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**An “obsessive idea”
– Native Taxation in
Northern Mozambique
(1926-1945)****



CENTRO DE ESTUDOS AFRICANOS
U N I V E R S I D A D E D O P O R T O



A imposição do imposto indígena foi uma das primeiras manifestações da ordem colonial portuguesa nos territórios africanos. Em geral, todas as administrações coloniais dependeram fortemente deste rendimento, que para as sociedades tradicionais representava um modo muito diferente de demonstrar a legitimidade política. Para muitas destas sociedades, o pagamento do imposto implicava a entrada forçada numa economia monetarizada: uma novidade social perturbadora. Nestes casos - nos quais se inclui o Norte de Moçambique nos primeiros 20 anos depois da ocupação militar - cobrar impostos constituiu uma tarefa difícil, por vezes, impossível. As práticas seguidas pelos níveis inferiores da administração colonial, a quem directamente incumbiam esta responsabilidade no terreno, tornam-se assim particularmente esclarecedoras. Esta comunicação centra-se não só nas contradições que a prática fiscal necessariamente desencadeou entre o poder colonial e as autoridades tradicionais africanas mas também nos conflitos entre os diferentes estratos administrativos no norte de Moçambique durante a década de 1930.

Native tax payment was usually the first sign of the colonial order in Portuguese African territories. In general, all colonial administrations depended heavily on this income, which for most traditional societies represented a completely different way of showing political legitimacy. For many of these societies it represented the compelled entry in a monetary economy as a disrupting social novelty. Collecting taxes was in this context a difficult and sometimes almost an impossible task imposed on the inferior levels of colonial administration. This paper focus on the clashing interests among colonial and traditional African authorities but also on the conflicts among the different strata of the colonial officers in northern Mozambique in the 1930's



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Introduction

The Portuguese cotton policy in Africa has been the object of several recent works for the last decades.¹ In a recent paper, it was argued that the role of the colonial State was the missing link in all of them. To explain the boom of Mozambican and Angolan cotton growing, the state colonial budgets were more important than the interests of private capital (either of metropolitan textiles or colonial cotton firms).²

This argument applied mainly to Mozambique and runs as follows:

- during the period 1926-1938 the percentage of the native tax in the colony's budgets (32 to 40%) made this income a fiscal priority;
- the percentage of the northern districts in the colony's hut tax increased from 2 to 30% between 1902 and 1945;
- the fiscal performance of the northern districts (Moçambique and Porto Amelia) can only be explained by the introduction of the forced cotton growing;
- turning the northern districts into the main cotton growing areas solved the taxation issue but it did not yield much profit to cotton corporations: due to state budget priorities, half of the cotton peasants were concentrated in the least suitable areas for cotton growing.

Through the case of the district of Mozambique, and especially of five of its circunscrições³ - Imala, Mossuril, Meconta, Ribáuè and Malema - the following items of this paper intend to show how and why the cotton regime was implemented.



1. Northern Mozambique, a taxation reserve?

In 1926, the district of Moçambique was the second most populated one of the colony.

Table 1 – Population census of 1926

District	A	B	C	D	E	F
Quelimane	180 000	274 629	14 949	19 064	354 603	842 989
Moçambique	248 648	329 608	12 320	12 600	221 657	825 210
Lourenço Marques	85 144	145 601	13 406	16 464	135 008	434 928
Tete	30 252	44 015	3 708	32 910	36 578	354 991
Inhambane	50 331	74 842	5 472	11 140	64 018	221 146

Remarks: A= Active male; B= Active female; C= Elder male; D= Elder female; E= Children; F= Total population
Source: "Boletim Oficial de Moçambique", III serie, 1927, nº 47, p. 520

However, it was the first as regards the total of resident "active" men and women. It was a non-migrating area (migration affected only 0,2% of the male active population). Southwards, the central districts of Zambezia were heavily affected by the recruitment for both Rhodesias (also for Transvaal in spite of the ban on recruitment above the 22nd parallel) and it is well known how the emigration for the Rand exhausted the districts south of the Save. In this census Tete and Lourenço Marques show a migration rate of 46% and Inhambane, 30%.⁴ There was another important difference between the northern and the central districts. The densely populated regions of the north were composed of stable peasant landholds for there were not internal movements pulled by plantation's demand, as it was common in many Zambezian "circunscrições". In the central districts, the gender labour division was

based on the female peasant unit in the home village, on the one hand, and distant male wage labour, on the other.

From the point of view of the colonial administration all these features combined into a potential tax mass in the North which seemed to have been "wasted" for a long time. Its tapping started only in the aftermath of World War I and progress was quick: in 1926-27, about a third of Mozambique's hut tax was already being collected in Mozambique and Cabo Delgado.⁵

Yet, the boom in northern tax revenues soon came to a halt, both in absolute and in relative figures. For instance, in Imala circunscrição the amount of hut tax in debt was 5 times bigger in 1929 than in 1931. The recessive world trend after 1929 is, obviously, a part of the explanation but there are also specific reasons for this failure within the colony and, especially, the northern territories.

