

## TAXATION IN THE TRIBAL AREAS OF THE BECHUANALAND PROTECTORATE, 1899–1957\*

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**ABSTRACT:** This essay examines, through taxation, the relationship between British colonial administrators, Tswana Dikgosi (chiefs) and their subjects in the Bechuanaland Protectorate from 1899 to 1957. It argues that since Bechuanaland became a British territory through negotiations the Tswana rulers were able to protect their interests aggressively but with little risk of being deposed. Moreover, the Tswana succession system by primogeniture worked to their advantage whenever the British sought to replace them. Taxation was one arena where this was demonstrated. Although consultation between the Dikgosi, their subjects and the British was common, subordinate tribes sometimes fared badly under Tswana rule.

**KEY WORDS:** Botswana, southern Africa, colonial administration, chieftancy, accommodation to colonialism.

### INTRODUCTION

THIS essay focuses on the Ngwato, Ngwaketse, Kwena, Tawana and Kgatla reserves of Bechuanaland (modern day Botswana). The Ngwaketse and Ngwato separately seceded from the Kwena and became independent entities (c. 1760–80). By c. 1795 the Tawana broke away from the Ngwato and settled in the far northwest at Lake Ngami (Ngamiland). The Kgatla arrived in 1871 from the Transvaal in South Africa. A typical Tswana tribe was normally stratified into four classes: royalty, commoners, settlers and serfs. The commoners were mostly descendants of the founding fathers, although some were either conquered or voluntarily joined the tribe in the distant past. The settlers were those who joined the tribe recently and were allowed to establish their own wards/hamlets at the capital or a separate settlement in the host's territory. The serfs, who were mostly non-Tswana, were largely kept in miserable conditions. Many, if not all, of the other groups under Tswana overrule were treated as subordinate or subject tribes paying tribute.<sup>1</sup>

\* This piece is a result of fieldwork and research carried out in Botswana between October 1999 and September 2000 while I was reading for a Ph.D. at Selwyn College, Cambridge University. I particularly thank Professor John Iliffe (my Ph.D. supervisor), the African History Group at Cambridge and Drs. R. K. K. Molefi and Bruce Bennett (University of Botswana) for their helpful comments. The research was funded by the Smuts Memorial Fund (Cambridge).

<sup>1</sup> For more details see I. Schapera, *The Ethnic Composition of Tswana Tribes* (London, 1952). For the political set-up of the Tawana (but also applicable to other groups) see T. Tlou, 'The nature of Tswana states: towards a theory of Batswana traditional government – the Batawana case', in W. Edge and M. H. Lekorwe (eds.), *Botswana Politics and Society* (Pretoria, 1998), 11–29.

The Tswana tribes were politically and economically independent of each other, but inter-marriage and consultation on matters of common interest were prevalent. While ordinary people could marry anybody of their choice in any *morafe* (tribe, pl. *merafe*), royal inter-marriage was for strategic purposes. Tswana villages were divided into wards of people related by birth with populations ranging between 50 and 100, but bigger towns consisted of several hundreds and sometimes thousands. Every *morafe* was led by a Kgosi, *bogosi* (chieftainship) being a hereditary office, automatically passing from father to the eldest son of the 'Great wife'. However, there were instances 'where the chieftainship has been usurped or acquired in some other way by trickery or force',<sup>2</sup> which often caused confusion and unrest.

The wards and outlying villages were administered by headmen (Dikgosana) appointed by a Kgosi, after which the office would become hereditary. Usually a headman was a local man. In addition, resident overseers/governors were sent out to settle among outlying communities. They became known as chief's representatives. Around the Kgosi were executive councillors who gave advice, performed administrative duties and provided checks and balances to the chiefly office. The business of a *morafe* was conducted in the Kgosi's *kgotla*, which was the seat of government and of the Kgosi's court. Every ward and village had its own *kgotla* (pl. *dikgotla*) for administering local affairs. Theoretically, every adult male present could contribute freely during *kgotla* debates, this dispensation continuing even after the Tswana fell under British suzerainty.

The motive behind Britain's declaration of 'protectorate status' over the land of the Tswana was to thwart the possibility of South African Boers merging with the Germans in South-West Africa (Namibia) and disrupting British commercial interests in the interior of southern Africa and central Africa. The British rule over the Tswana was negotiated with Kgosi Gaseitsiwe (Ngwaketse), Kgosi Sebele I (Kwena), Kgosi Linchwe (Kgatla) and Kgosi Khama III (Ngwato). However, it should be pointed out that these Dikgosi, except Khama, accepted British rule rather reluctantly and cautiously.<sup>3</sup> Satisfied to have blocked possible German and Boer alliance, the British felt they only needed to maintain peace and order and left the Dikgosi to their own devices. The headquarters of the British administration of the territory were in Mafeking, South Africa, where the resident commissioner was based. He was subordinate to the high commissioner who was based in Cape Town.

On 30 May 1890 an Order-in-Council was issued for the high commissioner to make laws by proclamation but respecting Tswana law and custom. He was also instructed 'to confine the exercise of authority and application of law, as far as possible, to whites, leaving the native chiefs and those living under their authority almost entirely alone'.<sup>4</sup> In 1891 the high commissioner appointed resident magistrates to represent the Protectorate government in the tribal areas. The Dikgosi reported to these resident

<sup>2</sup> I. Schapera, *A Handbook of Tswana Law and Custom* (London, 1938), 53.

<sup>3</sup> See Anthony Sillery, *Founding a Protectorate: History of Bechuanaland, 1885-1895* (The Hague, 1965).

<sup>4</sup> I. Schapera, *Tribal Innovators: Tswana Chiefs and Social Change, 1795-1940* (London, 1970), 51-2.

magistrates (district commissioners after 1936). Hence, the British administration assumed the role of central government while Tswana tribal administration became local governments. There is no room in this article to address the debate on whether Bechuanaland was a colony or a protectorate. Moreover, Bruce Bennett cautions that 'it is a mistake to attach any great importance to this distinction in explaining the nature of British administration'.<sup>5</sup>

The *kgotla* was important for meetings between government officials and the Tswana and their rulers. However, 'in the colonial period', argues Mahmood Mamdani, 'this public assembly was turned into a forum where decisions were announced but not debated'.<sup>6</sup> He also claims that 'customary law was not to limit [chiefly] power, but to enable it'. Indeed Mamdani is right to argue that British rule strengthened the Dikgosi,<sup>7</sup> but he is wrong to think that public opinion could no longer be influential. The preponderance of public opinion in Bechuanaland contributed to the peculiarity of British rule there.

From 1900 to the mid-1920s the British were pleased with the Dikgosi collecting tax from their people, but in the late 1920s Bechuanaland government officials began complaining about the general incompetence and irresponsibility of a new generation of Dikgosi.<sup>8</sup> Consequently, the government removed tax collection from the Dikgosi in an attempt to improve tax collection. However, this proved to be counter-productive since the cooperation of the Dikgosi was needed. The straightforward Tswana succession system by primogeniture, whereby the first-born son of the senior wife married first automatically succeeded the father, worked to the advantage of the Dikgosi, including the most irresponsible, when faced with threats from the British.

Relations between the Tswana and their subject tribes were mostly hostile and tax collection was one of the arenas for inter-tribal animosity. These differences notwithstanding, what distinguished British rule in Bechuanaland

<sup>5</sup> Bruce Bennett, 'Some historical background on minorities in Botswana', in Isaac N. Mazonde (ed.), *Minorities in the Millennium: Perspectives from Botswana* (Gaborone, 2002), 7. In his view, 'As has often been noted, the British administration in the Bechuanaland Protectorate was minimal, leaving most of the work of government to the paramount chiefs. The Bechuanaland Protectorate was, as the name suggests, technically a protectorate rather than a colony. However, it is a mistake to attach any great importance to this distinction in explaining the nature of British administration. The distinction was, from the British point of view, an historical and technical one, and did not (at least by the start of the twentieth century) imply any significant difference in administration' (6–7).

<sup>6</sup> Mahmood Mamdani, *Citizen and Subject: Contemporary Africa and the Legacy of Late Colonialism* (Princeton, 1996), 46.

<sup>7</sup> Also see H. E. Ashton who argues that colonial rule eradicated the traditional checks and balances through which chiefly power was prevented from being autocratic (Ashton, 'Democracy and indirect rule', *Africa*, 17 (1947), 235–51); and A. Sillery, *Sechele: The Story of an African Chief* (London, 1954), 31–49.

<sup>8</sup> For example see Charles Rey, *Monarch of All I Survey: Bechuanaland Diaries, 1929–1937*, ed. N. Parsons and M. Crowder (Gaborone, 1988), entry for Sunday 20 Oct. to Sunday 17 Nov. 1929, 4. Rey wrote 'The natives are utterly out of hand: the old chiefs like Khama (who was a great King) have died, their successors are incompetent or drunkards and have no control over their people'.

was the part played by local public opinion, which was able to act independently or with the support of the Dikgosi or the government. This tripartite interplay ensured consultation. However, taxation during the Second World War made a mockery of consultation between the Dikgosi and their subjects, but in peacetime the people on the ground were normally consulted about tax measures, some of which they successfully rejected. Consultation ensured payment on sufferance, whereas elsewhere in British Africa bloody confrontation sometimes ensued owing to lack of consultation. Moreover, the Dikgosi were sometimes conscious of their people's plight when the British administration attempted to raise tax rates. Another factor was the misappropriation of tax by tax collectors. Taxation was not a popular exercise and sometimes it impinged upon succession to *bogosi* in some areas. In matters of taxation and others Tshekedi Khama (Ngwato regent, 1926–48), because of his sophisticated and assertive statesmanship, became influential over other Dikgosi.

