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FACULTY OF ARTS

DEPARTMENT OF HISTORY

***THE IMPACT OF COLONIAL TAXATION SYSTEM IN CHIRUMANZU DISTRICT
FROM 1900- 1980.***

BY

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Declaration

I, MICHAEL F.T MAGWARADA hereby declare that this research is my own work except where sources have been acknowledged. The work has never been submitted, nor will it ever be submitted to another University for the awarding of a degree.

Signed.....

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Dedication

To all those who advocate for national sovereignty, to all those who research and write on Zimbabwean history, to all those who are committed to the construction and development of Zimbabwean history.

Abstract

The period between 1900-1980 witnessed effective occupation by the colonialists administration in Rhodesia. The colonial regime imposed potentate rule through their introduction of the colonial taxation system on black people in Chirumanzu district. The plight of black people in Chirumanzu district towards the impact of colonial taxes has been largely ignored by post-colonial historians. In this study I take perspective to primarily focus on how black people were exposed to deplorable conditions coupled with their reactionary tendencies as an impact of the colonial taxation system mainly in Chirumanzu district and partially Zimbabwe. Generally this study argues that in Chirumanzu reserve the colonial taxation system infringed black people rights and further acted as a blockade to their economic development whilst favouring more profits towards the white community. Laws such as the Masters and Servants Ordinance of 1901 which made it a criminal offence to break a labour contract, and denying favourable markets for African produce among many others were imposed on Africans so as to secure cheap labour and achieve the settlers' main goal of making immense profits in Rhodesia. The colonial taxation system in Chirumanzu district was "a great vampire squid, wrapped around the face of humanity". This study also argues that colonial taxes were an emotional and sensitive issue to black people in Chirumanzu since they were taxed from domestic animals to property, personal belongings and almost everything. It cornered Africans to the point of formulating resistance. Methodologically this study depends on primary sources in form of oral testimonies and also written sources with original pictorial evidence.

Table of contents

Declaration.....	i
Copyright.....	ii
Acknowledgement.....	iii
Dedication.....	iv
Abstract.....	v

Chapter 1: Introduction

1.0 Area of investigation	3
1.1 Background of the Study	4
1.2 Justification	6
1.3 Aim and Objectives	9
1.4 Statement of the Problem	10
1.5 Research Methodology	10
1.6 Literature Review	12
1.7 Selected Bibliography	16

Chapter 2: The people of Chirumanzu to the imposition of colonial taxes

2.0 Chirumanzu District to the imposition of colonial rule	18
2.1 Introduction of colonial taxes in Chirumanzu district.....	22
2.2 Factors leading to tax imposition.....	22
2.3 Conclusion	30

Chapter 3: Colonial tax regimes and purposes in Chirumanzu district from 1900- 1980

3.0 Colonial tax collection system in Chirumanzu District	31
3.1 Types of colonial tax regimes and purposes in Chirumanzu District.....	31

3.2 African taxes and services 1899- 1919	46
3.3 Summation	47

Chapter 4: The impact of colonial taxation system by the colonial government in Chirumanzu district from 1900-1980

4.0 Outcome of colonial taxation system in Chirumanzu district from 1900- 1980....	48
4.1 Impact of colonial taxes in Chirumanzu district	48
4.2 Tax avoidance and evasion strategies	54
4.3 Conclusion	57
CONCLUSION	58
Bibliography	63

CHAPTER 1

1.0 Area of Investigation

The study will be largely interpretive on the impacts of the taxation system used by the colonial administration to serve the interests of the white community. The taxation system was a colonial policy whereby Africans were forced to pay tax, which was for a short space of time (1894) in kind and later in cash so as to stimulate the growth of colonialists' economy. Tax payment in kind (by produce) was initially accepted, but was later discouraged as a way of including African peasants into wage employment rather than allow them to increase their productive capacities on the land in order to pay taxes.¹ There were different forms of taxes such as hut tax, dog tax, cattle tax, poll tax, and dipping tax which Africans had to pay to imposed Commissioners of colonialists. This study therefore seeks to demonstrate at length that the taxation system had political, economic, social and religious impact towards black people which other studies have either ignored or understated. The research will delve deeper on disclosing why taxes were imposed on Africans, how was taxation conducted, and a closer look on the various forms of taxes paying particular attention to the few taxes which impacted greatly upon Africans in the Chirumanzu District. The effects of the taxation system will also be unpacked showing clear evidence on measures undertaken by black people to protest, avoid and evade paying taxes. Tax defaulters were whipped, their cattle, grain and women confiscated, this was, in fact, given as one of the causes (rather grievances) leading to the 1896-97 Chimurenga Uprisings.² In 1894, Cecil John Rhodes was amongst the patrons who instigated the imposition of a hut tax which later reigned supreme in the 1900s and as of 1896 the colonial expedition had generally

¹ L.H. Gann, A History of Southern Rhodesia, London, London University Press, 1965, p.123.

² A.E. Sibanda, The Political Economy of Zimbabwe- Focus on the creation of a Proletariat: Implications for the Labour Movement, Zimbabwe Institute of Development Studies, Discussion Paper Number 15, p.11.

accomplished their goals of imposing taxes such as head tax, dip tank tax, annual tax among many other related levies. Cecil John Rhodes was the one who formed the British South African Company that colonised Zimbabwe. In the Chirumanzu District, the study will unravel and grapple ideas of other form of taxes in the former reserve such as the tax fee which was paid in form of a token to the Land District Officer for one to access primary education. However, the main concern will be to make a deeper analysis to underpin the exact impacts which were left in the hands of Chirumanzu black people as a result of being taxed. At the same time, highlighting in the long run the measures undertaken by Africans as reactions to these impacts. The area which the research will take place is Chirumanzu District a former reserve in the Midlands Province of Zimbabwe.

1.1 Background of the study

Colonial rule in Africa in general and Zimbabwe in particular, began with an act of political expropriation followed by administrative policies which used force to extract surpluses so as to lay an unfolding process of capital penetration. The historical record is clear that one very important method to ensure a profitable capitalist economy was to impose taxes and require that the tax obligation be set in colonial currency. These taxes which suddenly began with the inception of colonialism included hut tax, dog tax, dip tank tax, income tax, poll tax, and head tax among many others. Direct taxation was used throughout Africa to compel Africans to produce cash crops instead of subsistence crops and to force Africans to work as wage labourers on European farms and mines.³ As such, 1900 earmarked the effective establishment of colonial rule accompanied by the use of the taxation system to extract an ongoing inflow of profits.

³ W. Rodney, How Europe Underdeveloped Africa, Washington DC, Howard University Press, 1972, p.165.

It was through taxes that land expropriation, forced labour and other laws and land policies had to coexist. Chirumanzu was a reserve during colonialism, an area in the equidistance of Mashonaland and Matebeleland which suffered the same effective occupation with the repressive system of taxation. Tax obligations were also met in Chirumanzu reserve through the sale of foodstuffs and cattle rather than the sale of labour, as evidenced by one Native Commissioner who remarked that, acreage under cultivation is increasing considerably every year and mealies are more plentifully grown; this is due to trade.⁴ Taxes in Chirumanzu were thus implemented to milk the African populace so as to ensure immense profits to white people while boosting their productivity and development. This study therefore proceeds to tease out meaning and logic out of the generally discussed colonial encounter with the system of taxation in Chirumanzu District. The collection of taxes was done through Native Commissioners, Land District Officers, Headsman, as African societal setups of chieftaincies had been disrupted.⁵ District Commissioners would gather people under a tree or somewhere viable for the collection of taxes with the help of headsmen.

Taxes were an effective means by the colonial masters to generate more profits in Africa. In 1940 Acting Native Commissioner for Shabanie suggested that barring African milk sales would be unfair not only to African traders, but to his department because he was also expected to collect taxes from the same Africans whose source of income was being blocked.⁶ Family ties were broken and poverty emanated much in African societies as they were relocated in different sects of the country to impose taxation. The Chief Native Commissioner of Matebeleland reported that numerous Africans were complaining about having to pay many fees and taxes,

⁴NAZ N9/1/4, Native Commissioner Annual Reports, Native Commissioner, Chilimanzi, 1898.

⁵ NAZ S45/1/2/2, Native Cattle Marketing: 3 September 1943, 30 June 1951.

⁶ NAZ S1542/T11, Milk Sales by Africans, 1936-1942: Letter from the Acting Native Commissioner, Shabanie, To the Secretary, Department of Agriculture, 4 January 1940.

noting that he expected no less than 7400 people together with some 11000 head of cattle, to migrate into Belingwe, Gwaai, Lower Gwelo, QueQue and Shanganie Reserves.⁷ Thus the taxation system was a major blow to the black majority who were left with an everlasting dependency on the white community as their economy was underdeveloped and sects of society were weakened.

From 1900 onwards, the taxation policy fully emanated within the African society as evidenced by the wife tax, dog tax, poll tax, land tax, income tax and dip tank fees among many others. Albeit the taxation policy, there were also policies such as the Land Apportionment Act, Maize Control Act which gave the white community huge profits, for instance, Gokwe was literally a reserve into which African population could be moved when necessity arose- sandy soils, low rainfall and recurrent droughts.⁸ In the Chirumanzu reserve, the burdens of taxation were rapacious and the need to castigate the system came in form of protests and later the Chimurenga's as they impacted negatively on the masses. The main focus of the study is therefore to unfold and unpack the various impacts which taxes left on the Africans in the Chirumanzu reserve.

1.2 Justification

The importance of the topic is based on a limited number of published and unpublished works on the impacts of colonial taxation system in Chirumanzu District. There is general demonstration of the taxation system impacts by various works which this study has sought to make a deeper analysis by going beyond narration and addressing the exact impacts of the taxation system. Many written and presented works on taxation are augmented only in the form of taxes

⁷ NAZ LO 4/1/6, Report of the Chief Native Commissioner, Matebeleland for the year 1914.

⁸ D,N. Beach, "The Shona Economy: Branches of Production", in R.Palmer and N. Parson, The Roots of Rural Poverty in Central and Southern Africa, London, Heinemann Press, 1977.

introduced by the colonialists, the date in which they were imposed and why they were implemented coupled with only a classification of them as a grievance which qualified them in political helms of the First Chimurenga in 1896-1897. Therefore this study moves from common approach and entails a comprehensive consideration of the impacts of colonial taxation system which many studies have not given a systematic research or given little coverage.

The taxation system by white colonialists has been documented covering the whole of Zimbabwe and partially Chirumanzu District. Scholars have managed to present types of taxes such as poll tax, income tax, and hut tax among many others, noting down that it was imposed everywhere. The impacts of the taxation system have been given a narrow coverage mentioning only a few scenarios in which people protested. There is need to take into account a full analysis by the colonialists on their taxation system in Chirumanzu District as the epicentre for this topic in order to avoid generalisation of historical facts, which the study intends to address. The study will critically project on all the unique taxes and general taxes passed, with their purposes of under developing black people and above all the impacts left upon Africans in Chirumanzu District. As such the research is worth it because of the number of issues it raises concerning the impacts of the taxation system during the colonial period which needs to be documented.

The reasons of the colonialists to adopt the taxation system shall be looked into. It will also be of interest to partially note the various policies such as land expropriation which came in hand as a way of making black people to be submissive and pay taxes. The hidden purposes of taxation will be unmasked that is to monetise Chirumanzu District for making profits for the colonial system and various impacts left in the reserve with the reactions of natives towards such unfair treatment. This research will effectively apply those facts and evidence in the historical process of disseminating information on how taxes impacted the Chirumanzu reserve.