In the colony of Mozambique – unlike other Portuguese territories – taxation did not differentiate male and female taxpayers⁶. In Angola and Timor the women were free from the hut tax and many officials, such as Pinto Correia, considered that female should pay a maximum of half a tax. In a recessive trend, the competence for women to pay was usually weaker for they could hardly take part in regional or seasonal migration.⁷

Tax pressure was also aggravated by the fact that in the district of Moçambique, unlike in Zambezia, the direct tax was considered a "per capita" tax and not a hut tax.⁸

Lastly – and chiefly – the native tax which had been adopted in the district of Mozambique



amounted to 90\$000 per capita in 12 circumscriptions and to 45\$000 in the remaining. Due to the low level of money circulation in the district, it was practically impossible to collect it. As Pinto Correia put it:

"If many natives do not pay taxes, the reason is that nobody gave them the necessary economic conditions to do so."

1.1. Satisfying a "an obsecessive idea"

The main difficulty in collecting taxes in the northern districts was the small amount of production that could be turned into money. There was neither regular wage labour nor enough peasant market surplus.

As regards agricultural investments, Pinto Correia described the Niassa country (which can be easily generalised to whole district) in this way:

"As regards agriculture, today there is not a single European settled in the whole district of Niassa. By itself, this fact shows clearly the backwardness of an area 1,5 times the size of metropolitan Portugal. Hence, in the times of the Nyassa Company, there were still a few white farmers in Metangula and Amaramba but we must admit that, in this item, we have moved backwards (...) Trade shows no progress. In 1929, there were two stores in Mandimba and another in Metonia. Nowadays, there is just one in Mandima and two in Vila Cabral."⁹

Even where the process of proletarianisation had started, often as a seasonable activity, the practices of forced labour – the equivalent of southern chibalo – were still a setback to the growth of the tax mass. Getting paid in the few occasions that private or public capitals had committed themselves to hire labour was a common plea made by traditional authorities to Pinto Correia during his inspection tour.¹⁰ The colonial administration at the highest levels contributed to the lack of collectable money by paying Public Works wages always with considerable delays and often in natura.¹¹ The effect of these practices could hardly add much enthusiasm to a full integration of Afri-

can male population in the wage system¹².

Neither were there signs of a regular production of peasant surplus for trade mainly because most of the eco-systems generated a very irregular food output¹³. The district lacked all kinds of infra-structural investments, agricultural or others. And even if peasant units could produce market surplus there would be neither commercial networks¹⁴, nor means of transportation available for a regular marketing¹⁵.

For most peasants, there was only a way out to satisfy their fiscal toil: definitive or seasonal migration.¹⁶ This kind of male migration which people made their way back or, at least, sent their earnings home was entirely different from the flight of whole families, which will be dealt with in point 3. Emigration to the British territories seems to have been a rather recent phenomenon in the 1930's.

It is hardly a surprise that collecting taxes in such a social environment took so much time and effort of the colonial officials that it became close to an "obsessive idea"¹⁷

1.2. Fiscal debts and the limitations of the corvée solution

In the recessive 1930's, "circunscrição" officials – who were entitled to money bonus if they could reach tax incomes above a minimum of 70% of the registered taxpayers – started the practice of under-registering taxpayers to avoid bad scores. However, even using this safety valve they could not stop the growth of fiscal debts. For the whole Niassa country (then part of the Mozambique district), the combined result of under-registering and tax indebtedness was as follows: in spite of 18% increase in under-registering, there was a decrease of 11% in the amount of taxes collected. This represented a loss of 21% of the enrolled taxpayers in 1935. Some circunscrições, like Metonia, show how deep this taxation failure



Table 2 - Metónia Circunscrição – native tax debts

A	B	C	D
1930-31	15 128	15 107	0,1
1931-32	15 850	14 779	6,8
1932-33	16 692	14 139	9,9
1933-34	14 219	10 728	24,6
1934-35	14 240	7 030	50,6
1935-36	13 993	8 214	41,3
1936 supplementary semestre)	12 037	8 413	30,1

Remarks: A = Budget years; B = Enrolled huts; C = Collected huts;

D = % : indebted huts/enrolled huts

Source: Pinto Correia, Metonia

could reach.

In six and a half years, 6 694 huts (44% of the total collected in 1930) ceased to pay taxes.

According to the law, fiscal debts could be paid *in natura* or in labour.

The first choice had an obvious limitation: if the main difficulty of African taxpayers was to get money out of their meagre agricultural surplus, paying the State *in natura* would only transfer to the administration a stock of non-realized goods. Moreover, it raised logistical problems (of guard and stocking facilities, etc.) and bureaucratic issues well beyond the means and authority conceded to lower and middle rank officials (*chefes de posto*).¹⁸

The second choice was thus almost universal in the northern circunscrições, in which indebted taxpayers were the main part of the workforce at Public Works. In Mossuril the system worked as follows:

Every task of road building and maintenance is done by the indebted taxpayers provided by the administrator and the *chefes de posto* to the Road Services. These men accomplish 3 months of labour, which are registered in labour cards by the foremen. On their way back, they present these cards to the local authority who cuts them down in the enrolment list and gives them back a certificate in due form.¹⁹

Women should pay the same amount of native tax but could redeem themselves with only 60

labour days, which had to be accomplished only within their own circunscrição.

However, this fiscal expedient had severe drawbacks. The colonial administration could rarely meet its labour needs with the available indebted workforce for a modern state apparatus needs money incomes. Besides, the motivations of the “*chefes de posto*” in driving indebted taxpayers to labour remissions were much weaker than in collecting tax money. Indebted taxpayers driving did not entitle them to bonus²⁰.