#### HUT TAX, 1899–c. 1926

Discussions on the introduction of tax began in 1886. Fearing that people could revolt when the new administration had not even consolidated itself, and considering the devastating rinderpest of the mid-1890s, the government did not introduce hut tax until 1899. The Dikgosi were supposed to collect tax through their chief's representatives, headmen and paid collectors. This was an arrangement proposed by Khama III, Bathoen I (Ngwaketse) and Sebele I during their visit in England in 1895.<sup>9</sup>

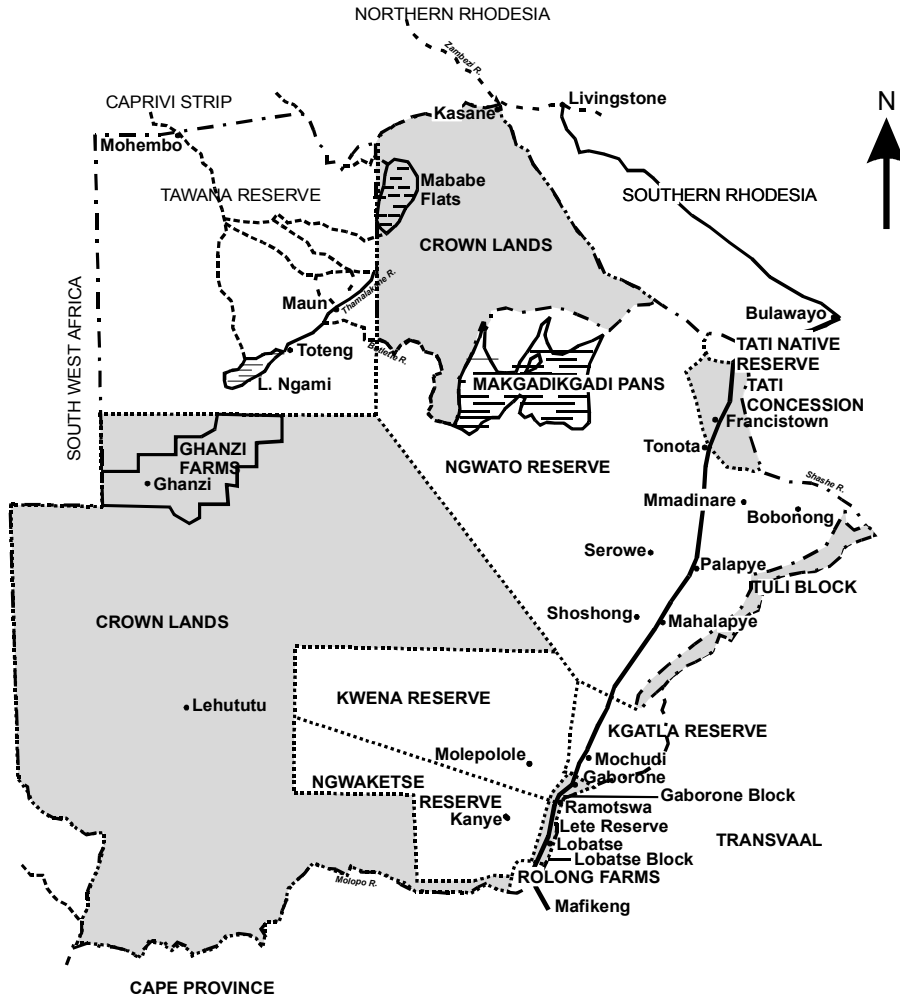
In April 1899 government official, Surmon, met with various southern Protectorate Dikgosi in their respective capitals to explain the hut tax proclamation. It was also in 1899 that permanent boundaries were demarcated between tribal territories (see Map 1). Although the Dikgosi complained about the imposition of tax coinciding with drought, generally they were cooperative with Surmon.<sup>10</sup> This tax, of ten shillings, was demanded from every adult male in every reserve and the Dikgosi received a commission of 10 per cent of tax collected. In 1907 the tax was converted to a poll tax of twenty shillings. In addition in 1919 a 'native tax' of three shillings was imposed on all taxpayers without regard to their economic status.

The first hut tax receipts given to the government in July 1899 were £98 from the Ngwaketse, £379 from the Kwena and £292 from the Kgatla. The sum brought in from the larger Ngwato reserve was an even more impressive £3,093.<sup>11</sup> The 10 per cent commission given to Dikgosi, which could be cut to 5 per cent in cases of inefficiency, was used as an incentive. Although tax was supposed to be paid in sterling, many people paid in kind, after which the goods were sold for cash. While some forms of traditional tribute were done away with at the discretion of some Dikgosi, the

<sup>9</sup> Sir Alan Pim, *Financial and Economic Position of the Bechuanaland Protectorate* (London, 1933), 37 (hereafter Pim, *Report*).

<sup>10</sup> Gaborone, Botswana National Archive (BNA), HC.128/2, assistant commissioner (Gaborone) to resident commissioner, 26 Apr. 1899.

<sup>11</sup> BNA, HC.128/2, J. A. Ashburnham (assistant commissioner, Palapye) to resident commissioner, 5 July 1899.



Map 1. Bechuanaland Protectorate.

imposition of a hut tax in 1899 meant that the people were subjected to double taxation from both their indigenous rulers and the administration. The major item on which the hut tax revenue was spent was a police force,<sup>12</sup> which in the early years of the Protectorate was a major link between the British administration and the Dikgosi.

#### COLLECTION OF HUT TAX, *c.* 1926–32

In the 1920s government officials began complaining that a new generation of Dikgosi were drunken, incompetent and used tribal revenue for their personal

<sup>12</sup> See O. L. Sedimo, 'Bechuanaland border police, 1885–1895' (B.A. research essay, University of Botswana, 1986).

pleasure.<sup>13</sup> These were Mathiba of the Tawana (1906–33), Sebele II of the Kwena (1918–31), Tshekedi Khama, Bathoen II of the Ngwaketse (1928–69) and Molefi Pilane of the Kgatla (1929–58). In February 1926, when Resident Commissioner Jules Ellenberger asked Sebele in *kgotla* whether he would quit drinking, he replied, ‘I shall keep drinking, I don’t want to tell lies’.<sup>14</sup> Ellenberger then fined him ten head of cattle for contempt of court. In 1921, 1923, 1926, 1928 and 1929 some royal Christian elders unsuccessfully petitioned the government about Sebele’s irresponsibility. The remoteness of the Tawana area and lack of both human and material resources by the government made control there very weak. In February 1929 Resident Magistrate Reilly reported that Mathiba was ‘weak and drunken – on the verge of DT’.<sup>15</sup> Mathiba’s poor leadership led to calls for autonomy by the Herero and Mbukushu. Generally, in this area there was great discontent on the part of the subject tribes who mostly resisted paying tax.

Nevertheless, Tshekedi and Bathoen were quite progressive and cracked down on beer drinking. In 1926 and 1930 they both employed tribal police specifically to arrest beer brewers and drinkers.<sup>16</sup> Tshekedi was also a real thorn in the flesh of British officials and engaged legal service as well as British public opinion in his resistance against matters of policy in Bechuanaland.<sup>17</sup> He was also able to mobilize other Dikgosi into resisting the government’s effort to deprive the Dikgosi of their rights of tax collection. In 1929 Charles Rey arrived in the Protectorate to become the new resident commissioner. Full of energy for his new work, he noted, ‘I’m going out with both hands to reform, develop, discipline and organise’.<sup>18</sup> However, Rey’s relationship with the Dikgosi became a hostile one characterized by lack of cooperation and mutual hatred. The Dikgosi’s resistance to unfavourable tax measures differed from ‘classic’ resistance in many British African territories in that, though forceful, it did not involve uprisings but negotiations.<sup>19</sup> In Basutoland, for example, previous conflicts with the British made it difficult for the Basotho to cooperate in matters of taxation.<sup>20</sup>

In 1928 and 1929 the government took over tax collection from the Dikgosi in the Kwena and Tawana reserves. This was followed by the government’s

<sup>13</sup> See I. Schapera, ‘Political organisation of the Ngwato of Bechuanaland Protectorate’, in M. Fortes and E. E. Evans-Pritchard (eds.), *African Political Systems* (London, 1940), 67. Also see Rey, *Monarch*, entry for Sunday 20 Oct. to Sunday 17 Nov. 1929, 4.

<sup>14</sup> Oxford, Rhodes House Library (RHL), Anthony Sillery papers: MSS Afr.s. 1611/20, high commissioner to J. H. Thomas, 22 Oct. 1926.

<sup>15</sup> RHL, Rey papers, 5/1, resident magistrate to resident commissioner, 2 Feb. 1929.

<sup>16</sup> See Christian John Makgala, ‘The development and role of tribal police in Botswana, 1926–1973’ (B.A. research essay, University of Botswana, 1997), 11 and 13.

<sup>17</sup> See Michael Crowder, ‘Tshekedi Khama and opposition to the British administration of Bechuanaland Protectorate, 1926–1936’, *Journal of African History*, 26 (1985), 193–214. <sup>18</sup> Rey, *Monarch*, entry for Sunday 20 Oct. to Sunday 17 Nov. 1929, 4.

<sup>19</sup> As shown elsewhere in this piece resistance to taxation in other territories involved uprisings and rebellion (for example see A. Abraham, ‘Nyagua, the British and the hut tax war’, *International Journal of Historical Studies*, 5 (1972), 95–104. Also see Gregory Maddox (ed.), *Conquest and Resistance to Colonialism in Africa* (New York and London, 1993).