The research starts at 1900 because that was the year in which effective occupation by the colonialists coexisted soon after the aftermath of the 1st Chimurenga of 1896-1897. That was the year in which the British South African Company began its endeavours of imposing various policies on black people as they had effectively occupied Rhodesia. It is the same year in which colonialists began commercial farming after mining had not proven to be fruitful hence they had to monetise the African society to generate profit by imposing tax. Colonial reformists within the administration also had to adopt various policies which came with the need to achieve the aim of taxing Africans such as land policies and forced labour among others. Those living on as yet unalienated land had to pay hut tax to the Company.⁹ The taxation system prohibited Africans the free will of practising farming as all the money was paid for taxes and they had to provide labour and work in white farms to pay these imposed taxes. This was developed into a more complex situation for the black people as more taxes were introduced by the Rhodesian settlers.

Reactions of the black people shall be looked at to make a deeper analysis of the effectiveness of the taxation system to black people at large. This will be of much help in compiling the insights of the study so as to fully evaluate the impacts of the taxation system. Recognition of types of taxes, purposes and reactions will be of much help to analyse all exact impacts of the taxation system.

Taxes were of much help to colonialists as they were the backbone of their system. The taxation system was legitimate to the colonialists in dealing with Africans so as to protect well their economy and enlarge profits. However, taxes were not only introduced for economic reasons, but social and political reasons so as to make people poor so that they will be submissive and not rise

⁹ O, Cluer, 'The Assessment of rural development and planning in the tribal areas of Zimbabwe under the Rhodesian settler government', Master's Thesis, University of Queensland, 1980, p60.

against whites, to source cheap labour, and to have total control among many others. This research thus covers a gap that other studies have left of documenting the economic, social, political, and religious impacts of the taxation system by the settlers. Other studies tend to only generally pinpoint the types of taxes, how they were implemented and their purposes.

Cut-off year 1980 was the year in which the universal suffrage elections took place and the colonial government was put to an end. This defeat saw the colonialist effort to forestall freedom of black people. Since the study focuses on the settlers during the colonial period, by 1980 it was no longer in operation hence the end of the research.

1.3 Aim and Objectives

The aim of the study is to discuss the impacts of colonial taxation system from 1900-1980 to the black people in Chirumanzu District. It will assess the impact made by various forms of taxes as a strategy used by the colonialists. The research shall also evaluate the reactions of the local people in Chirumanzu as a result of being taxed.

The research seeks to achieve the following objectives:

- Assess the history of the taxation system in colonial Chirumanzu District from 1900-1960.
- A critical analysis of the various forms of taxes and their purposes from 1900-1980.
- Examine the reactions of the populace to the taxation system by the colonial government from 1900-1980.

1.4 Statement of the Problem

There has been scanty documentation on the impact of taxation in Zimbabwe and Chirumanzu District. The available impact is few on literature as it passively focuses only on political reasons. Many sources tend to mainly focus on Northern and Southern parts of Zimbabwe leaving out the former Chirumanzu reserve in the Midlands. Interestingly every district was disturbed more or less by colonial taxes. Therefore, there is little on the impact of taxation in Chirumanzu but it was heavily affected which is a deservice to history hence the need to include it in the annals of Zimbabwean colonial history on taxation.

1.5 Research Methodology

The research adopted a qualitative research method throughout the whole study. It was a constructive research that discussed various forms of taxes with their purposes to bring out the impacts of its implementation on black people. A number of sources which include secondary and primary were referenced to obtain historical information on the taxation system. Primary sources are oral interviews, parliamentary debates, and archival material from the National Archives of Zimbabwe, Parliament of Zimbabwe and ZANU PF Archive. The major reason was to recollect memory and bridge a gap between two generations of the empiricists and non-experienced one.

Oral interviews were conducted to get firsthand information and to seek clarification from the eyewitnesses. This enabled the researcher to examine how bad the taxation system was and conclude the impacts which was experienced by natives by getting information from first hand sources. All the elderly men and women (for gender balance) who reside in Chirumanzu District were interviewed because they are the major eyewitnesses of the colonialist taxation system. These also included politicians, war veterans, war collaborators, nationalists, business

community and generally much of the populace which experienced the taxation system by the colonial administration. As a result, the interviews targeted mostly the group of people who worked for the colonialists or had a part to play during the existence of the colonial period as these will assist with genuine information for accuracy about the taxation system. Interviews become pertinent as they bring aboard first-hand information which was of historical use once documented. Archival sources from the Parliament of Zimbabwe, NAZ, Zanu PF were of much help as they included recorded interviews, debates, letters and speeches which makes them rich in first-hand information. They are also well documented historical sources and have accuracy with dates which covers a gap where memories will have been lost when conducting oral interviews. Both oral interviews and archival sources are a dissemination of information from the exactly affected people hence they were of much assistance in critically analysing the impacts of the taxation system.

Secondary sources which include published and unpublished materials were consulted. They also bridged a gap from where primary sources will have left. They strengthened the argument as published sources are considered to be a work effort by scholars who would have combined all the necessary information needed to come up with a research paper on the impacts of the taxation system. In this case they assisted in scaffolding the research on some of the necessary information which may be included. As such, unpublished sources such as seminar papers, dissertations were used for clarity and diversity purposes. They added information and insights to the researcher. These sources worked interchangeably so as to fill gaps that will have been left out.

The study also used the internet information to help the researcher to analyse information on a contemporary scope. With the technological advancement, this assisted in getting additional

information on certain related topics to the impacts of the taxation system by the colonial government. Recent analysis was also borrowed and accessibility of these sources, even books were easily accessed. Thus, the diverse consultation of these sources improved authenticity and history was not be distorted.

1.6 Literature Review

D.N. Beach has been informative on the types of taxes found in pre-colonial Zimbabwe. He argues that pre-colonial societies even had tax collecting systems as taxation of gold was done at the mining stage and as gold was exchanged for imports.¹⁰ The use of taxes was there before colonisation and it enriched African societies in order to build strong states. The evidence packed by Beach is enough to show that taxes were not only policies introduced by colonialists but borrowed from long back systems of governance within states. The study nevertheless traces much of the colonialists' perspectives of the policy of taxation, paying particular attention on the impacts of these taxes. As his work mainly focuses on taxes found in pre-colonial Zimbabwe, this research is different and covers the gap in compiling the impacts of taxes by the colonial government. It however borrows much of the work on pre-colonial existing form of taxes, how they were carried out and impacts which they left on subjects to get a better understanding of taxes. His research focuses much on the Shona- speaking peoples in general not the colonised Rhodesia.

In his study of causes of famines and their impacts, according to G.T. Ncube the taxation system had an impact of further endorsing the already impoverished African societies. He comments that, related colonial developments such as the imposition of taxes and land rents in the African

¹⁰ D.N. Beach, The Shona and Zimbabwe 900-1850: An Outline of Shona History, Gweru, Mambo Press, 1980, p97.

reserves had further impoverished the regions societies, making them more vulnerable to the natural cause of famine, drought.¹¹ However, a pedestrian coverage in the annals of history was given as his generosity of taxation system by the colonialists fact is outweighed by the thorough research of this study on the impacts of taxation. His work mainly focuses on the causes of famines, as such it only mention taxes partially which is different to this study which will overwhelmingly discuss the tax development by colonialists with a particular focus on its impacts. Also the study will fill a gap that is to put focus on Chirumanzu District rather than the exhausted North-Western Zimbabwe by scholars such as Ncube. The research will however borrow some of his work especially on noting that the combination of taxes and natural droughts heavily impacted black people in several ways.

The way taxes were collected, the person who conducted the collection and the targeted group are issues of taxation by the colonialists which have been marginally but well documented by J. Nkomo in his work. Every six months the Native Commissioner came to collect taxes of £1 a year for each male adult and some other small taxes for veterinary services.¹² He exhausts much on the life of Africans in reserves, how they were monitored through restriction of movement, the taxes they were asked to pay and above all the restrictions towards owning of resources. Nkomogeneralises events in that he focuses on taxes which were introduced in only areas which he experienced the liberation struggle. As a result much of his examples were drawn from restriction camps such as the one in Gokwe (Sikombela). The failure to focus on Chirumanzu reserve is a gap which this study will fill and above all it will document the exact impacts of taxes by the colonial government which Nkomo left in his work. Besides this, the study will

¹¹ G.T Ncube, Pre-colonial Famine Control and the Causes of Colonial Famines in North-Western Zimbabwe, Journal of History and Development, Vol.1, No.1, September 2010.

¹² J. Nkomo, The Story of My Life, Harare, Sapes Books, 2001, p.20.

benefit from his work through borrowing examples of forms of taxes introduced in different areas, their purpose and why these developments were made by colonialists.

N. Bhebhe has managed to document well various policies including taxes which the colonialists introduced as part of its administration instruments. He commonly defines various policies introduced by colonialists without paying much attention to a certain policy in order to fully exhaust it. According to Bhebhe, people were forced to pay dipping fees to subsidise exports of European produced cattle which irked the locals to the extent of improvising strategies to evade and avoid paying those exorbitant and extortionate fees.¹³ Of course he mentions how people were impacted by taxes and the strategies which they were willing to partake, but however leaves to clearly mention the tactics implemented by these locals. He generally ascribes his arguments to discussing how colonialists exploited natives with their policies leaving out the core focus of this study which is to clearly state one by one the impacts of taxes. His case study is also different to this study as he generally derives his work from Zimbabwe as a whole. However, the study will borrow some of his work especially on types of taxes introduced and the general scope of how people felt as a result of these taxes being implemented.

Ian Henderson researched a lot and wrote much pertaining to the taxation impacts by the colonialists in Northern Rhodesia. He strongly argues that the tax policy had negative impacts towards black people and his kick-off year is the same to this study. According to Henderson, in the Gwembe district in the south of north-western Rhodesia, labour recruiters from the south accompanied district officials and spread terror by their brutal methods and in 1907 about 100

¹³ N. Bhebhe, African Politics in Zimbabwe 1947-1958, 1989, p.75.

Gwembe Tonga tribesmen took to the hills to resist tax.¹⁴ Patrick Macnamara, the Native Commissioner, defeated the resisters in a skirmish and subsequently forced many of the Gwembe valley people through floggings and threats to go to work in Southern Rhodesia, for this Macnamara received only a warning yet he was forced to resign in 1910 when it was revealed that he had been living with an African woman.¹⁵ His publication has covered more on the types of taxes introduced and their impact in Northern Rhodesia which makes it different to this research on Chirumanzu District. Tax was imposed on every able-bodied male in the territory with only a crude attempt at making the rates progressive.¹⁶ Though the kick-off year is the same, this study is different in that it will focus on Zimbabwe (Chirumanzu District) rather than the whole of Zambia (Northern Rhodesia) because they had different experiences. Also, his magnitude covers labour and politics whereas this study will mainly focus on its thorough research on the impacts of taxes. His work is insightful as it is interpretive on groups of black people reactions after being negatively impacted with taxes, which this study will borrow and rely on. This makes the study to produce a complete different work from Henderson.