It did not take long for this system to become arbitrary and – which was much worse to the Repartição Provincial de Fazenda – useless and ruinous.

The worst thing is that becoming indebted taxpayer is now a way of living. After being captured in their villages by the police and native chiefs, they are brought to the Administration but they are sent to the road (building) right away and from there, sleeping in improvised huts built by themselves with raw wood and grass, they are eager to escape. It should also be said that to be an indebted taxpayer gives right to guaranteed state food for 3 months.²¹

The police operations to capture and then guard thousands of these indebted taxpayers were a charge that many administrations’ budget would certainly avoid if possible.²²

“I read a minute of the Lumbo “posto” (nº 109, de 14/V/1936), concerning the airfield. There were 250 men registered at work. A few days later, there were 161.(..) Road Lumbo-Naguema started being built on July 1st 1936. On July 9th, 38 natives had already escaped.

From the administration log-book in Mossuril: “Thousands of natives deposited in the road service and airfield ran away and are at random in the neighbourhood, dragging their families; they take refuge in neighbouring circunscrições, contributing to rural disorder and very few are captured. Generally speaking the indebted taxpayer is an idle tramp and unless he is put into a special regime, he will grasp any chance to escape (15/IX/1936).²³

This level of failure in pursuing fiscal goals and in making the state punishment credible had another drawback: it implied such a disproportionate violence that it could destroy the



core of native society. Unable to control the population debts and movements, authorities took revenge on their most precious auxiliaries, the native chiefs.

"Some traditional authorities, such as Sumaca, were grabbed and hung by their feet.

There were prisons all the time. "Cipaio" and police razzias were endless. Some "regulos" were forced by (chefe de posto) Saúde to carry heavy stones. Recently has come officer Henriques, whose oriental perverted mind has led those barbaric stupid methods to their peak. All these barbarisms are inspired by an obsessive idea of a quick and full tax collection."²⁴

In some cases the result was the emergence of an underground native society, threatening to cut all ties with the old one.²⁵

In short: soon after the military conquest of the territories, it seems that the level of capitalist accumulation in colonial territories would hardly cope with a permanent taxation based on a kind of feudal labour rent. As an official in Angola put it:

"It is well known that the State does not have – and consequently can not provide – tasks to be performed by all those in this condition (indebted taxpayers) and that punishment by jailing is out of the question".²⁶

Having that in mind, all administrative levels agreed that northern districts were the main fiscal issue of the colony.

1.3. Clashing with "the invisible hand"

During these slump years, moneyed surplus in northern Mozambique was so scarce that an increasing competence between State and private capitals took place.

The "cashew war" of the Mossuril, where local officials declared war on feudal rents appropriated by a class of landowners of Indian and European origins, was probably the most famous episode in this struggle for the African surplus. This kind of conflicts were more common in the Zambezi districts, where the plantation system allowed for wage incomes. In these circumstances, local authorities wanted, above

all, to assure that wage incomes would be sufficiently high to afford tax payment. For instance, the justification given in a 1926 edict of the Quelimane government imposing a raise in rural wages was that such increase should be associated with any previous change in tax charges: "*it is absolutely fair that an increase in taxes is followed by an increase in wages, sole way of avoiding disturbances and migrations of the native population.*"²⁷

In the district of Moçambique, where collecting taxes out of wages was almost impossible, middle and lower administrative ranks – which, as mentioned above, were directly affected by the diminishing tax returns – went further ahead. Since the marketing of agricultural surplus and taxation were so tied, some "chefes de posto" started to interfere in commercial operations well beyond regulations. By lobbying minimum prices to local peasants production (under the threat that these could migrate) they came to a direct clash with European and Indian traders. As regards native cotton, whose prices were centrally established by the Lourenço Marques government for each local market²⁸, there are several examples of how far these contradictory goals could reach.²⁹ Even the old practice of paying the European farmers higher prices than African ones was now seen as irrational.³⁰

Fiscal worries of the lower officials made them soon realise that it was not enough to guarantee minimum prices to African peasants: they should be assisted in their sales at the established prices. To fill the gap between the juridical and the practical world, another step was taken in some "circunscrições", even more difficult to reconcile with civil service regulations: the state control of *all* local markets.

Article 22 of the 1932 Decree number 11.994 stated that only cotton markets should only occur in the presence of a local official, who would license the buyers, supervise the scales



and weight measures and, most important, judge the classifications of cotton qualities.³¹ According to Pinto Correia, this is the way some administrations interpreted their duties as regards all local markets:

