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Taxation, Local Government and Social Control in Sudan and South Sudan, 1899-1956

Matthew Sterling Benson

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Abstract

Taxation, Local Government and Social Control in Sudan and South Sudan, 1899-1956

Matthew Sterling Benson

This dissertation provides evidence of at least five ways in which taxes in the Anglo-Egyptian Condominium's peripheries were primarily used as a 'technology of government' to socially control these vast regions. The first is that rather than revenue raising, taxes in the peripheries acted as a glue to bargain with, and purchase support from, customary authorities who were willing to collaborate with the new colonial regime. A second way in which taxes were a technology of government included how they contributed to the state's efforts to 'render a realm into discourse as a knowable, calculable and administrable object'.¹ This meant making customary authorities in the territory legible to the state on terms that the British understood, even as the state failed to 'know' the majority of people in the peripheries and even deployed anthropologists to obtain this knowledge.

The third way taxes were tied to social control was through their role constructing the peripheries to in turn make them more 'legible' to the British. The fourth manner in which taxes contributed to social control was by centralising power in the national government rather than sharing it across the territory. All of which inform the fifth way in which taxes contributed to the state's social control over the peripheries, whereby the levers to define local knowledge about these dynamics were primarily held by the central government. In sum, this dissertation's findings collapse the differences between the peripheries, which have primarily been drawn along religious or ethnic cleavages in Sudan.² Instead, it reveals a coherent relationship between the geographically small centre and the considerably larger peripheries.

¹ Miller, P. and Rose, N. (1990) 'Governing Economic Life', *Economy and Society*, Vol. 19, No.1: pp.1-30.

² Johnson, D. (2003) *The Root Causes of Sudan's Civil Wars*. Woodbridge: James Currey.; Jok, J.M. (2007) *Sudan: Race, Religion and Violence*. Oxford: One World Books.

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Acknowledgements

This project is the outcome, and continuation, of questions that initially emerged from when I first worked with an NGO in West Darfur and Khartoum, Sudan in 2008. Considerations about the ethics of humanitarian action in Darfur quickly shifted to a focus on how the state operated in the country and this line of inquiry eventually led to what initially seemed like tangential questions about taxes and state-formation. Subsequent engagement on academic and policy research related to this topic highlighted how little is actually understood about the fiscal social contract in developing countries such as Sudan and South Sudan. This journey then continued in South Sudan in 2011, first as a researcher a few weeks before independence and then as a development worker from early 2012 to the day before conflict disrupted South Sudan in December 2013. This experience made it even clearer that understanding the past was deeply important to better interpret how power functioned in both of the Sudans and led to the difficult, important, decision to pursue a history PhD.

This project might not have continued were it not for Cherry Leonardi responding to my email inquiry into how to develop questions about taxation and governance in South Sudan into a doctoral project while I was still working in Juba. Cherry's support led to an unexpected second MA to shift from International Relations and Development Studies to History that was generously subsidised by a fee waiver from Durham's History Department. This PhD also would never have been possible were it not for the department's initial support and the Economic and Social Research Council (ESRC) funding that I was subsequently awarded.

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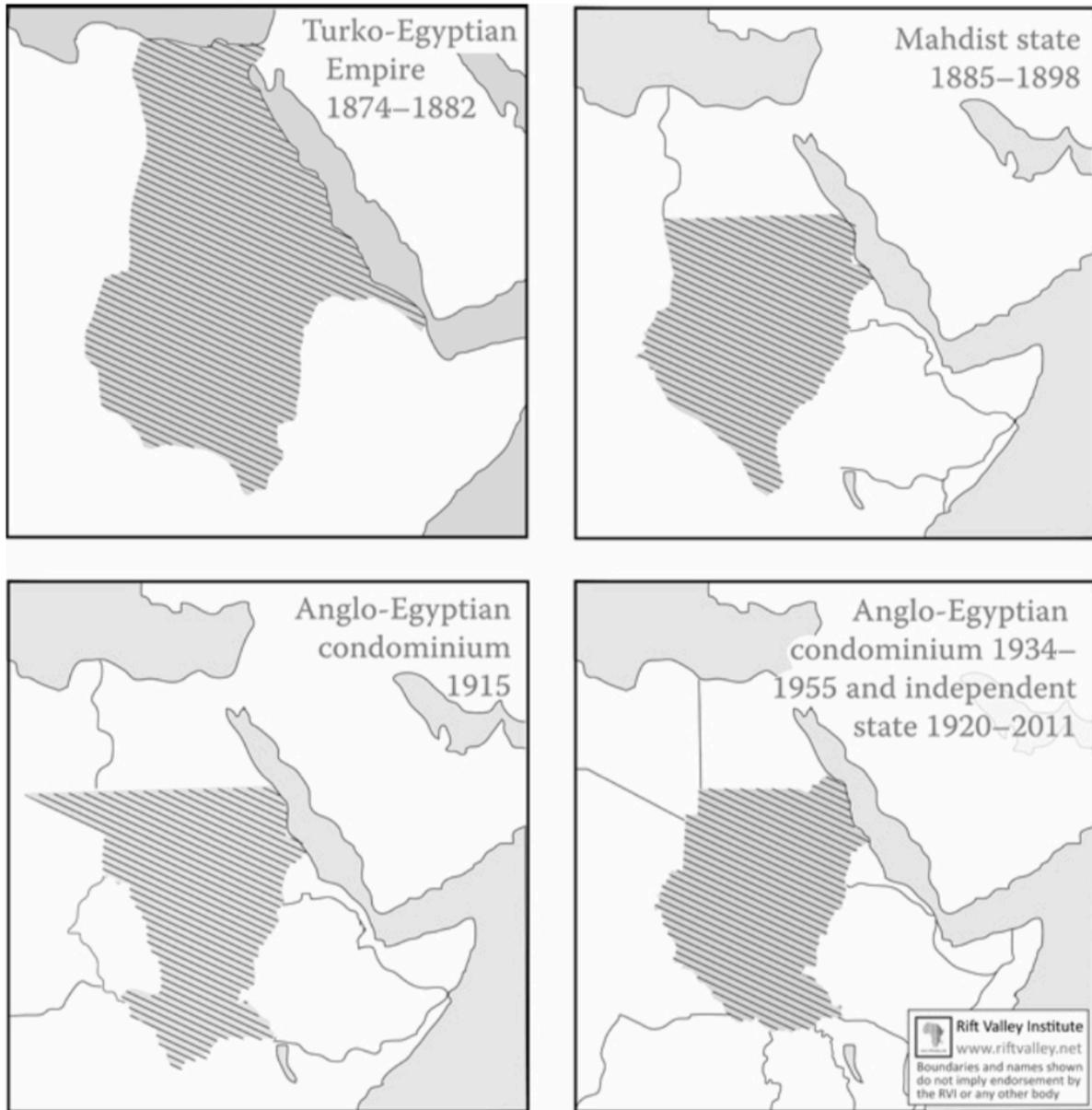
Family and friends provided the patience and support to get through the writing process. Kevin Brazil, Jaya Brekke, Raga Makawi, Isadora Quay, Luke Grenfell-Shaw and Aftab Lall were unreservedly there throughout the highs and the lows and immeasurably patient as I was absorbed in the research and writing. My mother, Jill Branch, tolerated countless hours of my gripes about the never-ending writing process and in her own understated and steadfast way has long provided a model for how to persevere. New colleagues in the London School of Economics and Political Science-led Conflict Research Programme also graciously provided the encouragement, time and office space to prioritise finalising this thesis. And, as promised following my initial time in Sudan in 2008, the embers for this thesis were first fed by Pedro Ruiz and Tom Clark, who helped me develop the confidence that I could even pursue a PhD in the first place and became family the process. Thank you for believing in me before I believed in myself.

Map 1: Contemporary Boundaries in Sudan and South Sudan



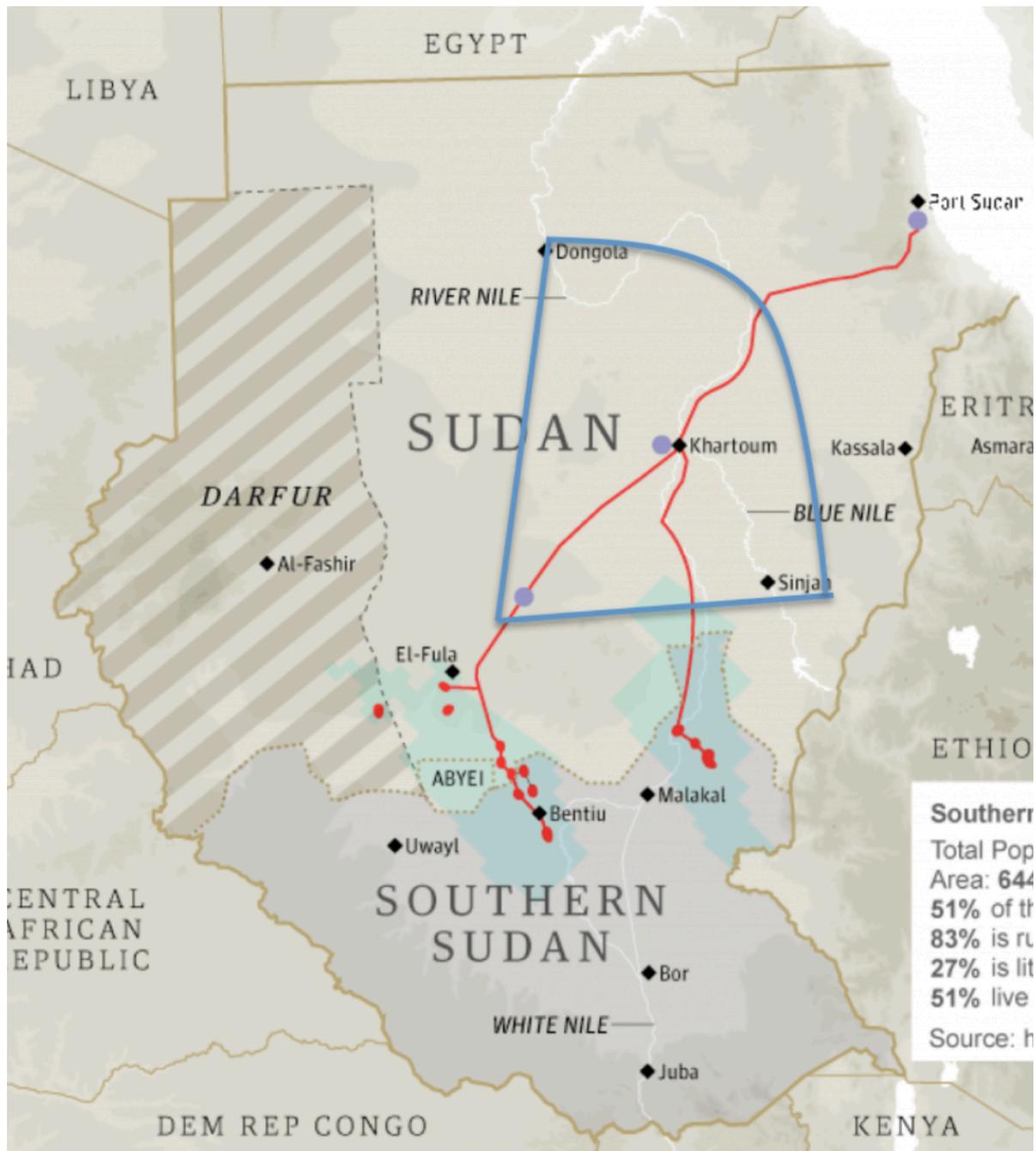
Source: Ryle, J. Willis, J., Baldo, and Jok, J.M. (Eds.) (2012) *The Sudan Handbook*. London: James Currey. p.23.

Map 2: State Formation and Changing Boundaries in Sudan and South Sudan, 1874-2011



Source: Willis, J. (2012) 'The Ambitions of the State', in Ryle, J. Willis, J., Baldo, and Jok, J.M. (Eds.) *The Sudan Handbook*. London: James Currey. p.107.