¹⁴ I. Henderson, Labour and Politics in Northern Rhodesia; 1900-1953: A Study in the limits of colonial power, London, University of Edinburgh, 1972, p42.

¹⁵ African (South) No. 932, items 46, 48: High Commissioner to Secretary of State, 11 April 1910 (telegram), and Secretary of State to High Commissioner, 16 April 1910.

¹⁶ *Ibid*, p.144.

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CHAPTER 2: The people of Chirumanzu to the imposition of taxes 1900- 1960.

2.0 Chirumanzu District to the imposition of colonial rule.

According to the Supreme Court of Zimbabwe, a tax is a compulsory levy imposed by the legislative as a whole or other competent public authority upon the public as a whole or a substantial sector thereof for the purposes of raising revenue for the public benefit. In pre-colonial feudal societies, various modes of taxes existed which were part of the customary practices of the people. According to D.N Beach, pre-colonial societies had tax collecting systems and taxation of gold was done at the mining stage and as the gold was exchanged for imports.¹⁷Taxes have always existed through the advent of states as they help in maintaining states with revenue. Thus imposition of penalties or taxes is an ancient art.

Chirumanzu district is an area in the equidistance of Mashonaland and Matebeleland that is in the Midlands. Before occupation by whites, it was an area governed by chiefdoms. For instance chiefs such as Muwani and Chaka reigned their superiority over subjects.¹⁸ The Chirumanzu inhabitants enjoyed dearly their society traditional setup without any hindrances or many noticeable failures. As such tables turned upside down when they had their first encounter with whites.

A pompous gesture by the whites made cold the balance of power in 1890 in Chirumanzu. Whites came in a more strategic way, constructing tarred and dusty roads in hand with signing

¹⁷ D.N, Beach, *The Shona and Zimbabwe 900-1850: An Outline of Shona History*, Gweru, Mambo Press, 1980, p97.

¹⁸ Interview with C.P Muwani aged 80 on 25 August 2016 at Muwani Homestead, Chirumanzu District.

treaties.¹⁹ From 1890- 1900 the Chirumanzu people had not resorted to any violent activity. Beach argues, as far as Afrikaner farming community of Charter District was concerned, all chiefs rose in 1896 but other chiefs with Afrikaner farmers on their land such as Chirumanzu who lived south of the Mteo forest did not rise.²⁰ This is evidence of how the people of Chirumanzu collaborated with white settlers by not resorting to any violent activity when the rest of black people were fighting against colonial rule. As such, white settlers only stripped off powers of the chiefs while not finding any fault within their governance. Mr. Mbangwa Ngomambi says the Chilimanzi people did not fight the whites, they sided with the Europeans.²¹ Hence colonial rule by white settlers in Chirumanzu district was diplomatically practised as superiority was the order of the day without any form of complains from the subjects.

To add on, other scholars tend to label the Chirumanzu inhabitants as collaborators. It is well known that during the 1st Chimurenga, Chirumanzu Chinyama said, if you hear that I have rebelled it will be because I have had to do so against my wish, but it is not to stop you from fighting for the white man who I feel convinced will win out in the end.²² M.E Weale was a son in law of Chirumanzu Chinyama therefore strong relation ties were being maintained. On top of this, Chirumanzu at another point was fully committed to the white side and added about 500 men to the 200 collected by Forestall and Weale from Zimuto for an attack on Nhema in mid-June.²³ This is crystal clear evidence on how Chirumanzu worked together with white colonialists when the majority was in arms fighting against such authoritarian rule. Another example is of October 1896 when yet another force of Chirumanzu men numbering 200 joined

¹⁹ Interview with Kurura. G Urombo aged 100 on 24 August 2016, Urombo Homestead, Chirumanzu district.

²⁰ D.N Beach, Afrikaner and Shona settlement in Enkeldoorn Area:1890-1900, Department of History, University college of Rhodesia, Salisbury, p28.

²¹ NAZ AOH/58, Interview with Mr. Mbangwa Ngomambi on 14 July 1979 at Mumurgwi, Bindura District.

²² Hist.Mss. WE 3/2/6, Draft history by M.E Weale.

²³ BA 3/2/1, H.M Hole to the Cape Time, 8 Augu 1896; A/1/12/36, OC Victoria to Vincent, 12 June 1896.

the British army campaign against Nhema that ended the campaign there.²⁴ Thus ChirumanzuChinyama was a traitor in the eyes of black people as he disguised and came as a 'knight in shining armour'. Despite these scenarios, Chirumanzu Chinyama was simply maintaining and enjoying the benefits of being related to a white man.

The commonly known duos of the Anglo-Boer war of 1893-1894 and the Ndebele-Shona uprising of 1896-1897 upset the Company rule to a point of effective occupation which preceded other following governments. In Chirumanzu district, although more farms were occupied in 1898 than in 1896, the demand for rent and labour by the farmers gradually produced inconsiderate reactions to the system from chiefs and inhabitants of the area. This resulted in the creation of reserves to exploit and impose white supremacy and imposed rule with all kind of scorn towards black people.

Reserves were created according to the fertility of the area and its value. By 1898, in so far as land was concerned, the reserve system had been introduced whereby the badly watered, sandy and unfit for settlement areas were allocated to black people.²⁵ Chirumanzu was amongst them accompanied by Gwaai and Shangani in Southern Rhodesia. The land distribution was also justified by the popular misconception that traditional African agriculture thrived best in areas with sandy soils and low rainfall.²⁶ Some biased settlers were also of the view that, Africans were poor agriculturalists and that later deterioration of land in the reserves resulted from inherent inability to adjust their agricultural technics as the need arose.²⁷ Henceforth, Chirumanzu reserve and others were created soon after colonialism on the basis of areas with

²⁴ BA 2/9/2, Paget to CSO, 19 October 1896.

²⁵ R. Austin, Racism and Apartheid in South Africa: Rhodesia, Paris, The UNESCO Press, 1975, p.11.

²⁶ W. Ndoro and G. Pwiti, The Legacy of Colonialism; Perceptions of the Cultural Heritage in Southern Africa, with special reference to Zimbabwe, African Archaeological Review, Vol.16, No.3, 1999, p.147.

²⁷ E. Punt, "The Development of African Agriculture in Southern Rhodesia with particular attention to the interwar years", Durban, University of Natal. MA Thesis, 1979, p.159.

recurrent drought, sandy soils, low rainfall for black people whereas serving the white population with areas characterized with more fertile soils so as to maximise profits through land use and taxes.

Also what triggered the reserve issue were the isolative policies by white colonialists meant to under develop Africans. Amongst the policies were the Land Apportionment Act of 1930, Land Husbandry Act of 1951 and the Maize Control Act meant to incarcerate black people production.²⁸ According to Raftopoulos, the Native Land Husbandry Act major innovation was its attempt to halt labour migration from rural areas and to place strict controls on reserves.²⁹ This clearly means, for the purposes of taxation, Chirumanzu reserve had to be created at ease and several policies implemented. H.V Moyana also argues,

The LAA of 1930 institutionalised the racial division of land into the reserves (land exclusively for occupation by Africans), alienated land (land exclusively for whites occupation on which Africans could live as employees), and native purchase areas (land on African yeoman farmers could gain limited ownership of farms) located adjacent to reserves.³⁰

So these policies were meant to halt African production while isolating them so as to promote white supremacy and control. Beach says the first African reserves were only hastily creations intended to deal with the refugees' problem caused by the fighting of 1896-97.³¹ Despite this, the colonial office insisted on a reserves policy from the start, at least from the introduction of the first tax.³² Above all, they wanted to make huge profits in Rhodesia, so creating reserves such as Chirumanzu would aid in clustering black people and increase the burden of umbrella policies

²⁸ G.T Ncube, "Banished to the wilderness: The case of the western area of the Gwayi Reserve, Matebeleland, Zimbabwe, 1952- 1980", The Dyke, Vol.1, No.1, 2004.

²⁹ B. Raftopoulos, "Nationalism and Labour in Salisbury, 1953-1965", Journal of Southern African Studies, Vol.21, No.1, March 1955, pp79-95.

³⁰ H.V Moyana, the Political Economy of Land in Zimbabwe, Gweru, Mambo Press, 1984.

³¹ *Ibid*, p.72.

³² J. Mackenzie, Chattered Africans; Colonial office, settlers and BSA. Co, Rhodesia: 1890-1923, p.79.

which all came together with the goal of taxing black people. In 1907 Africans living on unalienated land had to pay a \$1 rent or go to reserves.³³

2.1 Introduction to colonial taxes in Chirumanzu district.

The onus of imposing the taxation system by white settlers in Southern Rhodesia started well off after their main aim of striking rich gold deposits was jeopardised. As such with mining at hand they also turned their attention to agriculture which both required fundamentals such as heavy machinery, capital and a constant supply of labour. In order to meet these requirements political, social and economic factors historically triggered governments from 1890-1960 to impose taxes. Walter Rodney argues that the colonial government favourite technique to curb economic problems was taxation.³⁴ Amongst the governments were the British South African Company (1890-1923), the Responsible Government (1924-1953), and the Federation Government (1953-1964). All these governments had the same aims though with different strategies and tactics at times which incited the taxation system in Southern Rhodesia.

2.2 Factors leading to tax imposition

It is incisive to note that white settlers imposed taxes in Southern Rhodesia as a way of enlarging their profits. Taxes could recurrently bring development as they were paid in cash and labour. Despite having expropriated vast lands in Southern Rhodesia, capital and a supply of labour were needed hence taxes had to be introduced to engulf the loophole. Chirumanzu reserve and others such as Shangani constantly supplied a chain of cheap labour to settle the tax obligation. Taxes maintained a subsistence base which in return could supplement wages for African

³³ F. Kramer, *The early years: Extension services in peasant agriculture in colonial Zimbabwe; 1925-1929*, Zambezi (1997), xxiv (ii), Department of Economic History, University of Zimbabwe.

³⁴ W. Rodney, *How Europe Underdeveloped Africa*, Washington DC, Howard University Press, 1972, p.38.

labourers which were also not high enough so as to apprehend huge profits rather than experiencing a financial backdrop.³⁵ For example, most men in all parts of Southern Rhodesia paid 10 shillings per month and as of 1904 were forced to pay £1 hut tax per year. This is crystal clear evidence on how white settlers disclosed the use of the taxation system as a tool of making immense profits. Their economy would continue to self-accelerate while stimulating growth and development.

The reason for initialising the taxation system in Southern Rhodesia was to acquire capital from the Africans and create a value for the colonial currency. Their main aim was monetising (capitalism) Southern Rhodesia which promoted growth of the economy by encouraging various economic activities. For instance, demanding that the tax obligation be settled in colonial currency pushed and force Africans to produce cash crops for sale and labour in mines and farms for wages. It is with no surprise then that creating a reserve in Chirumanzu was a diplomatic way of confiding black people and in the end make them seek work for money. Without any doubt the Mvuma railway station was built and Gwelo railway station so as to provide work mainly for black people staying in the Chirumanzu reserve. A, Claude argues that, experience with paying taxes was not new to Southern Rhodesia, what was new was the requirement that the tax obligation be paid in European currency.³⁶ This enhanced British settlers to be economic giants as they now controlled trade and their currency had a good circulation. Interestingly, the pound currency became recognised internationally, British settlers were given an upper-hand on global economics. D.K, Fieldhouse has it that the taxation system created a value for the colonial

³⁵ NAZ RG-P/TAX 3, Rhodesia Commissioner of Taxes Departmental Practices and Other Explanatory Notes. (Salisbury, the Commissioner), 1970, p. (iv). (37).