"Some officials, moved either by humanitarian purposes or, much more generally by the sense of the State and their own convenience, consider themselves law-makers at the commercial operations between Asians and natives, establishing prices, taking in charge market operations, checking each weight operation and sometimes centralizing and distributing the product of sales. (...) In April 1935, Freiria (one of those officials) had decided new market regulations. Sales of any African crops (corn, peanuts, cashew, etc.) should occur only in authorised days and only in his presence. A day for each market – Mutohno, Quissiria, Lunga – was set. Freiria would arrive, make the men queue, install himself at a table and, having verified the presence of *monhés*³² of that and other places, declare the market open. In a special book he would cut down the names of the natives, the scale weights, the buying firms. It was a kind of auction sale in which he would make the licitations and buyers could buy only after deducting \$10 per kg for the charge of losses and other charges. Afterwards, and surrounded by his host of *cipaio*s – a real gang repressing the herd of sellers – the civil servant would sum, multiply, divide and subtract results, demand the money, check results and after that, distribute: to this one the certificate of the tax not yet paid, (from that or previous years), to that one the certificate and some extra coins, to a third one the amount due, inferior to 90 escudos. In this last case, the native would be summoned not to spend it on frivolities for the amount delivered would be registered and soon he would be called to his responsibilities. (...) We can admit that cotton markets be organized like this one, even if provisional expedient. But making this the general pattern I consider it shameful because of its hatefully fiscal nature.³³

1.4. Another step further: collective "machambas"

The growth of market crops such as cashew, peanuts, sesame, tobacco or cotton were also experimentally performed by lower officials. In 1935, at Imala, the local administrator Mendes:

"started, near his residence, a large plantation of

peanuts of the Namuno variety, (...) in order to replace the degenerated seeds used by the natives. (...) He also ordered that each tax payer should sow one hectare with peanuts, sesame or cotton."³⁴

The next step in the involvement of the administration in private production for tax reasons was the implementation of large collective fields, where a mixture of legal and indebted taxpayers was sent to. The immediate cause of these experiments was the financial distress of some district "repartições de fazenda", which, for saving purposes, informed their subordinated local administrations that there was no budget margin to feed the indebted taxpayers during their *corvée* times. Local administrations should provide the establishment of state agricultural units for this purpose.³⁵ Some of the newly established farms were of large size, like the Corrane ones in Meconta circunscrição:

"In Corrane, a collective farming system for single women is being established, similar to what I had already seen at Itaculo. It seems to have started in 1934 by chefe de posto Deodoro da Cruz, who gathered around 200 single women and, under "auxiliary policemen", made them work in a large cotton, beans and sesame *machamba* (agricultural unit).

Itaculo. I read in administrator Leite Pinheiro's logbook: "They are provided with food produced in the "posto" farm daily and they are lodged in a wide barrack. After the crops, the goods will be sold, their taxes duly paid and some cloth for them and their children will be bought. (29/III/1935)."³⁶

At first sight, the state farms would solve two problems: indebted workers would not be a burden to the colonial budget any longer and, as long as there were commercial breakthroughs, they could even meet their fiscal duties. Sometimes, this second goal was achieved even without proper roads: crops produced this way had so low costs that could stand at competitive prices at the seaside, even after a long and costly land journey.³⁷

Due to their large autonomic powers, some officials soon found out how much profit they could make out of this regulation. From the



central administration's point of view, the main side effect of state farms was the uncontrolled corruption. Cotton fed several cases:

"Cotton tillage was for some years promoted by administrator José de Castro in collective farms, whose output was directly sold by the Administration and then distributed to natives. The negligent way in which this process took place allowed for the scandalous behaviour of the circunscricao secretary, the half-breed Gabriel Maria de Sousa, who often acted as interim administrator (1/XI/32 – 1/VI/1933, e 8/X/33-8/VI/34). In January 1934, this civil servant (...) received 4 thousand escudos from the director of the cotton concessionaire, the foreigner João Birnabaum, under the pretext of charges concerning to cotton propaganda: machileiros (carriers), fuel, automobile repairs and other items. (...) He signed tax receipts to the natives in return for goods of the collective machambas. Being in charge of the Mocobure post, he got 98.385\$00 from cotton sold by himself and signed tax receipts amounting to 88.470\$00, pocketing the difference (9.915\$00). And he signed "conhecimentos" (receipts) for 43.470\$00 and kept 3.326\$60 for himself, plus the cotton quality differentials for he received 1st quality cotton as 2nd quality (\$30 profit per kg)."³⁸

According to Pinto Correia, this could easily happen because state farms lacked organized accountancy, stock inventories and even a proper identification of indebted taxpayers. Once again, the colonial administration was losing to private interests in the appropriation of African surplus.³⁹



2. Facing rupture

The increase of tax pressure on such a fragile and under-moneyed society produced a severe disruption, made visible through several indicators.

Even at first sight, the looks of the peasants was eloquent of their distress:

"Most of these men dress miserably. The regulos' clothes are extremely worn out. One of them wears calico trousers. Some "cabos" wear just a loincloth. Ten of them wear nothing in their upper body. And we can see that some village chiefs are wrapped in sisal bags and even in a kind of cork..."⁴⁰

2.1. Tax escaping migration

The main sign that there was something very wrong with taxation in the northern districts was the net loss of taxpayers along the 1930's. The massive escape of whole families to the British neighbouring colonies became a repeated cause for alarm in several official reports, including Pinto Correia's.

Competition between neighbouring colonial administrations had been practised for a long time and both sides often used devices aiming at attract new potential taxpayers from across the border⁴¹. The flux generated this way was usually temporary and of small size despite the lack of available information to measure it. Yet, the size of emigration from the Mozambican northern territories in the early 1930's seems to reflect a more structural phenomenon: the gap between the Portuguese colonial administration, much more dependent on primitive accumulation drawn through local taxation, and their colonial neighbours (British and previously Germans) whose state budgets could dispose of wider surplus to invest in material infra-structures⁴².