<sup>20</sup> Stephen J. Gill, *A Short History of Lesotho: From the Late Stone Age until the 1993 Elections* (Maseru, 1993).

participation in tax collection in other reserves in 1932, although this caused controversy with the Dikgosi. When the administration intervened in tax collection in 1932, it argued that the Dikgosi paid their tax collectors erratically and poorly.<sup>21</sup> Consequently, collectors became unscrupulous and took far more from taxpayers than was allowed. 'A Hut Tax Collector's position', commented Resident Magistrate Gerald Nettelton, 'is regarded as a most desirable one by most natives, a man who is appointed a Hut Tax Collector invariably establishes a new cattle post in the area to which he is appointed'.<sup>22</sup>

Tax collection methods and their efficiency differed from reserve to reserve. In the smaller Kgatla reserve during this period, there were no resident tax collectors in the outlying areas, hence taxpayers walked from their villages and cattle posts to pay tax at the tribal capital, Mochudi. Elders in Mochudi told me that this arrangement worked well. In other reserves tax collectors made periodic trips to the outposts to collect tax. In the Kwena reserve tax collection was rather lax, and some tax collectors capitalized on this:

In August Waboraro persuaded me and Sebele to let him go out and collect Hut Tax at Letlhakeng in the Kalahari. I was at the time under the impression that we ... [had the right] man for the work. He induced me to advance him £2 for his subsistence allowance, to be paid out of Sebele's commission, and another £2, as his pay for collecting, on his return. Although Mr. M. Hirschfeldt sent out a white assistant with £150 cash to buy skins from Bakgalagadi, and to accompany Waboraro, all that Waboraro collected in the Kalahari was £20 current and £8 arrears Tax. It was reported to me that Waboraro, with the Chief's Secretary Mocumi, spent all their time drinking at Letlhakeng and could have collected infinitely more tax if they had tried.<sup>23</sup>

During this time a tribal council (of which Waboraro was a member) opposed to Sebele had been set up to help run tribal affairs. This council, like others before it, was said to be unsatisfactory and 'of little use' in tax collection.<sup>24</sup> So bad was the situation that the resident magistrate assumed control over tax collection and in 1931 Rey deposed Sebele as *bogosi*. He replaced him by his cousin Kgari Sechele II. However, the Kwena refused to pay tax and campaigned vigorously for Sebele's reinstatement until his death in 1939.<sup>25</sup>

In July/August 1928, after Resident Commissioner Gerald Nettelton toured the Kalaka area of the Ngwato reserve, he advised Tshekedi to

<sup>21</sup> BNA, DSC.12/5, A. G. Stigand to financial secretary, 18 Sept. 1929.

<sup>22</sup> BNA, DSC.12/5, Nettelton to financial secretary, 25 Sept. 1929. According to oral sources, being a tax collector was a prestigious occupation equal in status to the office of a village headman.

<sup>23</sup> RHL, Sillery papers 1611/20, 'Memorandum on Bakwena council', by A. G. Stigand (resident magistrate), 8 Nov. 1928. In this territory it was a common practice for tax collectors on duty in the outlying areas to be accompanied by traders who bought items from the people with hard cash to pay tax.

<sup>24</sup> BNA, DCMol.5/12, resident magistrate (Molepolole) to government secretary, 6 May 1929.

<sup>25</sup> The deposition of Sebele in 1931 has led to serious succession disputes involving high court cases even as late as 2003.

appoint a chief's representative for the entire area based at Mzwaswi's village. His reasoning was that the villages in this district were

so far away from Serowe [Ngwato tribal capital] that these people, who are mostly under very incompetent Headmen of their own (with exception of ... [Mzwaswi's]), know no authority and they have settled down into an indolent mode of daily existence.<sup>26</sup>

'The son of the Headman at Sebina appears to be a sub Collector of Hut Tax. I was immediately impressed by his apparent cunning and it was not long before I had conclusive evidence of his theft of money', continued Nettelton. 'I am having him brought in for trial within the next few weeks'.<sup>27</sup> However, '[Mzwaswi's] people ... appear to be better controlled than others and in consequence they pay quite well ... [Mzwaswi] is a native of personality and a certain amount of enlightenment', observed Nettelton.

Nevertheless, Tshekedi and Mzwaswi soon became enemies. In the late 1920s and early 1930s Headman Mzwaswi's plea to be given part of the commission on tax collected from his people was unacceptable to Tshekedi. Headmen of subject tribes who dared to ask for a share of hut tax were seen as presumptuous, as Bathoen II, who happened to be in Serowe, told Mzwaswi.<sup>28</sup> For his part Tshekedi boastfully asked Mzwaswi to abandon collection as Tshekedi himself would do it: 'I cannot live with another Chief. I am the only Chief here', he said.<sup>29</sup> Bathoen and Tshekedi's statements smack of John Lonsdale's observation that 'The political relations of conquest were finally superseded by the political relations of control. All, allies and recalcitrant alike, had to submit to the symbolic and material obedience of taxation'.<sup>30</sup> The problem between Tshekedi and Mzwaswi became so serious that in 1948 Mzwaswi and his followers were forced to flee to Southern Rhodesia for refuge by the British administration and a Ngwato regiment.<sup>31</sup>

Unaccountable tribal leadership and the harsh and unscrupulous tendency of tax collectors characterized the collection of hut tax in the Ngamiland/Tawana reserve. In 1928 the resident magistrate replaced Mathiba as a recipient of tax from collectors, although Mathiba continued drawing a commission. Moreover, inefficiency and embezzlement by tax collectors continued. It was claimed that some people owed money stretching to eleven years back due to poor handling of tax registers and receipts.<sup>32</sup> The often brutal treatment of taxpayers and lack of money forced some of them to flee into the swamps at the sight of collectors. Official reports are replete with misappropriation and theft by tax collectors, particularly

<sup>26</sup> BNA, S.601/26, G. Nettelton to government secretary, 2 Aug. 1928. <sup>27</sup> *Ibid.*

<sup>28</sup> BNA, DCS.12/13, 'Bathoen's statement during an enquiry into Mzwaswi's complaints against Tshekedi', 1932. <sup>29</sup> BNA, DCS.12/13, 'Tshekedi's statement', 1932.

<sup>30</sup> John Lonsdale, 'Scramble and conquest in African history', in R. Oliver and G. N. Sanderson (eds.), *The Cambridge History of Africa, 1870-1905*, vi (Cambridge, 1985), 745.

<sup>31</sup> See Jeff Ramsay, 'Resistance from subordinate groups: Babirwa, Bakgatla Mmanaana and Bakalanga Nswazwi', in Jeff Ramsay and Fred Morton (eds.), *Birth of Botswana: History of Bechuanaland Protectorate, 1910 to 1966* (Gaborone, 1987), 74-80.

<sup>32</sup> BNA, S.50/1, clerk (Maun) to resident magistrate, 9 June 1931.



when collecting from the subject tribes.<sup>33</sup> Among several cases reported, in March 1932 it was found that tax collectors Keophilwe and Lebusamotse brought in collections that were £92 and £212 short respectively. Lebusamotse, who was reported to have been stealing tax monies since 1929, also had a tendency to collect cattle from taxpayers, the proceeds of which he pocketed.<sup>34</sup> Since tax collectors were salaried<sup>35</sup> they may have been tempted by erratic and inadequate remuneration or by sheer greed. Lebusamotse was sentenced to imprisonment with hard labour for 3 years and 277 days while Keophilwe was sentenced to 1 year and 153 days.<sup>36</sup> In April 1932 another tax collector named Dikgomo was short of £26. Mathiba was notified that 'he will have to settle the matter if Dikgomo does not do so'.<sup>37</sup> The government also threatened to take over control of tribal administration and 'end this disgraceful state of affairs'.<sup>38</sup>

Interestingly, while elsewhere rule through African chiefs 'saved white officials the unpleasantness of having to appear before Africans in unpopular roles as tax collectors',<sup>39</sup> in Bechuanaland some white officials not only collected tax but also sought to replace the Dikgosi as collectors. For instance, in the Ngwaketse reserve in February 1928 Resident Magistrate Cuzen complained about a situation reminiscent to the one obtaining in Ngamiland around the same time:

I do not agree with the argument put forth by some that if the tax is collected by an Official and not the Chief the natives will not pay ... I have been continually encouraging the Chief to send his Collectors to the Desert where there has not been any collector for years but I cannot instil enough energy into the movement. With the exception of Kanye, Moshupa, and Manyaya [*sic*] where the tax is paid at the native offices no Collector goes round except myself ... If I had not gone round the villages worrying people hut tax would be £1000 down.<sup>40</sup>

Furthermore, it was also thought that if European veterinary and medical officers working in the outposts went around merely 'talking tax' to the people in Ngamiland this would impress upon them the importance of paying tax.<sup>41</sup> Embezzlement in Ngamiland led to European policemen being appointed by the administration as government head collectors in 1931,<sup>42</sup> in addition to the district commissioner. However, as demonstrated below, generally tax

<sup>33</sup> BNA, S.50/1, V. Ellenberger to assistant resident commissioner, 16 Mar. 1932.

<sup>34</sup> BNA, S.50/2, Ellenberger to financial secretary, 31 Mar. 1932.

<sup>35</sup> BNA, S.50/2, Ellenberger to financial secretary, 31 Mar. 1932. According to Ellenberger 'the collectors are paid their salaries (1 Head Collector £24 per annum and four sub-collectors at £18 per annum each) which total £96 for the year and what remains of the Commission is divided equally into six parts, the Collectors each receiving 1/6th and the Chief the remaining 6th' (*ibid.*).

<sup>36</sup> BNA, S.50/2, Ellenberger to financial secretary, 12 Aug. 1932.

<sup>37</sup> BNA, S.50/2, Ellenberger to financial secretary, 2 Apr. 1932.

<sup>38</sup> BNA, S.50/2, Reilly to Ellenberger, 15 Apr. 1932.

<sup>39</sup> Arthur J. Knoll, 'Taxation in the Gold Coast Colony and in Togo: a study in early administration', in Prosser Gifford and W. Roger Louis (eds.), *Britain and Germany in Africa* (New Haven and London, 1967), 422-3.

<sup>40</sup> BNA, S.69/7, Cuzen (Kanye) to Colonel Daniel, 8 Feb. 1928.

<sup>41</sup> BNA, S.50/1, financial secretary to resident magistrate, 17 Jan. 1930.

<sup>42</sup> Pim, *Report*, 40.

collection by the government officials led to a drop in tax receipts, which rose after collection was restored to the Dikgosi after 1938. Unlike government officials who could only 'talk tax' the Dikgosi could rely on regiments, tribal police and other coercive measures to extract tax from the people.