³⁶ A. Claude, A Political Economy of Africa, England, Longman Press, 1981, pp333-334.

currency.³⁷ Henceforth, if capital could be collected from black people in colonial currency through the taxation system the British economy would have a golden hand hence imposing taxes meant a great deal to the settlers.

The British settlers in Southern Rhodesia enforced the taxation system to make black people wage labourers. L.H Gann denotes that, they were a vast number of idle African men and shortage of labour thereby introduction of taxes would force them to work in mines and farms in order to make a contribution to the administration income.³⁸ The Europeans justified the societal setup of Africans as a reason to impose taxes. Albeit being real, their main motive was to ensure that black people provide cheap labour and render services which would stimulate growth of the British economy. For instance in Chirumanzu reserve, workers migrated to Mvuma and Gweru railway stations seeking jobs to get sufficient sums and pay taxes. The Bulawayo Chronicle complained that, so long the germs of sloth and demoralisation are allowed to multiply in the native reserves, we cannot hope for a solution to our labour difficulties, much less can we expect the country to settle down to a stable condition of prosperity.³⁹ As a result, to curb any possible difficulties of a loose economy they had to tighten the tax screw which had additional advantages of bringing cheap labour and inciting more revenue into government coffers. Happy Ndanga connotes that the taxation system was appalling and cornered Africans in becoming wage labourers forcing them to provide cheap labour.⁴⁰ Therefore, the taxation system was introduced because white settlers required cheap labour for their mines and farms so that Africans would be

³⁷ D.K, Fieldhouse, "The Economic Exploitation of Africa: Some British and French Comparisons", in P. Grifford and W.R, Louis (eds.), France and Britain in Africa: Imperial Rivalry and Colonial Rule, New Haven, Yale University Press, 1971, p620.

³⁸ L.H, Gann, A History of Southern Rhodesia: Early days to 1934, London, London University Press, 1965, p.123.

³⁹ Bulawayo Chronicle, 29 September 1911.

⁴⁰ H.J, Ndanga, Labour Problems in Southern Rhodesia 1896-1904, Unpublished M.A Thesis, London University, September 1970, p5.

enslaved in any way possible to the advantage of making profits for colonial governments without any loss.

With regards to the above, The Juvenilles Employment Act of 1926 was not a panacea to the family burden on tax payment but it necessarily forced black youths to provide labour. R, Waller notes that colonial states grew by harnessing the energies of the youth in various occupations such as askaris, catechists and labourers in building modern economic infrastructure.⁴¹ B, Whyte further argues that in 1894 after the war settlers were in need of large work forces for use in mines and farms which black settlers were unwilling to assist with and as such hut taxes were introduced which saw Africans providing labour in order to pay taxes.⁴² Even though some Africans could pay taxes through selling cash crops, none of them could escape the supply of cheap labour when the need arose. Support has been given on the notion that especially after 1900 black people in Chirumanzu reserve were unwillingly forced to look for jobs in nearer towns such as Mvuma, Bulawayo and Gweru to provide labour and pay taxes since by this period selling of crops did not bring more profits.⁴³ Henceforth, implementing taxes entangled a constant supply of labour as all corners of accessing money to pay taxes had been blocked by white oppressive laws.

To add on, taxes were continuously annexed to hinder any possibility of black development. Taxes on African products were introduced to cut competition on market. They were left with no choice other than to work for white farms thereby giving a handbrake or standstill to their African economy. A, Clarke has it that, blacks suffered a double blow of supplying cheap

⁴¹R, Waller, "Rebellious youth in Africa", *Journal of African History*, No'47, Cambridge University Press, 2005, p78.

⁴² B, Whyte, *Yesterday, Today and Tomorrow: A 100 year history of Zimbabwe 1890-1990*, Harare, David Burke Promotions, 1990, p95.

⁴³ NAZ T2/27/8, TAXES.

labour through oppressive laws and receiving low wages which did not develop anything African.⁴⁴ Though introducing taxes beautified Southern Rhodesia roads and other forms of infrastructure, black people were taxed almost all their properties thus continued to live in underdeveloped rural areas. The British settlers even stopped Africans from trading as introduction of taxes required heavy duties on imports and exports. The Chirumanzu people were practicing trade prior to 1900 hence introduction of taxes jeopardised their chances of getting immense profits. One Native Commissioner once remarked, acreage under cultivation is increasing considerably every year and mealies are more plentifully grown, this is due to trade.⁴⁵ This remarks how trade had been a pillar of strength to the people in Chirumanzu. As such, taxes were imposed as they gave a wheel-drive in accelerating the growth of British settlers' economy in Southern Rhodesia whilst underdeveloping Africans through suppressing their capabilities of being economically active.

The white settlers in Southern Rhodesia wanted to have total control of black people hence they forced the latter to pay taxes. Taxation was regarded as development of the colonial economy though it exhibited some inherent contradictions within the system. Colonial taxes undermined traditional rulers' accumulation of wealth by limiting and sometimes taking away their jurisdiction over land and labour and in the process usurped their exercise of power over their subjects. In Chirumanzu the chieftaincy of Muwani was a victim due to the tax introduction since their power was limited and given the mandate role of collecting taxes and reporting to the Chief Native Commissioner.⁴⁶ According to Ivo Mhike, in pre-colonial Africa the control of land and labour was an avenue of maintaining social control and enhancing the social superiority and

⁴⁴A, Clarke, *Agricultural and Plantation Workers in Rhodesia*, Gwelo, Mambo Press, 1977, p18.

⁴⁵NAZ N9/1/4, Native Commissioner Annual Reports, Native Commissioner, Chilimanzi, 1898.

⁴⁶NAZ AOH/37, CHILIMANZU.

identity of chiefs and male elders and subjugating young men and women to the power of male elders.⁴⁷ This became a nightmare when Native Commissioners stripped all important powers of African chiefs as they now took the role of allocation of land, procuring labour and collecting taxes. A. Weinrich adds on that African chiefs had become dependent leaders of a conquered people as some were only promoted to police constables.⁴⁸ The British government in Southern Rhodesia and Chirumanzu in particular thus managed to strip off black power by appointing white officials as their new leaders through tax introduction.

In order to stop any uprisings from black people in Southern Rhodesia, white settlers brought into practice the taxation system. The famous Anglo-Ndebele war (1893-94) and Ndebele-Shona Uprising (1896-97) were all caused by a protest against colonial rule. The tax duty thus denied the demoniac attitude of black people access in waging revolts against European rule. According to C.M Phiri, it would not be stretching the point too far if one suggested that the imposition of tax in 1894 was partly prompted by European anger at the stubborn Ndebele who had demonstrated the determination to rise up in arms in an open show of defiance.⁴⁹ The post war settlements of 1896-97 were to introduce more taxes and strictly put punitive measures towards those who failed to pay which enslaved Africans. By creating Chirumanzu reserve and imposing taxes on black people, white settlers managed to divide and rule Africans since families became concentrated in one place while allowing men only to seek work in towns thus not granting any time for waging revolts. Taxes could now deter rebellions as issues of family disintegrations emerged after creating Chirumanzu reserve. Interestingly, this continued during

⁴⁷ I, Mhike, Untidy tools of colonialism: Education, Christianity and Social control in Southern Rhodesia, "The Case of Night Dances" 1920s- 1930s, the Department of Economic History, University of Zimbabwe, Harare, Zimbabwe.

⁴⁸ A.K.H Weinrich, Chiefs and Councils in Rhodesia, London, Heinemann, 1971, p10.

⁴⁹ Christopher MballuPhiri, Taxation in colonial Zimbabwe: 1891-1923, the history seminar paper 1980/81, No'15, University of Malawi, Chancellor College.

the 1920s and 1950s as Africans were required to put an input in government income through taxes to stop any rebellions. Such an act psychologically debilitated black masses leaving them cocooned in parochial shells of working to pay taxes rather than organising an uprising to initiate self-rule.

Europeans wanted to insinuate the divide and rule tactic among African people so they established the taxation system. If black people were not divided and ruled accordingly they were tantamount to rebellion against white rule. Nevertheless, taxes managed to instigate division among black people. This was successfully achieved as the scattering of African people from tribal areas onto the farms and other commercial areas rendered the concept of traditional control ineffective. The family unit which was the nucleus of social control and foundation of political order was disrupted.⁵⁰ The taxation system was continuously apprehended as it dispersed and resettled black people from time to time through introduction of numerous taxes such that they had no time to organise self-rule. What taxes did was to disparage black people importance in society and continuously tire them through forced labour to relentlessly put effort in paying these duties. Politically, they had nothing to say as their status was reduced to peasants and society overall was too fragmented for them to have led a supra-tribal uprising. The white settlers hence managed to hinder an organised black people through taxes which successfully divided Africans for them to be easily ruled.

In colonial Rhodesia, white settlers had to introduce taxes so as to create a superiority complex. Taxes would control the mob through social stratification and the colour bar. As such, imposing taxes could give the white settlers total control of the economy which was their main aim. The Darwinism theory also granted them eagerness of being superior. According to B.C, Grier,

⁵⁰ NAZ N/3/29/5, TAXES: Fees for changing villages.

Shona fathers controlled their sons primarily by controlling the means of production (land and cattle) and the means of reproduction (access to wives, through cattle).⁵¹ In this respect, male elders managed to gain the acquiescence of their sons through battery economic and cultural weapons. However, with the coming of colonisation and the emergency of wage labour alongside taxes young men and to a lesser extent women were given opportunities of economic emancipation. This emancipation dreadfully disturbed the balance of power among Africans thus permitting white settlers an upper-hand to be superior. As a result, forcing black people to pay taxes did more harm to Africans as Europeans became superior through total control of a tribalistic Southern Rhodesia society.

Additionally white settlers claimed that they wanted to civilise black people so they forced them to pay taxes. P, Mason connotes that, a vicious cycle was created in which Africans were forced to earn money to pay his tax and once he would acquire the taste for blankets and bicycles he would come back to the white world for more.⁵² Africans were forced to be encompassed in a cash economy (capitalism) which gave them modern goods and above all a modern life thus being civilised. Despite taxes being a financial stringency, it precipitated black people in the hierarchy of life.⁵³ Taxation from being a humiliating servitude was seen rather as a proof that Africans began to rise on the ladder of humanity that black people had entered upon the path of civilisation. Asking black people in Southern Rhodesia to contribute to the British governments' common expenses elevated them in the social hierarchy. Therefore, events which led white settlers to introduce taxes were the common phenomenon that they could civilise Africans in Southern Rhodesia.

⁵¹B.C, Grier, "Invisible hands, Child labour and the state in colonial Zimbabwe", Portsmouth, Heinemann, 2006, p58.

⁵² P, Mason, Birth of a Dilemma, London, Oxford University Press, 1962, p.226.

⁵³ NAZ N 3/29/6, TAXES: Financial stringency among natives.