The fact that the native tax in the Portuguese

territories remained for years higher than in the British side became a widely generalised plea addressed by African chiefs to Mozambique's colonial administration.⁴³ Perhaps even worse than this excessive taxation was the violent ways used to cope with it in border areas (penal labour and the mistreatments commonly practised in the Public Works).⁴⁴ In frontier territories nothing but a new taxation policy could reverse the situation:

"Either we change this policy or we run the risk of having these regions quite deserted, sooner or later. What is now the case in Malema is also noticeable onwards, up to the Lake and the Rovuma. In 1930, Malema and Mutuli posts enrolled 9.760 huts. Five years later (...) the same administration enrolled 4.700. A single 5 -year period was enough for a net loss of 5.060 huts!"⁴⁵

In such territories, the situation was so delicate that even in the cases where the labour corvée could be profitably used by the state at road works, it seemed politically unwise to implement it as a tax device.⁴⁶

The despair of low and middle rank administrators made them write quite uncommon philosophical lines about the patriotism gap of the native migrants:

"If I were a native, Your Excellency, I would not hesitate a single moment about what to do and Your Excellency would do the same. Above all hegemonies, there is one taking over all others and all feelings, which is the economic hegemony: in popular words, the belly defence."⁴⁷

2.2. Cotton laws in the Northern districts since 1932

The central authorities did not need much time to draw their conclusions about what to do with such a failed taxation reserve.

Cotton, a raw material long demanded by me-



tropolitan and foreign industry, was the cultivation to be introduced wherever there were taxpayers whose surplus labour had not, so far, been properly drawn and moneyed. From 1932 onwards, the Lisbon government decided to subsidize cotton concessionary companies: their activity had already been planned under the 1926 cotton law but the dim prospects of African cotton in the world markets attracted, up to 1932, very few corporations and capitals.⁴⁸

Cotton concessionaries would fill the gap as regards commercial networks and material infra-structures of transportation in the northern district. In 1938 a further step was taken: a state controlled Board – “Junta de Exportação do Algodão Colonial” (JEAC) – should plan and implement the whole cotton policy.

The results of this centrally conducted policy, in which private capital tended to subordinate to the logic of state capital, is well shown through some reports of the Junta itself. Since for tax purposes it was utterly irrelevant if cotton peasants used cotton suitable areas, the main task was to implement the cultivation, not where to implement it. The (large) exceptions admitted were the Rand migration areas and the Zambezian labour pools for agricultural corporations: precisely the regions where the same tax reasons did not apply.

The results of this social and ecological irrationality are easy to summarise. In 1941, a JEAC report stated that any cotton production unit would lose money below the productivity of 300 kgs /hectare. Table 3 shows a sample of four northern circunscrições – all below this level of yield.

The percentages (superior to 1) registered in the last column are the result of the combination of two different administrative logics: JEAC's registered peasants included a wide range of non-taxpayers (minors, disabled, sick, elder) while the tax registers considered only the “conhecimentos”, a receipt given to the ef-

Table 3 – Cotton yields and peasant recruitment in Mozambique district – 1940

A	B	C	D
Mossuril	40,9	23 700	61,3
Imala	91,9	23 988	171,9
Meconta	75,2	16 827	106,4
Ribáuê	113,9	12 510	75,2

Remarks: A= Circunscrição; B= Cotton – kgs/ha; C= Total JEAC registered peasants; D= % of cotton peasants in total taxpayers

Source: for cotton yields and cotton peasants, Salbany, *Alguns dados economicos...*, p. 8-24; for taxpayers, “Boletim Oficial de Moçambique, III serie, 1943, nº 47, p. 538

fectively collected taxpayers. Imala presents the greater differential, which, of course, does not exclude official miscalculations.

This said, the most striking conclusions of table 3 is the total lack of correlation between yields and the registered peasants. Another

Table 4 – Collected huts in three Mozambican circunscrições – 1930-1945

A	B	C	D
1930-31			15 107
1931-32		10 919	14 779
1932-33		10 634	14 139
1933-34	33 000	8 965	10 728
1934-35		12 457,5	7 030
1935-36	32 640		8 214
1936 (supplement)			8 413
1940	38 657	13 952	
1941	38 693	14 697	
1942	39 603	14 723	
1943	41 265	16 427	15 397
1944	42 336	16 703	14 105
1945	42 568	17 148	12 908

Remarks: A = Fiscal year; B = Mossuril; C = Imala; D = Métonia

Sources: for 1930-1936; Pinto Correia, fl. 19; Mala; Metonia. For 1940-1942, “Boletim Oficial de Moçambique, III serie, 1943, nº 47, pg. 538-40; for 1943-44, 1945, III serie, nº 24, p. 232-33; for 1945, 1946, III serie, nº 35, p. 374



sample⁴⁹ gathered in table 4 shows the effects of how the new cotton laws and the JEAC's activity met taxation priorities.

The turning points vary but in the three cases the trend of decreasing taxpayers was reversed in the early 1940's. Besides, in the three cases the amount of tax collected in the war years was superior to the previous records of the early decade.