Map 3: The Hamdi Triangle



Source: de Waal, A. (2014) '(2) Visualizing Sudan: Geographical Inequality', Tufts University World Peace Foundation Reinventing Peace Blog, 7 May 2014. Available at: <https://sites.tufts.edu/reinventingpeace/2014/05/07/3-visualizing-sudan-geographical-inequality/> (Accessed: 24 August 2019).

Introduction

The Current Context

Taxes and decentralisation are neglected in today's academic, policy and popular debates about Sudan and South Sudan. This is despite the fact that a review of both countries' national budgets underscores how little revenue either government generates from taxes even as both desperately require deeper pockets. For instance, according to the World Bank, South Sudan is the world's most oil dependent country, raising less than 2% of its state finances from direct taxes. The country, which became independent from northern Sudan in 2011, is also one of the world's largest recipients of international donor assistance which largely funds essential public services such as education and healthcare.³

Moreover, following the proposed expansion of the number of federal states in the country from 10 to 32 in 2017, considerations about whether and how to share revenue across decentralised local governments remain contentious.⁴ Despite evidence of direct tax revenue's small contribution to the national budget, there are frequent accounts of the multitude of taxes that are collected in South Sudan. These are reportedly levied by a variety of official and unofficial actors, even though most of the revenue does not appear to reach national or subnational state treasuries.⁵ How a country can generate so little revenue from taxes even as more people complain that they are being excessively taxed and the state is need of additional finances remains poorly understood.

Meanwhile, Sudan is undergoing momentous social change that has resulted in the ouster of Omar el-Bashir, who had led the country for almost exactly thirty years.

³ World Bank. (2019) *The World Bank in South Sudan* [Internet], World Bank. Available from: <<https://www.worldbank.org/en/country/southsudan/overview>> [Accessed 10 June 2019].

⁴ Aalen, L. and Schomerus, M. (Eds.) (2016) *Considering the State: Perspectives on South Sudan's Subdivision and Federalism Debate*. London: Overseas Development Institute and Chr. Michelsen Institute.

⁵ de Waal, A. (2014) 'When Kleptocracy Becomes Insolvent: Brute Causes of the Civil War in South Sudan', *African Affairs*, Vol. 113, No 452. pp.347-369.

Though it is sometimes difficult to recall given the trauma of revolution, economic frustrations explicitly triggered these protests; the removal of government subsidies made the price of bread and petrol untenable for too many people. Though the uninspiringly technocratic language of ‘revenue sharing’ has not yet been deployed by protestors, one of their most well-known mobilising phrases has been ‘we are all Darfur’ – a reference to the country’s marginalised western periphery.⁶

But this too belies the underlying reality that one of the central issues at the heart of the on-going political situation is the longstanding tension over domestic revenue and revenue centralisation. However, as the ‘Black Book’, which lists the main grievances a Darfuri rebel group had against the government in Khartoum in 2000 reveals, the capture of state sponsored economic investments in the riverain north is arguably deeply integral to this slogan.⁷ The spatial and political geography of this centralisation is vividly captured in the well-known phrase, the ‘Hamdi Triangle’. This region roughly has Dongola at its apex, Khartoum at its centre and Sinnar and Rabak at the base and is named after a finance minister who argued for economic investments to solely be made within a day’s drive of the capital.⁸

But financial inequities between the centre and the periphery have not only been recognised by activists and rebels as one of the central issues of Sudan and South Sudan’s post-colonial conflicts; scholars have also studied this topic. And yet, considerations about the role that taxes, rather than natural resource wealth such as oil play in shaping the state, and how people relate to it, have often been overlooked in these analyses. This is all the more surprising given the importance other researchers have placed on taxes in the history of state formation in other continents outside of Africa, in which taxes are seen as key to the fiscal social contract.

The countries that are now Sudan and South Sudan were occupied by the British from 1899 to 1956. During this time, taxes largely contributed a minor amount to the

⁶ Economist (2019) ‘Sudan’s Genocidal Regime is Under Threat’, *The Economist*, 12 January 2019.

⁷ Cobham, A. (2005) ‘Causes of Conflict in Sudan: Testing The Black Book’, *The European Journal of Development Research*, Vol.17(3).pp.462-480.

⁸ de Waal, A. (2015) *The Real Politics of the Horn of Africa: Money, War and the Business of Power*. Cambridge: Polity. pp.71-72.

national budget. However, and surprisingly given taxes' small financial contribution today, historical writing acknowledges that British officials were ostensibly fixated on collecting taxes, even though this project illustrates that they raised negligible sums of money.⁹ So why did the British administration collect taxes if the money that they raised was relatively insignificant to the national budget? This project's findings illustrate that the answer to this question is that rather than raise revenue, direct taxes were primarily levied in the peripheries to socially control these vast regions and maintain power in the central government.

This thesis therefore argues that taxation was significant less for its revenue contribution than as a 'technology of government', which contributed to the state's efforts to 'render a realm into discourse as a knowable, calculable and administrable object'.¹⁰ Taxation was central to the process of constructing the peripheries and in turn making them more 'legible' to the British.¹¹ Specific forms and methods of taxation (tribute and poll and hut taxes) were imposed on regions that the British considered 'backward' or 'primitive'. From the outset, the unit of taxation in such regions was a group of people, defined by the colonial government in ethnic or sub-ethnic terms, with a leader recognised by the government as a customary or traditional authority over these people. Over time these became the basis for a hierarchical structure from *sheikh* to *omda* and with a *nazir* or *sultan* at the top. In the Southern provinces these Arabic terms were replaced with the hierarchy of headman – sub-chief – chief (and sometimes paramount chief), while in other non-Arabic speaking regions a range of vernacular terms survived such as *mek* in the Nuba Mountains or *shartai* in Darfur.

The remittance of tribute or taxes by these figures became a measure not only of their own loyalty and effectiveness as government-recognised authorities, but also of the

⁹ Johnson, D. (1982) Tribal Boundaries and Border Wars: Nuer-Dinka Relations in the Sobat and Zaraf Valley's, c.1860-1976, *The Journal of African History*, 23(2), pp.183-203.; Collins, R. (1971) *The Land Beyond the Rivers: The Southern Sudan, 1898-1918*. New Haven: Yale University Press.

¹⁰ Miller, P. and Rose, N. (1990) 'Governing Economic Life', *Economy and Society*, Vol. 19, No.1: pp.1-30.

¹¹ Scott, J. (1998) *Seeing Like a State: How Certain Schemes to Improve the Human Condition Have Failed*. New Haven: Yale University Press. pp.53-83.

‘submission’ of their group to the colonial state. Even when the unit of taxation apparently shifted to the individual subject with the introduction of poll taxes from the 1920s, these were still collected through the hierarchy of customary authorities – now termed the ‘Native Administration’ – and their purpose was primarily to enable greater control and legibility through the listing of taxpayers in registers. Even by the final decades of the Condominium, maintaining control over the peripheries remained the primary imperative of taxation policies, even leading to a return to the notion of a collective ‘tribute’ to forestall individual rights and citizenship.

Taxes further contributed to political control through the ways in which they centralised power in the national government rather than shared it across the territory. Even as the Native Administration structures were theoretically being developed into local governments from the 1930s, they still depended on the central government for fiscal transfers. And with these moves, local governments in the peripheries were subordinated to the central government in a perpetual, relatively undefined, state of becoming ‘modern’ according to terms that the British rather than the Sudanese initially determined. Meeting this illusory endpoint was difficult if not impossible for local governments to achieve without somehow reconciling the financial and social self-interest of customary authorities with the idea of local government as a force for public good.

This informs the final way in which taxes contributed to the state’s social control over the peripheries. As Philip Abrams’ notes on the difficulty of studying the state, one key lever that the British-led government had in the territory was the ‘straightforward ability to withhold information, deny observation and dictate the terms of knowledge’.¹² This dissertation provides evidence that one of the key areas the Condominium state attempted this in the territory’s peripheries was via overarching control over local government finances that bound people to broad categories of ‘African’ and ‘nomadic Arabs’.

¹² Abrams, P. (1988) ‘Notes on the Difficulty of Studying the State (1977)’, *Journal of Historical Sociology*, Vol 1(1). pp.58-89.

‘Social control’ in the context of this dissertation broadly draws on Michel Foucault’s interrelated concepts of ‘governmentality’ and ‘disciplinary power’. Governmentality is concerned with the ‘rationalities and practices of power’, which ‘does not act directly and immediately on others’.¹³ Instead, it is exercised via disciplinary power that involves ‘techniques of objectification, classification and normalization, a power deployed through the whole social body’.¹⁴ As Kaspar Hoffman and Judith Verweijen note, governmentality is a useful concept because it helps ‘transcend forms of binary thinking (such as state versus non-state, coercion versus freedom)’.¹⁵ This is especially helpful as wide body of scholarship argues these kinds of dichotomies limit the study of state-society relations.¹⁶

In the Condominium, these techniques of objectification and classification involved the designation of people as ‘Africans’ and ‘Nomadic Arabs’ by the British-led state, which were notably upheld through tax practices. For instance, the British led state and government selected customary authorities co-produced state power by grouping people according to these broad categories that were defined and reinforced through tax practices that insisted upon the group over the individual. These tax practices also attempted to bind effected peoples to land and geographic boundaries. And, they also sought to commodify their labour practices and placed them within constructed categories and definitions of subjecthood and incomplete or near citizenship that the British largely dictated the terms of. While there is a large literature on the role that justice and courts have played to enforce similar dynamics

¹³ Foucault, M. (1982) ‘The Subject and Power’, *Critical Inquiry*, Vol. 8, No. 4. pp.777-795.; Foucault, M. (1991) ‘Governmentality’ in Burchell, G., Gordon, C. and Miller, P. (Eds.) *The Foucault Effect: Studies in Governmentality with Two Lectures by and an Interview with Michel Foucault*. Chicago: University of Chicago Press.; Hoffmann, K. and Verweijen, J. (2018) ‘Rebel Rule: A Governmentality Perspective’, *African Affairs*, Vol. 118, Issue 471. pp.352-374.

¹⁴ Lacombe, D. (1996) ‘Reforming Foucault: A Critique of the Social Control Thesis’, *The British Journal of Sociology*, Vol. 47, No. 2. pp.332-352.

¹⁵ Hoffmann, K. and Verweijen, J. (2018) ‘Rebel Rule: A Governmentality Perspective’, *African Affairs*, Vol. 118, Issue 471. pp.352-374.

¹⁶ Leonardi, C. (2013) *Dealing with Government: Histories of Chiefship, Community and State*. Woodbridge: James Currey.; Mitchell, T. (1991) ‘The Limits of the State: Beyond Statist Approaches and their Critics’, *American Political Science Review*, No. 1. pp.77-96.; Lund, C. (2006) ‘Twilight Institutions: An Introduction’, *Development and Change*, 37(5). pp.673-684.

in the Anglo-Egyptian Condominium, this thesis is the first work to systematically study how taxes were also an integral part of this process.¹⁷

In sum, this dissertation's findings collapse the differences between the peripheries, which have primarily been drawn along religious or ethnic cleavages in Sudan.¹⁸ Instead, it reveals a common relationship between the geographically small centre and the considerably larger peripheries. These ties were bargained and mediated through tax collection and they distinctly highlighted the importance of the peripheries in defining the terms of this relationship, rather than being acted upon by an all-powerful core. In so doing, this process illustrates elements of what Timothy Mitchell describes as the 'actual contours' of the 'amorphous organisation' of the state, in which ties between the centre and the peripheries were negotiated through tax. This therefore helps illuminate the blurred boundaries between state and society in the process.¹⁹

The next parts of this introduction review the literature on the historical causes of conflict and inequities in Sudan and South Sudan. This section illustrates the longevity of the scholarship on revenue and state centralisation in these now bifurcated countries. It specifically pinpoints what key works on the Condominium's economic, political and social dynamics say about taxes and highlights gaps that this thesis addresses. Likewise, this part of the introduction also indicates how the Condominium was bound to the international system since its economy was driven by international exports. All the while, the British still had to somehow maintain control over the vast peripheries to maintain control over the territory.