2.3 Conclusion

It has been demonstrated that the real causes of imposing taxes were deep-seated and long standing. They were clearly articulated by displaying a survey of events that the nature had political, economic and social reasons. Taxation was clearly a mechanism designed to separate direct producers, the peasantry, from their means of production especially land. The growing polarisation in Southern Rhodesia between black people and white minority heightened to the need of crushing black influences in all sects of life. The influences which triggered the set of explosion were recounted by white anxiety of the need to have supreme rule over everything. So long the peasants remained united with their land, with their means of production; they would not be turned into a proletariat. As such the white settlers had to alter all combinations and shift the balance of power in their favour so as to gain total control of Southern Rhodesia in order to economically prosper whilst exploring large profits. This necessitated imposition of taxes and taking over peasant land through various oppressive laws so that capitalist relations of production could be established in land and industry. The pre-existing systems of production (economic organisation), the societal setup and politics had to be really demolished. The technique of tax introduction with the burdensome formalities though promotive of white settlers proved effectual. It served well as a tool of unlocking the likely factors which would have caused financial strains after failure to find the second rand in Southern Rhodesia.

CHAPTER 3: Colonial tax regimes and purposes in Chirumanzu district from 1900- 1980.

3.0 Colonial tax collection system in Chirumanzu District

Colonial taxes in Chirumanzu District were a debilitating form of economic governance which grossly affected black people. Its adherence to the money economy willingly tightened tax screws leading to continuous underdevelopment of Africans in general and the inhabitants of Chirumanzu in particular. Terrence. O Ranger argues that the tax was more like the levy of a tribute than the collection of a civil tax.⁵⁴ They gradually changed societies from being self-sustaining and independent to being wholly dependent. Colonial taxes would rather be undeniably exaggerated to a horse and a master's relationship. Clearly, it takes a perspective concentrate to note that colonial taxes in Rhodesia weakened African economies and led to a standstill of development at a time when Rhodesia was about to evolve into development. However, they were also the troublesome alien natives who did not pay tax accordingly. They continuously possessed white settlers with demons and evil spirits in a bid to make every black person pay taxes. Henceforth, colonial taxes fuelled the general progress in Europe and sow the seeds of insubordination within black people in Rhodesia.

Taxes were a personal vendetta towards black people meant to weaken their development and progress in all sectors of life. Since black people could do nothing, white settlers set all the parameters of conducting the taxation system in colonial Chirumanzu. All men were obliged to pay taxes and women were exempted. This was only because women were regarded as nothing,

⁵⁴T.O Ranger, Revolt in Southern Rhodesia, London, London University Press, 1967, 69.

did not get any form of identity.⁵⁵ Taxable age was 16 in all districts though it peculiarly changed with time and different consideration of aspects.⁵⁶ A male of the age 16 was recognised as an adult and was supposed to start paying tax whilst when he reached age 24 he was given a national identity meaning he continued to pay tax on top of being regarded as an active citizen. At first colonial taxes were paid in kind or cash in Chirumanzu district and elsewhere in Rhodesia. According to Ian. R. Phimister, tax was first collected in cash or in grain, cattle or even alluvial gold or in labour usually of two months duration.⁵⁷ A successful attempt was made in Chirumanzu to encourage payment of taxes in cash through the simple expedient of pricing cattle and grain below their market value. In colonial Chirumanzu District, selling of the natives cattle at the hut tax valuation has been a great inducement to make them work and has proved to be a most successful policy in this district.⁵⁸ Tax was supposed to be paid in cash the idea being that this would force men to work for long periods at low wages, but it was also collected in the form of livestock and grain.⁵⁹ As such taxes were pertinent to colonial Rhodesian government and different criteria were consistently followed in order to make huge profits.

Colonial taxes were periodically collected in Chirumanzu district. Michael Takawira purports that they were collected after a year, so that people would have found time to work and save money.⁶⁰ Interesting is he also mentions that a month consisted of five weeks and in the end one would be given ten shillings as his pay. This clearly shows evidence of how the tax obligation stripped off black people pride and encapsulated them in the hands of white rule.

⁵⁵ Interview with Aloisia Chinembiri aged 70 on 27 August 2016 at Magwarada residence, Chirumanzu District.

⁵⁶ Interview with Lavio Mushanyu aged 72 on 22 August 2016 at Muwani Homestead, Chirumanzu District.

⁵⁷ I.R. Phimister, "Alluvial Gold Mining and Trade in 19th Century South Central Africa", *Journal of African History*, Vol 15, 1974, p453.

⁵⁸ NAZ, N9/1/1, Report of the Native Commissioner Chilimanzi for the year 1895.

⁵⁹ N 1/1/2, NC Charter to CNC Salisbury, 26 May 1895.

⁶⁰ Interview with Michael Takawira aged 80 on 23 August 2016 at Takawira residence, Chirumanzu District.

Also, people in Chirumanzu district came to know about taxes through their headman (*sabhuku*). Village headsmen were agents of the colonial system who gathered people under a tree or near shops for the collections of taxes on behalf of the Native Commissioners.⁶¹ There was no room of negotiations on the stated date for collection of taxes since people were also afraid of settler police. Failure to pay taxes resulted in a form of punishment that is forced labour or *chibharo*. The inhabitants of colonial Chirumanzu submissively paid these taxes without hesitation since many got contracts to work in towns and others sold grain and livestock. Therefore, the African ideology in Chirumanzu district was presented in a pejorative manner by white settlers through the initiative and imposition of colonial taxes up to independence.

3.1 Types of colonial tax regimes and purposes in Chirumanzu District

The colonial taxation system in Chirumanzu district was tantamount to under develop black people and continuing to treat them as servitudes. The flowery tax regimes in Rhodesia and Chirumanzu district in particular surely built candy mountains for white colonialists from 1900-1980. Though they were upheavals along the way, credit should be given without doubt to the immense profits obtained by colonialists during this period. It is argued that the colonial taxes proved workable and jointly through their enormous profits flourished white supremacy.⁶² The various tax regimes in Rhodesia included hut tax, dog tax, poll tax, rent tax, land tax, alien tax among many others. There were also forms of indirect taxes such as custom duties, general sales tax and betting tax, with direct taxes such as income tax and Prescribe Areas tax found during the Unilateral Declaration of Independence government. Chirumanzu district had its own unique taxes such as personal tax and token fees (tax) on top of the previously mentioned taxes

⁶¹NAZ, S45/1/2/2, Native Cattle Marketing: 03 September 1943, 30 June 1951.

⁶²NAZ, S/BU78, Butterworths: Taxation service for Rhodesia (1964) Durban, Butterworths.

collectively. The biggest objective of imposing the colonial taxation system was to make huge profits which included other kindergarten motives.

Marauding bands of Native Department levies despoiled villages and districts of their crops and livestock. According to L. Gann, a hut tax ordinance was passed which required every African man to pay ten shillings in respect of every hut which he occupied since 1894.⁶³ Throughout Rhodesia every African man was obliged to pay ten shillings for hut tax. Larry Bowman connotes that, a hut tax was increased to £1 in 1904 and it remained until 1956 when it doubled again.⁶⁴ In Lomagundi, where as early as 1904 a very large proportion of the hut tax was paid in shillings and sixpences, pointing to the fact that natives have been selling a good many fowls, monkey nuts and other things.⁶⁵ The purpose of a hut tax was simply to reduce the African population and instigate a capitalist society which constituted few individuals. This was done through introducing numerous taxes which kept African men busy as wage labourers. Work was mostly available in towns where migrant labour influenced men to concentrate and spend much of their time in bachelor households in towns. Missionaries during this period argued that a hut tax reduced polygamy in the African society which was adjudged as not morally upright. Men now lived in towns where women were not allowed so their chances of marrying many wives reduced. Also the hut tax was constraining men and as such they resorted to marrying one woman. A despondence figure of having many children was dealt away with and further hindering communism through forcing African men to work in urban centres. Giovanni Arrighi points out that a hut tax compelled the adult African males to spend most of their time in wage

⁶³L.H Gann, *A History of Southern Rhodesia: Early days to 1934*, London, Chatto and Windus, 1965, p174.

⁶⁴Larry, W, Bowman, "Politics in Rhodesia; White Power in an African State", Havard University Press, Cambridge, Massachusetts, 1973, p18.

⁶⁵NAZ, N9/4/18, Native Commissioner Lomagundi, Report of October, 1904.

employment and guaranteed a steady flow of labour.⁶⁶ It was a way of making Africans work for money which benefited the whites and rendered few services for black people. Also, in Chirumanzu district black people provided a steady flow of wage labour.

Land tax imposed in Chirumanzu district by white colonialists guaranteed enormous profits through weakening the structures of development in Rhodesia. Land tax was paid per annum for \$2-00 on every male figure who owned a piece of land.⁶⁷ It was meant to stimulate African agriculture production as many alluded on making every piece of land useful. The Native Commissioner of Chirumanzu reported that natives were able to sell their grain as they had good acreage in order to pay taxes.⁶⁸ Though markets tend to have been in favour of white agriculture production, this acreage instigated better momentum as ways of paying tax were not only through forced labour but also sell of crops. Besides, it assisted much as a supplement to capital earned at work since they were meagre earnings which could not cater for the whole African families. Therefore, the land tax imposed on black people in Chirumanzu district left a psychological trauma amongst many since the horrors associated with failure to pay land tax incessantly brought vigour spirits of the need to diminish white rule and as such it only proved its existence when the need arose. It is with no surprise that nationalist leaders such as Leopold Takawira arose in Chirumanzu district. Land tax triggered white colonialist economic growth and brought about enormous profits.

In congruency with the above, a dog tax was added amongst various other taxes to continue torturing the Chirumanzu people. Dog tax was introduced in 1912 at an amount of 20c and later

⁶⁶G. Arrighi and John S. Saul, *Essays on the Political Economy of Africa*, Monthly Review Press, New York, London, 1973.

⁶⁷Interview with Mandishona Rima aged 66 on 23 August 2016 at Rima residence, Chirumanzu district.

⁶⁸NAZ, *Native Commissioner Annual Reports*, Native Commissioner, Chilimanzi, 1898.

\$1.⁶⁹ A perspective concentrate would simply notice that these taxes gradually increased so as to ensure a constant supply of profits to white settlers. The Company gently suggested that taxation would to a certain extent furnish an incentive to labour which might otherwise be wanting.⁷⁰ Clearly, one would argue that other taxes were unnecessary since they deepened poverty in Chirumanzu district whilst they were deemed by white settlers to grant all the necessary immense profits needed. Dog taxes were used to keep down vermin because when they were first registered the natives were informed that no tax was being imposed.⁷¹ The collection of taxes in Chirumanzu district was arbitrary and irregular as the strict police came through headsmen uncompromisingly demanding taxes regularly. Dog tax was meant to also deal away with African traditional economy of hunting since many were no longer affording owning many dogs and shift to work in mines (industrialisation) and plantations. Dogs were taxed throughout Rhodesia and Chirumanzu in particular and collection of this tax was monitored regularly to milk any possible black profit.⁷² Thus, dog tax was implemented by white colonialists to relinquish any form of African progress and further cocooning black people in white controlled shells.

Another financial reciprocal was poll tax. It was a tax hinged upon the existence of black people which meant every African male figure was supposed to pay for community services in return. According to Woodis Jack, poll tax system imposed on the African people by European rulers played a major part in breaking up the traditional subsistence agriculture and village life.⁷³ It drove Africans out to seek labour in European owned mines and farms and other enterprises. As such, poll tax was intended to turn out more wage labour from Chirumanzu district for the white

⁶⁹Arrighi, Labour Supplies in Historical Perspective, Journal of Development Studies, 1970.

