattle close to the market preclude any question of poverty.⁷³

⁶⁸ N.A.Z., KDB 6/1/1/6, District Office Report, 1933. The visitors appear to have been influenced by the doctrine of Watch Tower preachers such as are known to have operated in various parts of the territory during this period. See L.H. Gann, **A History of Northern Rhodesia** (London: Chatto & Windus, 1964).

⁶⁹ N.A.Z., SEC2/1054, Mazabuka Tour Report No. 9 of 1936.

⁷⁰ N.A.Z., SEC2/1054, Mazabuka Tour Report No. 9 of 1936.

⁷¹ N.A.Z., KDB 6/7/5/4, Tax Collection Tour Report, 24 October, 1936.

⁷² N.A.Z., KDB 6/7/5/4, Tax Collection Tour Report, 24 October, 1936.

⁷³ N.A.Z., KDB 6/7/5/4, Tax Collection Tour Report No. 2, 1937.

Therefore, there was no excuse for non-payment of tax at that time when Africans were receiving so much money in the district. The District Commissioner went on to say that the amount collected was very satisfactory.⁷⁴ Mwendaweli Lewanika the African Clerk reported that in 1936, Africans sold hundreds and thousands bags of maize to the Maize Control Board and received in return cash ranging from £50 to £100 in return.⁷⁵ With such money at their disposal, Africans managed to pay their tax dues on time.

3.7 Conclusion

This chapter has demonstrated that Africans in Mazabuka district were resilient despite suffering major setbacks such as land alienation and the economic depression which posed a negative impact on the social and economic well-being of the people. Africans utilised resources available to their own benefit such that when they were driven into reserves, others went into wage labour where they acquired capital and later returned back into reserves however since the much anticipated white-settler farmers failed to materialise, Africans encroached the vacated lands and managed to raise money for taxation through agricultural production selling their maize to the Maize Control Board. The chapter further showed that the economic depression of 1929 had adverse effects on the wellbeing of Africans in the district as money became scarce and the farming seasons were bad. However, Africans utilised resources at hand such as the selling of cattle to cushion scarcity of money and food. After the end of the depression, Africans took advantage of the ready market at the mines to sale either commodities or labour and the proceeds were always channelled back to agricultural production which was the commercial backbone in

⁷⁴ N.A.Z., KDB 6/7/5/4, Tax Collection Tour Report, 24 October, 1936.

⁷⁵ N.A.Z., KDB 6/7/5/4, Tax Collection Tour Report, 24 October, 1936.

the district. The mechanisms enabled them to meet their tax obligations even such income tax which was introduced additionally to poll tax.

CHAPTER FOUR

THE AFRICAN RESPONSES AND EFFICACY TO THE COLONIAL TAX REGIME,

1940 – 1964

4.1 Introduction

Africans were not mere victims of the colonial state policies such as taxation, they voiced their concerns both overtly and covertly whenever they felt that their interests were at stake. This chapter looks at how Africans responded to the colonial tax regime during the course of the Second World War till the period of the Federation in the 1950s up to the end of colonial rule in 1964. The chapter notes that despite the recruitment for war, and poor supplies of agricultural requirements and a combination of bad weather during the war, Africans thrived during this period and managed to pay their tax dues. The chapter further looks at means devised by Africans in overcoming the burden of colonial taxation.

4.2 Outbreak of the Second World War

The Second World War which broke out on 1 September 1939 was a result of a European conflict which saw the Nazi Germany attacking Poland from the west. Two days later On 3 September 1939, Britain and France declared war on Germany counteracting its attack on Poland and this marked the beginning of the Second World War.¹ The outbreak of the war resulted into a great demand of resources to facilitate and sustain the needs of the war. Therefore, Britain was compelled to defend its global empire and trade by calling on vast colonial resources from its

¹ Joanna Bourke, **The Second World War: A People's History** (New York: Oxford University Press, 2001), pp. 16 - 17.

colonies.² It further deployed some human resources in its territorial war zones like Canada where its soldiers reached the place on 10 December 1939 while the Australasian troops reached the Middle East on 12 February 1940 joining their counterparts from India.³ Britain stepped up to provide not only military resources but equally financial and material resources for the Allied war effort.

The British colonies in Africa played a pivotal role in the war as they acted as battleground for its overland, sea and airlines of communication.⁴ Approximately about 500,000 men and women from British African countries served in the Allied forces in campaigns in the Middle East, North Africa, and East Africa.⁵ Contributing to the war efforts of the empire, Northern Rhodesia joined the war on 3 September 1939, on the side of its colonial masters Britain following the British War Cabinet asking the colonial office and the War office to produce a report on the manpower resources of the entire colonial empire.⁶ The colony was so instrumental in raising eight battalions comprising about 15,000 African servicemen and 700 – 800 Europeans.⁷ These battalions were stationed in Kenya, Somaliland, Madagascar, Ceylon, Burma, Palestine, and India. Besides providing servicemen, Northern Rhodesia became vital in the defense of British and Allied interests because she was a major supplier of copper. There was a high demand for copper because of its crucial importance in the manufacture of munitions for the Allies.

² Alfred Tembo, 'The Impact of the Second World War on Northern Rhodesia (Zambia), 1939 – 1953,' Phd Thesis, University of the Free State, 2015, p. 1.

³ Tembo, 'Second World War,' p. 1.

⁴ Tembo, 'Second World War,' p. 2.

⁵ Tembo, 'Second World,' p. 2.

⁶ Cited in Tembo, 'Second World War,' p. 3.

⁷ Cited in Tembo, 'Second World War,' p. 3.

4.3 Effects of the Second World War on the Africans in Mazabuka District

Mazabuka district was a farming area and many people depended on agricultural production and mining was closely linked to the agricultural sector as miners had to be fed in order to keep production going and prevent industrial action. Therefore, the Second World War affected the area in the sense that the desire by the British and her allies to win the war at all costs resulted into enormous demands for copper and other minerals from Northern Rhodesian mines for weaponry production,⁸ which in turn provided ready market for agricultural products. There was an increase in the size of the African labour force employed in the copper mines from 7,200 in 1933 to 24,000 and by 1943, the population reached 33,000.⁹ This demand for minerals resulted into a critical shortage of maize in Northern Rhodesia as maize was needed to feed the expanding work force at the Copperbelt mines which was producing important base metals.

The outbreak of the Korean War resulted to another increase in the demand for copper in 1950.¹⁰ The allied powers boosted their copper acquisition from Northern Rhodesia as a strategy to safeguard the commodity in the prosecution of the Korean War. Furthermore, the Western rearmament programmes ignited by the war and on-going cold war increased the demand for copper from the defence industries.¹¹ The British and the US rearmament programmes created a serious global deficiency of the metal resulting into a sharp rise in the price from £180 to £420 per long tonne between 1950 and 1956.¹² Consequently, this development encouraged massive

⁸ For details, see L. H. Gann, **A History of Northern Rhodesia: Early Days to 1953** (London: Chatto and Windus, 1964); W. Allan, **The African Husbandman** (London: Oliver and Boyd, 1965); and S. N. Chipungu, **The State, Technology and Peasant Differentiation in Zambia: A Case Study of Southern Province, 1930-1986** (Lusaka: Historical Association of Zambia, 1988).

⁹ Ashley Jackson, **The British and the Second World War Empire** (London: Hambledon, 2006), p. 236.

¹⁰ William Stueck, **The Korean War: An International History** (New Jersey: Princeton University Press, 1995), p. 10.

¹¹ Tembo, 'The Second War,' p. 186.

¹² Francis L. Coleman, **The Northern Rhodesia Copperbelt, 1899 – 1962** (Manchester, 1971), p. 146, quoted in Tembo, 'Second World War,' p. 186.

investment in expanding the mines on the Copperbelt to maintain and increase the demand needed. As postulated Lawrence Butler that the Korean War and the escalating Cold War the Americans began to show a willingness to invest in Northern Rhodesia's mining and infrastructure to boost copper production.¹³ Thus despite the British experiencing some hurdles in the running of their overseas investments during this period, the Copperbelt blossomed as it came to rely on the American capital.