Another sign, perhaps more significant of this turning point induced by the cotton regime on taxation is a comparison of tax indebtedness among districts. It should be stressed that tax indebtedness had never been specific of the northern districts. Even in the much more moneyed society of Central and Southern Mozambique, in which a larger percentage of households included migrant wage labourers, there was a structural high level of tax debts. In this context, the results shown in table 5 may come as a surprise.

Table 5 –Moçambique colony – Percentage of tax indebtedness in the several districts

	1943	1944	1945
Lourenço Marques	14,7	22,8	32,4
Inhambane	8,9	6,4	7,4
Beira	1,6	4,6	9,2
Quelimane	4,4	8,6	11,1
Tete	0,9	1,5	5,6
Moçambique	0,3	1,7	2,5
Porto Amélia	0,5	2,1	2,0

Source: see table 3

It is quite conclusive to verify that in this sample of three years, the northern percentage of indebtedness (Moçambique and Porto Amélia) was always inferior to all other districts (Tete excluded in 1944).

Cotton had succeeded: northern tax reserve was at last being tapped.



Conclusion

About ten years after the definitive military conquest (after 1918), experience had shown that the expected tax incomes of northern Mozambican districts were excessive in relation to its small moneyed surplus product. Even considering the primitive level of infra-structural expenses in the colonial state budget, the tax capacity of the district could not be profitably used under the form of non-realized labour surplus. A large and expensive degree of coercion was not enough to ensure the necessary tax income.

Cotton would become the solution for the outcome of a money surplus, and, consequently, for the tax difficulties of a predator colonial state.

Therefore, violent surplus appropriation started with the colonial order, not with the cotton forced labour. On the contrary, this late cultivation (whose technical irrationality was shown by table 3) might have brought an escape valve to a disrupted society.



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Notes

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¹FORTUNA, Carlos – *O fio da meada. O algodão de Moçambique, Portugal e a economia-mundo (1860-1960)*. Porto, Edições Afrontamento, 1993; ISAACMAN, Allen – *Cotton is the mother of Poverty: Peasants, Work, and Rural Struggle in Colonial Mozambique, 1938-1961*. Portsmouth, Heinemann, 1996; PITCHER, M. Anne – *Politics in the Portuguese Empire. The State, Industry, and Cotton, 1926-1974*. Oxford, Clarendon Press, 1993

²SANTOS, 2007.

3. The circunscrições were part of a district and were medium-size administrative units of Portuguese colonial territories.

4. Censo de 1926, Boletim Oficial de Moçambique, 1927, nº 47, pg. 520.

5. SANTOS, 2007.

6. A similar procedure was followed at the time in the neighbouring colony of British Nyassaland: female heads of households paid full taxes. MANDALA, 1995:295.

7. "Ha outro aspecto que impressiona em Moçambique: o exigir-se das mulheres que paguem o imposto igual ao dos homens. Em Angola, estão "isentas do pagamento do imposto... todas as mulheres solteiras e casadas, embora seguindo os usos e costumes indígenas" (art 2º, nº 2 do Regulamento de recenseamento e cobrança do imposto indígena, aprovado por Decreto Lei nº 237, de 26/V/1931. Em Timor, igualmente as mulheres não são colectadas." Pinto Correia, 42.

8. "Se em Malema se exigem 90\$00 de cada homem e quantia igual das mulheres solteiras e até das consorciadas, com excepção da primeira de cada casal – ali próximo, na circunscrição contigua de Gurué e nas demais do distrito de Quelimane, já o imposto é de capitação e no valor de 50\$00 para os varões e 35\$00 para as fêmeas. Do outro lado, na circunscrição de Cuamba, o imposto conserva o rotulo fictício (...) Fictício, digo eu, porque não há arrolador que colecte os indígenas segundo as palhotas em que

habitam mas individualmente, convertendo-se o imposto, praticamente em taxa de capitação de palhota, mas a sua importancia reduz-se a metade da que se cobra da banda de cá." Pinto Correia, Ribáuê.

⁹Pinto Correia, Metonia, 1938.

¹⁰Reporting the pleas: "That the (colonial) authorities,, apart from paying their own debts through the Public Works, may arrange the coercive refund of debts due to natives: by the Empresa Mineira de Moçambique, by Jaime Augusto Dias (o "Jaime da Mica" as a nickname), by Jeronimo de Aguiar, whose plantation in Xaca Mitala is abandoned for years; and by a certain Sousa, driver of the Tornicrofs (heavy lorries) who, having had a field ploughed for 4 months in a row, sold the output in Mutuali and left 20 men of the regulo Majola with unpaid. labour cards."

During the banja (gathering of chiefs), the traditional authorities complained of being constantly beaten by chiefs Lapa, Baptista and Gandara... of the low price offered by eggs, chicken and goats... and punishing the natives with "palmatoria" and jail time if they tried to avoid this forced trade." Pinto Correia, Ribáuê – posto de Malema, 1938.

¹¹In 1935, the public works wages in the post of Metonia were not paid in due paid time and with salt, sent from Porto Amelia. Pinto Correia, Metonia.

¹²"As for the indigenous authorities, the lesson was well learned, making them hear boringly and pessimistically everything boasted the discredited administrator and junior officials. As the official in Amaramba reported: "The government is good but the administrator is cheating us." Pinto Correia, Metonia.