⁷⁰NAZ, CT1/3/1, Fairfield to Hawskey, 29 July 1893.

⁷¹NAZ, N/3/29/3, TAXES: Dogs.

⁷²NAZ, T2/29/31, TAXES: Dogs.

⁷³Woodis Jack, Africa: The Roots of Revolt, London, Lawrence and Wishart, 1960, p48.

masters. A leader of the African National Congress, Moses Kotane pointed out that like the pass laws and permit regulations the taxation system of Africans was imposed essentially for labour compulsion purposes and that poll tax was never intended for amenities and social services.⁷⁴ It efficiently, smoothly and gently provided labour which benefited much through enlarging profits whilst enjoying the cheap labour provided. Jack also argues that the colonial poll tax never looked upon as a source of revenue but as a means of forcing the African into a money economy which means working for wages⁷⁵. Hence, poll tax was an infringement of black freedom as it provoked them to work for meagre wages at the same time providing cheap labour (forced labour).

Cattle tax and dipping fees were also a common phenomenon among black people in Zimbabwe and Chirumanzu people in particular. In the Chirumanzu reserve, black people were obliged to pay a fee on every cow they owned. This controlled African wealth. According to KururaGwenureUrombo, at first cattle tax was 20c and later 50c since tax fee was always upgraded to suit the white economy.⁷⁶ Ian Phimister also notes that, in 1914 an Ordinance was passed which made cattle dipping fees at one to two shillings per head, compulsory in any area where this was the wish of the majority of white farmers.⁷⁷ By 1923 three quarters of all African owned cattle were being dipped. These cattle were registered and in most cases an individual had to own only five, if they exceeded the number they were recognised as state property or sold at a smaller price as possible.⁷⁸ The main reason behind cattle tax and dipping fees was mainly to impose hegemony and have total control of black people whilst avoiding any rising against

⁷⁴Moses Kotane, "The Poll Tax Increase", Fighting Talk, September 1958, xii, No.6, p5.

⁷⁵Ibid, p49.

⁷⁶Interview with KururaGwenureUrombo aged 100 on 24 August 2016 at Urombo Homestead, Chirumanzu District.

⁷⁷Ian Phimister, An Economic and Social History of Zimbabwe 1890-1948: Capital Accumulation and Class Struggle, Longman, London and New York, 1988, p66.

⁷⁸Focus Group Discussion, Mr Gazimbi, 26 August 2016.

colonialist rule. On top of that there was also grazing fees which continued to uplift disharmony and arouse a nostalgic feeling within black people. Minimising the number of cattle owned stripped off the wealth of black people. These continuous draconian taxes undoubtedly stipulated making of wealth from black people through interests from taxes while practising totalitarian rule.

In Chirumanzu district, there was a personal tax in which every individual was obliged to pay. It was a yearly tax paid at an amount of \$3. Laviomushanyu reiterates, “I worked in several companies in Harare for example Tobacco Cooperation, so I was registered in Mvuma and my personal tax was directly taken from my earnings to Mvuma offices of Chirumanzu district”.⁷⁹ This shows that there was no escape in paying personal tax as individuals had been registered in their aborigine home. As such Africans became wage labourers and became a source of cheap labour. Above all, this was a divide and rule tactic implemented by whites since male figures went to urban centres for work, met new people from different backgrounds and the other population was left in the rural areas. This cognisably delayed any uprising and it occurred only later when people realised they had a certain cause and shared the same historical experience: nationalism.

In the 1960s and 1970s there was also a token fee(tax) in Chirumanzu district which was also paid to white colonialists for one to attain his primary education. Michael Tariomagwarada denotes that, tokens had to be paid to the Land District Officer for one to attain primary education.⁸⁰ He further postulates that, a young brother of his father did not pay tax at one point and his cow was taken, some taxes were unnecessary because people did not have money.

⁷⁹Interview with Laviomushanyu aged 72 on 22 August 2016 at Muwani Homestead, Chirumanzu district.

⁸⁰Interview with Michael Tariomagwarada aged 57 on 27 August 2016 at Magwaradareidence, Chirumanzu District.

Failure to pay taxes came in hand with punitive measures and they were continuously imposed on black people without consideration that they did not afford them. The taxes were a necessary evil to white settlers hence they were continuously upheld with strict measures of making profits even if some could not pay. Such tax impediments increased poverty in Chirumanzu and further undermined the success of black people. The white community continued to undermine black authority through cascading a few towards the channels of receiving a civilised form of education. Clear evidence of the token fee is shown in **Fig.1**.

PRIMARY SPONSORED SCHOOLS

Enrolment Form 782431

Name of School MAKANYA

No. of School 2659

Name of Pupil MICHAEL TARIRO

Grade 7 School Year 1973

Tuition Fee for School Year
\$1.25

4/9/73 [Signature]
Date Headmaster's Signature

(To be retained by parent)

PRIMARY SPONSORED SCHOOLS

Enrolment Form 230549

Name of School MAKANYA

No. of School 2659

Name of Pupil PETER

Grade 1 School Year 1972

Tuition Fee for School Year
\$1.25

20/5/72 [Signature]
Date Headmaster's Signature

(To be retained by parent)

Fig.1

Rent tax was also a financial stringency commonly imposed on black people in Chirumanzu district and Rhodesia at large. The Chirumanzu black people who went in towns such as Gweru seeking jobs to pay taxes and look after families were mainly mandated to pay this rent fee. It was a fee deemed to make black people scourges while being vanguards for the progress of white settler economic progress. This was done through the changing denominations of rent fee in the 1960s onwards which was at one point £3 and another time £5. On top of other numerous taxes it left black people as servitudes since they only worked as wage labourers, the wages going back to the pockets of these white settlers. Hence further evidence can be noted in **Fig.2**, **Fig.3** and **Fig.4**.

SINGER
SEWING
MACHINES

BOURNE & COMPANY LTD. p No 11929
(REG. NEW JERSEY, U.S.A.)

Shop at Gwelo Date 2-2-1961
Winkel te TARIRO, Datum
RECEIVED from P.O. Box 44,
ONTVANG van Gwelo
of Three Pounds
te Only Rand
the sum of (in words) Three Pounds Rand
die bedrag van (in woorde) Only cents
FH 1043 (S) sent

for Cash
vir Cash
by W. Bright
per W. Bright
R £3
per W. Bright
deur (Full Name/Volle Naam)

FORM 1011-1960

SOUTHERN RHODESIA 2d
REVENUE

BOURNE & CO. LTD.
SWAN PRESS 64215

Fig.2

BOURNE & COMPANY LTD. P N^o 12096
(REG. NEW JERSEY, U.S.A.)

Shop at Gwelo Date 2.3.1961
 Winkel te Tariro Datum

RECEIVED from 21 Married Quarters R/R. Compound
 ONTVANG van te

the sum of (in words) Three pounds Rand
 die bedrag van (in woorde) _____ cents
 _____ cent

for FH 1043 (S)
 vir _____
 by cash
 per £ 3.

R Gray
 per 6 M Gray
 deur (Full Name/Volle Naam)

FORM 1011-1960 **REVENUE** **SWAN PRESS 64213**

BOURNE & COMPANY LTD. K N^o 33583
(REG. NEW JERSEY, U.S.A.)

Shop at Gwelo Date 1-6-1961
 Winkel te TARIRO. Datum

RECEIVED from 21 Married Quarters Railway Comp
 ONTVANG van te

the sum of (in words) Three Pounds
 die bedrag van (in woorde) _____ Pond
 _____ Shillings and Pence
 _____ Sjielings en Pennies

for 1043 (S)
 vir _____
 by _____
 per 3:0:0

R van der Merwe
 per avandermerwe
 deur (Full Name/Volle Naam)

FORM 1011-1960 **REVENUE** **ROSTRA 35525-65**

Fig.3

BOURNE & COMPANY LTD. H No 32655
(REG. NEW JERSEY, U.S.A.)

Shop at Gwelo Date 31-10-1960
 Winkel te Datum

RECEIVED from TARIRO
 ONTVANG van

of Room 21, Railway Compound, Gwelo
 te

the sum of (in words) Three Pounds
 die bedrag van (in woorde) Pond

Shillings and Pence
 Sjiellings en Pennies

for DEPOSIT.
 vir

by cash
 per

£ 3 : : =

BOURNE & CO. LTD.
 per J. Bamard
 deur (Full Name/Volle Naam)

FORM 1011 1960

BOURNE & COMPANY LTD. M No 11019
(REG. NEW JERSEY, U.S.A.)

Shop at Gwelo Date 30-11-1960
 Winkel te Datum

RECEIVED from TARIRO
 ONTVANG van

of Room 21, Married Officers Railways Gwelo
 te

the sum of (in words) Five Pounds
 die bedrag van (in woorde) Pond

Shillings and Pence
 Sjiellings en Pennies

for FH 1043 (S)
 vir

by Cash
 per

£ 5 : - : -

BOURNE & CO. LTD.
 per A. Krughe
 deur (Full Name/Volle Naam)

FORM 1011-1960

Fig.4

Alien tax was a common intimidation to white settlers throughout Zimbabwe during colonialism. This was tax paid by individuals who had estranged themselves from territories under consideration such as Chirumanzu reserve. Some natives left their villages and got six to twelve months contract in urban areas of which they had been registered to pay tax.⁸¹ This provoked and certainly caused misunderstandings since some never returned to their villages.

According to the Chief Native Commissioner, all superintendents of natives had to note that, if alien natives paid for a continuous two months they were rendered liable, absence from the territory under six months duration is ignored for tax purposes over six months is considered to have broken the residence.⁸² Alien natives were regarded as troublesome. Migrant labour had created a flee-way for natives who did not manage the large amounts of numerous taxes. The Assistant Native Commissioner in Buhera commented that jobs in urban centres led to tax evasion and head kraals would now be liable for these tax defaulters.⁸³ In Chirumanzu district masses of black people became alien natives through migrant labour. Documents were attached by a Chief Native Commissioner showing clear evidence of how aliens' taxes had to be introduced as some now resided in urban towns without being registered as tax payers only to be realised back in their rural areas.⁸⁴ Henceforth, alien taxes were imposed on every black male in Rhodesia to hinder any possible loss of profit towards colonialists.

Interestingly, the illegal Rhodesian regime (Unilateral Declaration of Independence government) inherited and strengthened a system which ensured that the white sector did not subsidise the black sector. There were income taxes which were imposed upon every black person throughout

⁸¹NAZ, N3/29/7, TAXES: Alien Natives.

⁸²NAZ, N3/29/7, Chief Native Commissioner Circular Letter No.2 on Tax, Liability of Aliens for Registration Certificates of Aliens.

⁸³NAZ, N3/29/7, the Assistant Native Commissioner of Buhera, No.1/7417 7th December 1917 on Indigenous Natives absent from their Districts.

⁸⁴NAZ, T/2/25/64/16, the Chief Native Commissioner Letter No.766 TAX, 24 Jan 1919.