However, the period under discussion witnessed a decline in food production due to a number of factors. Farmers were hardly hit by the drought in 1942, scarce supplies of chemical fertilisers, and general lack of labour due to war conditions. By 1945, new parts for ploughs and cultivators were difficult to obtain and the majority of the Tonga were dependent upon equipment which had already seen the tear and wear of a number of years as replacements and repairs were difficult or impossible to secure.¹⁴ During the war tools like hoes and axes, nails, hinges and other farming commodities became scarce compelling the government to encourage a few remaining African smiths to produce the required goods.¹⁵ As late as 1946, more than a year after the end of the war, a number of Tonga were approaching European farmers in the district asking for old cultivators for sale. These farmers usually had long waiting list of Tonga anxious to purchase any implements that they might be discarding, but they had to refuse their offers because they were unable to obtain new implements as replacements.¹⁶

¹³ Cited in Tembo, 'Second World War,' p. 186.

¹⁴ Elizabeth Colson, 'The Tonga and the shortage of implements,' **Rhodes-Livingstone Journal**, No. 14 (1954), pp. 37 – 38.

¹⁵ Colson, 'Shortage of implements,' p. 38.

¹⁶ Colson, 'The shortage of implements,' pp. 37 – 38.

The Tonga people counteracted the situation by enacting measures like sharing the implements available. Men borrowed ploughs, trained oxen and sleighs and many used the cultivators and harrows of their kinsmen. In the older type of patriarchal villages, the headman helped many of their subjects by lending out his equipment. In some cases, others loaned their equipment freely but rather charged strangers some of whom were only distantly, if at all, related to him. Where men had scotch-carts or wagons they seemed to loan these freely to their kinsmen, but generally they charged 'strangers.' For instance Reuben Miyoba, a 'farmer' headman let all his villagers use his wagon, sheller, and grinder, without charge. He said he had tried not to let them do this because they spoilt it, but they kept cadging and cadging and he had to give way.¹⁷ While the situation forced the country to import much of its maize requirements throughout the war period up to the 1954,¹⁸ the aforementioned measures cushioned Africans in Mazabuka district.

Contrary to the Depression years, when prices were low, the production during the war had increased substantially. Therefore more productive peasants, especially those following the Kanchomba agricultural system,¹⁹ were allowed to sell their maize in the European 'pool' of the Maize Control Board thereby enabling them to get the same price as commercial settler farmers.²⁰ Table 3.0 below gives an insight of the increased African market production of maize along the line-of-rail which included the Tonga plateau of Mazabuka District. As in the past, the

¹⁷ William Allan, Max Gluckman, D.U. Peters and C.G. Trapnell, **Land Holding and Land Usage among the Plateau Tonga of Mazabuka District: a reconnaissance Survey**, 1945 (Westport, Connecticut: Negro University Press, 1970), p. 145.

¹⁸ R.E. Baldwin, **Economic Development and Export Growth: A Study of Northern Rhodesia, 1920 – 1966**, (Berkeley: University of California Press, 1966), p. 155.

¹⁹ The Kanchomba agricultural system was a simple crop rotation with manure and compost, which evolved and demonstrated by the Kanchomba Agricultural Station.

²⁰ N.A.Z., ZP35/5, Maize Control Board of Northern Rhodesia, Annual Report 1945 – 46 and Dixon-Fyle, 'The Seventh Day Adventist (SDA) in the protest Politics of the Tonga plateau, Northern Rhodesia,' **African Social Research** No. 26, (Dec., 1978), p. 459.

Tonga plateau continued to be the most important African maize growing region of Northern Rhodesia as most of the marketed maize came from there.

TABLE 3:0: African Maize Sales on the Line-of-Rail, 1941 - 1944

Year	European Grown	African Grown	Total
1941	120,000	38,000	158,000
1942	146,000	51,000	197,000
1943	144,000	60,000	204,000
1944	212,000	115,000	327,000
1945	273,000	202,000	475,000

SOURCE: N.R.G., Department of Agriculture, ANNUAL REPORT FOR YEAR 1944 (Lusaka: Government Printers, 1945), p. 5.

European grown maize was sold at 16 shillings per bag whereas African grown maize was sold at 14 shillings per bag in new bags and 13 shillings per second hand bag.²¹ Despite the ready market for maize at the Maize Board, there was still a shortage to meet the demand in the territory. The war resulted into the shortage of local maize production forcing the government to intervene in the situation to ensure adequate food supplies. The imperial government strove to make sure that there was enough food so as to avoid any labour unrest which could disrupt the mining operations important base metals at the Copperbelt. The free flow of operations at the Copperbelt was of greater financial gain to the British government and it endeavoured to avoid any hiccup in its smooth operation. For this reason, emergency imports were sought from

²¹ N.A.Z., SEC1/91, Prices of Maize Payable to African Maize Growers – Maize control Ordinance, 1945 – 46.

neighbouring territories though the move proved futile as South Africa had its surpluses emptied and the entire crop of the Belgian Congo had already been bought by the governments of Northern and Southern Rhodesia in 1942.²²

In view of the urgent need, the Ministry of Food was compelled to release surplus stock from other parts of Africa. Therefore, 10,000 tons of maize were sourced from the Middle East which were already purchased from South Africa.²³ Britain further sourced 33,600 bags of maize from Argentina in March 1943; 5,600 bags from Southern Rhodesia's purchase in the Belgian Congo, and 5,000 bags of potatoes from South Africa.²⁴ Another purchase of 6,720 bags of maize was made from Angola after Britain had agreed the sale of 1,000 tyres to the Portuguese government in exchange.²⁵ To avoid a recurrence in the following year, local production had to be increased. It was difficult to obtain the necessary labour, however, and, as the need to prepare the land in time for planting season was urgent, the Colonial Secretary in London sanctioned labour conscription for up to two months.²⁶

4.4 Labour Conscription

The outbreak of the war resulted into a shortage of labour on the farms in Northern Rhodesia. This development forced the government to come up with labour conscription as a measure to solve the problem.²⁷ Settlers in Northern Rhodesia advocated for a new agricultural policy that would enable them to secure the much needed labour. These critical agrarian policies were initially aired through the Midlands Farmers' Association and thereafter through the Mazabuka

²² Jackson, **The British Empire and the Second World War**, p. 235.

²³ Jackson, **The British Empire and the Second World War**, p. 235.

²⁴ Tembo, 'Second World War,' p. 206.

²⁵ Tembo, 'Second World War,' p. 206.

²⁶ Jackson, **The British Empire and the Second World War**, p. 236.

²⁷ Alfred Tembo, 'Coerced African Labour for Food Production in Northern Rhodesia (Zambia) during the Second World War, 1942 – 1945,' **South African Historical Journal**, (2016), p. 6.

Farmers' Association.²⁸ The settler farmers argued that their immense contribution to the war effort though greater food production was to be reciprocated by an African contribution enforced farm labour. The settler farmers had hoped that with such a policy at hand, the government would offer them financial assistance. However, the government was at that time not in support of any price incentive to maize farmers that would boost production or guarantee the supply of labour and loans free from normal restrictions such as collateral.²⁹

The government came to the urge of the settler farmers by enacting a couple of laws which forced African labourers to work for commercial farmers. Initially, the Emergency Powers (Recruitment of Farm Labour) Regulation was passed in 1942.³⁰ The aforementioned law empowered the Controller of Labour to recruit volunteers aged between 16 and 45 years to work on settler farms for a period of two years, with a provision for penal sanction for desertion, absenteeism, or evasion of duties by any conscript. This law provided a payment of 10 shillings per 30 day ticket with food for youths who were not liable for tax, while adults eligible for tax payments received 12 shillings and 6 pence with food.³¹ Prior to deployment, recruited men performed some unskilled work for the Government at the same rate as those working on the farms. Those contravening the above regulations were fined an amount not exceeding £5 or imprisonment for a period not exceeding three months or both.³² Therefore, imprisonment was used as an ideal form of coercion that was used in frustrating the efforts of recalcitrant labourers compelling Africans to be submissive to the devised laws even when they were not in agreement with them.

²⁸ Tembo, 'Second World War,' p. 209.

²⁹ Tembo, 'Second World War,' p. 209.

³⁰ Tembo, 'Second World War,' p. 210.

³¹ Tembo, 'Second World War,' p. 211.

³² Tembo, 'Second World War,' p. 211.