#### THE INTRODUCTION OF A NATIVE TAX, 1932

In mid-1931 a draft native tax proclamation was issued to the resident magistrates for comment. Later they discussed it with the Dikgosi and their *merafe*. During discussions in *dikgotla* most people were not happy with Section 2 which sought to impose taxation on concubines in addition to legal spouses, and later the 'concubines' were excluded.<sup>43</sup> The hard-to-please Tshekedi, after being in possession of the draft for a month, made no comments,<sup>44</sup> to Rey's delight; but this was just a calm before the storm. The draft proclamation made the Dikgosi nominal tax collectors while the actual collection was to be done by government appointees handing over collections to the Magistrates. Polygamists were to be taxed for each additional wife up to £3 15s. These proposed changes were made amidst the controversy over the draft 1934 native administration and tribunal proclamations, which sought to regulate and curtail chiefly powers.<sup>45</sup>

In January 1931 the Dikgosi met and disapproved of the draft native tax proclamation, asking Rey for an interview.<sup>46</sup> They feared that the draft tax legislation also had a direct bearing on their judicial and administrative powers as did the 1934 draft proclamations. When they arrived with a delegation of about 35 persons, Rey refused to interview them, claiming that his office was too small.<sup>47</sup> He also complained that the Dikgosi were extremely discourteous to him. However, they refused to reduce their following and a stalemate resulted. On 17 March they wrote to him complaining that he had replied to them individually while they had written collectively, and pressing for an interview.<sup>48</sup> Rey also complained that this letter was 'lacking in courtesy'.<sup>49</sup> Together with his subordinates, Rey believed that Tshekedi was behind other Dikgosi's change of heart.<sup>50</sup> Nevertheless, Rey met them in May 1931. The major issue discussed was Section 3 which provided for payment of tax to a resident commissioner's appointee, as the Dikgosi felt that this curtailed their power. Tshekedi argued that the arrangement made in 1895 in England should be upheld since 'a chief collects the money because he is the chief, not because he is appointed'.<sup>51</sup> Rey stood his ground

<sup>43</sup> BNA, S.89/4, Ledeboer to assistant resident commissioner, 20 Nov. 1930; BNA, S.89/4, Bathoen to resident magistrate, 24 Nov. 1930, and BNA, S.89/4, Potts to assistant resident commissioner, 28 Nov. 1930.

<sup>44</sup> BNA, S.89/4, Nettelton to resident commissioner, 29 Jan. 1931.

<sup>45</sup> See ch. 3 in Christian John Makgala, 'The policy of indirect rule in Bechuanaland Protectorate, 1926–1957' (Ph.D. dissertation, Cambridge University, 2001).

<sup>46</sup> BNA, S.89/4, Sebele II, Tshekedi, Bathoen II, Molefi, Mokgosi and Gaborone to resident commissioner, 30 Jan. 1931.

<sup>47</sup> BNA, S.89/6, Rey to high commissioner, 30 Mar. 1931.

<sup>48</sup> BNA, S.89/4, Sebele, Tshekedi, Mokgosi, Bathoen and a representative of the Batlokwa to Rey, 17 Mar. 1931, and BNA, S.89/4, Rey to high commissioner, 30 Mar. 1931. <sup>49</sup> BNA, S.89/4, Rey to high commissioner, 30 Mar. 1931. <sup>50</sup> *Ibid.*

<sup>51</sup> Serowe, Khama III Memorial Museum, Tshekedi Khama papers, box J/71, 'Meeting held at Mafeking regarding the new hut tax proclamation', 18 May 1931.

and the draft law was enacted early in 1932 as the native tax proclamation. Tax could be paid either in cash or in kind by males of 18 years and above. Taxpayers could pay either to a resident magistrate, Kgosi or any government appointee.

Although the Dikgosi were to be paid 10 per cent of tax collected in their reserves, by 1934 the administration felt that this was not enough for them and was responsible for declining tax receipts.<sup>52</sup> This was exacerbated by the fact that of tax collected after the 31 October deadline only 5 per cent accrued to a Kgosi. When, as a result of the impact of global depression, a South African embargo on cattle from Bechuanaland<sup>53</sup> and natural calamities the rate of tax was reduced from £1 3s. to 15s., the Dikgosi's commission fell further from an estimated £2,500 in 1931–3 to £500 in 1933–4.<sup>54</sup> Rey suggested that 'for the current year and 1934–35 the rate of tax commission should be doubled, i.e. 20 per cent payable on current tax paid before 31st October each year and 10 per cent on any tax paid after that date',<sup>55</sup> as a temporary expedient.<sup>56</sup> This was implemented in April 1934.

By 1935, the collection of hut tax in the Kgatla reserve was reported to be impressive, although money was obtained through a lucrative cattle smuggling trade into the Transvaal.<sup>57</sup> In the Ngwaketse reserve, however, owing to Bathoen's reluctance to implement the 1934 proclamations and his unwillingness to send people to the outlying desert villages, his resident magistrate had to 'visit different villages, checking registers, trials etc.'. His efforts were 'extremely satisfactory',<sup>58</sup> reported Rey. By contrast, in the Ngwato reserve Tshekedi, while refusing to apply the 1934 proclamations, ruthlessly derived tax from the poverty-stricken population to Rey's satisfaction.<sup>59</sup>

In paying tax in kind, for instance in Ngamiland, a bag of grain weighing a little over 200 lb was generally accepted in payment of one year's tax at 15s.<sup>60</sup>

<sup>52</sup> BNA, S.295/11, Rey to high commissioner, 5 Jan. 1934.

<sup>53</sup> See S. J. Ettinger, 'South Africa's weight restrictions on cattle exports from Bechuanaland, 1924–1941', *Botswana Notes and Records*, 4 (1972), 21–9.

<sup>54</sup> BNA, S.295/11, Rey to high commissioner, 5 Jan. 1934. <sup>55</sup> *Ibid.*

<sup>56</sup> BNA, S.295/11, financial secretary to resident magistrates in Lobatse, Gaborone, Francistown, Kanye, Molepolole and Serowe, 5 Apr. 1934.

<sup>57</sup> Rey, *Monarch* (editorial notes for 1935), 258. Also see London, Public Record Office (PRO), DO.35/346/10187/13, 'Smuggling of Bechuanaland Protectorate cattle into South Africa'. Also see Phuthego Molosiwa, 'Illicit trade in Botswana: the case of cattle smuggling in Kgatleng, 1920–1960' (M.A. dissertation in preparation, University of Botswana, 2003).

<sup>58</sup> RHL, Sir Charles Rey papers: Brit.Emp.s.384 box 5, 'Tour of the Southern Protectorate', Nov. 1935.

<sup>59</sup> PRO, DO.35/452/5, resident commissioner to high commissioner, 25 Feb. 1935. He even noted that 'during the present financial year [1935] especially he has done admirable work in this regard, and it is mainly due to his efforts that the estimate of native tax £10,000 has been exceeded to the extent that it is hoped to close the year with a total of £19,000 under this head. I might add that it is anticipated that the original estimate of £10,000 for the whole Territory will be collected from the Bamangwato alone. It must be realised that if the Government had to collect Native Tax directly the resulting drain on general Revenue would be considerably greater than the arrangement now proposed whereby the collectors' salaries are added to the Chief's commission. Moreover, the Government would not be able to collect anything like the same amount of tax'.

<sup>60</sup> BNA, S.254/4, Ashton to auditor, 14 Dec. 1936.

The administration accepted payment in kind because traders buying grain from the people seldom paid in full; and, 'in exceptional circumstances they may pay half in cash and the rest in goods' which impoverished the population.<sup>61</sup> This exploitative system, called 'Good-fors', was outlawed in 1939 but continued illegally.<sup>62</sup> Taxpayers in Ngamiland were also hardest hit by a scarcity of jobs since migrant labour from this region to the South African mines was banned by the government in 1913 owing to high mortality rates among recruits. This embargo was only lifted in 1933 due to a rise in the global gold price and a dire need for mine labour in South Africa.<sup>63</sup> The recently developed Lister anti-pneumococcal vaccine was used in an attempt to solve the mortality problem.<sup>64</sup>

The taxpayers' hardships were worsened by the Dikgosi's refusal to accept tax in instalments, arguing that such people usually 'made no effort to pay the remainder in the hope of being exempted'.<sup>65</sup> Although a similar claim was also made in Tanganyika, 'in Bukoba in 1936 rules were issued permitting the payment of tax in two instalments'.<sup>66</sup> In Northern Rhodesia, Samuel Chipungu claims that tribal authorities ignored collection of some unpopular taxes and levies.<sup>67</sup>

Tax collection was also affected when the administration tampered with the Tswana succession system. For instance, in 1939 a drop in tax collection was reported in the Kgatla reserve as taxpayers contributed towards a vigorous campaign for Molefi's reinstatement litigation costs.<sup>68</sup> Even in Ngamiland, where tribal organization was in a shambles and tax collection pathetic, the administration could not depose Kgosi Moremi (1936–46) as that would have been counter-productive. Whereas the Tswana succession system made it extremely difficult for the administration to depose the

<sup>61</sup> *Ibid.* Ashton wrote: 'consequently to get money for tax in this way the native has to sell twice and perhaps three times as much grain as he wants to and to accept goods which he might prefer to do without. Later in the year he would very often have to buy back this grain, and at an enhanced price, with money raised from the sale of one of his very few animals. So far as the bulk of the population is concerned this is the poorest district in the Protectorate and something must be done to assist the people to pay their tax which bears on them more heavily here than elsewhere'. The grain paid in lieu for tax was supplied to paupers, prisoners and police.

<sup>62</sup> See BNA, DCMA.6/4, Mathiba to district commissioner, 22 July 1946; and district commissioner to government secretary, 13 Aug. 1946; also see Kurt Eikemeier Jnr., 'The "good-for" system and the intervention of the colonial state: the case of Bechuanaland Protectorate' (B.A. research essay, University of Botswana, 1991).

<sup>63</sup> BNA, S.412/7, Potts to government secretary, 15 Jan. 1935.