Rhodesia which were demanded to strengthen the UDI government profits. According to Laurence Harris, PAYE (Pay as You Earn) was adopted in 1966 as a form of income tax to black people.⁸⁵ Numerous other taxes were charged on goods and services when they were bought and sold that is customs duties, excise duties, general sales tax, and smaller ones such as betting tax. Black people in Chirumanzu suffered greatly upon the burden of being taxed as some who worked in urban centres such as Harare could not afford a better life thus remaining in poverty. Gann says the Rhodesian tax was four times higher than the Cape Colony tax upon which the Rhodesian legislation was based.⁸⁶ The colonial tax system was thus meant to conflate black people in reserves such as Chirumanzu.

According to Harris, Prescribed Areas Tax was also paid by rural Africans in Tribal Trust Lands or African Purchase Areas, for instance those black people from Chirumanzu who had purchased farms in Mvuma, paid per annual at a rate of \$2.⁸⁷ The tax was collected by the kraal head who received a commission of 10% on what he collected. It was a provocative tax meant to castrate the manhood of black people denying them development in any aspect of life since it pushed them downwards on the progressive ladder. An interesting aspect is that it encountered problems since the UDI had a dynamic economy. It was difficult to distinguish which black male counterparts were living in rural areas as they were partly migratory. The law had to make tax payers people who live half a year in the rural African areas. With that in mind, the white regime took away any possible right of black people by disintegrating them and denying economic freedom through a colonial taxation system.

⁸⁵L. Harris, "The Tax System from UDI to Independence", Economic Symposium, Salisbury 8-10 September 1980, Vol 2.

⁸⁶Ibid, p124.

⁸⁷Ibid, p10.

A deeper analysis can also be drawn from John Anderton's table which argues that Europeans did not pay direct tax until 1918; African taxes in colonial Rhodesia constituted 33 % of the countries' revenue between 1899 and 1919.⁸⁸ The table is shown below;

3.3 African Taxes and Services 1899-1919

Total African Taxes	£ Thousands	Total African Services	£ Thousands
Native Tax	3 620 000	African education	600 000
Fees and Fines	3 400	Health (both races)	870 000
Native Pass	75 000	Native Affairs	1 190 000
Dog licences	107 000	Native labour	_____
		Native agriculture	_____
		Native engineering	_____
Total	3 830 000		2 060 000

This shows that Africans paid more than they got in return which is evidence of how taxes were meant to impoverish black people's life.

3.4 Summation

⁸⁸J, Anderton, "Who really paid for African taxes and services" in Moto, Gwelo, Mambo Publishers, November, 1969.

The colonial taxation system by the white regime was “a sordid tussle on the strand”. One thing was certain; headmen were used to collect taxes and were solely responsible for keeping a register and informing black people of any tax alterations in Chirumanzu district. It is crystal clear that men had the mandatory role of paying taxes since women were not regarded as anything within white rule. The different tax regimes were numerous, some unnecessary, only meant to stifle black development. Amongst them was hut tax, dog tax, land tax, alien tax, cattle tax, poll tax, wife tax, personal tax, dipping fees, grazing fees and token fees. These were mainly popular within the BSA. Company from 1890-1923, the Responsible Government from 1923-1953, the Federation Government from 1953-1964 and the Unilateral Declaration of Independence from 1965-1979. By and large they were encapsulating white rule from 1890 to independence. The amount of taxes paid was dynamic since it changed through the course of time and changing patterns of white economies within their rule. As such incessant taxes were also brought about such as direct and indirect taxes, for example, income tax, Prescribed Areas tax, custom duties, and general sales tax amongst many others. These taxes benefited white colonialists through acquiring numerous profits and keeping a steady inflow of capital to maintain growth and their own development. Colonial taxes were also meant to stimulate African agriculture production, to turn out more wage labour, reduce polygamy and to graduate income tax. Thus the colonial taxation system in Chirumanzu district was a necessary evil which brought about the success of white government in terms instigating development while hindering any success towards African development.

CHAPTER 4: The impact of colonial taxation system by the colonialists in Chirumanzu district from 1900-1980.

4.0 Outcome of colonial taxation system in Chirumanzu district from 1900-1980.

The colonial taxation system in Chirumanzu district was a blunt-edged weapon though it progressed well during its peak. It grossly affected the ilk of Chirumanzu people negatively to a point whereby they decided to manumit themselves through various forms. The concomitant colonial taxes undesirably socially caused disintegration of families, destroyed African traditional practises, took away African rights, robbed their wealth and successfully psychologically imposed and instilled the Darwinism theory that they were inferior within black people. Economically, taxes negatively brought about underdevelopment of black people, gave them a servitude position in society, separated direct producers and created a landless society. In political terms, the outcome caused by colonial taxes was to destroy feudal structures. However, the white settlers in Chirumanzu tend to have dogmatized their colonial taxation system. Western scholars claim that taxes brought about civilisation that is through positively educating black people, infrastructural development and further economically assuring a capitalist mode of production. Interestingly, in Chirumanzu district black people were possessed with a Janus spirit. They managed to act in different ways in pursuit of evading these tax regimes negative outcomes as will be accorded below.

4.1 Impact of colonial taxes in Chirumanzu district

Market control of agricultural produce was one of the impacts of colonial taxation system in Chirumanzu district. During the first decade of introducing colonial taxes, black people could

sell crops, domestic animals and brewed beer at a favourable price but the inception of maximising profits turned the tables upside down in favour of the colonial government.⁸⁹ According to G. Passmore, from the inception of this levy system Africans resented it as many did not understand why their grain was given a lower price of which it was a comparable grade to European produce.⁹⁰ This was because the levy had been deducted from the actual price paid to them by the GMB. As such colonial taxes underdeveloped black people through this initiative of undermining African produce. This was mainly done so as to force Africans in Chirumanzu into the wage labour system. Colonial taxes and labour were indispensable, no matter how keen the market black people ended up not selling crops since their crops were resented in favour of white produce though they might have been of the same grade. Taxes were more devastating and impacted greater upon black people since development was disrupted as white people tended to plunder the African wealth, to enslave its population and to halt all positive development in all fields, including the cultural field.

The colonial taxation system negatively separated direct producers by taking away their land. So long the peasants remained united with their land, with their means of production they would not be turned into a proletariat. R. Palmer argues that, Africans were confronted with an ever increasing number of costly dues- taxes, rents at a time when their own appetite for consumer goods was on the increase.⁹¹ Colonial taxes altered everyone (black people) and everything involved. It was a dialectical encounter meant to entrench their authority over the economy of Rhodesia towards black people in Chirumanzu. Michael Takawira narrates that white settlers in Chirumanzu had taken all fertile farms and every possible sector which brought money to black

⁸⁹Interview with Kurura, G. Urombo aged 100 on 24 August 2016, Urombo Homestead, Chirumanzu district.

⁹⁰G, Passmore, The National Policy of Community Development in Rhodesia, Salisbury, 1972, p42.

⁹¹R, Palmer, Land and Racial Domination in Rhodesia, London, Heinmann, 1977, p.148.

people by initialising the taxation system, so the only way one could acquire capital was through seeking work as a wage labourer in seized African land now white owned, thus they were mere inhabitants in the hands of oppressors.⁹² Therefore, the colonial taxation system created a white owned capitalist economy with black people in Chirumanzu as slaves, which vitalise the notion that slavery did not end in Africa till the independence of individual African countries.

The major impact which was thrust upon black people in Chirumanzu district by colonial taxes was creating a landless society. Draconian laws were passed especially that of segregating or isolating black people in reserves. Erudite analysis of E.T Jollie's work will leave one with an insight that after acquiring black people land, white settlers isolated Africans and further stripped them off their rights of movement and left them naked.⁹³ To tighten the already existing plight of black people, white settlers further appended more laws in Chirumanzu and Rhodesia at large. J. K. Rennie propounds that, all of the policies including the Private Locations Ordinance of 1908 and the Kaffir Beer Ordinance of 1912 were aimed at closing down peasant options outside of wage labour.⁹⁴ The Private Locations Ordinance was a law which grouped black people by granting them houses to stay with permits and denying them unnecessary unwarranted movements. It was meant to deny black people farms and promote white owned farms by stipulating the number of months a tenant had to work in order to enhance capitalist agriculture.⁹⁵ The Kaffir Beer Ordinance also allowed black people to drink opaque beer only and deny them access to white pubs where clear beer was sold. The main aim of colonialists was to attain profits from black people hence they had to create a mammoth system that is taxation which would

⁹² Interview with Michael Takawira on 23 August 2016 at Takawira residence, Chirumanzu district.

⁹³ E.T Jollie, The Real Rhodesia, London, Hutchison and Company, 1924, p.47.

⁹⁴ J.K Rennie, "White farmers, black tenants and landlord legislation: Southern Rhodesia 1890-1930", Journal of Southern African Studies, 1978, p5.

⁹⁵ V, Machingaidze, Company Rule and Agricultural Development: The case of the BSA Company in Southern Rhodesia, 1908-1923, Department of History: University of Rhodesia, Henderson Seminar No.43.

encapsulate other smaller policies into bringing about immense benefits. Hence, white settlers in Chirumanzu regarded black people as “a floating and loafing native population” which needed to be controlled to give a leeway to their successive policy of taxation which impacted negatively upon Africans.

Nevertheless, the white settlers tend to have dogmatised their colonial taxation system. They claim that taxes brought about civilisation that is through positively educating black people, infrastructural development and further economically assuring a capitalist mode of production. J. F. Holleman connotes that, the money economy in form of taxes brought to light the inadequacy of traditional subsistence economy, taxation was imposed on indigenous people and it recurrently brought development and profits.⁹⁶ Credit should be given though to their reforms such as opening new markets for Rhodesia and commercialising farming. This was achieved through making maize and other agricultural products internationally competitive on markets. F. D. Lugard says experience seems to point to the conclusion that in a country as fertile as this, direct taxation is a moral benefit to the people by stimulating industry and production.⁹⁷ Industry and production existed by expanding more mines and farms to lure investors, employing more people and selling products internationally. Despite this, as part of Rhodesia at large, many Shangwe therefore pursued a trail of commodity production which until the start of the 1930s paid for most of their consumer purchases and the great part of the district’s tax bill.⁹⁸ Interestingly the white settlers drummed into people’s minds that falsehood that they were backward savages who would do well to accept western civilisation being brought to them by the

⁹⁶J.F Holleman, Chief, Council and Commissioner: Some problems of governance in Rhodesia, London, Oxford University Press, 1969, p57.

⁹⁷F.D Lugard, “Lugard’s Political Memoranda: Taxtion, Memo No.5” in A.H.M Kirk Greene (ed.), The Principles of Native Administration in Nigeria: Selected Documents, 1900-1947, London, Oxford University Press, 1965.

⁹⁸B.A Kosmin, “The Inyoka tobacco industry of the Shangwe people: A case study of the displacement of a pre-colonial economy in Southern Rhodesia, 1898-1938”, African Social Research, 1974, p17.

benevolent white men. It is incisive to note that in Chirumanzu black people were possessed with a Janus spirit of heartily knowing that they shared a historical experience within their society and had a common cause of emancipation. Henceforth they managed to act in different ways in pursuit of evading these tax regimes negative outcomes as will be accorded.