There was also voluntary recruitment done by private agents which however proved to be ineffective because of the poor conditions of service resulting into only a few people taking part. For instance, only 3,000 volunteers were recruited in April 1942 while 9,000 were brought in under compulsion.³³ Northern Rhodesia was generally regarded as a labour reservoir thus even Africans from the territory were considered as farm labourers and rated among the least desirable forms of labour. With that picture in mind, some European settlers tended to ill-treat African workers and that reputation preceded them making it hard for them to secure the much needed labour. In order to secure the much needed labour, frantic appeals were made to chiefs to persuade their subjects to converge on the farms. The venture proved futile resulted into the Government accepting a recommendation from the African Labour Advisory (ALAB) that besides encouraging more private recruiting agencies, the Government should itself take the lead in direct recruit and to invoke the Emergency Powers for the compulsion of African labour for work on essential food production.³⁴

Despite much appeals made to the chiefs, the response from Africans were unfavourable as most Africans failed to differentiate between coerced and free labour since both carried a degree of compulsion. In 1942, an appeal was made by Waddington to the colonial Office following unsatisfactory voluntary recruitment. Thus, only 700 males, mostly youths under the age of 16 and some as young as 13, were conscripted in May 1944 and a further 1,000 in January 1945.³⁵ Consequently, Waddington became convinced that the only way to get Africans to work was by conscripting them because they had a lot of cash in hand and no reasonable inducement could

³³ Tembo, 'Second World War,' p. 211.

³⁴ N.A.Z., SEC1/1346, Chairman's Report of the Second ALAB Meeting, 3 February, 1942.

³⁵ K. Datta, 'Farm Labour, Agrarian Capital and the State in Colonial Zambia: The African Labour Corps, 1942 – 1952,' **Journal of Southern African Studies**, Vol. 14, No. 3 (1988), p. 378

make them work on farms in sufficient numbers.³⁶ When interviewed in 1983, a former conscript, Timothy Siamaimbo of Sichiimbwe village in Pemba district, confirmed the nature of the conscription process operating on settler farms in wartime Northern Rhodesia. He stated: That cibbalo: He caught us – Bwana Price, the Mazabuka D.C. He came into this village with his messengers. The messengers caught us [...] there were many of them – six on this side, six on that side.³⁷

In Mazabuka District, the officials faced difficulties in their effort to recruit the local people. M.G. Billing, District Officer for Mazabuka reported that:

every effort was made during the course of the tour to persuade the younger men to volunteer for service with the regiments; but the response from the Ba-Tonga is negligible. They are afraid of the word ‘war,’ and find it difficult to believe that the war is at present confined to Europe.³⁸

In responding to an appeal for recruits, Chief Mwanachingwala’s reply which was described as typical of his long and undistinguished career was that, ‘Bwana, we are all as women: and we are afraid.’³⁹ Thus, Billing concluded that the Ba-Tonga, unlike their Ba-Ila neighbours, are not fighters, they are agriculturists, cattlemen and traders.⁴⁰ The aforementioned response from Chief Mwanachingwala gives a clear picture that not all chiefs pledged allegiance to the British crown. David Killingray observed that when chiefs were used as recruiting agents for the war,

³⁶ N.A.Z., SEC1/1346, Chairman’s Report of the Second ALAB Meeting, 3 February, 1942. .

³⁷ Cited in K.P. Vickery, ‘The Second World War Revival of Forced Labor in the Rhodesias,’ **International Journal of African Historical Studies**, 22, 3 (1989), p. 434.

³⁸ N.A.Z., SEC2/1055, Tour Reports Mazabuka, 1939 - 1940.

³⁹ N.A.Z., SEC2/1055, Tour Reports Mazabuka, 1939 - 1940.

⁴⁰ N.A.Z., SEC2/1055, Mazabuka Tour Report No. 7/1939.

the line between voluntary and compulsory service was of ten very thin.⁴¹ However, the stance taken by Chief Mwanachingwala supports the latter assertion showing that it was compulsory than voluntary.

Therefore, in as much as the economic motives were responsible as a pull factor in the recruitment process, they also acted as a deterrent to those who were already prosperous. The Tonga being agriculturalists, cattlemen and traders, took advantage of the lucrative markets during this period and made some profits which made them relatively prosperous so as to desire to enlist in the army to earn a living. Such a response was not new for the Tonga as they were renowned for refusing to offer their labour to settler European farmers in their localities due to their own thriving agricultural economy.⁴²

4.5 Africans Response to Colonial Taxation

During the Second World War, changes were made to local government policy or the financial structure of local government policy or the financial structure of the local administrations. Just as the imposition of direct taxation was considered the ‘real test of effective administration’ for the central government, the establishment of local authority treasuries was considered the biggest challenge in restructuring African local authorities.⁴³ Sufficient financial resources were essential if local authorities were to be made responsible for public services of any kind. The plan was to make sure that the constituents would see the immediate returns from the payment of taxes and might therefore be willing to pay more for increased services, which would make increasing the

⁴¹ David Killingray, **Fighting for Britain: African Soldiers in the Second World War** (Woodbridge: James Currey, 2010), p. 43.

⁴² Tembo, ‘Second World War,’ p. 74.

⁴³ Gardner, **Taxing Colonial Africa**, p. 181.

overall tax burden less politically contentious than if such an increase was to be imposed by the administration.

Therefore, a general typology for local government revenue was provided in 1947 by the Cambridge Summer School on African local government, which described Native Treasury revenue as divided as follows:

Four types of local government revenue are distinguished: direct taxation, whether assessed by the central government as direct tax or levied by the local government under rating powers; revenue derived from the performance by local government bodies of services within their own areas and from rents from their own properties; grants-in-aid paid by the central government, and grants by the central government in reimbursement for services performed by the local government bodies on an agency basis.⁴⁴

In Northern Rhodesia, the allocation of poll tax granted to Native Authorities was increased from 10 per cent of the tax collected to 1s 6d per tax and then to 2s per tax in 1941. The central treasury made an additional grant of £25,000 in 1944 and then in 1945. The following year an additional grant of 1s 6d per tax replaced the £25,000 annual allocation.⁴⁵ The Plateau Tonga treasury, for example, spent £1,028 in 1943 on the maintenance of wells, new school buildings, a courthouse, roads, dams, and other projects.⁴⁶

⁴⁴ Cited in Gardner, **Taxing Colonial Africa**, p. 181.

⁴⁵ Gardner, **Taxing Colonial Africa**, p. 181.

⁴⁶ Gardner, **Taxing Colonial Africa**, p. 181.

From the Colonial Office stand point, a need was seen to bring local authorities into the implementation of development plans was the delegation of responsibility for some public services. Though local governments already provided some services to their constituents, as earlier noted, the post war policy envisaged a dramatic transfer of service provision from the central administration to the local. As Cambridge Summer School convened on the subject of the development of local government concluded,

The process of developing local responsibility in Africa is one of assigning authority from the central government to the local government. The conclusion is reached that, while this process must never result in the abandonment of ultimate control by the central government, which must retain final responsibility for the welfare of the citizen, the responsibilities of local government exercises little more control than general legislature, judicial and directive control over local government activities.⁴⁷

A memorandum expressing similar goals on the aims of local government policy was passed in Northern Rhodesia. It was argued that the aim of the policy was to ‘devolve executive and financial responsibility as far as possible on to local government authorities and to ensure that those authorities are representative of and responsible to the local communities.’⁴⁸ In the same vein, a committee on the relationship between local authorities and the central government was appointed in 1941 in Kenya on the accepted principle that ‘it is the settled policy of Government to encourage the development of Local Native Councils on the lines which will permit of their gradually taking over the normal activities of the local government authorities.’⁴⁹

⁴⁷ N.A.Z., SEC1/670, African Local Government Conference Agenda, 1948.

⁴⁸ Gardner, **Taxing Colonial Africa**, p. 182.

⁴⁹ Gardner, **Taxing Colonial Africa**, p. 183.

Following the 1949 Financial Relationship Committee in Northern Rhodesia, ‘the Native Authorities ought to be in a better position to know the taxable capacity of their people and the kind of tax most suitable for them than the Government.’⁵⁰ It was for this reason, the Committee argued, that any increase in the rate of direct taxation ought to come from local authorities rather than from the central administration. This was a similar argument to that which had motivated the colonial administration to allow district officers to grant exemptions from direct taxation in the early colonial period. However, it also implied that an increase in taxation by local authorities would be more politically acceptable to taxpayers than additional taxation imposed by the colonial administration.⁵¹

There was a diversion of the delegation of responsibilities for service provision from the central administration to local authorities. The Hudson memorandum noted, ‘because in the past local services have necessarily been provided mainly by the central government or by voluntary agencies, such as missions, Africans desiring increase in such services have learnt to ask the central government to provide them without thought of how they themselves can help in their provision.’⁵² The policy of developing local authorities was to remedy this, replacing ‘the paternal and bureaucratic methods of providing social services by a method in which a series of representative local self-governing and self-perpetuating bodies may both initiate and execute such work themselves, but in partnership with the central government.’⁵³ Putting it another way, Hudson argued that by the late 1930s Africans believed that ‘the central government had a bottomless purse and unlimited powers. It could, if so desired, provide all these local services for

⁵⁰ Northern Rhodesia, **Report of the Financial Relationship Committee**, p. 7.

