

# NO TAXATION

## WITHOUT REPRESENTATION

by WALTER SISULU

At the beginning of the 1957 Parliamentary session the Government announced that it proposed to increase the amount of Poll Tax payable by Africans. Today it is £1, for men only. The Government's proposals would make the minimum £1.10, ranging to £4 and over, depending on income, and women would have to pay as well as men. This proposal aroused a storm of protest. It came just at a time when the Rand bus boycotts had provided the most striking demonstration possible of African poverty; so much so that even employers had to recognise that most of our people are living below the breadline. Even a Government so utterly heedless of human suffering and of public opinion as the Nationalists had to beat a minor retreat. They took steps to restore the old bus fares, and have, for the time being withdrawn their increased poll tax proposals. We should not deceive ourselves that these proposals will not be brought forward again, but we are forewarned now and should be prepared to meet them. Moreover, the whole question of taxation of the African and other Non-European people in South Africa raises the fundamental issues of taxation without representation which history has time and again proved to be an explosive one.

It has been said that it is difficult to "draw the line between taxation and plunder," and nowhere is this more true than when the taxes are levied and the revenue expended by those who have neither a mandate from nor any responsibility to the taxpayers. It is a situation which always leads to trouble, as is shown by a long record of disturbances, ranging from the Wat Tyler rebellion in Britain in 1380 to the Bambata Rebellion in Natal in 1906. Nor should we forget the American war of independence in 1776, which began with the "Boston Tea Party" and the raising of the dynamic slogan "No Taxation Without Representation!"

The poll tax in South Africa is not, and has never been, primarily a revenue-raising measure, but part of the forced-labour machinery of the country. It offends against all of the principles of sound taxation policy. As defined by Adam Smith, in "The Wealth of Nations," these principles are:

- (1) Each taxpayer should pay in proportion to his ability;
- (2) The manner and amount should be made public and a time fixed for payment;
- (3) The time and place of payment should be chosen with a view to the convenience of the taxpayer;

(4) The expense of collection should be as low as possible.

African poll taxes are inequitable, arbitrary, inconvenient and extravagantly expensive to collect. They offend against all Smith's principles, and all other principles of modern taxation policy, including the principle that the poor must not be made to pay for their own social services. This is because, as stated above, these taxes are not and never were purely revenue-raising in their origin and purpose. The original poll taxes were imposed in this country in the last century, specifically to force Africans off the land to come and work on European-owned farms, in the newly-established mines and other industries. As Sir George Albu put it in 1897, if you want to compel the African to work "then you must tax him."

Poll tax still serves that purpose; but it is Dr. Verwoerd's idea that it must now be increased so as to meet the steadily increasing expenses of the Native Affairs Department. It is also proposed to use the Bantu Authorities Act to transfer part of the job of raising inequitable and excessive taxes to the Chiefs, now to be known as "Bantu Authorities," under the pretext that Africans must pay for their own welfare. In fact, of course, South Africa is an integrated society and it is absurd to expect any one section, least of all the poorest one, to pay for social services which should be met out of general revenue. It is frequently stated by Nationalist politicians and propagandists that the Europeans "carry" the rest of the population, and that the African people do not pay for their own services. The African National Congress statement rejecting the proposed poll tax increases, provides figures which refute this claim.

It is officially admitted that we contribute in taxation every year towards the country's revenue between £32,500,000 and £42,500,000 — £2½ million in poll taxes and the balance in indirect taxes. It is also recognised and acknowledged by all impartial observers that we receive in social services only a small portion of what we pay to the country.

In fact, if one takes into account that the whole economy of the country is sustained by African labour, and that most of the "services" provided for us are such totally unwanted and undesirable burdens as the army of Native Affairs Department officials and the police, it will clearly be seen that financially, as in every other way, Africans get a raw deal in the Union.

Non-Europeans have always resisted taxation increases fiercely in South Africa. One may recall the 1903 struggle led by the "Transvaal Native Association" (a forerunner of Congress) against the £3 tax; the Bambata rebellion of 1906; the sustained struggle of the Indian people, supported at that time by the Chinese, and inaugurated by Mahatma Gandhi, against increased taxes from 1906 to 1914; and the resistance of the "Israelites" (Intabelanga) in 1921.

If and when the Nationalists resume their attempts to enforce their proposals, they will meet with united resistance. The more so as the people are moving rapidly towards a challenge to the whole unjust system of poll tax, linked as it is with passes and Bantu Authorities. Poll tax is part of the pass system, designed to force Africans to work for Europeans. The Reference Book, which has taken the place of different



passes, includes pages for different taxes, Bantu Authorities and general tax included. This is in terms of pass laws — Abolition of Passes and Co-ordination of Documents Act of 1952. Police raids have always been conducted for both taxes and passes. "Tax, pass, Kaffir".

Recently both tax and passes have been used to break the peoples struggle. In the areas where pass laws are not in operation the police do not hesitate to harass the people by demanding production of tax receipts, so that taxes in the case of Africans are not only an economic burden but a form of persecution. The struggle against taxes is closely linked with the struggle against the passes. This could not be otherwise, since the authorities use the non-production of tax receipts demanded by any police officer in the same light as a failure to produce a pass. The extension of both passes and poll tax to women are only two sides of the one coin.

The people in the Reserves are going to be faced with numerous taxes, in addition to the general tax. There is insufficient land; even the little they have is unproductive, nor do they have sufficient stock. Transport between their places of employment and their homes is so high, the little wages they get is spent on clothing and transport. Where are they going to get the money from for general tax? Let alone the additional taxes under Bantu Authorities. So that in the reserves the struggle will be largely resistance to the Bantu Authorities; whilst in urban areas it will be part of the anti-pass campaign and linked with the struggle for better wages.

Thus for the people in both town and country the struggle against "taxation without representation" is a vital one, closely linked with their everyday demands for increased wages, for more land; against pass laws and Bantu Authorities. It is a struggle which must inevitably bring fuller understanding of and determination to fight for the broad democratic perspectives of the Freedom Charter.

## **EVERY POUND IS MADE UP OF PENNIES**

LIBERATION exists only because its readers and supporters contribute to the printing costs. Some of our donations are quite big, most are very small. It is the accumulation of small donations that pays our printer's bill and enables us to continue.

If you have not sent a donation to LIBERATION recently, do so now. It does not matter how small it is. Whatever you can afford is welcome.

We are always calling for both donations and contributions in the form of articles. We always need them. Do your bit!

Send to LIBERATION, Box 10120, Johannesburg.