From the onset, it was crystal clear that the colonial taxation system had the apparition of disintegrating black people in Chirumanzu district. It carried on its back some policies which were meant to successfully hinder African progress so as to make them pay taxes. As such black people had to be mobilised, become drudges, monitored and forced into the money economy. Laviomushanyu recalls that, he had to work at the Tobacco Industry Company in Harare to earn wages for tax payment and leave his family in Chirumanzu to cater and monitor themselves.⁹⁹ This shows how families were separated by the white colonial regime, interestingly it was also a political move meant to divide and rule black people in Chirumanzu. Black people were not happy with these policies but they were definitely vulnerable as a new born child in his/her mother's hands, with no weapon to fight for one's own choices. On top of taxes several laws were passed such as the Land Apportionment Act of 1931 which were all meant to corner black people and leave them with no other option but to provide labour for tax payment. Hence, the colonial taxation system was a sore on the throat which guaranteed immense profits to white settlers and an impoverished fragmented society of black people.

African traditional practices in colonial Chirumanzu district were destroyed by the numerous stringent colonial taxes. It is with no surprise then that taxes such as hut tax and poll tax were intentionally meant to castigate polygamy which was part of the African tradition. Polygamy was ranked as the highest form of marriage and manhood amongst Africans. When taxes required one

⁹⁹Interview with Laviomushanyu on 22 August 2016 at Muwani Homestead, Chirumanzu district.

to pay for the number of wives he had, the African population was now controlled, resistance followed and fear coupled with anger emanated within black people. Besides, there was destocking which controlled the number of cattle owned per black person mainly, control of huts, dogs, land, and pass laws all through the hut tax, land tax and dog tax which were furthered by wife tax. All these painfully destroyed and dehumanised the so called black savages in Chirumanzu by white colonialists. It would be impossible for white colonialists to deny the role of being a god for black people in Chirumanzu so that they could control even the air they breathed!

On top of that, the colonial taxation system took away African rights, robbed their wealth and psychologically instilled the Darwinism theory within them that they will always be inferior to white people. P. Berly points out that, the whole of Rhodesia including Chirumanzu was a conquered area which was troubled by white colonialists who gave black people the submissive role.¹⁰⁰ This furthered the Darwinism that black people were parochial in nature. Black people were made to believe that whites were masters and they were servants. Adding on, it is with no surprise that laws such as the Maize Control Acts of 1931 and 1934 and the Cattle Levy Acts of 1931 and 1934 with other laws which supported taxes were passed to take black rights and wealth by discriminating allocation of funds on African produce.¹⁰¹ Henceforth the colonial taxation system had long lasting negative impacts on black people in Chirumanzu district.

The colonial taxation system in Chirumanzu district destroyed feudal structures as white colonialists demanded better administrators. C.P Muwani says the police which were centred at

¹⁰⁰P, Berly, Rhodesia: Beleaguered Country, London, Mitre Press, 1967, p.18.

¹⁰¹G.T. Ncube, "Banished to the Wilderness: The Case of the Western Area of the Gwayi Reserve, Matebeleland , Zimbabwe, 1952-1980", The Dyke, Vol. 1, No.1, 2004.

Chomukova in Shasha, Chirumanzu worked hand in hand with the Native Commissioner in Mvuma to partition, rule black people and take the kings powers.¹⁰² He stresses his point which he narrates that when they first came King Muwani sent Manhovo his servant to talk with the white officials at Chomukova but he was then required to sign a document of which he did not know the importance of a signature, and as such he was then made a chief and king Muwani was dethroned. According to C.M. Phiri, chiefs and headmen lost their influence as subjects resented paying taxes, for instance in Belingwe district Africans disliked the *sabhuku* (headman) and started direct contacts with the Native Commissioner himself.¹⁰³ Frustrated with anger king Muwani fled to Somabula and later came back as a headman during the Land Apportionment Act of 1931. According to W. Gale, the colonial taxation system was appraised by white settlers in an artistically violent and brutal manner as it was Rhodes' heritage.¹⁰⁴ This shows how white settlers harmfully impacted black people feudal structures so that they could effectively employ their taxation system in Chirumanzu district.

4.2 Tax Avoidance and Evasion Strategies

It is a common phenomenon that one has to act as an aggressor when oppressed. In response to the negative tax impacts black people took up arms against white colonialists. At first locals where not militant in avoiding taxes but rather ran away from their employers, were absent from work or ignored paying taxes. Phiri comments that the reaction to the 1908-1914 taxes and levies was not very militant, Africans only ran from their employers as soon as July approached which was the month when tax was collected.¹⁰⁵ During the first years of tax implementation, black

¹⁰²Interview with C.P Muwani on 25 August 2016 at Muwani Homestead, Chirumanzu District.

¹⁰³C.M Phiri, Taxation in Colonial Zimbabwe: 1891-1923, The History Seminar paper 1980/81 No.15, University of Malawi, Chancellor College.

¹⁰⁴W, Gale, Heritage of Rhodes, London, O.U.P, 1950, p.12.

¹⁰⁵Ibid, p8.

people had not resorted to any better strategies of escaping the negative impacts thrust upon them by colonial taxes. Phiri further notes that due to tax evasions, a general pass and registration law was applied to all Africans, every native male over 14 had to be registered, receive a certificate of registration with all particulars necessary to identify him but if he desired to leave the district for any purpose, an additional pass was required.¹⁰⁶ The certificate showed if the native had paid his annual tax. However, such laws did not make any sense for Africans not to travel so they caused many inconveniences. Hence, unarmed strategies and non-violent means of running away from farms and mines were implemented by black people to avoid and evade the tax burden.

Black people in Chirumanzu reserve avoided and evaded tax by also violently blocking dipping tanks. Michael Takawira notes that, in Chirumanzu black people showed violence at first and in recurrent years, in resentment to the taxation policy but were punished in form of forced labour (*chibharo*).¹⁰⁷ On top of this they evaded such instances through denying any unlawful acts aligned to crimes of bootlicking dipping tanks, running from labouring in roads and bridges. However, they were always punished through forced labour. M. Mamdani denotes that tax revolts in colonial African were almost always provoked by taxes that were levied directly on people's income or assets, these were the most visible taxes.¹⁰⁸ Thus though taxes were avoided and evaded by Chirumanzu locals, the white settlers continued to punish black people through beating them and forced labour.

To avoid taxes in colonial Chirumanzu in particular and Rhodesia in general black people murdered white men and violently protested in masses against the tax obligation. C. P.

¹⁰⁶ Ibid, p15.

¹⁰⁷ Interview with Michael Takawira aged 80 on 23 August 26 at Takawira residence, Chirumanzu District.

¹⁰⁸ M, Mamdani, Citizen and Subject: Contemporary Africa and the legacy of late colonialism, Princeton, NJ: Princeton University Press, 1996, p.11.

Muwani argues that in Chirumanzu district, Maromo did not want to pay tax, the untrained police (*mudzviti*), and police constables (trained police) were sent to incarcerate him.¹⁰⁹ He further says that those who evaded tax were beaten and went to work for a month only to raise the 10 shillings required. According to R. Dickson, the presence of the native requires a large force of police, a large expenditure on prisons, judges and magistrates.¹¹⁰ Thus tax defaulters were flogged, have their cattle confiscated or their huts burnt. This particular index of rural resistance was most pronounced immediately after the introduction of new taxes and levies during periods of economic depression.¹¹¹ When tax was raised to 10 shillings for all districts of North-West Rhodesia in 1911 this led to the first murder of a white man by Africans in Northern Rhodesia.¹¹² This clearly shows that some black people were militantly successful in avoiding and evading aggressively towards the imposition of colonial tax regimes in Chirumanzu and Rhodesia at large though it came with a number of negative consequences.

Taxes infringed black people rights in Chirumanzu so they marched, sang and threw stones as a form of strategies and tactics to avoid and evade these taxes. After the WWII Africans were much enlightened and acted in much different way in resistance to the impacts of colonial taxes in Chirumanzu. C.P Muwani argues that development in politics that is nationalism emanated throughout Chirumanzu in response to impacts of colonial taxes for example Senator Makanda and Leopold Takawira acted as exemplary leaders in blocking dipping, throwing stones and singing.¹¹³ Also evasion increased especially amongst polygamists. Zachrisson says the Tax

¹⁰⁹Interview with C.P Muwani aged 80 on 25 August 2016 at Muwani Homestead, Chirumanzu district.

¹¹⁰R.H.B Dickson, The taxation of the native in Southern Rhodesia, In new Rhodesia: The independent fortnightly, v.3, no.142, 12 April 1935, p9-10.

¹¹¹I, Phimister, An Economic and Social History of Zimbabwe 1890-1948: Capital accumulation and class struggle, Longman, London and New York, 1988, p18.

¹¹²NW/A/2/1/5: W. Hazel (District Commissioner, Kasempa) to Secretary for Native Affairs, 13 and 20 June 1911, encl. In Administrator to High Commissioner for South Africa, 4 August 1911.

¹¹³Interview with C.P Muwani aged 80 on 25 August 2016, Muwani Homestead, Chirumanzu district.

Ordinance of 1901 penalised polygamous marriages, the Shona custom of female child betrothal (*kuzvarira*) was outlawed, and the rise *lobola* (*rovoro*) payments restricted by the Native Ordinance of the same year.¹¹⁴ In other parts of Rhodesia such as Masvingo, Gwenzi stole goats in the village and killed them but he was arrested and he admitted that he was destocking and he was acquitted by the court in Masvingo town.¹¹⁵ These successful acts were all done in pursuit of avoiding and evading numerous tax regimes.

4.3 Conclusion

The colonial taxation system in Chirumanzu district in particular and Rhodesia at large had far reaching negative consequences of continuously causing disharmony to black people. Taxes disintegrated families, robbed their wealth, destroyed their traditional practices, took away African rights, and underdeveloped Africans. To further this, the colonial taxation system destroyed African feudal structures, separated direct producers and created a landless society. Above all African land was confiscated. However, Europeans claim to have impacted positively on African societies by developing tarred roads, constructing bridges and building infrastructure though all this was created by the forced labour imposed on Africans by luring them through heavy taxes. Interesting the negative outcomes was not welcomed with both hands. Clearly black people in Chirumanzu district had to take up arms and demonstrate in different ways such as evading taxes through migrant labour, throwing stones and sometimes killing the white officials though much of the violence ushered throughout was not greatly successful. They were punished in the common *chibharo* (forced labour) and some were evicted.

¹¹⁴Zachrisson, An African area in change: Belingwe 1894-1946: A study in colonialism, missionary activity and african response in Southern Rhodesia,p303-304.

¹¹⁵Interview with T, Guma on 05 May 2014 at Masvingo centre, Masvingo Province.

CONCLUSION

It has been largely argued that after establishing colonial rule the colonial masters introduced a system of colonial taxes which hindered development and stifled black people rights in Chirumanzu. This was done for various economic reasons mainly to maximise profits which was driven by political footprints. As a result it impacted greatly upon black people in Chirumanzu District by disintegrating families, stripping feudal regimes and desirably under developing black people. By and large, as an aspiring historian it goes beyond historical narration to address that D.N Beach in his book *War and Politics in Zimbabwe 1840-1900* labelled Chirumanzu as a collaborator. This is historically biased information as Chirumanzu Chinyama who was chief by that time had his daughter married to W.E Weale the District Commissioner and simply had to maintain human relationships. It has been largely ignored as historical facts have been biased hiding with the pretext of colonialism and racism. However this dissertation addresses that he simply had to enjoy the benefits of being related to a white commissioner which dismisses him as a collaborator. Henceforth, this has been the main argument as a contribution of this historical research though delving deeper to the comprehension found within Chirumanzu during the period under study.

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