¹³"In Mossuril, women with an income of 90\$ are very rare. It is worthwhile to notice how barren are these silicious lands are, not suitable for most of crops. (...) Except for Monapo, well in the hinterland and with better soils where peanuts and sesame are cultivated, agricultural output is but a few corn fields and manioc - goods that are not enough for the tax charges. Livestock is not a solution either. There is lack of pastures and Mossuril is infected with epizootics. Where can women go in order to get the 90\$ tax ?" Pinto Correia, 43.

¹⁴"Malema has not a single commercial house, Ribáuê is far away and there are only 2 stores there and in all Cumbo there is not a single one. How can these people get their output turned



into money? Mutuali villages, for instance, keep growing white beans... and onions. Lands are fertile, crops excellent. The same with potatoes grown by the regulados of Avarra and Macalia. (...) Well, these unfortunate people can consider themselves very lucky if some official or lorry driver comes by and buys it for 5\$00 each can."

Pinto Correia, Ribáuê.

¹⁵. "Some of our natives go as far as the Indian ocean, loaded with wax so that they can come back with salt, which they will sell here and there and so being able to accumulate some miserable pence, because in our territory they can not get hired and they do not have any kind of profit". Nota 2 – Idem nº 14, de 13/V/1935, para a D.P.A.C." Pinto Correia, Metónia. ; "Apart from corn, natives grow potato and tobacco, whose sowings tend to decrease. To trade these goods, natives waste full months transporting them to Angoche, Quelimane and Moçambique." Pinto Correia, Metarica.

¹⁶. From the complaints of Pinto Correia: "From Belgian Congo to South Africa, including Tanganica, Rodhesias, Mozambique Company, Cabo Delgado and Quelimane, we can find natives of this Circunscrição. What a tragic emigration, with no control, at random, adventurous, and victimising so many natives (...) In the villages remain only the elder, the useless and mentally disturbed. Women give birth in the worst conditions and so declines a race whose modern needs force to emigrate." From the report of a Metonia colonial official: "In order to get the tax money, most (of the natives) must go to foreign land, where they keep begging for work resulting from that very low wages, between 5 to 6 sh. per month. After months of pilgrimage many of them are back penniless, hungry and sick, others remain there. Some can only get employers who pay them 1 sh plus food, getting fat with cheating these unfortunate people. Some go as far as Quelimane, to the coast, to Tanganika on foot and it is often that I receive information on dead people along the way. During the fiscal census, it was known that there were natives working in Katanga and the sisal plantations in Mikindane"

¹⁷. "I read the log-book, sent by the chefes de postos. None of them mentions plantations, botanica gardens, seeds distributions, health assistance, native policy or facilities buiding. A desolated bureaucracy materialised in office tasks! Taxes is the sole theme of these log-books." Pinto Correia, 39.

¹⁸. Pinto Correia, 43.

¹⁹. Pinto Correia, 15.

²⁰. Pinto Correia, Metónia.

²¹. Pinto Correia, 42. 1% of tax income was distributed by native chiefs (regulos, with 0,25%) and chefes de grupo (0,75%). Pinto Correia, 19.

²². Da circunscrição da Metónia: "The razzias were scarce but cost

us anyway some hundreds of escudos". Pinto Correia, Metónia.

²³. Pinto Correia, 42.

²⁴. Pinto Correia, Metónia – posto de Catur

²⁵. Pinto Correia, Metónia.

²⁶. AHU. SEMU - DGU - m. 1109

²⁷. Governo do Distrito de Quelimane, Edital, 2/8/1926.

Boletim Oficial de Moçambique, 3ª serie, nº 36, pp. 219-20

²⁸. Decreto nº 11 994, art. 19º: "O govêrno da colónia estabelecerá anualmente, na data por êle fixada, os preços pelos quais o algodão será pago aos indígenas nas diversas regiões algodoeiras da colónia."

²⁹. About Imala: "Por varias vezes, tem o administrador reclamado que sejam aumentadas as cotações, elevando-as para 1\$50 e 1\$30. Queixa-se igualmente de que todos os anos os mercados se fazem com grande tardança, prejudicando os cultivadores indigenas que, em geral, guardam o algodão em palhotas onde ele se estraga, exposto a humidade e ao fumo. (...) Em 13/VIII/1935, a Repartição Provincial de Agricultura comunicou a todas as administrações que fora alterado o preço do algodão de 2ª qualidade, de \$90 para \$80. Replicou o administrador de Imala, ponderando que já se tinham levado a efeito em alguns mercados em que a cotação fora de \$90 e que seria medida "anti-politica" modificar o preço sem esperar nova epoca agricola. Treplica do agronomo: "anti-politica é apenas fantasia da imaginação". No entanto é inegavel que o reparo do administrador continha um principio elementar de bom senso" Pinto Correia, 47.

³⁰. Em Meconta, no ano de 1936, abriram-se os mercados, com os preços de 1\$20 para o algodão de primeira qualidade, e de \$90 para o de segunda. Pois em 14/VIII surgiu um comunicado imprevisto, declarando que a Companhia algodoeira propuzera e o governo da provincia aceitara, que aqueles valores baixassem nos futuros mercados desse ano, respectivamente para \$90 e \$80, quanto às colheitas indigenas. Nota 3 – Para os produtos europeus, não sei porquê, os preços são sempre fixados em taxas mais altas. Acho a fórmula injusta, porque estabelece uma distinção de raças, contraditoria com os principios coloniais do nosso pais, e porque os metodos de cultivo não apresentam qualquer diferença." Pinto Correia, Meconta

³¹. About cotton market system, see Decree nº 11.994, articles 20º a 26º

³². Popular although depreciatory nickname for Muslim Indian traders in Mozambique.