<sup>64</sup> D. R. Massey, 'Labor reserve and rural development in Botswana' (Ph.D. dissertation, University of Boston, 1981), 78; also see Rodgers Keteng K. Molefi, *A Medical History of Botswana, 1885–1966* (Gaborone, 1996).

<sup>65</sup> BNA, S.309/1/1, Arden-Clarke (resident commissioner to Sir William Clark (high commissioner), 14 Oct. 1937.

<sup>66</sup> Lord Hailey, *African Survey* (London, 1945 edn.), 569.

<sup>67</sup> Samuel N. Chipungu, 'African leadership under indirect rule in colonial Zambia', in Samuel N. Chipungu (ed.), *Guardians in their Time: Experiences of Zambians under Colonial Rule, 1890–1964* (London, 1992), 57.

<sup>68</sup> BNA, S.473/1, B. Sinclair (assistant district commissioner, Mochudi) to government secretary, 16 May 1939. Molefi was suspended in 1936 and reinstated in 1945.

Dikgosi, in Malawi by contrast, chiefs could easily be deposed for inefficiency in tax collection.<sup>69</sup>

We conclude this section with a note on subservient peoples in relation to taxation. These included Sarwa (San), Kgalagadi, Yei and others in the Tawana reserve. Although the 1934 native administration proclamation prohibited the payment of traditional tribute, in some areas masters illegally continued this exploitative custom. Hence, some serfs were taxed twice as they had to pay tribute to their masters<sup>70</sup> and tax to the administration. In addition they also paid various tribal levies. It does not seem that their masters paid tax for them on a paternalistic basis. The government's commissions of enquiry into their conditions largely served to bring them into the tax register, augmenting their hardships. Interestingly, some were eager to pay tax for recognition as responsible citizens.<sup>71</sup> In Kanye elders stated that the Kgalagadi were so despised that tribal authorities did not care whether they paid tax or not.<sup>72</sup>

#### BID TO INTRODUCE A BICYCLE TAX, 1938: THE STRENGTH OF TRIBAL PUBLIC OPINION

An attempt to introduce a bicycle tax in Bechuanaland was vehemently opposed by many taxpayers and even district commissioners in some reserves. In 1938 the government suggested introducing a bicycle tax (at 2s. 6d. to 5s. a year). In Mochudi, where the number of bicycles was estimated at 100, while the Kgatla regent, Mmusi Pilane and his councillors concurred, the district commissioner objected since bicycles were not a luxury but an indispensable mode of transport.<sup>73</sup> In Kanye, both Bathoen and acting District Commissioner Lawrenson supported the idea, although Bathoen pointed out that most people would rather do away with their bicycles instead.<sup>74</sup>

In Ngamiland there were only two bicycles, which did not warrant tax.<sup>75</sup> In Molepolole, Kgari Sechele and the Kwena asked for more time to think the matter over. Although there were about 300 machines in the reserve, District Commissioner Germond felt that the number would never 'increase

<sup>69</sup> See T. Baker, 'Tax collection in Malawi: an administrative history, 1891-1972', *International Journal of African Historical Studies*, 8 (1975), 40-62.

<sup>70</sup> On the Sarwa a government's commission of enquiry reported that 'In the Bamangwato District as well as in other Districts of the Protectorate, particularly in the Bakwena Reserve ... [Sarwa] have been required to pay their masters tribute usually in the form of ostrich feathers and game skins' (BNA, S.360/8/2, 'Report', 1937, by Joyce, 20-2).

<sup>71</sup> Sir Alan Pim in his *Report* wrote that 'the payment of taxes has been regarded as the hall-mark of citizenship', 38.

<sup>72</sup> Interview with Mr. Ketumile Kaboyamodimo, Mr. Modietsho Mathiba, Mr. Seiphemedi Selotlego, Mr. Pulahela Ntwayagae and Mr. Pulahela Sebotho, Kanye, 10 and 11 Apr. 2000.

<sup>73</sup> BNA, S.192/4/1, district commissioner (Mochudi) to government secretary, 16 June 1938.

<sup>74</sup> BNA, S.192/4/1, Lawrenson (acting district commissioner, Kanye) to government secretary, 13 July 1938.

<sup>75</sup> BNA, S.192/4/1, acting district commissioner (Maun) to government secretary, 23 July 1938.

to a point where the revenue derived from the tax will be worth considering'.<sup>76</sup> However, in Serowe, taxpayers voiced powerful opposition, but bicycles in this reserve were estimated at 3,500. 'One man observed that to him taxation was synonymous for retrogression – civilisation and taxation had impoverished him, instead of going forward he had gone backward'.<sup>77</sup> The taxpayers also raised concern that the bicycle tax was likely to be followed by a tax on ox-drawn wagons. Public opinion prevailed and the idea of a bicycle tax was abandoned.

By and large, intensive consultation in Bechuanaland prevented riots and uprisings against forms of taxation which took place elsewhere in British Africa, for instance in Nigeria at Abeokuta in 1914 and 1918 and at Aba in 1929.<sup>78</sup> In Kano in Nigeria, while the British initiated 'various changes in taxation both in form and incidence', the local leaders were fully consulted but not the populace. By so doing 'the local British officials no doubt wanted the ... [native administration] to be jointly held responsible with them should any trouble ensue',<sup>79</sup> says Ubah.

#### TAX COLLECTION AFTER 1938: REGIMENTS, TRIBAL POLICE AND MPHAHELA

With the establishment of tribal treasuries in 1938 no tax had to be paid directly to the district commissioner but to a Kgosi as was the case before 1932. Tshekedi had strongly argued against the inefficiency and confusion caused by the pre-1938 arrangement:

the collection of tax should be restored to the Chiefs and the people under the Chiefs and that the District Commissioners should withdraw ... so far as my district is concerned I cannot recollect any complaint about my collection of tax. I can be supported in that by the figures of the tax collections. In 1928–29 the Bamangwato collected £18,405; in 1929–30 £18,166; in 1926–27 £16,965. I am putting the three years in this order as being the years in which the tax collection was high in the Bamangwato District. And in all those years the tax collection was still in the hands of the Chiefs. It was before the Commissioners had anything to do with the collection of taxes. The District Commissioners began the collection of tax in 1932, and I am not going to quote the figures in those years. They were the bad years. I can deal with the figures from 1934 to 1936. In 1934–35 the tax was £11,109, in 1935–36 £16,780 and 1936–37 £14,098. I want to indicate by these figures that when the chief was collecting by himself the collection was high.<sup>80</sup>

During the 1938 African advisory council session District Commissioner Cuzen of the Ngwaketse reserve raised concern about the Dikgosi taking too long to form new age-regiments in order for young men of tax-paying age

<sup>76</sup> BNA, S.192/4/1, Germond to government secretary, 2 Aug. 1938.

<sup>77</sup> BNA, S.192/4/1, Ellenberger to government secretary, 14 Aug. 1938.

<sup>78</sup> See Margery Perham, *Native Administration in Nigeria* (Oxford, 1937), pp. 73–8 and 206–20; also A. E. Afigbo, *Warrant Chiefs: Indirect Rule in Southeastern Nigeria, 1891–1929* (London, 1972), 243.

<sup>79</sup> C. A. Ubah, *Government and Administration of Kano Emirate, 1900–1930* (Nsukka, 1985), 168.

<sup>80</sup> *Minutes of the Bechuanaland Protectorate Native Advisory Council (NAC)*, 1938. This apparatus was renamed the African advisory council (AAC) in 1940.

to become eligible for payment. However, the tribal leaders blamed this on the direct payment of tax to the district commissioners.<sup>81</sup> It seems they were justified as Tables 1 and 2 show.<sup>82</sup>

With the planned establishment of tribal treasuries in 1938 the administration proposed that headmen should be entrusted with the task of collecting tax and would receive a percentage.<sup>83</sup> Although Tshekedi was enthusiastic about this proposal, taxpayers in his reserve flatly disapproved on the grounds that headmen would misuse tax money. 'In the Bokalaka district 19 villages decided against the proposal and two for it'.<sup>84</sup> However, the people compromised by allowing Tshekedi to experiment 'even though they disagreed with the principle of the Chief instituting the new system in the Bokalaka this year'.<sup>85</sup> This again shows the 'preponderance of "public opinion"'<sup>86</sup> over a Kgosi and the government. Resident Commissioner Arden-Clarke, Rey's successor since 1937, also acceded to Tshekedi's request for the empowerment of the tribal courts to deal with tax defaulters.<sup>87</sup>

Tax collectors on duty in outlying areas, sometimes accompanied by tribal policemen,<sup>88</sup> first reported their presence to a headman or a chief's representative.<sup>89</sup> The latter then handed over what he had already collected, and also convened a *kgotla* meeting instructing those who had not yet paid to hand in their dues to the collector. Defaulters were examined by the tax collectors who arranged for them to enlist with the mine labour recruiting agents, who paid tax for defaulters in advance of wages.

In some places, notably the Ngwato reserve, collectors enjoyed the hospitality of the taxed population. As tax collectors moved from one village to the next, a headman or chief's representative might order people to bring them fowl and small stock for food, although sometimes tax collectors brought their own provisions. These privileges rendered the occupation of

<sup>81</sup> *Ibid.*

<sup>82</sup> From 1899 to 1932 hut tax was the main source of revenue for the government and 'accounted for forty per cent of total revenue between 1900 and 1930 and in some years comprised as much as sixty per cent' (Massey, 'Labor reserve', 75).

<sup>83</sup> *Minutes of NAC*, 1938. The establishment of tribal treasuries led to the Dikgosi being paid monthly salaries and end to the commission from tax collected in their reserves.

<sup>84</sup> BNA, S.477/1, Ellenberger to government secretary, 26 Apr. 1938. Soon it was reported that Mathangwane (one of the two villages) somersaulted leaving only one village in support of the proposal.

<sup>85</sup> BNA, S.477/1, 'Notes of interview of Tshekedi with resident commissioner', 19 May 1938.

<sup>86</sup> BNA, S.477/1, Ellenberger to government secretary, 26 Apr. 1938.