The next part of the introduction reviews the literature on taxation and state formation more broadly. This includes key works on European state formation and recent texts

¹⁷ Leonardi, C. (2013) *Dealing with Government: Histories of Chiefship, Community and State*. Woodbridge: James Currey.; Willis, J. (2011) 'Tribal Gatherings: Colonial Spectacle, Native Administration and Local Government in Condominium Sudan', *Past and Present*, 211. pp.243-268.

¹⁸ Johnson, D. (2003) *The Root Causes of Sudan's Civil Wars*. Woodbridge: James Currey.; Jok, J.M. (2007) *Sudan: Race, Religion and Violence*. Oxford: One World Books.

¹⁹ Mitchell, T. (1991) 'The Limits of the State: Beyond Statist Approaches and their Critics', *American Political Science Review*, No. 1. p.82.

from across disciplines such as political science, anthropology and development studies. This section examines whether and how taxes contribute to considerations such as the social contract and considers whether there is sufficient historical evidence for these types of dynamics in African countries such as Sudan and South Sudan.

The third section of the introduction examines the literature on taxes and colonialism. This review is essential because it illustrates the various logics that existing scholarship argues contributed to tax policy when most countries on the continent were occupied by European powers. This is followed by a review of the historiography on taxes and submission in the Anglo-Egyptian Condominium. This section indicates that the ways in which taxes have been consistently discussed by various scholars even as considerations about how taxes were used as a form of social control have not been explored in detail. This introduction concludes with a discussion of the limitations on sources and a brief overall dissertation outline.

Part 1: Root Causes of Conflict and Inequities in Sudan and South Sudan

Conflict over revenue raising and revenue sharing date back until at least Turco-Egyptian rule over Sudan, or the Turkiyya, which lasted from 1820 until 1885. Indeed, part of the reason that the Turkiyya fell was because the rulers lost control of taxes on agricultural irrigation in the riverain north that funded the administration. In fact, as taxes spiralled out of control and became increasingly more punitive, people rebelled against government.²⁰ Scholarship by Anders Bjørkelo and Janet Ewald details the build-up to, and the fallout from, these dynamics. In different ways, each illustrates how the need to obtain tax revenue and to escape its exaction contributed to a push for slave and ivory raiding and trading between different parts of the northern riverain core and other parts of what became the Condominium's peripheries. In these

²⁰ Bjørkelo, A. (1989) *Prelude to the Mahdiyya: Peasants and Traders in the Shendi Region, 1821-1885*. Cambridge: Cambridge University Press. pp.82-103.; Clarkson, A. (2005) 'Courts, Councils and Citizenship: Political Culture in the Gezira Scheme in Condominium Sudan'. Unpublished Doctoral Thesis, Department of History, Durham University, Durham.

analyses the peripheries were in part defined by their economic, social and religious resistance against predation by the riverain core.²¹

Moreover, they also highlight the multitude of kingdoms and alliances that were configured and re-constituted during these years. Rather than a coherent state, the vast territory that eventually constituted the Condominium included both formerly stateless societies and several kingdoms that sought to ally and distance themselves from each other depending on internal and external threats. And in 1885 Khartoum, the effective 'centre' of the region that became the Condominium was taken over by Muhammad Ahmad, a Muslim religious leader who had declared himself to be the Mahdi. According to some interpretations of Islamic theology, the Mahdi is the 'divinely guided leader who would unite and purify the Muslim community in preparation for the end of the world'.²² The establishment of the Mahdiyya was in part enabled by the Mahdi's promise of lower taxes; and yet, harsh taxes were still imposed in parts of Darfur and Dar Masalit.²³

Following the Anglo-Egyptian 'reconquest' and establishment of the Condominium in 1899, the British claimed to be wary of the history of taxes and conflict in the region and were cautious of taxing people in the Condominium heavily when they arrived. However, as this dissertation illustrates, the British had a poor understanding of who they were governing in the peripheries and also had weak knowledge of what constituted wealth so as to determine what a 'low' tax was. Despite this caution that was mixed with a lack of understanding on the part of the British, this dissertation shows that they nevertheless did expand tax collection efforts to the peripheries.

²¹ Bjørkelo, A. (1989) *Prelude to the Mahdiyya: Peasants and Traders in the Shendi Region, 1821-1885*. Cambridge: Cambridge University Press.; Ewald, J. (1990) *Soldiers, Traders and Slaves: State Formation and Economic Transformation in the Greater Nile Valley, 1700-1885*. Madison: The University of Wisconsin Press.

²² Ewald, J. (1990) *Soldiers, Traders and Slaves: State Formation and Economic Transformation in the Greater Nile Valley, 1700-1885*. Madison: The University of Wisconsin Press.p.118.

²³ Pankhurst, R. and Johnson, D. (1988) 'The Great Drought and Famine of 1888-92 in Northeast Africa', in Johnson, D. and Anderson, D. (Eds.) *The Ecology of Survival: Case Studies from Northeast African History*. London: Lester Crook.p.62.

Despite this, the historiography on state centralisation in Sudan and South Sudan under British occupation argues that the British shifted to revenue sources that did not rely on direct taxes. In so doing, they merely deepened the centralisation of revenue in Khartoum, Omdurman and the rest of the riverain north rather than expand it throughout the rest of the peripheries. For instance, Tim Niblock argues that the British reinvested most of their revenues into the central government. This began with export revenues at the start of British rule and continued with cotton revenues towards its end.²⁴

This dissertation's review of the main sources of revenue in the Condominium illustrates that this was also reflected in the budget. Profits from budget categories such as 'Railways and Steamers' and the 'Irrigation Department' were reinvested into these sectors, which were tied to the export orientation of the economy. This also consequently benefited those with closer ties to the centre who could more readily benefit from the pooling of resources there, which 'buttressed an existing position of social influence or social control'.²⁵

These in turn eventually contributed to elite class formation in the political centre, which in Niblock's estimation included: religious leaders, tribal leaders, merchants, civil servants and politicians.²⁶ However, while Niblock examines how the British ostensibly managed elites from each of these and other groups through privileged access to the state, he neglects how the state dealt with or managed their elite counterparts in the peripheries. And, as evidence in this dissertation illustrates, these elites had to be managed, not least because of the British fear of nationalist uprisings, but also because of how difficult these regions were to control.

Importantly, centralisation did not just concern the 'state', which is the heuristic term this thesis henceforth uses for the initially British led and later Sudanised administration or government. It also included northern riverain merchants: both

²⁴ Niblock, T. (1987) *Class and Power in Sudan: The Dynamics of Sudanese Politics, 1898-1985*. Albany: State University of New York Press. pp. 50-51.

²⁵ Ibid.

²⁶ Ibid.

Fatima Babiker and Niblock argue that a class of Sudanese merchants, the *jellaba*, contributed to an extractive relationship between the centre and the peripheries in the Condominium. Babiker details how the *jellaba* 'created a chain of small traders and brokers' to exploit agricultural commodities such as gum arabic, livestock, oil-seeds, and cotton from the peripheries.²⁷ Meanwhile, Jay Spaulding argues that the *jellaba* had already been partly pushed into the south in a relationship that was often deeply predatory to the extent that it also included slave raiding, in part because of the Turkiyya's and the Mahdiyya's excessive tax policies.²⁸ And Peter Kok, representing a critical Southern Sudanese political perspective, claims that the groups from which the *jellaba* were drawn rapidly dominated the public administration and military during and after British rule.²⁹

While these analyses helpfully detail how a small elite that endures today emerged, it perpetuates a narrative that the peripheries were somehow docile or even absent from this process.³⁰ This is despite the fact that earlier scholarship details the ways in which these regions ordered and re-aligned themselves against threats from different parts of the region that became the Condominium.³¹ Likewise, this dissertation clearly indicates the ways in which the peripheries violently contested the imposition of British rule and in so doing left the state with little choice but to engage with them by buying off local elites via taxes at various points. Thus, to varying degrees different parts of the peripheries firmly pushed back against British rule, which sometimes led the state to pursue a bargaining strategy rather than one of forceful incorporation.

²⁷ Babiker Mahmoud, F. (1984) *The Sudanese Bourgeoisie: Vanguard of Development?*. London: Zed; Niblock, T. (1987) *Class and Power in Sudan: The Dynamics of Sudanese Politics, 1898-1985*. Albany: State University of New York Press.

²⁸ Spaulding, J. (1982) 'Slavery, Land Tenure and Social Class in the Northern Turkish Sudan', *The International Journal of African Historical Studies*, 15(1). pp.1-20.

²⁹ Kok, P. (1996) 'Sudan: Between Radical Restructuring and Deconstruction of State Systems', *Review of African Political Economy*, No.70.pp.555-562.

³⁰ Babiker Mahmoud, F. (1984) *The Sudanese Bourgeoisie: Vanguard of Development?*. London: Zed.

³¹ Bjørkelo, A. (1989) *Prelude to the Mahdiyya: Peasants and Traders in the Shendi Region, 1821-1885*. Cambridge: Cambridge University Press.; Ewald, J. (1990) *Soldiers, Traders and Slaves: State Formation and Economic Transformation in the Greater Nile Valley, 1700-1885*. Madison: The University of Wisconsin Press.

Given resistance to monetised labour in the 1930s and 1940s, the peripheries barely contributed to local budgets, let alone the national one. As such, direct taxes collected from the Condominium's peripheries emerged as an important tool for social control rather than one that was used to finance the state. This did not take place in an economic or political vacuum as it was enabled through the aforementioned early shift towards customs and export revenue to finance the Condominium.³² It was also facilitated by an Egyptian loan that was initially used to finance the national government, although this had to be repaid. Thus, the policy of using local governments in the peripheries to centralise authority was inextricably tied to national economic realities, which were in turn embedded in economic interactions with the international system.

Evidence in this dissertation illustrates that these 'peripheral' regions were deemed best left at a distance even though some limited attempts to improve upon their perceived economic unviability persisted. So, while the state still required sustainable sources of finance, it largely failed to obtain it from people in the peripheries. Instead, as several works illustrate, capital indeed accumulated within the centre, but namely through cotton revenue generated by the Gezira Cotton Scheme, which was in part obtained through relatively inexpensive West African migrant labour. The Gezira Scheme was, and still is, the world's largest irrigation scheme, which was constructed between the Blue and White Niles south of Khartoum. Critical works detailing these dynamics include Tony Barnett's and Abbas Abdelkarim's 1988 study of the mass concentration of wealth in the riverain north.³³

Other scholarship on economic centralisation in Sudan explains what was in effect a Herculean effort to engineer and economically and politically control what is still the world's largest irrigation scheme that provided the vast majority of state revenue. For instance, Maurits Ertsen's history of the Gezira usefully highlights how the financial

³² Massoud, M. (2013) *Law's Fragile State: Colonial, Authoritarian and Humanitarian Legacies in Sudan*. Cambridge: Cambridge University Press. p.50.

³³ Barnett, T. and Abdelkarim, A. (1991) *Sudan: The Gezira Scheme and Agricultural Transition*. London: Frank Cass & Co.; Mills, D. (2014) *Dividing the Nile: Egypt's Economic Nationalists in the Sudan, 1918-56*. Cairo: The American University in Cairo Press.; Ertsen, M. (2016) *Improvising Planned Development on the Gezira Plain, Sudan, 1900-1980*. Basingstoke: Palgrave MacMillan.

aspects of the scheme were negotiated between the Government, the Sudan Plantation Syndicate (SPS) and Gezira tenants. Each respectively received 40%, 25% and 35% of profits. However, the British-led state had the advantage when bargaining over profits and losses from the scheme, notably by indebting tenants along terms that favoured the government and the SPS when crops were poor or international economic shocks happened.³⁴

While this tactic was highly effective in asserting centralised control over the Gezira Scheme, it cannot explain how the state conquered or incorporated all of the peripheries. Moreover, other scholarship on the transformation of the rural Sudanese economy during British occupation by Steven Serels has taken the argument that debt was the primary modality that transformed Sudan's economy too far.³⁵ As this dissertation illustrates, the struggle for people to obtain tax revenue was the main factor that motivated monetary participation in the economic peripheries, and even then it was patchy at best.