⁵¹ Chipungu, ‘Accumulation from Within,’ pp. 77 – 80.

⁵² Hudson, ‘Notes on African Local Government in Northern Rhodesia,’ in TNA CO 1015/524, quoted in Gardner, **Taxing Colonial Africa**, p. 184.

⁵³ Hudson, ‘Notes,’ in TNA CO 1015/524.

which the villagers were beginning to feel the need ... The people did not understand local government or local finance and it did not occur to them that some of their communal wants could be met by their own efforts.’⁵⁴

In Northern Rhodesia, the policy changes of the 1940s were primarily focused on putting Native Authorities on a sounder financial footing. In 1946 the Native Authority (Amendment) Ordinance allowed Native Authorities to levy local rates. This legislation also reorganised Native Treasuries to eliminate those too small to be financially viable and granted Native Authorities the power to regulate and control trade and industry.⁵⁵ Even after this innovation, however, Native Authorities were hampered by their limited revenue. The central administration voted additional grants to help support local treasuries, particularly those in poorer areas.⁵⁶ One of these was in 1948, when £47,000 was approved by the central administration for disbursement to Native Authority employees.⁵⁷ In 1950 the Committee reduced the level of reserves which it had previously required Native Treasuries to build from the equivalent of two years’ expenditure to eighteen months’ expenditure in order to encourage the expansion of local government programmes.⁵⁸ Policy towards Barotseland was also amended in this period so as to give the local authority greater control over its own funds and functions. The poll tax rebate which had always been received by the Barotse chief was increased to 50 per cent of the tax collected in 1941 and to 75 per cent in 1946. Barotse Native Authorities (BNA) were also granted powers to

⁵⁴ Hudson, ‘Notes,’ in TNA CO 1015/524.

⁵⁵ Gardner, **Taxing Colonial Africa**, p. 186.

⁵⁶ Gardner, **Taxing Colonial Africa**, p. 186.

⁵⁷ Gardner, **Taxing Colonial Africa**, p. 186.

⁵⁸ N.A.Z., RC/1250, Northern Rhodesia Treasury, Memorandum on Financial Policy, 10 May 1935.

control and promote industry similar to those granted to Native Authorities outside Barotseland.⁵⁹

In 1941 there was an imposition of the Export Profit Tax (EPT) which was regarded to be ruthless as it was enacted on the orders of London stifled re-investment and improvements in the mining industry. The question of an export tax on copper had arisen periodically but the Finance Commission of 1932 had opposed it by stating that it would be an economic mistake to impose such a tax with regard to the circumstances existing then.⁶⁰ They feared that if Northern Rhodesia got unduly share of the proceeds of its only important asset, which was, moreover, a depleting asset, thus the reason was centred not on the inadequacy total taxation as in the relatively small share of the profits of the industry which accrued revenue of the country.⁶¹ However, the new existing tax laws stipulated that a company whose control and management was based in Britain, but operated partially in Britain and partially abroad, paid full British taxes on all its profits wherever they were earned. For instance the Rhodesia Anglo American (RAA) and the Rhodesia Selection Trust (RST) were housed in the city of London making the British Exchequer pocketing 60 percent of excess profits made by their Northern Rhodesian subsidiaries under this arrangement. The hosting country only pocketed the remaining balance of the profits which was taxed at a net rate of four shillings and three pence in the pound. The EPT was introduced so as to fund the British war which was taking place. In supporting the aforementioned assertion, the House of Commons debated that;

⁵⁹ Gardner, **Taxing Colonial Africa**, p. 187.

⁶⁰ **Pim Report**, p. 135.

⁶¹ **Pim Report**, p. 135.

.... this heavy taxation collected by the UK from the mineral enterprises in Northern Rhodesia and elsewhere is all being spent for the united war effort... It is a terrific tax at its present rate and with its present incidence, it comes from wealth created by the Almighty in those overseas countries....⁶²

There was an outcry from the stakeholders opposing the drastic rise in tax expenditures, which they regarded 'a far more formidable problem,' while other stakeholders like Ronald Prain, Chairman of RST group, branded it as a 'punitive taxation.'⁶³ In 1937 – 8 the three main Copper producing mines of Nkana, Roan Antelope and Mufulira remitted an average of 17 percent of their operating surpluses at tax, the figure skyrocketed to 67 percent in 1941.⁶⁴ Consequently, the mines were negatively affected as development and expansion programmes and importantly; the rates of dividends paid to shareholders dwindled.

There was a trickle down of the EPT to the ordinary tax payer as the territory's major source of revenue were intertwined as agricultural production found market at the mines in the Copperbelt thus what affected the mines affected the agricultural sector in turn the taxpayer. For instance, it was reported that tax was not being paid well by Africans in Chief Sianjalika's area. By the end of 1947 about 67 percent had been paid by mainly regular villagers while a large number of Africans employed on neighbouring European farms were in default for two or three years.⁶⁵ This resulted from the payment of tax by Europeans on behalf of their employers through the mail which was on the rise but not entirely efficient and satisfactory.⁶⁶ Payment of tax in person at the Boma by farm employers was rare as European farmers were loth to lose their labour even

⁶² Tembo, 'Second World War,' p. 200.

⁶³ Prain, **Reflections on an Era**, p. 100.

⁶⁴ Butler, **Copper Empire**, p. 148.

⁶⁵ N.A.Z., SP3/6/1, Native Authority: Chief Sianjalika, 1951.

⁶⁶ N.A.Z., SP3/6/1, Native Authority: Chief Sianjalika, 1951.

for a few days. In mitigating the aforementioned effect, the acting secretary for Native Affairs Mr. Stubbs suggested that the Native Ordinance Tax should be amended so that it could provide for late payment fee, which is the fee charged to a taxpayer who fails to pay his tax in the current year. Thus, the sum total tax was to be increased from the sum of one shilling to two shilling six pence which was paid to the authority collecting the tax.⁶⁷ The acting Financial Secretary (Mr. Talbot – Phibbs) reported that £173, 749 was collected in 1949 and £187,205 in 1950 while 767 Africans were convicted for tax default during the period 1 January, 1951 to 31 October, 1951 and of this number, 85 were sentenced a term of imprisonment without the option of a fine.⁶⁸

Furthermore, the imperial post-war convertibility crisis prompted the passing of the Exchange Control Act (1947) which created a discriminatory sterling area for Britain and her African colonies. It is for this reason that the 1949 Financial Relationship Committee in Northern Rhodesia stated that, ‘the Native Authorities ought to be in a better position to know the taxable capacity of their people and the kind of tax most suitable for them than the Government’ so as to cushion the negative effects that the EPT might have exerted on the local people. The Committee further argued that any increase in the rate any increase in the rate of direct taxation was supposed to come from local authorities rather than from the central administration. Furthermore, a similar argument was raised motivating the colonial administration to allow district officers to grant exemptions from direct taxation in the early colonial period. However, it also implied that an increase in taxation by local authorities would be more politically acceptable to taxpayers than additional taxation imposed by the colonial administration.

⁶⁷ N.R.G., Legislative Council Debates, Hansard No. 71 of the 3rd Session (Resumed) of the 9th council, 9th June – 6th July, 1951), Lusaka: Government Printers, 1951), p. 199.

⁶⁸ Hansard, No. 72 of the 4th Session of the 9th Council, 10th November - 21 December

4.6 The Rise of Nationalism

The end of the war ignited a great rise in opposition to colonialism as many Africans returned from military service and there emerged a growing class of educated Africans who were as one colonial official put it, 'no longer content with the old primitive and easygoing village life.'⁶⁹ The period between 1940 and 1950 saw African nationalist movements gain momentum due to the well-organised approach they undertook.⁷⁰ In the same vein welfare associations and trade unions emerged and organised themselves into political parties with leaders pressing for constitutional reforms which would give the African populace greater influence over legislation and the allocation of public resources.⁷¹ Hence the political nationalism which was the aspiration to achieve or recover political sovereignty had its natural counterpart the force of economic nationalism, which became increasingly an attractive solution for developing countries as the age of formal colonial rule came to an end.⁷²

The emergence of more and well organised nationalist movements in colonies, coupled with other factors, such as the increasing economic importance of Europe relative to the Empire, gradually compelled the British government to reconsider its timetable with regard to granting African colonies self-rule.⁷³ During the inter-war period, ideas developed considerably. Industrial and trading organisations in Africa began to look more like their British counterparts, and workers expressed their grievances through strikes. The view that colonies must eventually become self-governing territories became increasingly general. The wartime Coalition

⁶⁹ Cited in Gardner, **Taxing Colonial Africa**, p. 161.