<sup>87</sup> BNA, S.477/1, 'Notes of interview of Tshekedi with resident commissioner', 19 May 1938.

<sup>88</sup> See Makgala, 'Development and role of tribal police', 14–16. According to Mr. Dick Moesi, former tribal policeman, while tax collectors benefited from their work, policemen did not as they were unpopular with the people (interview with Mr. Dick Moesi, Serowe, 20 Mar. 2000).

<sup>89</sup> Interview with Mr. Garebatho Rantsie, Serowe, 16 Mar. 2000. Again according to Mr. Garebatho the office of chief's representative facilitated the collection of tax in the outlying villages since some headmen of the subject tribes in these outposts did not want to cooperate with others because they were of diverse origin and this affected tax collection. Therefore the presence of a chief's representative provided a central place in the district where tax monies were sent by various headmen, although the arrangement was not necessarily so efficient.

Table I. *Government finance and taxation, 1929-34.*

Head	Revenue				
	1929-30 (£)	1930-1 (£)	1931-2 (£)	1932-3 (£)	1933-4 (£)
Native tax	42,451	40,740	31,921	26,027	9,624
Customs and excise	30,913	25,579	26,313	27,899	29,100
Posts and telephones	15,672	15,469	16,772	18,470	18,031
Licences	6,789	6,553	6,282	6,244	5,102
Revenue stamps	522	527	529	670	646
Judicial fines	617	669	438	687	474
European poll tax	1,231	1,218	1,249	1,996	1,234
Income tax	39,613	37,871	2,686	2,249	2,432
Rentals and transfer duty	876	817	685	550	682
Native fund contribution	2,150	1,000	1,000	1,000	—
Interest	3,064	2,174	1,725	1,157	1,028
Deduction from salaries and allowances	—	—	—	3,322	3,326
Fees for veterinary services	—	—	—	1,945	220
Mining revenue	—	—	—	2,502	2,529
Miscellaneous	2,708	5,353	4,309	2,958	1,995
Total ordinary revenue	146,606	137,970	93,909	97,672	76,369
Extraordinary revenue	—	11,594	12,826	4,631	1,902
Parliamentary grant-in-aid	—	—	—	—	177,000
Total revenue	£146,606	£149,564	£106,735	£102,303	£255,271

*Sources: Annual Reports: Bechuanaland Protectorate, 1933, 31.*

a tax collector prestigious and rewarding. Moreover, the establishment of tribal treasuries in 1938 eased the tax collectors' task:

One of the less satisfactory features of the tax collecting organization in the past has been the absence of suitable transport for the Collectors, resulting in delays which have prevented them from completing their rounds. It is fair, neither to the Collectors nor to the organization to send these men on tour badly equipped; most of them have to carry supplies of food and all have to take a Register and stocks of receipt books, further, and most important, none of them are provided with cash boxes and I am in entire agreement with Tshekedi's idea to provide a certain number of scotch-carts which will make the collectors independent of local charity for their means of conveyance from village to village and that each scotch-cart shall have a stout cash box securely bolted to the floor-boards.<sup>90</sup>

<sup>90</sup> BNA, S.477/1, Ellenberger to government secretary, 26 Apr. 1938.



Table 2. *Government finance and taxation, 1934–46 (major sources only).*

Head	Revenue									
	1934–5 (£)	1935–6 (£)	1936–7 (£)	1937–8 (£)	1938–9 (£)	1943–4 (£)	1944–5 (£)	1945–6 (£)		
Native tax	22,703	33,693	30,181	38,902	62,354	75,923	79,127	78,663	19	0
Customs and excise	33,752	36,295	38,772	40,859	38,423	53,893	63,484	78,293	7	10
Posts and telephones	18,630	19,255	15,316	30,451	19,517	24,590	29,276	55,243	0	6
Income tax	17,462	24,904	34,140	40,352	43,847	127,723	128,723	133,255	15	8
Parliamentary grant-in-aid	98,000	50,000	60,000	25,000	35,000	—	—	—	—	—
Colonial development fund	2,689	15,870	25,873	69,508	57,026	15,879	43,770	105,571	8	6

*Note:* The rise in the European income tax and custom excise were due to Second World War demands.

*Sources:* Adopted and modified from *Annual Reports*, 1938, 45 and *ibid.* 1946, 20.

Although some scotch-carts and horses were later procured by the tribal administration people also volunteered their personal wagons and oxen or horses, without receiving either an honorarium or exemption from paying tax.

In Ngamiland tax collection was characterized by brutality and rapacity, with subject tribes on the receiving end. A story is told of a man frantically threatening a collector with a spear when asked to pay tax in August 1938.<sup>91</sup> Moreover, in December 1938 it was alleged that Moremi, accompanied by Moanaphuti Segolodi and other tribal officials, broke the hearts of some members of the subject tribes by impounding their cattle and auctioning them at risible prices during a tax collection campaign in the Okavango delta.<sup>92</sup> A group of Mbukushu retaliated by ambushing Moremi's entourage with spears and Moanaphuti lost a leg in the process.<sup>93</sup> This kind of resistance was similar to armed insurrections against taxation in Natal (South Africa) from 1906 to 1908<sup>94</sup> and Northern Somalia in 1922.<sup>95</sup>

Tax collectors in Ngamiland were so abhorred that some Yei perceived Yei tax collectors as collaborators.<sup>96</sup> One Yei elder stated that his headman once ordered him to act as a guide and porter to tax collectors in search of a defaulter on a trip lasting almost two days on foot, but he was never paid.<sup>97</sup> In Ngamiland, tax collection by regiments was called *mphahela* ('just give me', interpreted by some subject tribes as state-sanctioned 'banditry'). According to informants a Kgosi periodically sent out a regiment to collect cattle from the people arbitrarily, the bulk of which he retained for himself.

In May 1939, a memorandum on repeal of the tax on polygamists was despatched to all district commissioners to 'be discussed in kgotla'.<sup>98</sup> In Mochudi, where the 'matter was discussed in a large and representative Kgotla', the people responded in the affirmative.

It was pointed out that very often a man was afraid to bring forward his wives as he knew that if he did so he would be forced to pay additional taxes, which, in many instances, he was not in a position to pay.<sup>99</sup>

<sup>91</sup> BNA, S.50/1, Mackenzie to government secretary, 18 Aug. 1938.

<sup>92</sup> BNA, S.50/1, E. K. Whitson (Mohembo), to district commissioner, 3 Jan. 1939.

<sup>93</sup> Barry Morton, 'A social and economic history of a southern African native reserve: Ngamiland, 1890–1966' (Ph.D. dissertation, University of Indiana, 1996), 108.

<sup>94</sup> See Shula Marks, *Reluctant Rebellion: The 1906–1908 Disturbances in Natal* (London, 1970). However, in Natal Chief Bambatha was pressurized by his people to turn his back on the colonial government and to lead a rebellion against hiking poll tax by the government.

<sup>95</sup> Patrick Kakwenzire, 'Resistance, revenue collection and development in Northern Somalia, 1905–1939', *International Journal of African Historical Studies*, 19, 4 (1986) 180–1.

<sup>96</sup> Interview with Mr. Motsamai Mpho, Maun, 15 May 2000.

<sup>97</sup> Interview with Mr. Thisanjo Tshopanosanjwo, Maun, 12 May 2000. Mr. Tshopanosanjwo also claimed that tax collectors sometimes detained wives of defaulters who had fled releasing the wives only after the husband had paid tax.

<sup>98</sup> BNA, S.7/1, Ellenberger's circular memorandum to all district commissioners, 17 May 1939. Lord Hailey points out that 'the tax on plural wives has proved difficult to collect. It ignored the fact that many polygamous wives were inherited under the dictates of a custom which left the "inheritor" no choice in the matter' (Hailey, *African Survey* [Oxford, 1957 edn.], 676).

<sup>99</sup> BNA, S.309/1/1, Sinclair to government secretary, 2 Aug. 1939. According to Sinclair the taxpayers stated that 'in addition, a man with a number of wives has very

Similarly, in Maun 'the opinion of the Chief and tribe' was that taxation on polygamists was burdensome.<sup>100</sup> Interestingly, in Kanye, while the Ngwaketse did 'not consider polygamists to be people of wealth' they felt 'that they ought to pay the tax as imposed'.<sup>101</sup> In Serowe, both Tshekedi and his taxpayers were indifferent.<sup>102</sup> Nevertheless, commencing on 31 March 1940 the native tax was reduced from £1 5s. to £1 2s. and the maximum tax payable was reduced from £3 15s. to £3 6s.<sup>103</sup> in cases of multiple wives.

Although there was provision for exemption from tax payment on account of poverty it was hardly put into practice despite poverty being rampant in Bechuanaland. This differed markedly from the situation in Uganda and Tanganyika.<sup>104</sup> In December 1939 the Bechuanaland government suggested partial exemptions on account of poverty to be fixed at 16s. and 8s.<sup>105</sup>

Another fairly common tax collection method was for a Kgosi to despatch regiments to seize cattle from tax defaulters. In Mochudi the amount owed was deducted from the sale price of the cattle, plus 2s. 6d. to provide food for the regiment.<sup>106</sup> In October 1940, one Motsisi Ralefala, whose ox was seized under Mmusi's decree to pay tax for Motsisi's brother, appealed to the high court against Mmusi, who was 'afraid that if the appeal succeeded all those defaulters whose cattle were attached according to immemorial Sekgatla law and custom will institute proceedings against him'.<sup>107</sup> However, Motsisi lost because Mmusi's edict was in conformity with a time-honoured custom.<sup>108</sup> Informants everywhere confirmed that it was fairly common practice for one's beast to be impounded to pay tax for a defaulting relative. Although in the Ngwato reserve it was claimed that seizing one's cattle was 'resorted to in extreme circumstances', between 1936 and 1939 some 1,106 cattle were impounded from defaulters and some

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many expenses and commitments; he has to build additional huts, plough more lands, find a greater quantity of food, etcetera'.