³³. Pinto Correia, 46 (sublinhado não original)



³⁴.Pinto Correia, 47.

³⁵."Da maneira leviana como os administradores deram cumprimento à ordem recebida, poder-se-á avaliar por uma nota que o administrador Perpetuo da Cruz dirigiu aos quatro postos da sua circunscrição: "23/XI/1933 – N) 1005/B25 – circular – Tendo-me sido comunicado que vão ser reduzidas em muito, as verbas de alimentação a indígenas consignadas no orçamento do ano económico de 1934-35, e tendo Sua Exa. o Governador do Distrito autorizado que sejam feitas em todas as circunscrições e seus postos, grandes granjas agrícolas(...) queira V.Exa com urgência proceder às necessárias diligências para que ainda no presente ano agrícola possa fazer as suas sementeiras.

³⁶Alem destas granjas, deverá V. Exa. também proceder para que os chefes de divisão da área administrativa a seu cargo, cultivem também vastas áreas para exclusivo consumo das populações." Pinto Correia, 45.

³⁷.Pinto Correia, Meconta (sublinhado não original)

³⁸."Quer na sede do concelho, quer nos postos e sub-postos, havia enormes machambas onde os indígenas eram obrigados a trabalhar sem receberem salário algum. Depois das colheitas, eram os produtos enviados pelos mesmos indígenas para Porto Amelia e outros sítios sem lhes pagarem os salários como carregadores e só assim se explica que a batata de Metarica, a um mês de viagem de Porto Amelia, ali pudesse competir em preço com as de outras proveniências." Pinto Correia, Metarica.

³⁹.Pinto Correia, 47.

⁴⁰.Os capitais privados também participaram no negócio das machambas colectivas dando crédito sob garantias de algodão aos administradores: "Em dada altura, em Junho do referido ano, a Sociedade Luso-Luxemburguesa emprestou à Administração a importância de 18.160\$000, correspondente ao imposto das referidas mulheres e "com a condição de se lhe entregar o algodão preciso para atingir essa quantia" Pinto Correia, Meconta.

⁴¹.Pinto Correia, Ribáuê – posto de Malema. A greater scandal than native officials with such a look was the fact that the administration itself felt sometimes "morally" obliged to spent money... on taxpayers:"It is usual that tax indebted women, with their children on the back, ask the administrators for ten cloth pieces to cover their body". Pinto Correia, Metónia.

⁴².About taxation in Moxico, an Angolan territory bordering the Belgian Congo, an official wrote: "To force the natives to pay more taxes is to drive them away from their villages to the

neighbouring colonies where in the first moments they would be exempt from any taxes, or at least would be imposed only a simple amount of "fuba" or a chicken as a token of vassalage." AHU

-SEMU – DGU – m. 1109

⁴³.This gap would not prevent movements with an inverted direction: for instance, the abolition of inter-cropping imposed on several cotton growing Maiawian chiefdoms caused a permanent migration to northern Mozambique during the 1950's. MANDALA, 1995: 299-300.

⁴⁴.No territórios fronteiriços do Tanganica, o imposto montava a 25\$00, enquanto no distrito de Moçambique estava em 90\$00. e quando o indígena não tem dinheiro, paga com 30 dias de serviço sem alimentação do Estado". Pinto Correia, 39; Metonia.

⁴⁵."Os chefes de posto, Lapa e Gandara, mobilisaram os indígenas e remeteram-nos para os trabalhos das estradas, a cargo das O.P., durante períodos de 90 dias. Prometeram-lhes salários. Ainda estão por receber. Muitas das fugas dos indígenas explicam-se por este facto. (...) Referindo-se á debandada para a Niassalandia, frizaram que ela tivera origem nos trabalhos das estradas e nos abusos dos cipaios e capatazes. Estes espancavam-nos com frequencia e, no tempo do administrador Carneiro de Moura, chegaram a matar alguns que andavam na estrada de Ribáuê-Malema. Pinto Correia, Ribáuê – posto de Malema.

⁴⁶.Pinto Correia, Ribáuê – posto de Malema

⁴⁷."É certo que as carreteiras estão numa lastima, mas tudo é preferível ao despovoamento completo daquelas regiões.", dizia Pinto Correia sobre o posto de Malema.

⁴⁸.Nota 1 – Nota 114, de 13.10.35, para a D.P.S.A.C (ofício do administrador Jaime Casqueiro). Pinto Correia, Metonia.

⁴⁹.Much more than the effects of the 1926 law number 11.994, the 1932 laws are the real foundation of the Portuguese colonial cotton. Under the decrees 20.935, of 26/2 and 21.226, the State guaranteed a differential of 8\$000 escudos per kg between the price in Lisbon and world market. SANTOS, 2007.

⁵⁰.The sole criterium of theses samples is the possibility of comparing data from Pinto Correia's report and from the Boletim Oficial Statistics of the 1940's.



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