It is striking that previous historical writing on state centralisation has painted the peripheries in such broad strokes as these 'peripheral' regions actually constituted the vast physical majority of the territory's landmass and population. This land was difficult for the British to control but vital for the survival of their efforts to occupy the territory. It therefore seems unlikely, particularly given the persistent fear of economic, political and social unrest that plagued the Condominium's duration that the centre could have thrived on Gezira cotton exports without these regions being somehow managed.

Thus, this dissertation reinforces the applicability of Frederick Cooper's 'gatekeeper state' concept to Sudan, which, as Justin Willis argues, means that its 'existence is predicated on its ability to mediate between powerful external forces and subject

³⁴ Mills, D. (2014) *Dividing the Nile: Egypt's Economic Nationalists in the Sudan, 1918-56*. Cairo: The American University in Cairo Press.; Ertsen, M. (2016) *Improvising Planned Development on the Gezira Plain, Sudan, 1900-1980*. Basingstoke: Palgrave MacMillan.

³⁵ Serels, S. (2013). 'Indigenous Debt and the Spirit of Colonial Capitalism: Debt, Taxes and the Cash-Crop Economy in the Anglo-Egyptian Sudan, 1898-1956'. In Campbell, G. and Stanziani, A. (Eds.) *Debt and Slavery in the Mediterranean and Atlantic Worlds*. London: Pickering & Chatto. p. 141.

peoples'.³⁶ This meant that the priority for the Condominium was to contain potential uprisings or rebellion in the peripheries that would have drained state resources. This would leave the government free to focus on maintaining cotton production via the Gezira Irrigation scheme, which provided the main revenue source.

Indeed, as Bruce Berman and John Lonsdale highlight, in contrast to other parts of the African continent, the colonial state in East Africa was rapidly restructured to benefit from commodity booms, and Sudan was no exception.³⁷ More critically for this project, Berman and Lonsdale illustrate the ways in which the finances and economics of the colonial state became mired in their own contradictions. And, as this dissertation argues in the case of the Anglo-Egyptian Condominium, the British-led state sought to decentralise authority while effectively controlling the financial levers that would have made any type of broader power sharing possible. But scholars such as Berman and Lonsdale are also predominantly concerned with class and state formation at the centre of each colony. However, this dissertation illustrates that this process also shaped how power was exercised within the peripheries and between the peripheries, which were not as vital to the colonial economy as the Gezira scheme, and the economic core.

Furthermore, other corners of the literature are also quiet on how the administrative arms of the state might have contributed to the centralisation of power beyond a cursory analysis on how indirect rule divided up the territory. In this respect, John Howell's 1974 edited volume *Local Government and Politics in the Sudan* is one of the most unsatisfactory. Throughout this book, Howell uncritically engages with the key texts related to local government, such as the 1949 Marshall Report, and unquestioningly adopts the language that the British used to supposedly civilise the backward peripheries.³⁸

³⁶ Willis, J. (2012) 'The Ambitions of the State', in Ryle, J. Willis, J., Baldo, and Jok, J.M. (Eds.) *The Sudan Handbook*. London: James Currey. p.54.; Cooper, F. (2002) *Africa Since 1940: The Past of the Present*. Cambridge: Cambridge University Press.

³⁷ Berman, B. and Lonsdale, J. (1992) *Unhappy Valley Conflict in Kenya and Africa, Book One: State and Class*. Woodbridge, James Currey.

³⁸ Howell, J. (1974) *Local Government and Politics in the Sudan*. Khartoum: Khartoum University Press.

Howell also problematically frames local government reforms, which, as Chris Vaughan and Justin Willis have argued, practically did not represent a shift from indirect rule as if it they were welcomed by people in the peripheries.³⁹ Instead, they were deeply, often violently, contested and negotiated as this dissertation and other scholars demonstrate. And, though Howell also argues decentralisation in fact centralised the Condominium, he does so without evidence or deeper analysis.⁴⁰ While these types of oversights underscore the significance of this dissertation's analysis, they also made the journey to identifying and analysing sources for this project that much more difficult.

This dissertation argues that taxes were key to understanding how and why the state centralised as it did, even though direct taxes are generally overlooked in prior analyses. This oversight easily arises when taxes are solely examined through a revenue-centric lens that emphasises their financial contribution to national and local budgets, which as Table 1 illustrates was indeed paltry. Moreover, the primary tranche of literature detailing taxes in the Condominium includes historical works on the Anglo-Egyptian Condominium's bureaucracy, such as Martin Daly's histories of British rule in Sudan and South Sudan.⁴¹ Though useful for this project, these texts have previously overlooked the potentially transformative role that some types of taxes have played in shaping the politics of Sudan and South Sudan that this dissertation provides evidence for.

By the end of British rule, the centralisation of authority in the national government was cemented through the creation of local government councils, which sought to model local governments in the Condominium on English local councils. At the core of this transition was the push towards treasuries, which the British called 'native treasuries', as the heartbeat of local governments. Without a native treasury financed

³⁹ Vaughan, C. (2010) 'Reinventing the Wheel? Local Government and Neo-Traditional Authority in Late-Colonial Northern Sudan', *The International Journal of African Historical Studies*, Vol. 43, No 2. pp.255-278.; Willis, J. (2003) 'Violence, Authority and the State in the Nuba Mountains of Condominium Sudan', *The Historical Journal*, Vol. 46, Issue 1. pp.89-114.

⁴⁰ Howell, J. (1974) *Local Government and Politics in the Sudan*. Khartoum: Khartoum University Press. pp. 26-27.

⁴¹ Daly, M. (1986) *Empire on the Nile: The Anglo-Egyptian Sudan, 1898-1934*. Cambridge: Cambridge University Press.

by locally generated direct taxes, which in the peripheries were namely poll taxes and tribute, some British officials argued local governments could not transition to an 'advanced' stage of government. As Table 1 and Table 2 illustrate, these types of taxes did not contribute much to the percent total of direct tax revenue and generated even less for the national budget.

But the reality is these governments could not sufficiently generate local revenues and were dependent on transfers from the centre to finance their operations. And with this, local governments in the peripheries were subordinated to the central government in a perpetual, relatively undefined, state of becoming 'modern', according to terms that the British rather than the Sudanese initially set. Moreover, meeting this illusory endpoint was difficult if not impossible for them to ever achieve without somehow reconciling the financial and social self-interest of customary authorities with the idea of local government as a force for public good.

This thesis illustrates that one of the key ways in which the state did this was through tight control over local government finances. Moreover, this dissertation shows that fiscal decentralisation paradoxically centralised authority in the central government even as it ostensibly delegated revenue raising authority to customary authorities at the local level. The persistent failure to redress this dynamic is perhaps key to understanding how economic power has been centralised in Sudan after independence and appears to be replicated in South Sudan after it acquired its independence from Sudan in 2011.

This finding supports work by Chris Vaughan that argues that decentralisation, or devolution, which was the catch name for indirect rule towards the middle of the British occupation of the Condominium, was effectively a way to centralise authority.⁴² This finding is counterintuitive, as the contemporary development studies literature generally presumes that decentralisation contributes to enhanced local

⁴² Vaughan, C. (2010) 'Reinventing the Wheel? Local Government and Neo-Traditional Authority in Late-Colonial Northern Sudan', *The International Journal of African Historical Studies*, Vol. 43, No 2. pp.255-278.

representation and leads to less overtly centralised state control.⁴³ However, even as Vaughan focuses on the delegation of political authority, he neglects the role that taxes, and subnational revenue flows, played in this centralisation. This is despite the fact that taxes were the primary lever through which the British imagined how local governments would be instituted.

In addition to taxes as a tool for monitoring, territorialising and centralising authority, this project provides evidence of how taxes also framed relations between geographic and socioeconomic conceptions of the centre and the peripheries. For example, at the end of British rule, the predominant areas where poll and hut taxes and tribute were levied included Darfur, Kassala and Kordofan provinces. It also encompassed most of what is now South Sudan, which, in 1956 included Bahr al-Ghazal, Upper Nile and Equatoria provinces. But in Sudan's political core in the riverain north, which included Northern Province and parts of Blue Nile Province, people were subjected to a different tax regime that included land taxes, pump fees and business profits taxes.

Part of the differences between tax regimes emerged from who collected taxes: customary authorities or a Sudanese civil servant or '*effendi*'. Poll and hut taxes and tribute were collected by government-selected customary authorities. Whereas by the end of British occupation, government administrators, who were likely to have been Sudanese but were civil servants rather than chiefs or sheikhs, collected taxes such as the business profits tax and pump fees.

While this dissertation is focused on the logics of tax collection in the Condominium's peripheries, the novel 'Seasons of Migration to the North' by Taleb Saleh contains a useful anecdote that illustrates the contrast between tax regimes. As this example indicates, distinct from the peripheries, in the riverain north taxes were collected by Sudanese administrators who were overseen by British officials:

⁴³ Oluwu, Dele, W.J. (2004) *Local Governance in Africa: The Challenges of Democratic Decentralisation*. London: Lynne Rienner.; Ribot, J. (1999) 'Decentralisation, Participation and Accountability in Sahelian Forestry: Legal Instruments of Political-Administrative Control', *Journal of the International African Institute*, Vol. 69 (1). pp.23-65.; Crook, R. (2003) 'Decentralization and Poverty Reduction in Africa: The Politics of Local-Central Relations', *Public Administration and Development*, 23. pp.77-88.

“The English District Commissioner was a god who had a free hand over an area larger than the whole of the British Isle and lived in an enormous palace full of servants and guarded by troops. They used to behave like gods. They would employ us, the junior government officials who were natives of the country to bring in the taxes. The people would grumble and complain to the English Commissioner and naturally it was the English Commissioner who was indulgent and showed mercy. And in this way they sowed hatred in the hearts of the people for us, their kinsmen, and love for the colonizers, the intruders”⁴⁴

These reflections on the differences between tax regimes in the peripheries rather than the riverain core resonate with broader scholarship. For instance, Steven Serels notes that in northern Sudan during the early days of British occupation the state used land taxes, and land registration, to encourage migration to develop key industries. But this precluded the peripheries and was limited to the northern riverain core. Indeed, the main aim was to forge an ‘indigenous economy based on small scale, individual land ownership that was protected by the colonial government’. This was ‘designed’ to trigger migration of ‘indigenous elites’ to shore up their support and to also encourage the continued production and export of the gum trade, which formed a key part of the national budget throughout British occupation.⁴⁵ Indeed, Sudan remains the world’s largest gum producer, generating an estimated 80 percent of gum arabic in the world market in recent years.⁴⁶

Further, this project provides evidence of the ways in which the centre constructed and engaged with the peripheries during the first forty years of British occupation, which underscores the strength rather than the weakness of the peripheries. British tax policies ostensibly began with an attitude that suggested they considered

⁴⁴ Saleh, T. (1969) *Seasons of Migration to the North*, Oxford: Heinemann Publishers, p.53

⁴⁵ Serels, S. (2007) ‘Political Landscaping: Land Registration, The Definition of Ownership and the Evolution of Colonial Objectives in the Anglo-Egyptian Sudan, 1899-1924’, *African Economic History*, No. 35.p.62.

