

# NATIVE POLL TAX AN UNFAIR BURDEN

## CITY JOINT COUNCIL SUGGESTS 10/- FLAT RATE

The Durban Joint Council of Europeans and Natives has adopted the following report prepared by its sub-committee on Native taxation:—

The Native poll tax is an exceptionally heavy and unfair type of taxation. The average Native's monetary income is certainly not more than £3 a month and is often very much less. Opinions differ as to the extent to which income in kind, either provided by employers or derived from the reserves, supplements this.

But there are now numbers of detribalised urban Natives who are dependent solely on money wages. To extract from these what is equivalent to a third or a half of their monthly income, is a burden similar to—nay more burdensome than—a tax of £10 on a man whose monthly income is £20. No class of European voters would endure such a tax. But the voteless Native has no remedy.

Further, the poorer a man is, the heavier is the burden. In fact the Native poll tax is a first-rate example of what is known as "regressive" tax, which takes from the poor a larger proportion of their income than from those who are better off. Such taxes are almost unknown now in most civilised countries, but were characteristic of pre-Revolutionary France.

Further, the Native becomes liable when the police judge him to be 18; the European is not liable until the age of 21. The reason for this is said to be that roughly a guess can be made as to when a boy is 18, but not when a young man is 21.

It is not reasonable that the Natives, being substantially the working class of the community, should alone provide the cost of the social services of their own community. It would be quite impossible in England to provide social services for men whose incomes are less than £2 per week by the taxation of these men alone.

All European countries provide these social services from general taxation, the incidence of which falls much more heavily on the well-to-do than on the poor. It must never be forgotten that Natives pay a heavy share of indirect taxation in higher prices for commodities, both imported and produced in South Africa at an increased cost owing to our protective system.

The method of collecting the tax is extremely burdensome to the Native. He has to pay a lump sum equivalent, often, to half a month's wages, and sometimes more. Further, the method of collection through the demand of the tax receipt is often carried out with extreme harshness.

Some alteration to the present system is necessary. It should not be forgotten that the Native is not exempt from other forms of taxation. He pays income tax if his income warrants it; he pays entertainment tax; he pays customs duties on the imported goods he buys. Further, the Native gets no free education, which the European does. Thus, poll tax is an additional tax levied on the Native population.

There was some justification for this when the Native population still lived under purely tribal conditions, when they used few European commodities or European customs, and when the subsistence provided by the reserves was ample; at that time, too, the tax was smaller. But under the changed conditions of more and more complete participation in the monetary system of the Europeans the additional taxation on the Natives becomes more and more burdensome in most cases.

### URGENT REFORMS

As the most urgent reforms, we suggest:—

(A) A detribalised Native who is unemployed should be able to obtain an exemption from the tax in the same way that an unemployed Indian or European is able to obtain it.

(B) An adequate system of births and deaths registration among the Native population ought to be introduced for many reasons, and when this is done the age at which a Native becomes liable for any direct tax imposed should be 21, as it is for Europeans and Indians.

(C) The serving of a term of imprisonment for the non-payment of the tax should wipe out the debt.

Is it possible to secure regular payment of the tax in any other way than by police demand for the tax receipts, by what are very often harshly-managed raids? In urban areas all Natives must be registered. Why could not payment of tax be checked up against these registrations and defaulters warned in the first instance? In the reserves a system of births registrations would supply a suitable list, and in the first instance the Chief might be appealed to to put pressure on the defaulters.

There does not appear at first sight any reason why the Native poll tax should not be abolished. It is not usual in civilised countries to enforce direct taxation, of a special nature, on the poorer section of the community. But public opinion, both among the Europeans and Natives, is probably not ready for this step.

There remains, therefore, the difficult question of the reform of the tax. The ideal would be a tax graduated in proportion to income, but that may be immediately dismissed as impracticable. The trouble and cost of assessing small irregular incomes would be out of proportion to the yield. Further, among the Natives' income, particularly monetary income, is no guide to the real resources and it is fantastic to think of assessing at a money value such privileges as grazing rights in Native reserves.

We suggest a universal poll tax on adult male Natives of 10s. a year, with an additional tax of 10s. on all known to be in receipt of an income of more than £100 per year.

This would mean a considerable drop in the proceeds of Native taxation and we suggest that the whole should be allotted to Native social services, the Natives' contribution to the revenue of the country being their indirect taxation. The gain of a more contented and loyal Native population would be incalculable.

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