⁷⁰ Yona Ngalaba Seleti, 'Entrepreneurship in colonial Zambia,' in Samuel N. Chipungu (ed.), **Guardians in their Time: Experiences of Zambians Under Colonial Rule, 1890 – 1964** (London and Basingstoke: Macmillan Press Ltd, 1992), p. 166.

⁷¹ Henry S. Meebelo, **Reaction to Colonialism: A Prelude to the Politics of Independence in Northern Zambia, 1893 – 1939** (Manchester: Manchester University Press, 1971), p. 235.

⁷² Larry Butler, 'Mining, Nationalism, and Decolonisation in Zambia interpreting business responses to political change, 1945 – 1964,' **Archiv für Sozialgeschichte**, No. 48, 2008, p. 1.

⁷³ Gardner, **Taxing Colonial Africa**, p. 162.

Government, and – for some time – the post-war Labour Government seemed willing to continue this policy.⁷⁴ As time went on, substantial constitutional changes were made in many places, designed to give colonial peoples a greater share in the government of their countries. These, however, were essentially responses to developments within individual Colonies.

In 1947, there erupted an argument following the Caine/Cohen report as to whether most colonies would complete the transition to responsible government within a generation. The concerns were raised as to whether colonies once independent would be able to survive as independent nations.⁷⁵ The struggle to make territories financially self-sufficient had been an ongoing challenge for colonial administrations. To necessitate this assertion, reforms were enforced for the local governments at district level and below which was intended to bring public services closer to the taxpayers, who might then be willing to pay more. The colonial state was unable to extend their own resources any further, they turned to local authorities, which were expanded and given new powers to raise revenue along with new responsibilities for the provision of social and economic services within jurisdictions.

A prominent solution to the dilemma found an answer in the federation of the two Rhodesia's and Nyasaland. A closer union was proposed as one answer to the fiscal instability of the colonies. Federation sounded to offer officials in London as well as in the colonies a number of potential benefits, both fiscal and economic and for that reason; it had to be implemented at all costs. As Cooper argued that a 'solution for Africa's economic ills that has repeatedly been

⁷⁴ Roy Douglas, **Liquidation of Empire: The Decline of the British Empire** (Basingstoke: Palgrave Macmillan, 2002), p. 88.

⁷⁵ Gardner, **Taxing Colonial Africa**, p. 16

proposed is unification: increasing the size of markets.⁷⁶ Therefore, the focal point in the establishment of the federation was to level the economic playing field by either the settlers or subsequently African nationalists to nationalise the mining industry so as to gain the unquestionable control over its development.⁷⁷ The utmost desire was manifested by the interest in imposing special taxes on mining to fund economic and social development so as to ease Northern Rhodesia's regular budgetary problems.⁷⁸ Africans exerted serious opposition to the formation of the federation from the onset, though it brought Northern Rhodesia, Southern Rhodesia and Nyasaland together in what was intended to be a barrier to the northwards spread of South Africa's apartheid philosophy, which was fuelled by the massive influx of Afrikaner migrants to the Copperbelt.⁷⁹

4.7 Africans and the Federation

The British government envisaged the Federation as a middle way between the extremes of Black Nationalism to the north and settler nationalism to the south. The British government political considerations apparently outweighed the economic justification for closer territorial association in Central Africa.⁸⁰ The British government argued that the central idea to the formation of the Federation was to permit the construction of a multiracial partnership. Africans on the other hand Africans resented the Federation on two fronts as argued by Rotberg that:

First it was resented because Africans in Northern Rhodesia saw the creation of the Federation of the three territories as a first step in the creation of an independent federal state under white rule.

Secondly, Africans in Northern Rhodesia felt that any form of close association between the two

⁷⁶ Frederick Cooper, **Africa Since 1940: The Past of the Present** (Cambridge: Cambridge University Press, 2002), p. 103.

⁷⁷ Butler, 'Mining, Nationalism, and Decolonisation,' p. 2.

⁷⁸ Butler, 'Mining, Nationalism, and Decolonisation,' p.2.

⁷⁹ Butler, 'Mining, Nationalism, and Decolonisation,' p.3.

⁸⁰ Butler, 'Mining, Nationalism, and Decolonisation,' p. 3.

Rhodesia,' which Europeans had been fighting for all along, would lead to the introduction of the racial laws that existed in Southern Rhodesia, which were more severe against Africans than they were in Northern Rhodesia. Unlike Northern Rhodesia, which was administered as a Protectorate, Southern Rhodesia was a self-governing colony under white rule.⁸¹

For this reason, Africans in Northern Rhodesia were sceptical from the word go that Federation would have negative effects on their well-being and livelihood. For instance, Africans in Mazabuka recalled from their earlier migratory experiences to Southern Rhodesia or South Africa that Africans in those territories were racially abused and subjected to all forms of inhumane treatment.⁸² Therefore, a great deal of strong anti-settler and anti-Administration feeling in several parts of the plateau emerged resulting into isolated pocket of resistance. In 1950, the Southern Provincial Commissioner commented that there was a new wave of unity that had appeared in the Southern Province which he had never seen before. He remarked that 'the feeling of unity which the need to resist Federation has evoked may be a good thing if it can be steered away from Nationalism.'⁸³ Africans continued pressing their anti-Federation fight expressing their resentment against taxation.

Leaders of the African National Congress (ANC) under the leadership of Harry Mwaanga Nkumbula equally pressed hard in the fight against the federation by mobilising people in the district and champion their calls. In 1952, congress held a meeting in Chief Sianjalika's area comprising mainly local politicians and members of the Seventh Day Adventist Church. In

⁸¹ Robert Rotberg, **Black Heart: Gore Brown and the Politics of Multi-Racial Zambia** (Berkeley: University of California Press, 1977), pp. 254 – 289.

⁸² Mac-Dixon Fyle, 'Reflections on Economic and Social Change among the Plateau Tonga of Northern Rhodesia, c. 1890 – 1935,' **The International Journal of African Historical Studies** Vol. 16, No. 3 (1983), p. 426.

⁸³ N.A.Z., SEC2/66, Vol. IV, Provincial Report on the Southern Province, 1950. The majority of Africans united in voicing their resentments against taxation, cattle dipping and contour ridging.

giving an account to the proceeding of the meeting, the Provincial Agricultural Officer stated the instructions were given to the people in connection with Congress' policy of non-cooperation. The people were directed to stop paying tax, stop selling cattle over the veterinary scales or be allowed to be inoculated against anthrax or quarter evil.⁸⁴ Stephen Munyozze recalls that the news by the Congress to stop paying tax and the burning of *chitupa* was received with great joy among the people and many in the district joined the Congress on those policies.⁸⁵

The Federation would, in theory, allow for gradually increasing African political participation, while preserving effective white hegemony for the foreseeable future.⁸⁶ Therefore, Africans in the district realised that the imposition of the federation would not bring any change as they would continue being subjected to colonial taxation and discriminatory labour policies from Southern Rhodesia which would impact them more negatively by undermining their means to earn money either through low wages or poor markets.⁸⁷ While Africans were pessimistic about the federation, the Northern Rhodesian mining companies on the other hand hoped that the association with Southern Rhodesia would create a more balanced political climate enabling both mining groups not to only give discreet financial support to the campaign during 1952 to launch the Federation, but to subsequently help fund the Federation's major settler political party, the United Federal Party (UFP).⁸⁸ However, the whole issue was politically delicate, fuelling resentment among settlers towards the profile enjoyed by the mining industry in the Federation

⁸⁴ N.A.Z., SEC2/1062, Mazabuka Tour Reports, 1953.

⁸⁵ Interview, Stephen Munyozze, Lubombo, Mazabuka, 17/03/2016.

⁸⁶ Butler, Mining, Nationalism, and Decolonisation,' p. 3.

⁸⁷ Interview, John Nkolola, Chiawa village, Mazabuka District, 23/03/2016.