⁴⁶ Yasseen, G., Salih, A. and Ahmed, M. (2014) ‘Competitiveness and Profitability of Gum Arabic in North Kordofan State, Sudan’, *Procedia Social and Behavioral Sciences*, 120.p.705.

themselves to be politically and militarily unrivalled; however, this quickly proved unrealistic. While the British clearly had superior military weaponry, including access to military airplanes that had both a strategic and symbolic advantage, their tax policies still had to adapt to how power functioned in the peripheries.⁴⁷

Significantly, this project is not the first to demonstrate that the peripheries had an outsized relationship on the politics of the centre. For instance, Peter Woodward argues that '[i]t was not the state that changed the south[ern] [Sudan], so much as it was the south that changed the state'.⁴⁸ This thesis' findings simply expands this type of analysis and illustrates that the relationship the peripheries had with the centre was broadly similar even if the regions were, and remain, distinct. This counters other explanations that point to ethnic, religious, cultural, and geospatial differences between and within the peripheries while neglecting the broadly similar patterns of relative non-incorporation in these regions.⁴⁹ It also adds to Douglas Johnson's analysis of Sudan's civil wars. Johnson argues that the role of repeated state-building attempts in constructing centre-periphery disparities is a more adequate overarching explanation than inherent racial and religious differences for why 'regional underdevelopment and racial and cultural antagonism' erupted in the first place.⁵⁰

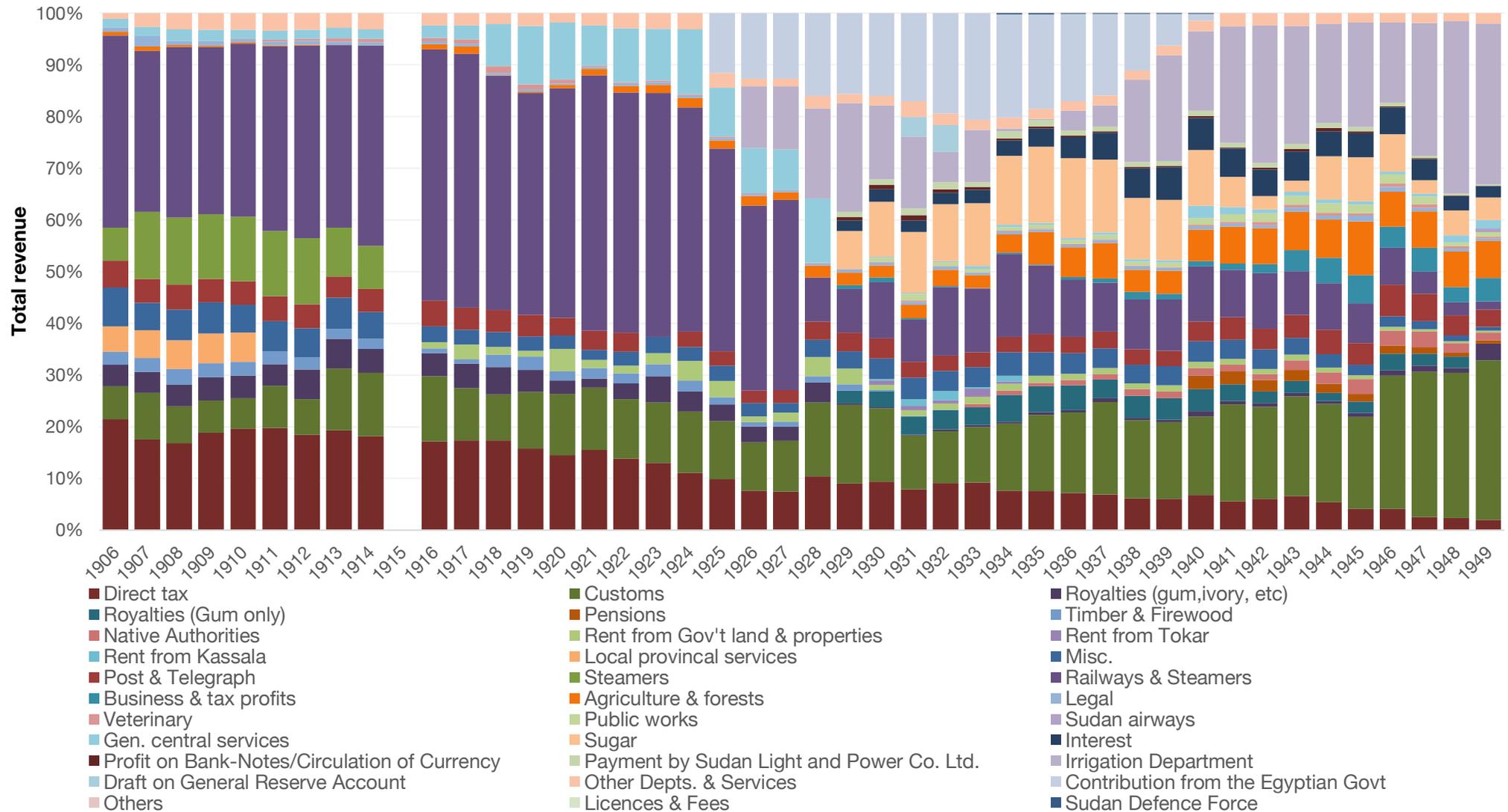
⁴⁷ Thomas, E. (2015) *South Sudan: A Slow Liberation*. London: Zed. p.77.; Vaughan, C. (2015) *Darfur: Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey.p.8.

⁴⁸ Woodward, P. (1990) *Sudan, 1898-1989: The Unstable State*. Boulder: Lynne Rienner. p.48.

⁴⁹ Jok, J.M. (2007) *Sudan: Race, Religion and Violence*. Oxford: One World Books.

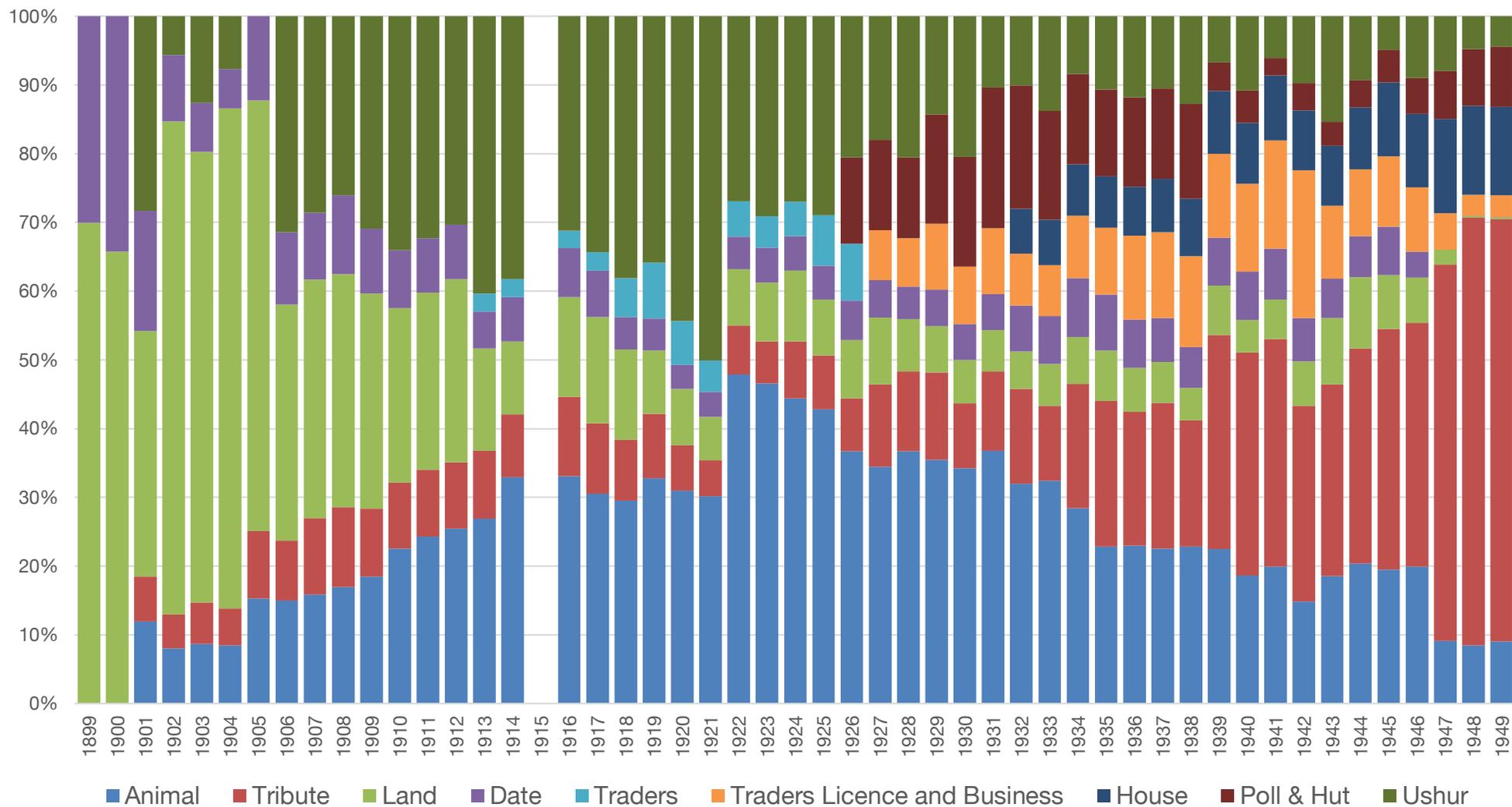
⁵⁰ Johnson, D. (2003) *The Root Causes of Sudan's Civil Wars*. Woodbridge: James Currey.pp.1-2.

Table 1: % Contribution of All Revenue Sources to Total Revenue (1906-1949)



Source: Author's Calculations based on 'Annual Reports of the Governor General' (1906-1949), Available at the Sudan Archive Durham.

Table 2: % Contribution of Different Direct Tax Sources to Total Direct Tax Revenue (1899-1949)



Source: Ibid.

Part 2: Taxation and State Formation

Even as tensions over taxes had the capacity to lead to the successive downfall of governments in Sudan and other countries, new research argues they are key to improving the capacity, accountability and responsiveness of governments.⁵¹ Furthermore, if we take the following definition of the importance of taxes as a singular focus of critical inquiry, then there is an even more robust case for reading into how these sources inform understandings of governance in these regions:

*There are good reasons why many scholars have recognised the importance of taxation. Taxes formalise our obligations to each other. They define the inequalities we accept and those that we collectively seek to redress. They signify who is a member of our political community, how we draw the circle of “we”. They set the boundaries of what our governments can do. In the modern world, taxation is the social contract.*⁵²

In sum, the European-inflected thinking on the theory is that when people pay their taxes they acquire enhanced say in government decision-making. This in turn improves a state's capacity to collect more taxes, because people should be more willing to pay them if they feel that the government is representing their interests.⁵³ According to these logics, taxes enhance accountability within a country because governments depend on revenue to exist and it should also make a government more responsive to the needs of taxpayers. This dynamic is often referred to as the fiscal

⁵¹ Moore, M., Prichard, W., and Fjeldstad, O-H. (2018) *Taxing Africa: Coercion, Reform and Development*. London: Zed.

⁵² Martin, I., Mehrotra, A. and Prasad, M. (2009) 'The Thunder of History: The Origins and Development of the New Fiscal Sociology' In: Martin, I., Mehrotra, A. and Prasad, M. (Eds.) *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective*. Cambridge: Cambridge University Press.p.1.