<sup>100</sup> BNA, S.309/1/1, Lawrenson to government secretary, 22 Aug. 1939.

<sup>101</sup> BNA, S.309/1/1, Captain Potts to government secretary, 3 June 1939.

<sup>102</sup> BNA, S.309/1/1, Nettelton to government secretary, 17 Aug. 1939.

<sup>103</sup> BNA, S.309/1/1, Forsyth-Thomas to high commissioner, 10 May 1939, and high commissioner to Thomas Inskip (Dominions Office), 19 May 1939. Section 3 (3) of the native tax proclamation stipulated that 'If a native has more than one wife he shall in addition to the sum payable under sub-section (1) of this section pay each year in respect of each additional wife the sum of one pound five shillings, provided always that no native shall be liable to pay more than three pounds fifteen shillings in any one year in respect of himself and his wives' (*Bechuanaland Protectorate Proclamations and Government Notices*, xvii [1932], 2).

<sup>104</sup> 'In both Uganda and Tanganyika, the Governor has the power to prescribe different rates of tax for different districts, and provision is made in both systems for partial, as well as total exemption' (BNA, S.309/1/2, high commissioner to resident commissioner, 'Memorandum in connection with the collection of native tax with special reference to exemptions', 26 Sept. 1939).

<sup>105</sup> BNA, S.309/1/2, W. H. Cairns's circular memorandum to all district commissioners, 14 Dec. 1939.

<sup>106</sup> BNA, S.254/3, Sinclair to government secretary, 31 Jan. 1940.

<sup>107</sup> BNA, S.309/1/2, Sinclair to Forsyth-Thompson, 21 Oct. 1940.

<sup>108</sup> BNA, S.309/1/2, Motsisi Ralefala vs. Mmusi Pilane, high court of Bechuanaland, 29 Oct. 1940.

headmen.<sup>109</sup> Initially, together with his district commissioner, Tshekedi gave suspended sentences to the defaulters due to drought, depression and cattle diseases; later he changed and sued headmen thought to be inefficient.<sup>110</sup>

The tradition of tax collection by regiments also existed in the Ngwaketse area, although Bathoen stated that his regiments did not impound breeding stock, cows in particular.<sup>111</sup> Again, in this reserve, when defaulters were pursued by mounted tax collectors or police they were forced to pay an additional amount called *tlhakoyapitse* ('horseshoe'). In the Kwenā reserve the collection of tax through regiments was opposed by the subject Mmanaana-Kgatla in Thamaga,<sup>112</sup> so much so that in 1950 kgosi Kgari threatened them with expulsion from the reserve.<sup>113</sup>

#### SECOND WORLD WAR/SPECIAL LEVY

The outbreak of the Second World War in 1939 saw the over-zealous Dikgosi doing whatever they could to help Britain's war effort. The war led to the stoppage of the annual grant-in-aid from the imperial exchequer, hence the administration halted its numerous development projects funded through the colonial development fund. With the phasing out of grant-in-aid, taxes and levies were raised. The native tax was augmented by 3s. to 25s. and brought in £8,000 per annum.<sup>114</sup> In November 1939 a war fund was established with local chapters in various African and European areas for the collection of voluntary contributions. This body was run by a committee comprising African and European members. The European contribution to the war fund stood at £45,847 by the end of the war, and the African contribution – discontinued in 1941 – at £14,422.<sup>115</sup> Although the administration favored voluntary contributions, the Dikgosi argued for a compulsory contribution, stating that voluntary contribution was alien to their subjects. The picture that emerges is of African chiefs urging increased taxation, and the administration counselling caution, says Jackson.<sup>116</sup>

In Ngamiland, with its history of harsh tax collection, the war did not bring joy to the subject tribes. In October 1941 Moremi launched a punitive recruitment drive in the Kabamokone area, much to the consternation of the administration:

The inhabitants of the area are primitive and distrustful of control because in their experience of tribal administration control and exploitation are indistinguishable

<sup>109</sup> BNA, S.254/3, Tshekedi to district commissioner, 24 Apr. 1940.

<sup>110</sup> *Ibid.* <sup>111</sup> BNA, S. 254/4, Potts to government secretary, 15 Feb. 1940.

<sup>112</sup> BNA, S. 300/8, Kgari Sechele to district commissioner, 31 Dec. 1947.

<sup>113</sup> BNA, S.300/8, Ellenberger to first assistant secretary, Mochudi and Molepolole district commissioners, 'Proposed removal of certain Bakgatla from GaThamaga to the Bakgatla reserve', 23 Sept. 1950. These Kgatla had been brutally removed from Moshupa by Bathoen with the help of the government after their Headmen Gobuamang, like John Mzwaswi, had demanded a share of the 10 per cent commission of the hut tax in the early 1930s.

<sup>114</sup> Ashley Jackson, *Botswana 1939-1945: An African Country at War* (New York, 1999), 127. 'The European poll tax was raised by five shillings to £3, bringing in £170 extra. Income tax was raised to 1s. 6d. in the pound, and this reaped an additional £4,800 per annum. Increased customs and excise revenue, due largely to the heavy use of the railway line that ran through the Protectorate, also contributed to increased revenue' (*ibid.* 127-8).

<sup>115</sup> *Ibid.* 128.

<sup>116</sup> *Ibid.*

to the sufferers. Tax collectors, tribal messengers, and such petty tyrants are as corrupt and therefore as feared and hated as any of their counterparts in other times and other places. News of the approach of these officials drives the inhabitants into the thickets and swamps for refuge, leaving their herds and crops untended and their homes and possessions unprotected from thieves and carnivora often for several days. Moreover a district officer on tour is disconcerted and handicapped in the execution of his duties by the sight of the local people taking to the woods like wild animals. Although the distrust engendered by oppression hampers the Tribal Administration, the suspicion that Government is to be feared and hated curtails our influence in many spheres of activity.<sup>117</sup>

With the establishment of the war levy in 1941, the African population no longer contributed to the war fund. The reports of the district commissioners and Dikgosi, after consulting subjects about the imposition of the war levy, show that they accepted it without difficulty.<sup>118</sup> In 1945 the war levy was £95,000.

Of this, a third was absorbed by the Tribal Administrations, £28,802 was 'loaned at the desire of the people' interest-free to the British Government, and the £30,000 allocated to the Bechuanaland Administration was transferred as a gift to the British Government.<sup>119</sup>

The total government revenue in 1945 was £521,651.<sup>120</sup> Although the war levy was supposed to be paid according to one's capability to pay it worked to the advantage of the rich and against poor taxpayers.<sup>121</sup>

#### THE INTRODUCTION OF A GRADED TAX

In 1939 African members of the native advisory council unanimously rejected a suggestion by Arden-Clarke to introduce a graduated income tax. By this he hoped to replace the native tax which was 'a poll tax collected at a flat rate from every adult able-bodied male without regard to the tax-payer's

<sup>117</sup> BNA, S.214/11, Sullivan to government secretary, 8 Apr. 1942.

<sup>118</sup> BNA, S.309/1/3, Lawrenson (Maun) to government secretary, 19 May 1941; Cairns (Kanye) to government secretary, 19 May 1941; Bathoen to district commissioner, 3 July 1941; Kgari to district commissioner, 8 July 1941.

<sup>119</sup> Jackson, *Botswana 1939-1940*, 128. 'War Levy money also went to the Gifts and Comforts Fund which throughout the war provided thousands of knitted garments and luxuries for Batswana on active service' (*ibid.* 130). <sup>120</sup> *Annual Reports*, 1946, 20.

<sup>121</sup> Jackson, *Botswana 1939-1945*, 128. 'The Levy was compulsory, for the Administration had bowed to the inevitable and allowed the chiefs to exercise their customary right to impose levies for specific purposes. The fact that the Levy was a banded tax palliated the Administration's concerns at first. Labourers working outside of the Protectorate and earning not less than 1s. 6d. per day plus rations were to pay £1 2s. 6d. per annum. The Native Recruiting Corporation that operated on behalf of the Witwatersrand mines in the South Protectorate paid the Levy for each volunteer at the point of attestation. Those wage earners working within Bechuanaland and receiving a monthly wage of £2-£5 were to pay twelve shillings per annum, and those earning over £5 were to pay thirty shillings per annum. The levy was also related to property, and those earning wages and owning property were liable to pay on both. Men owning one to five head of cattle were to pay 2s. 6d. per annum, those owning eleven to thirty head of cattle were to pay ten shillings per annum, and those owning over thirty head were to pay at the thirty shillings ceiling' (*ibid.*).

wealth or income'.<sup>122</sup> The African members argued that through the ancient *mafisa*<sup>123</sup> system richer people provided for the poorer ones, hence eliminating poverty in the tribal areas.<sup>124</sup> They also claimed that a graduated income tax would only bring panic and confusion. Similarly, in East Africa, the Haya, Chagga and Ganda rejected a graded tax in the late 1930s and early 1940s.<sup>125</sup>

Nevertheless, in Bechuanaland in 1941 the administration reconsidered the introduction of a graded tax and sought Nigerian legislation on the matter.<sup>126</sup> It appears that the administration was influenced by the war levy which, theoretically, was based on a person's ability to pay. Discussions on introducing a graded tax resurfaced in the government circles as part of postwar planning. A committee of district commissioners and African representatives met under the chairmanship of the resident commissioner on 23 April 1946 to draw up recommendations. The graded tax was meant to replace the three existing forms of tax: native tax of £1 5s.; war/special levy, the maximum of which was 30s.; and tribal levies which varied from 8s. in bigger tribal areas to 3s. in smaller ones. It was contemplated that the new consolidated tax would consist of a basic tax at 25s. and a graded tax based on property and earnings; 35% of this was to be retained by the tribal treasuries,<sup>127</sup> including the entire graded tax, tax on horses and tax on employed professional women and women and minors owning 10 or more head of cattle.<sup>128</sup>

When the African advisory council (AAC, formerly NAC) met on 25 April the councillors argued against a tax on horses on the grounds that horses were kept for transport and that no income accrued from them. A tax on professional women was also seen as unwise and capable of scaring them away from the Protectorate. For his part the resident commissioner recommended that this idea be reconsidered after five years.<sup>129</sup> However, the high commissioner, when consulted in October 1946, rejected the proposals on the grounds that they were unsound and not in accordance with colonial procedure,<sup>130</sup> having been discussed with the AAC before they were sent to the high commissioner.