⁸⁸ Butler, 'Mining, Nationalism, and Decolonisation,' p. 5.

due to the political establishment, coupled by claims that the UFP was an offshoot of the mining industry.⁸⁹

A significant feature of the anti-Federation campaign in Mazabuka district, during the early fifties, was the clash between Congress officials and supporters on the one hand, and Africans suspected of being sympathisers with the Capricorn African Society, on the other. The Society was started, in 1949, by Colonel David Stirling, the 'Phantom major,' who had distinguished himself in fighting the Germans. Stirling tried to bring the liberal whites and Africans of Central African into an organisation designed to foster racial harmony.⁹⁰ The Capricorn Society condemned the strident nationalism of the African National Congress and as a result, it brought on itself frequent attacks from Congress leaders at all levels that saw the Society as a stumbling block in the quest for total liberation.⁹¹ For this reason, Congress targeted moderate Africans, who it believed were victims of the Capricorn Society's propaganda and, as one would expect, a number of Africans were accused, during the early fifties, of being in sympathy with the Society because they did not participate actively in Congress' activities which were meant to liberate them from colonial policies like taxation.⁹²

However doubts Africans might have had on the federation, it officially came into being when the Rhodesia and Nyasaland Federation Act, 1952, authorised the provision of the Order-in-Council which was published on 1 August 1953.⁹³ The Federal Constitution was drawn up along with the Order in Council, which provided for the establishment of a Federal Government, a

⁸⁹ Charles H. Feinstein, **An Economic History of South Africa: Conquest, Discrimination and Development** (Cambridge: Cambridge University Press, 2005), p. 149.

⁹⁰ Bizeck Jube Phiri, 'The Capricorn African Society: A Study of Liberal Politics in Northern Rhodesia/Zambia, 1949-1972,' Ph.D Thesis, Dalhousie University, 1991, p. 74.

⁹¹ Phiri, 'Capricorn African Society,' p. 84.

⁹² Phiri, 'Capricorn African Society,' p. 85.

⁹³ Rotberg, **Rise of Nationalism**, p. 253.

unicameral legislature, a Federal Supreme Court and other authorities, and for the financial management of the Federation so as to ensure the smooth running of the territories.⁹⁴ In September 1953, an interim Federal Government was established to make arrangements for the first Federal Government making arrangements for the first Federal general election which were to be held in December 1953.⁹⁵ Following the December 1953 elections, the first Federal Assembly was elected and it included twenty-six elected members (fourteen from Southern Rhodesia, eight from Northern Rhodesia, and four from Nyasaland), six African members (two elected in each territory), and three Europeans members charged with special responsibility for African interest (one of whom was elected in Southern Rhodesia and the other two were appointed by the Governors of Northern Rhodesia and Nyasaland, respectively).⁹⁶

According to Huggins, Africans in the Federation were to be at best being junior partners to the settlers. He Huggins compared the partnership to one between a horse and a rider. With the Europeans being the rider whilst the African being the horse. Together with Roy Welensky leader of the Europeans in Northern Rhodesia, Huggins campaigned for the support of the federation by issuing a statement that reiterated the following to his fellow white Rhodesian supporters:

The Federation will build partnership between blacks and whites but that partnership would be that like of a rider and a horse the white being the rider and the black the horse.⁹⁷

⁹⁴ Gardner, **Taxing Colonial Africa**, p. 210.

⁹⁵ Gardner, **Taxing Colonial Africa**, p. 210.

⁹⁶ Lord Llewellyn, 'Some Facts about the Federation of Rhodesia and Nyasaland,' **African Affairs**, Vol. 55, No. 221 (Oct., 1956), pp. 266-272. See also A.J Wills, **An Introduction to the History of Central Africa** (Durban: Oxford University Press, 1967),

⁹⁷ Hardwick Holderness, **Lost Chance Southern Rhodesia 1945-58** (Harare, Zimbabwe Publishing House, 1985), p. 122.

Apart from this legislative control, the settlers chose Southern Rhodesia's capital to be the Federal capital, again signalling the domination of the white Southern Rhodesians in the Federal politics.⁹⁸

The functions between the federal and territorial governments were divided and outlined in the first constitution which were organised on the principle that any service related to the life and work of Africans would continue to be provided by the territories, while all other services would be provided at a federal level. As Hazlewood puts it that, 'this principle put the major powers over public order and the economy in the hands of the federal government, which was also given the major sources of revenue to pay for its services.'⁹⁹ Duties such as defence, immigration, banking and monetary policy, trade, railways, shipping and transport, aviation, European education, weights and measures, and veterinary services, among others were assigned to the Federal government.¹⁰⁰ Therefore, the revenue came from the collection of customs and excise duties, taxes on income and profits, sales taxes, and fees for various services. Thereafter, a percentage of income tax revenue was in turn redistributed to the territorial governments. To begin with, the Constitution mandated the return of 13 per cent of income tax revenue to Southern Rhodesia, 17 per cent to Northern Rhodesia, and 6 per cent to Nyasaland.¹⁰¹

With regard to the economic and fiscal perspective, the Federation accomplished only some of its much pronounced goals. For instance, the much dependence on the stability of the copper paid off as the price increased rather than decreasing. As Prain puts it that the Southern

⁹⁸ B. Mpofu, 'No place for 'undesirables': The urban poor's struggle for survival in Bulawayo, Zimbabwe, 1960-2005,' Ph.D Thesis, University of Edinburgh, 2010, p.35.

⁹⁹ Arthur Hazlewood, 'Economies of Federation,' in Arthur Hazlewood and P.D. Henderson (eds.). **Nyasaland: The Economics of Federation** (Oxford: B. Blackwell, 1960), pp. 8 – 10.

¹⁰⁰ Gardner, **Taxing Colonial Africa**, p. 211.

¹⁰¹ Gardner, **Taxing Colonial Africa**, p. 211.

Rhodesian Prime Minister Godfrey Huggins had always ‘had his eyes on the increasing importance and wealth of the Copperbelt’ while lobbying London for the establishment of the Federation’s economy was represented by 37 per cent of total taxes, 63 per cent of the value of exports, 29 per cent of net domestic output, and 23 per cent of net national income.’¹⁰²

There was a heavy dependence on the copper industry by the Federation such that its contribution went beyond the industry’s public revenue through taxation. The copper mines made various contributions to development projects in the Federation, either as voluntary or as part of negotiated settlement to avoid additional taxation. For instance, Prain and Sir Ernst Oppenheimer (chairman of the Anglo-American Group) met with the Federal Cabinet in December 1955, and agreed to loan a sum total of £30 million to the Federation if the Federal government would forgo the imposition of an export tax on copper.¹⁰³ The two companies further provided funds for African and European education by establishing a Technical Foundation on the Copperbelt, and contributed to the cost of building the University of Rhodesia and Nyasaland. Another £9 million was provided to the Rhodesia Railways by the Anglo-American group and they also made large investments in Wankie colliery.¹⁰⁴ Flexing its financial muscle, the R.S.T. also loaned £2 million to Northern Rhodesia and £1 million to Nyasaland for African development projects.¹⁰⁵

Copper played an important role in the funding of the Federal budget and this meant that Northern Rhodesia often found itself subsidising services to the other two territories. Surprisingly Southern Rhodesia was on the receiving end of the lion’s share by receiving the

¹⁰² Gardner, **Taxing Colonial Africa**, p. 215.

¹⁰³ Gardner, **Taxing Colonial Africa**, p. 215.

¹⁰⁴ Ronald Prain, **Reflections on an Era: Fifty Years of Mining in Changing Africa: The Autobiography of Sir Ronald Prain** (Worcester Park: Surrey, 1981), pp. 122 – 3.

¹⁰⁵ Prain, **Reflections**, p. 125.

bulk of Federal public expenditure, despite contributing approximately the same amount to Federal revenue as Northern Rhodesia. From 1955 to 1961, £241,400,000 in Federal expenditure was received by Southern Rhodesia, though it contributed only £179,700,000 to the revenue of the Federal government during this period. In contrast, Northern Rhodesia received £106,700,000 in Federal expenditure, despite contributing only £300,000 less than Southern Rhodesia to revenue. Despite Nyasaland making no substantial contribution to Federal revenue, it received only £29,500,000 in Federal expenditure.¹⁰⁶ Gifford argues that Nyasaland's benefit was, however, 'nowhere near proportionate to her population.'¹⁰⁷

Also, the blending of the three territories through the fiscal structure meant that if the copper industry is dealt with a blow, all the others felt the pinch. Thus it was no longer just Northern Rhodesia's budget which suffered when the copper price declined, but also the other two territories. To some extent the federation appears to have contributed marginally to the greater fiscal stability. For instance, Northern Rhodesia's contribution to income tax revenue declined from £30,500,000 in 1956-57 to £18,600,000 in 1957-58. Surprisingly with the same source of revenue, Southern Rhodesia revenue increased from £16,700,000 to £19,600,000 in the same period, while Nyasaland gained just £100,000. Pearson and Taylor argue that 'it would clearly be untrue to say that the result of the combination of the two economies (and in this connection Nyasaland's contribution has been so small as to be safely ignored) has not lent towards somewhat greater stability. But it would clearly be equally untrue to say that in any significant sense there has been a large measure of stabilization of income tax revenues.'¹⁰⁸ Overall Federal

¹⁰⁶ Gardner, **Taxing Colonial Africa**, p. 55.