⁵³ Moore, M., Prichard, W. and Fjeldstad, O-H. (2018) *Taxing Africa: Coercion, Reform and Development*. London: Zed.; Prichard, W. (2015) *Taxation, Responsiveness and Accountability in Sub-Saharan Africa: The Dynamics of Tax Bargaining*. Cambridge: Cambridge University Press.; Prichard, W. (2010) 'Taxation and State Building: Towards a Governance Focused Tax Reform Agenda', Institute of Development Studies Working Paper, Vol. 2010, No. 341, Brighton: Institute of Development Studies.; Prichard, W. (2010) 'Taxation, Responsiveness and Accountability in Sub-Saharan Africa'. Unpublished Doctoral Thesis, Institute of Development Studies, University of Sussex.; Bräutigam, D., Fjeldstad, O-H. and Moore, M. (Eds.) (2008) *Taxation and State-Building in Developing Countries: Capacity and Consent*. Cambridge: Cambridge University Press.

social contract, whereby tax money is paid to governments in exchange for public services and an enhanced say in what the state does.⁵⁴

Furthermore, this literature argues that the fiscal social contract is an extension of the social contract, which essentially links taxation to 'wider dynamics of politics and governance'.⁵⁵ Effectively, as Martin et al argue, '[i]n the modern world, taxation is the social contract' between people and government.⁵⁶ Much of this scholarship emerges from works on the 'New Fiscal Sociology', which draw from the influential theoretical works on taxation and governance of Max Weber and Joseph Schumpeter.⁵⁷

This literature indicates that several factors contribute to the ways in which this dynamic of social contract formation emerges, one of which relates to the directness by which different types of taxes are raised. Direct, rather than indirect, taxes are considered important because direct taxes are more visible to taxpayers and therefore, so the thinking goes, more likely to contribute to bargaining over taxes.⁵⁸ In contrast, indirect taxes are less visible to taxpayers and therefore less likely to contribute to bargaining.⁵⁹

⁵⁴ Tilly, C. (1990) *Coercion, Capital, and European States, AD 990-1990*. Cambridge: Basil Blackwell.; Ertman, T. (1997) *Birth of the Leviathan: Building States and Regimes in Medieval and Early Modern Europe*. Cambridge: CUP.; Levi, M. (1988) *Of Rule and Revenue*. Berkeley: University of California Press; Fukuyama, F. (2011) *The Origins of Political Order: From Prehuman Times to the French Revolution*. New York: Farrar Straus and Giroux.

⁵⁵ Meagher, K. (2016) 'Taxing Times: Taxation, Divided Societies and the Informal Economy in Northern Nigeria'. *Journal of Development Studies*. pp. 1-17.

⁵⁶ Martin, I., Mehrotra, A. and Prasad, M. (2009) 'The Thunder of History: The Origins and Development of the New Fiscal Sociology' in Martin, I., Mehrotra, A. and Prasad, M. (Eds.) *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective*. Cambridge: Cambridge University Press.

⁵⁷ Weber, M. (1958) 'The Types of Legitimate Domination', in Roth, G. and Wittich, C. (Eds.) (1968) *Max Weber, Economy and Society: An Outline of Interpretive Sociology*. Berkeley: University of California Press. pp.212-297.; Schumpeter, J. (1954) 'The Crisis of the Tax State', in Peacock, A. [Ed.] *International Economic Papers: Translations Prepared for the International Economic Association*, Vol. 4. London: Macmillan.

⁵⁸ Lieberman, E. (2002) 'Taxation Data as Indicators of State-Society Relations: Possibilities and Pitfalls in Cross-National Research', *Studies in Comparative International Development*, 36(4). pp.89-115.; Bates, R. and Lien, D-H. (1985) 'A Note on Taxation, Development and Representative Government', *Politics and Society*, 14, No. 1. pp.53-70.; Havik, P. (2013) 'Colonial Administration, Public Accounts and Fiscal Extraction: Policies and Revenues in Portuguese Africa (1900-1960)', *African Economic History*, Vol.4. pp.159-221.

⁵⁹ Havik, P. (2013) 'Colonial Administration, Public Accounts and Fiscal Extraction: Policies and Revenues in Portuguese Africa (1900-1960)', *African Economic History*, Vol.4. pp.159-221.

Partly for these reasons, indirect taxes are therefore easier for governments to impose. For instance, Mick Moore writes that, in British occupied India, poll taxes were the most direct and thus visible of taxes, which in turn made them challenging to introduce and levy.⁶⁰ Indeed, the often-violent military ‘pacification’ campaigns that took place among Nuer and Dinka sub-clans in Upper Nile Province were often over chiefs’ refusal to pay taxes. Moreover, the Poll Tax was subsequently abolished in the 1960s after Sudan became independent from Britain, which also suggests that it was untenable in Sudan, too.

While some taxes were also contentious in the Condominium, the specific pathways through which they were volatile add nuance to Mick Moore’s observations about the poll tax in India. For instance, as this dissertation illustrates, one of the most significant rebellions against the British-led state in the Condominium was over taxes. Though this was not over poll taxes, it was instead over the herd taxes that were applied to a section of the Hamr tribe in Darfur. Though this hems to the theoretical literature on taxes and governance the British were initially reluctant to recognise this as the root of the problem.⁶¹

The forms and perceptions of taxation are closely tied to ideas about citizenship. This dissertation shows that because taxes were collected by customary authorities in the peripheries, some interactions between people and government were concordantly structured or bounded. Customary authorities such as chiefs and sheikhs and omdas became the primary mediators between people and government, which was embodied by a Sudanese or British official, rather than people directly interacting with the state. Rather than taxes as a form of ‘political liberation’, given their purported capacity to contribute to more representative governments, as seminal works by Max

⁶⁰ Moore, M. (2004) ‘Taxation and the Political Agenda, North and South’, *Forum for Development Studies*, Vol. 1, No 1. p.14.

⁶¹ Vaughan, C. (2010) ‘Reinventing the Wheel? Local Government and Neo-Traditional Authority in Late-Colonial Northern Sudan’, *The International Journal of African Historical Studies*, Vol. 43, No 2. pp.255-278.

Weber and others argues, taxes in the Condominium tightened colonial control over the population.⁶²

Even this preliminary analysis makes clear that very different fiscal dynamics and thus preconditions for a fiscal social contract were at play in Sudan than might have been found in the European or Chinese contexts. Indeed, the theories underpinning these findings are generally rooted in an interpretation of the European state-formation experience that might radically diverge from how African states such as Sudan and South Sudan were forged.⁶³ And there is little historical evidence that the fiscal social contract as it is understood in European countries has robust foundations in African territories, such as the regions that are now Sudan and South Sudan.

Moreover, though much of the recent research on tax is also focused on vital contemporary policy concerns, it tends to be dominated by timeframes that are frustratingly short for many historians. This is despite the fact that state-formation is by necessity a long-term, essentially centuries' long-process. Not to mention that some of the seminal ideas on tax and European state-formation were generated by historians such as Charles Tilly.⁶⁴ Tilly's work on European state formation still importantly argues that war and the threat of war contributed to the push for standing armies in several parts of Europe that needed to be financed by a reliable revenue source. The furtherance of these dynamics contributed to a shift from taxes that were also known as tribute in Europe, which were also primarily about asserting allegiances as they were in the Condominium, to other types of taxes. But the transition to a more invasive tax regime consequently required greater negotiation between taxpayers and the state as the former demanded greater say in how their monies were being spent. In turn, the European states actually developed more 'capacity' or the ability

⁶² Ibid.; Weber, M. (1958) 'The Types of Legitimate Domination', in Roth, G. and Wittich, C. (1968) *Max Weber, Economy and Society: An Outline of Interpretive Sociology*. Berkeley: University of California Press. pp.212-297.

⁶³ van den Boogaard, V., Prichard, W., Benson, M. and Milicic, N. (2018) 'Tax Revenue Mobilisation in Conflict-Affected Developing Countries', *Journal of International Development*, 30(2).pp.345-364.

⁶⁴ Tilly, C. (1990) *Coercion, Capital, and European States, AD 990-1990*. Cambridge: Basil Blackwell.

to assert power over the people and territories they sought to govern. James C. Scott argues that this shift consequently allowed the state to acquire 'direct knowledge of and access to a previously opaque society' even though it also led to conflicts between people and government.⁶⁵ In theory at least, these improvements in state officials' knowledge of the people they governed contributed to states that could better respond to people's demands. Conversely, the state also increasingly had the power to more readily assert its authority over the territories it governed in ways that could still be coercive.

Though the theories that can be derived from this work are deeply compelling, more scholarship is needed to reconcile whether and how European colonisation of Africa disrupts or perhaps even accelerates these types of dynamics. And yet, some of the findings in the development studies literature glosses over these kinds of potential inconsistencies or knowledge gaps. For example, a recently published introductory text on tax and governance in Africa co-authored by the three most prominent scholars on the field, Mick Moore, Odd-Helge Fjeldstad and Wilson Prichard, skims over the relevance of colonial taxes. This is despite the fact that they introduce their book by acknowledging that people in Sierra Leone continue to discuss the legacy of a tax revolt that took place in 1898 today.⁶⁶

History, these authors paradoxically recognise, is alive and well for people who live in African countries; and yet, they neglect to explore or adequately question the origins of contemporary tax practices on the continent. This is even as economic historians of Africa such as Ewout Frankema note that following the 1898 conflict over taxes in Sierra Leone, in which around one-thousand soldiers, traders and missionaries died, chiefs assumed responsibility for taxes. As a consequence, British historical sources claim, chiefs often 'exploited' these positions for their own

⁶⁵ Scott, J. (1998) *Seeing Like a State: How Certain Schemes to Improve the Human Condition Have Failed*. New Haven: Yale University Press.p.77.

⁶⁶ Moore, M., Prichard, W. and Fjeldstad, O-H. (2018) *Taxing Africa: Coercion, Reform and Development*. London: Zed.

benefit.⁶⁷ Moreover, akin to how the British engaged with people in Sudan's peripheries, the British also opted for a 'low' tax regime in Sierra Leone that also appeared to have been invested in using taxes to illustrate that the state controlled the territory.⁶⁸ More research is needed to explore whether and how Sierra Leone and Sudan's experience of taxation under British occupation were broadly similar and whether and how they contributed to similar governance outcomes.

Instead, Moore *et al* breezily brush over the continuing legacy in African countries inherited from the time in which they were colonised by European states whereby taxes were collected by customary authorities. This phenomenon is treated like a curious but largely unremarkable anomaly by these authors. This is despite the fact that they recognise that this practice is an enduring feature across the continent and devote a full chapter to informal taxation, which includes taxes collected by customary authorities.⁶⁹ As a consequence of this type of oversight, the origins and the potential implications for how this informs how people relate to government remain severely under-researched. Moreover, akin to some of the main findings in this thesis, this very example illustrates the ways in which chiefs used taxes to bargain with government or at the very least to modify their position within the state.

This dissertation's findings suggest that this kind of inattention is significant because evidence from the British occupation of Sudan and South Sudan provides substantial insights into the nature of the fiscal social contract that are likely still relevant. Indeed, the collection of taxes by chiefs and other types of customary authorities on behalf of the state is far from a quirky facet of Africa or Africans; instead, it was an invention imposed by Europeans. Moreover, as other scholars have argued, this move had inexorably political origins. Indeed, as this thesis illustrates, it was a way of governing 'on the cheap' and of keeping people in the periphery away from the nationalist ideas

⁶⁷ Frankema, E. (2010b) 'Raising Revenue in the British Empire, 1870-1940: How 'Extractive' Were Colonial Taxes?', *Journal of Global History*, 5. p.467-468.

⁶⁸ *Ibid.*

⁶⁹ Moore, M., Prichard, W. and Fjeldstad, O-H. (2018) *Taxing Africa: Coercion, Reform and Development*. London: Zed.

of the intelligentsia who more often worked as civil servants.⁷⁰ Indeed, other historians note that in some parts of Africa, the colonial policy of contracting taxes to customary authorities revitalised the power of chiefs and sheikhs akin to how taxes enabled the Condominium government to centralise its authority.⁷¹

Part 3: Taxes and Colonialism

Given the aforementioned gaps in the political science and economic literatures it is helpful that economic historians of Africa have also contributed new research that is relevant to this project. However, much of the work done by the latter has focused on reconciling the concerns of economists and historians, who are often interested in different questions and treat theory and evidence differently.⁷² Nevertheless, detailed, cross-country, economic histories of how revenue concerns and financing considerations shaped how European countries colonised the continent have emerged.