The committee met again in December 1946. The tribal representatives submitted that the implementation of a graded tax be deferred to 1947/8 to

<sup>122</sup> *Minutes of NAC*, 1939.

<sup>123</sup> *Mafisa* was a system whereby a cattle owner gave some of his cattle to other people, particularly poorer ones, to look after them and use them for draught power, milk and meat when they died.

<sup>124</sup> However, a later researcher has shown that poverty has been part of the Tswana society even in the precolonial era (see John Iliffe, *The African Poor: A History* [Cambridge, 1987], 75–8).

<sup>125</sup> See John Iliffe, *A Modern History of Tanganyika* (Cambridge, 1979), 494.

<sup>126</sup> BNA, S.309/1/3, Forsyth-Thompson to chief secretary (Lagos, Nigeria), 5 Aug. 1941.

<sup>127</sup> They were already retaining the same amount since 1938.

<sup>128</sup> I did not find the minutes of this meeting, but what was discussed was outlined in the AAC sessions which followed soon thereafter.

<sup>129</sup> *Minutes of AAC*, 25 Apr. to 4 May 1946.

<sup>130</sup> BNA, S.278/1/1, acting administrative secretary (High Commissioner's Office, Pretoria) to government secretary (Mafeking), 23 Oct. 1946.

enable them to consider the matter fully.<sup>131</sup> 'On the proposal that the tax should be a consolidated one it was found that the Native Administrations are much opposed to it, fearing that Government might take more than its share'.<sup>132</sup> Relying on a memorandum prepared by Tshekedi they proposed that the graded tax should be raised from 25s. (current native tax) to 28s., thus providing for an extra 2s. per taxpayer to be remitted to the government. The AAC had tentatively proposed fixing the lowest income group at 2s. 6d.

When this matter was discussed with taxpayers in *dikgotla*, regional responses varied. In Molepolole it was decided by a vote to fix the lowest income group at 5s.<sup>133</sup> At Kanye the people concurred with the proposal of the AAC. In Serowe, it was cautioned that since the main source of graded tax would be cattle, account would have to be taken that collections would fluctuate due to catastrophes such as an outbreak of cattle disease.<sup>134</sup> In Maun, while people accepted the proposal they were unhappy with the increase in taxation above the prewar level, especially since their Kgosi had promised that all wartime increases would be over after the war.<sup>135</sup>

The committee on graded taxation met again on 14 June 1948 in Gaborone and agreed to accept the proposals made in 1946 with the AAC's modifications.<sup>136</sup> It also suggested that the graded tax be promulgated on 1 April 1949.<sup>137</sup> 'Females and minors owning stock were not taxed unless they owned at least more than 20 head'.<sup>138</sup> In the main, the introduction of a graded tax in Bechuanaland was a smooth and negotiated enterprise. In Tanganyika, by contrast, it seems graded tax was introduced without adequate consultation or the consent of the tax-paying populace in Pare district in 1943, sparking a major protest in 1945.<sup>139</sup>

Still, theft and defalcation of tax monies remained a problem, especially in Ngamiland. For instance in December 1950 a tax collector named Solomon Mohale collected money from taxpayers in the Seronga area in the Okavango swamps and did not issue receipts for £37 16s. native tax and £10 13s. 6d. graded tax. During his trial it was discovered that the regent, 'Mrs. P. E. Moremi, was not officially appointed by the Resident Commissioner as collector of tax in the Batawana reserve in terms of Section 14 of proclamation No. 31 of 1949'.<sup>140</sup> Nonetheless, Mohale was later sacked from his job and Mrs. Moremi appointed as tax collector in accordance with

<sup>131</sup> BNA, S.278/1/1, Ellenberger to administrative secretary to high commissioner, 21 Jan. 1947.

<sup>132</sup> *Ibid.*

<sup>133</sup> BNA, S.278/1/1, N. V. Redman (assistant district commissioner, Molepolole) to government secretary, 16 Sept. 1947.

<sup>134</sup> BNA, S.278/1/1, Ellenberger to Tshekedi, 27 Oct. 1947.

<sup>135</sup> BNA, S.278/1/1, district commissioner (Maun) to government secretary, 30 Oct. 1947.

<sup>136</sup> BNA, S.278/1/2, 'Note of the meeting of the graded taxation committee', 14 June 1948.

<sup>137</sup> However, in July the district commissioner for Maun argued that every African woman and child receiving a wage should be taxed. According to him there were many professional women working as nurses and teachers, and he wanted those earning over £48 per annum taxed (BNA, S.278/1/2, district commissioner [Maun] to government secretary, 29 July 1949).

<sup>138</sup> *Annual Report*, 1951, 9.

<sup>139</sup> See I. N. Kimambo, *Mbiru: Popular Protest in Colonial Tanzania* (Nairobi, 1971).

<sup>140</sup> BNA, S.50/2, Lawrenson to government secretary, 16 Dec. 1950.

Table 3. *Changes in tax rates, 1899–1957.*

	£	s.	d.	
1899–1909		10	0	(introduction of hut tax)
1909–19	1	3	0	(introduction of 3s. for the native fund)
1919–23	1	5	0	(raise in native fund contribution except in Tawana and Ngwato reserves)
1923–9	1	5	0	(raise in native fund contribution in Tawana and Ngwato territories)
1929–32	2	5	0	(25s. in addition for each extra wife and a maximum of £3 15s.)
1933–7	15	0		(reduction to 15s. in addition for each extra wife up to £2 5s.)
1938–41	2	5	0	(introduction of tribal treasuries which retained 35 per cent of native tax)
1941–9	2	7	6	(introduction of war fund and later war/special levy at 2s. and 6d. for labourers recruited for work outside the territory at a daily rate of pay of not less than 1s. 6d. a day)
1941–9	2	17	0	(wage earners within the Protectorate who were in receipt of a monthly wage of not less than £2, but less than £5 paid a war levy of 12s.)
1941–9	3	15	0	(those in receipt of a monthly wage of £5 or more paid a war levy of 30s.)
1949–57	2	8	0	(introduction of graded tax varying from 5s. per annum [for a taxpayer owning up to 9 head of stock or earning up to £48 per annum] to £10 per annum [for a taxpayer owning over 300 herd of stock or earning over £500])

*Note:* Although we do not show in the table, there were various tribal levies alongside tax proper and these differed from one tribe to another.

the law in January 1951.<sup>141</sup> In Serowe, informants observed an inclination by Tshakedi to hire as tax collectors men with some property which could be impounded in cases of theft. Nonetheless, oral sources generally tend to be evasive in regard to theft. Evidence of waylaying and robbing of tax collectors by criminals is hard to find.

The graded tax proclamation was amended in 1953 to create an ‘advantage of flexibility permitting any one district or tribal area to vary its own rates from time to time in accordance with the circumstances and the financial requirements of its treasury’.<sup>142</sup> Bathoen had argued that ‘Africans in the Territory are already heavily taxed’.<sup>143</sup> In 1954 Africans in the AAC

<sup>141</sup> BNA, S.50/2, E. B. Beetham (resident commissioner) to district commissioner (Maun), 9 Jan. 1951.

<sup>142</sup> BNA, S.50/2, despatch from the secretariat to Lawrenson and Millard, 4 Dec. 1952.

<sup>143</sup> BNA, S.278/1/6, Bathoen to district commissioner, 16 Jan. 1953.



Table 4. *Graded tax rates, 1957.*

Category	Stock owners and number of stock owned	Wage earners: annual rate of salary	Tax
A	0-9	£48	£ 10. 0.
B	10-20	£49-£60	£1. 0. 0.
C	21-40	£61-£96	£1.10. 0.
D	41-60	£97-£120	£2. 0. 0.
E	61-80	£121-£150	£3. 0. 0.
F	81-100	£151-£204	£4. 0. 0.
G	101-50	£205-£250	£6. 0. 0.
H	151-200	£251-£360	£7. 0. 0.
I	201-300	£361-£500	£10. 0. 0.
J	301-400	£501-£650	£15. 0. 0.
K	401-500	£651-£800	£17. 10. 0.
L	Over 500	Over £800	£20. 0. 0.

*Source:* BNA, S.278/1/6, Savingram from resident commissioner to high commissioner, 19 Dec. 1956.

successfully rejected a government suggestion to introduce income tax on African traders. They argued that it would undermine the *mafisa* system on which the tribal economy was based.<sup>144</sup> In January 1957 graded tax was standardized in the Kwena reserve to match that in Kgatla, Lete and Tlokwa reserves (see Table 4).

#### CONCLUSION

Taxation in Bechuanaland was characterized by consultation (through the *kgotla*) among colonial government officials, Dikgosi and their subjects, and this helped to avert serious confrontation of a kind experienced elsewhere in British Africa. In the main, the negotiated manner in which Bechuanaland became a British territory played a major part in shaping the subsequent relations between the British and locals. This enabled locals at least to tolerate taxation. Such a situation was extremely rare elsewhere in Africa, where colonial rule had been imposed through conquest. In Bechuanaland taxpayers were able to 'negotiate' a reasonable burden against the demands of the Dikgosi and the administration. Sometimes, the latter sympathized with the taxpayers, at other times the Dikgosi also tried to cushion the tax burden for the people against the need of the government. Equally, the latter sometimes restrained the Dikgosi when they drove the people too hard. Taxation also had crucial political significance to the Dikgosi. This was enhanced by the straightforward Tswana succession system. However, methods used to extract tax from taxpayers were sometimes harsh and led to political unrest and socio-economic hardship for some sections of the society. In some areas the subject tribes were literally terrorized and robbed by Tswana tax collectors.

<sup>144</sup> *Minutes of AAC*, 21-9 Oct. 1954.