¹⁰⁷ Prosser Gifford, 'Misconceived Dominion,' in Prosser Gifford and W.R. Louis (eds.). **The Transfer of Power in Africa: Decolonisation, 1940 – 1960** (London: Yale University, 1982), p. 415.

¹⁰⁸ D.S. Pearson and W.L. Taylor, **Break-Up: Some Economic Consequences for the Rhodesia's and Nyasaland**, (London: Phoenix Group, 1963), p. 11.

revenue declined from £45,200,000 in 1956-57 to £42,500,000 in 1957-58 and then to £41,400,000 the following year, a nearly 10 per cent drop in a period when Federal authorities were planning considerable increases in expenditure.¹⁰⁹

4.8 African's efficacy towards taxation

Despite many changes which took place with regard to tax mode of payments and proclamations that were enacted, Africans continued paying tax. However, it was during this period that Africans demonstrated resilience and urgency in the way they paid their taxes as compared to the early days of its imposition when torching of their and whipping characterised the collections especially for non-payers. Africans in Mazabuka district both agricultural production and wage labour to empower them raise funds for taxation whilst avoiding the goal. Taxation therefore acted as an incentive to increased African agricultural production among the Africans in Mazabuka district who had worked side by side in wage labour by investing their wages into agricultural production and when they felt they had a stable capital, resorted to work on their farms rather than continuing being migrant labourers. Furthermore, successful farmers invested some of their money in mechanised vehicles and other machines and equipment. Table 3.1 below shows the number of mechanised vehicles and tractors registered during the 1955 - 1958 period in Mazabuka district.

¹⁰⁹ Cited in Gardner, **Taxing Colonial Africa**, p. 216.

TABLE 3.1: MECHANISED FORMS OF WEALTH IN MAZABUKA DISTRICT, 1955 - 1958

Year	Vanettes	Motorcycles	Lorries	Cars
1955	19	16	11	6
1956	25	16	8	1
1957	31	20	10	4
1958	40	13	15	6

Source: Figures compiled from N.A.Z., SEC2/148, Mazabuka District Annual Report for the Year 1959.

The above statistics indicate that Africans emerged prosperous in Mazabuka district to an extent where they could afford purchasing vehicles and other equipment at their disposal.

In 1960, it was reported that poll tax and levy payments came in at a satisfactory rate up resulting into the government and the Native Authority benefitting £410.¹¹⁰ Thus, money was in circulation within the district due to the flourishing state of the Tonga treasury. Revenue figures showed a substantial increase totaling £37,107 with an actual expenditure of £34,808 and balance brought forward to 1961 was £2,299. The money from treasury funds was used to build new buildings such as six staff houses, two chiefs' houses, four court houses and four court houses and the chief's Rest House at Ethnic Headquarters.¹¹¹ Furthermore, the period after 1945 saw the emergence of a class of successful farmers who employed servants to help them with various kinds of work and received a monthly salary. William Allan states that 18 men were

¹¹⁰ N.A.Z., SP3/3/2, Chief Mwanachingwala (Including Batwa) Tour Reports, 1945 - 61.

¹¹¹ N.A.Z., SP3/3/2, Chief Mwanachingwala (Including Batwa) Tour Reports, 1945/61

employed in Makondo, Cipembele and Hambali village while seven men were employed in Hakasondasima and Sicunga villages and two men, one Lozi immigrant and one ex-Lozi serf were employed at Chief Chona's palace and five men were employed in Mwanapamba village in Chief Sianjalika's Chiefdom.¹¹² Thus, the ability to employ servants by successful farmers provided a clear picture that farming was a viable venture which enabled them to raise enough money and managed to pay their servants.

Among the Tonga people who became successful in Mazabuka district were the court assessors, Peter Chikolwe and Elton Mukampane. Elton the junior of the two, showed a considerable knowledge of the district and the people, having been a court clerk for a number of years. They were both farmers, Peter being a member of African Improvement Farmers Association (A.I.F.A.), he owned a tractor, a vannete, and several other pieces of farming equipment.¹¹³ Elton was an industrious Improved Farmer and member of the Improved Livestock Scheme, and owned a vanette and a Fergusson tractor. Only a few days before the District Commissioner's tour began he had purchased a new Rustons engine, at a cost of more than £300 to power his mill.¹¹⁴

Another successful Tonga entrepreneur was James Mweene who was the most active member of the court. He ran a small store, spoke good English, and took an interest in his work. He did most of the talking when the court was sitting. He was a wealthy man who owned cultivators, wagons

¹¹² William Allan, Max Gluckman, D.U. Peters and C.G. Trapnell, **Land Holding and Land Usage among the Plateau Tonga of Mazabuka District: A Reconnaissance Survey**, 1945 (Westport, Connecticut: Negro University Press, 1970), p. 144.

¹¹³ N.A.Z., SP3/3/2, Chief Mwanachingwala (including Batwa) Tour Reports, 1954 - 61.

¹¹⁴ N.A.Z., SP3/3/2, Chief Mwanachingwala (including Batwa) Tour Reports, 1954 - 61.

and scotch carts.¹¹⁵ His success was all attributed to his cattle and farming which he did on a large scale. A few had invested in lorries and tractors too, like Jacob Siazembe who ran a Public Service Vehicle.¹¹⁶ As a result, there emerged economic specialisation among the Tonga in Mazabuka district which saw an increase in the number of people obtaining licences to operate trading stores and tearooms, and specialised craftsmen begun to ply their trades in the reserves, although only a few, as many people had not yet abandoned all farming activities.¹¹⁷ There was also a man who possessed an effective well in the whole area. He was a trader of the most progressive type who possessed a chain of stores in the area. He had built two 30-foot (9.144m) wells in his garden with the help of four labourers. He also constructed a home-made winch and supplied some of his neighbours with water. He said that it took him three weeks to dig each well.¹¹⁸

The District Officer for Mazabuka district attributed the procurement of mechanised vehicles and tractors by African peasant to the sale of crops on the whole which had been good, and the surplus available for sale had again increased, particularly in the area between Magoye and Mission Siding. He further said that enhanced prices both for cattle and maize worked in the favour of African farmers such that the sale of wagons, scotch carts, ploughs and planters to Africans continued to increase.¹¹⁹ A large number of Africans became wealthy in Mazabuka district due to the utilisation of both agricultural production and wage labour which they used to benefit themselves and respond favourably to the tax regime though resisting the system at the same time through Congress and other means of resistance.

¹¹⁵ N.A.Z., SP4/2/56, Tour Reports Vol. IV, 1950.

¹¹⁶ N.A.Z., SP4/2/56, Tour Reports Vol. IV, 1950.

¹¹⁷ N.A.Z., SP4/2/40, Mazabuka Tour Report No.12 of 1949 and Elizabeth Colson, **Marriage and the Family among the Plateau Tonga of Northern Rhodesia** (Manchester: Manchester University Press, 1958), pp. 11 – 12.

¹¹⁸ N.A.Z., SP4/2/40, Mazabuka Tour Report No.12 of 1949.

¹¹⁹ N.A.Z., SEC2/1070, Mazabuka Tour Reports, 1961.

4.9 Conclusion

The preceding discussion has demonstrated that Africans in Mazabuka district were not passive to colonial taxation but rather took a different response towards it. Following the outbreak of the Second World War, Africans utilised agricultural production to their advantage selling their products to the ready market on the Copperbelt. When the colonial state began the recruitment for war, Africans opted to pay their taxes than be recruited because they had money at their disposal. For this reason, Africans responded to colonial taxation by joining nationalistic movements such the African National Congress (A.N.C.) which had promised the abolishment of colonial taxation. They fuelled so much resistance to unfavourable policies and played an important role in the nationalist politics. Furthermore, Africans continued resisting the formation of the federation of Rhodesia and Nyasaland as they feared for the extension racial discrimination that was practiced in Southern Rhodesia and South Africa. The chapter has also showed that despite the forces at play pushing Africans against the wall by introducing new taxes such as Export Profit Tax (EPT) which was aimed at disadvantaging Africans from benefitting from the mines, Africans always found a loophole to equally benefit from such. Additionally, the chapter showed that African farmers emerged prosperous from utilisation of agricultural production and invested diversely into machinery like tractors, hammer mills and in the transport business too. Therefore, Africans in Mazabuka responded to the colonial tax regime by any means possible not allowing intimidation by the colonial state policies.