Akin to the tax and governance literature, the African economic history literature and contemporary works on tax and governance tend to assume that this was always primarily about revenue raising.⁷³ Perhaps as a consequence it devotes its attention to the finances of central governments rather than the peripheries, which were often peripheral in the eyes of the state precisely because they were not economically

⁷⁰ Berry, S. (1992) 'Hegemony on a Shoestring: Indirect Rule and Access to Agricultural Land', *Journal of the International African Institute*, Vol. 62, No. 3. pp.327-355.

⁷¹ Rathbone, R. (2000) *Nkruma and the Chiefs: The Politics of Chieftaincy in Ghana, 1951-60*. Oxford: James Currey.

⁷² Jerven, M., Austin, G., Green, E., Uche, C., Frankema, E., Fourie, J. Inikori, J., Moradi, A. and Hillbom, E. (2012) 'Moving Forward in African Economic History: Bridging the Gap Between Methods and Sources', African Economic History Working Paper Series, No.1/2012. African Economic History Network. p.5.; Jerven, M. (2011) 'A Clash of Disciplines?: Economists and Historians Approaching the African Past', *Economic History of Developing Regions*, Vol. 26(2).pp.111-124.

⁷³ Gardner, L. (2012) *Taxing Colonial Africa: The Political Economy of British Imperialism*. Oxford: Oxford University Press.; Frankema, E. (2010a) 'Colonial Taxation and Government Spending in British Africa, 1880-1940: Maximizing Revenue or Minimizing Effort?' *Explorations in Economic History*, 48. pp.136-149.

viable. Indeed, French colonisers in Africa referred to these regions as *Afrique inutile*, or 'useless Africa'.⁷⁴

Likewise, this dissertation's findings reveal and challenge a blind-spot in the burgeoning and increasingly pervasive literature on tax and state-formation, which generally presumes that colonial tax policies were largely about raising revenue. While this appears to have been the case in some British colonies in Africa, such as Kenya and Northern Rhodesia, this project illustrates that this does not fit the Sudanese experience.⁷⁵ As most revenue needs were addressed by exports rather than direct taxes, the latter were notably important as a policy lever for the British to understand and experimentally shape people in the Condominium's peripheries.

Meanwhile, Crawford Young's seminal text, 'The African Colonial State in Comparative Perspective' argues that the Condominium was an outlier to how other European colonies in Africa were financed because it had an Egyptian loan.⁷⁶ However, a closer reading of more recent African economic history literature by Leigh Gardner suggests that though having a loan was distinct, all other British colonies in Africa were financed by exports, just as Sudan was.⁷⁷ Moreover, the Condominium was not somehow liberated from the revenue imperative because of this loan since it did not cover all the expenses needed to run the territory. Similarly, the British ultimately had to repay this loan and therefore needed to rapidly generate funds to achieve this.

⁷⁴ Boone, C. (2003) *Political Topographies of the African State: Territorial Authority and Institutional Choice*. Cambridge: CUP. p.37.

⁷⁵ Gardner, L. (2010a) 'Decentralization and Corruption in Historical Perspective: Evidence from Tax Collection in British Colonial Africa', *Economic History of Developing Regions*, Vol.25(2), pp.213-236.; Gardner, L. (2010b) 'An Unstable Foundation: Taxation and Development in Kenya, 1945-63', in Branch, D., Cheeseman, N., and Gardner, L. (Eds). *Our Turn to Eat: Politics in Kenya Since 1950*: Berlin Lit Verlag.pp.53-76.

⁷⁶ Young, C. (1994) *The African Colonial State in Comparative Perspective*. New Haven: Yale UP. p.125.

⁷⁷ Gardner, L. (2012) *Taxing Colonial Africa: The Political Economy of British Imperialism*. Oxford: Oxford University Press.

Digging deeper, as Gardner has quoted, the sociologist Rudolph Goldscheid argued that ‘the budget is the skeleton of the state, stripped of all misleading ideologies’.⁷⁸ Likewise, contemporary Horn of Africa scholars such as Alex de Waal have also rigorously applied this dictum to recent influential theorisations of how political authority is ‘bought’ in Sudan, South Sudan and other countries in the region.⁷⁹ And yet, the applicability of this vivid analogy has been recently questioned by historians of Sudan. Indeed, even as Alden Young’s work on economic planning in Sudan acknowledges that this was also his starting point, Young found that the Condominium’s budget was instead ‘chock full of ideology’. Building on Gardner’s arguments, Young found that the politics of the Condominium’s budget ‘fram[ed] questions of who, what, and where [were] worthy of receiving resources of the state’.⁸⁰

But even Young’s vital text neglects to examine how taxes surprisingly fell outside of most administrative discussions on economic planning, which is in itself revealing as it further underscores the political rather than economic importance of taxes. These types of gaps are problematic given regular reference to the role that taxes have played as an integral, albeit overlooked, role of chieftaincy and sheikhship throughout important anthropological works on Sudan.⁸¹ However, often missing from these works are vital questions that address whether and how a ‘fiscal social contract’, which is deemed so essential in the normative conceptions of statehood that prevail today, exists in these countries.

Indeed, on the whole, the African economic history literature has not adequately integrated the findings from the ‘anthropology of tax’ literature and scholarship on

⁷⁸ Ibid.

⁷⁹ de Waal, A. (2015) de Waal, A. (2015) *The Real Politics of the Horn of Africa: Money, War and the Business of Power*. Cambridge: Polity. p.22.

⁸⁰ Young, A. (2017) *Transforming Sudan: Decolonization, Economic Development, and State Formation*. Cambridge: Cambridge University Press. p.20.

⁸¹ Asad, T. (1970) *The Kababish Arabs: Power, Authority and Consent in a Nomadic Tribe*. London: Hurst.; Willis, J. (2011) ‘Tribal Gatherings: Colonial Spectacle, Native Administration and Local Government in Condominium Sudan’, *Past and Present*, 211. pp.243-268.; Leonardi, C. (2013) *Dealing with Government: Histories of Chiefship, Community and State*. Woodbridge: James Currey.

Sudan's economy under British occupation is no exception. Roughly speaking, the anthropology of tax literature provides evidence for the diverse ways in which 'value' can be constituted in a variety of non-monetary and monetary forms. Moreover, non-monetary transactions such as cowrie shells in different parts of Africa, or cows in parts of Sudan and South Sudan today, come with monetary and social significance that can be highly context specific and variable in space and time.⁸² Likewise, ideas about 'value' call into question the very idea of what money is, which is easy to take for granted in parts of the world where it has been the predominant form of exchange in recent memory.

And yet, in the Condominium and other parts of European occupied Africa there have been longstanding ties between anthropological ideas and colonial tax methods. For example, the anthropologist Geoffrey Lienhardt even went so far as to claim that in parts of what are now South Sudan the 'whole fiscal system depend[ed]' on the mutual acceptability of the group over the individual.⁸³ Lienhardt justified this on the grounds that the British were understaffed and had little choice but to accept the logics that emerged through discussions between chiefs and British District Commissioners.⁸⁴ Though this might have somewhat been the case in some parts of the Anglo-Egyptian Condominium, Lienhardt downplays the application of force, or the threat of violence, that underpinned these interactions. He also privileged the perspective of chiefs, who presumably would have benefitted from this position as the primary intermediary between people and government.

The importance of taxes as a driver of colonial knowledge-production that helped the state 'see' customary authorities rather than raise revenue, while overlooked by historians of Sudan, has been acknowledged by others. For instance, the role that

⁸² Guyer, J. (2004) *Marginal Gains: Monetary Transactions in Atlantic Africa*. Chicago: University of Chicago Press. pp.11-14.; Green, T. (2019) *A Fistful of Shells: West Africa from the Rise of the Slave Trade to the Age of Revolution*. Chicago: University of Chicago Press.

⁸³ Lienhardt, G. (1982) 'Aspects of the South Government Among Some of the Nilotic Peoples, 1947-52', *British Society for Middle Eastern Studies*, Vol. 9, No. 1. p.29.

⁸⁴ *Ibid.*

seemingly mundane, but critical, processes such as tax collection plays has been addressed by historians such as Mahmood Mamdani, who persuasively argues that taxes were the lynchpin of indirect rule.⁸⁵ Indeed, as Richard Reid argues of British colonialism in Africa in general, taxes such as the poll tax were explicitly about their symbolic value as ‘the most visible, and the most dreaded, manifestation of conquest’. And that this was the ‘key purpose’ of colonial rule.⁸⁶

But unlike Mamdani’s argument that there was pervasive revenue hunger throughout all parts of the colonial state, this dissertation’s findings suggest that taxes were deployed by the government as a tool to purchase allegiances and monitor people. The revenue hunger was not on behalf of the British led state, or the Sudanese leadership that followed; instead, to the extent that there is evidence for it in the Condominium, it came from customary authorities. Given the sources that this dissertation analyses, more research is needed to understand why customary authorities collected taxes and whether and how personal enrichment was a driver for obtaining and maintaining these positions. Likewise, further scholarship is also required to adequately study whether and how these positions were desirable at different points in British occupation; after all, collecting taxes is exceptionally difficult. Nor was reporting tax collection proceeds to the British state easy, which might depose or punish customary authorities if their performance was deemed unsatisfactory.

But, much like the contemporary literature on tax and governance, it is not obvious why the transition to using taxes to bargain with local elites and then using taxes to finance local governments would be straightforward. This dissertation’s analysis suggests that these efforts did not reconcile the tension between taxes as a tool to

⁸⁵ Mamdani, M. (1996) *Citizen and Subject: Contemporary Africa and the Legacy of Late Colonialism*. Princeton: Princeton University Press.; Young, C. (1994) *The African Colonial State in Comparative Perspective*. New Haven: Yale University Press.; Reid, R. (2009) *A History of Modern Africa: 1800 to the Present, Concise History of the Modern World*. Malden: Wiley Blackwell.

⁸⁶ Reid, R. (2009) *A History of Modern Africa: 1800 to the Present, Concise History of the Modern World*. Malden: Wiley Blackwell. p.146.

recruit local elites, which created what Mahmood Mamdani describes as ‘decentralised despotism’ and using taxes to fund services.⁸⁷ Further, although some British officials were aware they had turned chiefs and sheikhs into ‘tyrants’ they failed to acknowledge the difficulty of compelling local elites to work as quasi-public servants rather than contracted colonial collaborators. So, although there is some indication that taxes contributed to tyrannical customary authorities, more research is needed to understand whether and how these dynamics emerged as it is not apparent in adequate detail from the British sources analysed.

Part 4: Taxation and Submission in the Anglo-Egyptian Condominium

By using taxes to purchase collaboration in the peripheries, the British-led state engaged in what Philip Abrams characterises as any state’s ‘cardinal activity’: ‘the legitimating of the illegitimate’.⁸⁸ This included both the institution of the British led-state and also the formalisation of government-selected customary authorities. Indeed, the former Governor of Berber and Halfa Provinces, H.C. Jackson, wrote that the tax collecting duties of sheikhs were deeply avoided during the Turkiyya. Unsurprisingly, few people appeared to have held tax collectors in high regard; however, during the Turkiyya, sheikhs had to squeeze people for taxes and also report to a government that might mete out punishment if its tax quotas were not met. As a sign of how low the social standing of sheikhs in parts of Sudan was during these years, Jackson claims that villages often selected a person with diminished social status, such as a slave, to become a sheikh.⁸⁹ Likewise, Cherry Leonardi illustrates that nineteenth century Europeans reported how people that were labelled sheikhs could be ‘punished, tortured or killed’ by ivory and slave traders or Egyptian government forces. As a consequence, Leonardi notes that ‘it was probably common

⁸⁷ Mamdani, M. (1996) *Citizen and Subject: Contemporary Africa and the Legacy of Late Colonialism*. Princeton: Princeton University Press.