CHAPTER FIVE

CONCLUSION

The focus of this study was to analyse the responses of Africans to taxation in colonial Zambia with specific thrust on Mazabuka district between 1904 and 1964. The study established that the acquisition of treaties from African rulers paved the way for pacification of African territories, and imposition of colonial rule over the people. The analysis has revealed that the immediate reason for the introduction of taxation was to raise revenue for administrative expenses and to facilitate African movement from the traditional economy to colonial sectors such as the labour sector in order to provide the much needed labour initially on the settler farms and later on the Copperbelt mines.

The study notes that African agriculture was not seriously damaged by labour migration in Mazabuka district. The Tonga had a high rate of labour migration in the late 1800s and early 1900s prior to the imposition of taxation, but the rate gradually declined as their participation in the agricultural produce market increased. Africans utilised both labour migration and agricultural production to their advantage by initially going for wage labour where they gained knowledge and skills on how to plough and also earned money which they invested in their farms and sold their products to the emerging market.

Another conclusion of the study is that agricultural production coupled with migrant labour played an integral part which was utilised by the Africans to overcome the burden of taxation and to empower themselves economically and ended up emerging as prosperous agricultural producers in the region. Despite periodic tax increases and payment of low wages by the colonial

state coupled with oppressive policies such as land sequestration as strategies to drive more Africans into labour migration, the Tonga utilised their fertile soils to their advantage. Thus, the introduction of the ox-drawn plough enabled them to increase their acreage under cultivation and produced more maize which they sold at the Maize Control Board.

The study has also shown that the Tonga were not passive victims of colonial taxation as they voiced out their concerns and grievances to the colonial government when their interest were at stake. Despite being decentralised in nature, the Tonga employed various forms of resistance ranging from passive to active resistance. Chiefs equally expressed their dissatisfaction towards the harsh methods of tax collection and land evictions which were enforced by the colonial state. Thus, the root cause of African opposition in the area was embedded in both the settler and the administration besides taxation was the loss of land suffered by the Tonga in the district through the appropriation policies by the BSAC initially, and of by Crown Administration later. A creation of reserves was a move that was highly resented by Africans as they saw themselves being driven out of the fertile lands into the poorly watered and relatively poor soils.

It has been argued in this study that African agriculture had a considerable impact on the social and economic process in Northern Rhodesia in general and Mazabuka district in particular. It was noted that African agricultural production expanded after the introduction of colonial rule in Mazabuka district to the period of the depression and afterwards. However, this expansion in output was not to go unchecked. The Administration came under immense pressure from under-capitalised settler-farmers, who were frustrated by the unwillingness of the local African male population to abandon maize farming in the reserves for the less rewarding task of agricultural wage employment. The Government was pressed into introducing discriminatory agricultural

controls such as the Maize Control and Cattle Control Act designed to protect the settler-farmer against African competition. However, contrary to official expectations, the new move failed to check African production, which continued to rise in good seasons, at a time when European producers were having a lot of difficulty in supplying the internal market, despite having a larger share of the market and agricultural incentives reserved for them.

The study has also shown that the settler population's enthusiastic ally pursued Amalgamation with Southern Rhodesia, a campaign which it had to win in order to consolidate its socio-economic and political domination of the subject population during the late thirties and forties and set the stage for the even more fiercely contested Federation campaign. Settler dominance underpinned by the colour-bar, was very much a reality even before the World Economic Depression of 1929/39. Socio-political and economic segregation was already a fact and an African population such as that on the Tonga plateau which was so close geographically and otherwise to reality of settlerdom on the other side of the Zambezi, knew only too well that African living conditions in Northern Rhodesia ran the risk of deteriorating to the Southern Rhodesian level under Amalgamation. This informed awareness of the conditions under which Africans lived in Southern Rhodesia explains the passionate zeal with which the chiefs in Mazabuka district and their people opposed the idea of closer union, be it Amalgamation or Federation.

Another argument advanced in this study is that the grievances of the urban and rural populations forced Africans to form Associations to represent their interests in discussions with the colonial Administration. The formation of the Northern Rhodesia African Congress enabled the people to air their grievances against the colonial state. Thus, Congress leaders took advantage of these

grievances to promote the non-cooperation policy among the Tonga in the Mazabuka district such as stopping people from paying tax, abandoning the Improved Farmers Scheme, opposing conservation methods and promoting agricultural produce boycott in a bid to starve the Copperbelt. Therefore, Africans utilised their available money resources to fight against oppressive policies like taxation by subscribing membership to Congress which had promised them abolishment of colonial taxation.

Above all, this study has shown that Africans responded to colonial policies such as taxation with various means which made the colonial state to not always get their purposes when enacting such policies. Instead of taxation acting as an impetus for Africans to engage in labour migration, it acted as an incentive for Africans in the district, forcing them to venture into farming on a large scale so that they could have a surplus for sale and pay their tax dues. Therefore, what began as a means of responding to tax obligations, enabled farmers to purchase agricultural implements like ploughs and tractors which contributed immensely to Mechanisation levels among the Tonga. Mechanisation enabled them to increase their acreages under cultivation. For that reason, many farmers became prosperous and diversified into non-farming businesses like transportation while others started running teashops and retail shops. Therefore, it is arguable that Africans in Mazabuka district utilised both labour to enable them get some farming experience and capital from settler farmers and thereafter start their own farming and later emerged prosperous.

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N.A.Z., SP4/2/25, Southern Province Annual Agricultural Report, 1950.

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Bulawayo Chronicles, 1939 - 1950.

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Zambezi Mission Record, 1903 - 1918.

4. Oral Interviews

No.	NAME	DATE OF BIRTH	OCCUPATION	DATE AND PLACE OF INTERVIEW
1.	Cheelo, Jolamu H	1945	Peasant Farmer/Former Labour Migrant	17/03/2016, Lubombo, Mazabuka.
2.	Dobba,	1935	Peasant Farmer/Former	17/03/2016, Lubombo,

	Chidakwa		Labour Migrant	Mazabuka.
3.	Haaluwo, Findlay	1945	Headman Chakola/Former Labour Migrant	17/03/2016, Chakola Village, Mazabuka.
4.	Hachifwa, Kaungula Mathias	1940	Peasant Farmer	28/03/2016, Chiawa Village, Mazabuka.
5.	Kakolola, Samson	1947	Chief Naluama	31/03/2016, Chief Naluama's, Mazabuka.
6.	Kaumba, Phillimon	1920	Peasant Farmer	23/03/2016, Munenga Block, Mazabuka.
7.	Lukataika, Paul	1944	Peasant Farmer	28/03/2016, Naluama Village, Mazabuka.
8.	Malambo, Charles	1945	Chief Mwanachingwala	01/04/2016, Chief Mwanachingwala Palace, Mazabuka.
9.	Malambo, Phillip Banji	1938	Chief Hanjalika	04/04/2016, Chief Hanjalika's Palace, Mazabuka.
10.	Mulomba, Hamukombe Robert	1942	Peasant Farmer	18/03/2016, Lubomba, Mazabuka.
11.	Munsanje, John Jamba	1922	Peasant Farmer/Former Labour Migrant	25/03/2016, Chivuna, Mazabuka.
12.	Munyonze, Stephen	1947	Peasant Farmer	17/03/2016, Makobbwe Village, Mazabuka.
13.	Muzyali, Simeon	1925	Peasant Farmer/Former Labour Migrant	23/03/2016, Munenga Block, Mazabuka.
14.	Mweemba, Mailoni	1927	Peasant Farmer/Former Labour Migrant	23/03/2016, Mbiya Settlement, Mazabuka.
15.	Mweemba, Wilson	1921	Peasant Farmer/Former Labour Migrant.	19/03/2016, Chakola Village, Mazabuka.
16.	Mwiinga, Dominic	1932	Peasant Farmer	25/03/2016, Chivuna, Mazabuka.
17.	Mwiinga, Mailos	1933	Peasant Farmer	19/03/2016, Naluama Village, Mazabuka.
18.	Nkhata, David	1937	Peasant Farmer/Former	23/03/2016, Munenga Block,

			Labour Migrant	Mazabuka.
19.	Nkolola, John	1933	Peasant Farmer	23/03/2016, Chiawa Village, Mazabuka.
20.	Simboko, Patrick	1930	Peasant farmer	23/03/2016, Chiawa Village, Mazabuka.

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