⁸⁸ Abrams, P. (1988) ‘Notes on the Difficulty of Studying the State (1977)’, *Journal of Historical Sociology*, Vol 1(1). p.76.

⁸⁹ Jackson, H.C. (1954) *Sudan Days and Ways*. London: Macmillan. p.45.

[...] for relatively marginal men (or even some women) to take on the role of negotiating with foreigners'.⁹⁰

Thus, indirect rule represented a time of profound change rather than logical, supposedly natural, continuity of pre-existing socio-political relations, and taxes were the primary lever through which this disruption was implanted. Paradoxically, something the British led government seemed to be unaware of even as they devoted tremendous energy to 'ordering' people in Sudan through taxes, was that their arrival in part triggered years of substantial disorder in the peripheries. This change extended to how political authority was negotiated, obtained and maintained by customary authorities in the peripheries who essentially were transformed into tax collectors that derived their authority from government. And, even though the British actively sought to mould these efforts on their historical and ethnographic impressions of how power functioned in Sudan and other parts of Africa, they were still in part imposing a new order on the region.

Indeed, as this dissertation's findings illustrate, by the early 1930s the state shifted from the comparatively violent application of taxes as submission to the government to taxes as acknowledgement of it. The latter meant that customary authorities 'acknowledged' government by regularly remitting taxes. This transition was in part motivated by the begrudging realisation among different British officials in the state, particularly in Upper Nile Province, that forcefully collecting taxes undermined British rule. It also acquired high-level approval from the 1920 Milner Report, which advanced indirect rule, which essentially formalised pre-existing policies in the Condominium of working through customary authorities.

As part of the shift, taxes were primarily used to monitor customary authorities such as sheikhs, chiefs and omdas in the peripheries; thus, once again, the British justifications for collecting taxes were primarily non-monetary. Throughout British

⁹⁰ Leonardi, C. (2007) 'Violence, Sacrifice and Chiefship in Central Equatoria, Southern Sudan', *Journal of the International African Institute*, Vol. 77, No. 4. p.544.

rule, taxes were used as a measuring stick to assess the extent to which a customary authority was legitimate according to British logics. If there were plenty of taxpayers but not enough tax revenue, the British could interpret this in two ways. One was that the chief, sheikh or omda was taking too much taxes on the side and was therefore untrustworthy. But this was only a problem if the individual was considered strategically or politically unimportant to government; otherwise, the British had little choice but to permit it to continue. Or the British could read this as a sign that the customary authority was too weak to assert his authority over his people and region and might need to be removed.⁹¹ These dynamics were not necessarily unique to Sudan, as research by Jutta Bolt and Leigh Gardner has found evidence that this was the main justification for dismissing chiefs throughout British held-Africa.⁹²

The British therefore also used taxes to confer or at least justify customary authorities' positions based on their understanding of the number of taxpayers in each area and the territory that each customary authority lorded over. This was particularly useful in the absence of a census, which the British never implemented until the year before independence.⁹³ Taxes were also a component of a conscious British strategy to embed different customary authorities to parts of the Condominium's peripheries and were integral to attempts to create and maintain internal and international boundaries. For example, as Chris Vaughan argues, part of the push for territorialisation in Darfur came from Darfuri sheikhs who were interested in 'maintaining their base of tax-paying subjects'.⁹⁴

In return, customary authorities could assume lofty titles such as paramount chiefs with backing from the state, which appeared to have conferred social status on an

⁹¹ Clarkson, A. (2005) 'Courts, Councils and Citizenship: Political Culture in the Gezira Scheme in Condominium Sudan'. Unpublished Doctoral Thesis, Department of History, Durham University, Durham. p.59.

⁹² Bolt, J. and Gardner, L. (2018) 'Tax Compliance Under Indirect Rule in British Africa', African Economic History Network, Working Paper No. 40/2018. p.26.

⁹³ Balamoan, G. (1981) *Peoples and Economics in the Sudan, 1884 to 1956*. Cambridge: Harvard University Center for Population Studies.

⁹⁴ Vaughan, C. (2015) *Darfur: Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey. pp.155-156.

otherwise potentially perilous and therefore undesirable position. This echoes elements of Deborah Poole's formulation of the state as a harbinger of 'threat and guarantee'.⁹⁵ Indeed, scholars of Sudan such as Chris Vaughan have usefully recontextualised this formulation to the territory as the idea of the state as 'located between threat and opportunity'.⁹⁶ This project adds to these arguments by providing evidence for the ways in which these opportunities were often for customary authorities while the larger threats appeared to have been for other types of non-elites in the peripheries.

This thesis also illustrates that the British also held essentialist ideas about people in the peripheries versus the 'intelligentsia' in Khartoum and other urban centres. This was because the British thought the latter were more susceptible to nationalist fervour that would threaten their rule. Moreover, customary authorities were also in part romanticised as the 'true' representatives of the people in Sudan and the regions that were to become South Sudan.⁹⁷ And, by assessing taxes along a group rather than an individual basis via customary authorities as Lienhardt advised, the British actively sought to encode and embed the importance of the social group, such as the clan or tribe. This distinction was significant to some British thinkers because the group rather than the individual was considered the cornerstone of 'African' societies, as the British conceptualised them. This in turn also reified sheikhs and chiefs as pivotal intermediaries between people and government.

This dissertation's findings therefore adds nuance to Mamdani's thesis, which suggests that the British use of African customary authorities as tax collectors led to 'pervasive revenue hunger' throughout local governments.⁹⁸ However, in Sudan,

⁹⁵ Poole, D. (2004) 'Between Threat and Guarantee: Justice and Community in Margins of the Peruvian State', in Das, V. and Poole, D. (Eds.) *Anthropology in the Margins of the State*. Oxford: Oxford University Press. pp.35-65.

⁹⁶ Vaughan, D. (2015) *Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey. p.55.

⁹⁷ Woodward, P. (1990) *Sudan, 1898-1989: The Unstable State*. Boulder: Lynne Rienner.

⁹⁸ Mamdani, M. (1996) *Citizen and Subject: Contemporary Africa and the Legacy of Late Colonialism*. Princeton: Princeton University Press.;

though taxes were important for customary authorities they were more vital for the state as a tool for social control rather than revenue raising. Indeed, they emerged as a substantial ‘technology of government’ that motivated collaboration between customary authorities and government.⁹⁹ Moreover, the application of taxes as a technology of government used for social control also contributed to the state’s efforts to ‘render a realm into discourse as a knowable, calculable and administrable object’.¹⁰⁰ Which, in the case of Sudan meant deploying customary authorities as agents of the state who mediated between people and government in the peripheries to make these regions, and the customary authorities within them, more legible to the British.

Wielding taxes as a form of experimentation or social engineering in the Condominium thus also informs the literature on how Africa was a ‘living laboratory’ for European imperial ideas. These subjects of such experimentation included science, geology, ‘racial sciences’ anthropology and so forth.¹⁰¹ The vital works produced through such initiatives reveal how European colonisers deployed ethnographers such as Evans-Pritchard, who researched the Nuer in the Condominium, to classify and study people on the continent. Indeed, as Chinua Achebe eloquently, and succinctly, noted in 1975:

‘To the colonialist mind it was always of the utmost importance to be able to say: I know my natives, a claim which implied two things at once: (a) that the native was really quite simple and (b) that understanding him and controlling him went hand in hand – understanding being a pre-

⁹⁹ Miller, P. and Rose, N. (1990) ‘Governing Economic Life’, *Economy and Society*, Vol. 19, No.1: pp.1-30.

¹⁰⁰ Ibid.

¹⁰¹ Tilley, H. (2011) *Africa as a Living Laboratory: Empire, Development, and the Problem of Scientific Knowledge*, 1870-1950. Chicago: University of Chicago Press. p.2.; Ittmann, K., Cordell, D. and Maddox, G. (Eds.) (2010) *The Demographics of Empire: The Colonial Order and the Creation of Knowledge*. Athens: Ohio University Press.

*condition for control and constituting adequate proof of understanding*¹⁰²

The surreal and dystopian underbelly of these studies was that they contributed to British thinking about how to subordinate and control the territories and the people that resided in them. This has been widely critiqued by numerous scholars such as Veena Das, Deborah Poole and Freddy Foks.¹⁰³ But thus far, these analyses on the production of scientific knowledge as a mode of control during and through European colonisation of Africa have principally focused on the role of ethnographers, environmental practitioners and scientists.¹⁰⁴ Though Stoler acknowledges that her work is the tip of the iceberg, the socio-economic role of routine state functions such as taxes have fallen outside of the ways in which the colonial state experimented in the Condominium and Africa as a whole. However, this type of inquiry has also been raised by other influential scholars more broadly and is therefore not wholly unique to this project; for instance, James C. Scott acknowledges how taxes are a tool of control in some of his more recent works.¹⁰⁵

Nevertheless, this gap remains striking because some early anthropologists, some of whom had a complicated relationship with colonialism as both handmaidens and critics, flagged the centrality of taxes in European efforts to occupy the continent. For

¹⁰² Achebe, C. (1975) cited in Tilley, H. (2007) 'Introduction: Africa, Imperialism, and Anthropology'. In: Tilley, H. and Gordon, R. (Eds.) *Ordering Africa: Anthropology, European Imperialism, and the Politics of Knowledge*. Manchester: Manchester University Press. 1.

¹⁰³ Das, V. and Poole, D. (Eds.) (2004) *Anthropology in the Margins of the State*. Oxford: Oxford University Press.; Foks, F. (2018) 'Bronislaw Malinowski, "Indirect Rule," and the Colonial Politics of Functionalist Anthropology, ca.1925-1940', *Comparative Studies in Society and History*, 60(1).pp.35-57.

¹⁰⁴ Tilley, H. (2011) *Africa as a Living Laboratory: Empire, Development, and the Problem of Scientific Knowledge, 1870-1950*. Chicago: University of Chicago Press.; Tilley, H. and Gordon, R. (Eds.) (2007) *Ordering Africa: Anthropology, European Imperialism, and the Politics of Knowledge*. Manchester: Manchester University Press.; Bennett, B. and Hodge, J. (Eds.) (2011) *Science and Empire: Knowledge and Networks of Science Across the British Empire, 1800-1970*. Basingstoke: Palgrave Macmillan.; Ittmann, K., Cordell, D. and Maddox, G. (Eds.) (2010) *The Demographics of Empire: The Colonial Order and the Creation of Knowledge*. Athens: Ohio University Press.

¹⁰⁵ Scott, J. (1998) *Seeing Like a State: How Certain Schemes to Improve the Human Condition Have Failed*. New Haven: Yale University Press.; Scott, J. (2009) *The Art of Not Being Governed: An Anarchist History of Upland Southeast Asia*. New Haven: Yale University Press.

instance, the French Anthropologist Michel Leiris wrote the following diary entry while working for an ethnographical expedition in French West Africa, from contemporary Dakar through to Djibouti, sometime in 1934:

*The idea of colonisation becomes increasingly more repugnant to me. To collect taxes, that is the chief preoccupation. Pacification, medical aid, have only one aim: to tame the people so that they will be docile and pay their taxes. What is the object of tours, sometimes accompanied by bloodshed? To bring in the taxes. What is the object of ethnographical studies? To learn how to govern more subtly so that the taxes shall come in better.*¹⁰⁶

This dissertation also provides evidence of the ways in which taxes were a central part of constructing the margins in Sudan and South Sudan. Part of this was achieved by using taxes to buy collaboration of elites in the peripheries by granting them taxing power that could lead to personal self-enrichment and heightened social status. Indeed, this project illustrates that hut and poll taxes and tribute were unique to the Condominium's margins; the presence of these taxes actually came to define the contours of the peripheries. Nor was this type of regionally specific tax regime unique to the peripheries; for instance, Steven Serels argues a similar pattern of misleading regional uniformity among the ordinances on northern land taxes that only applied to certain areas.¹⁰⁷ This further implies that there was a diversity of tax regimes with different social, rather than financial, aims in the territory; however, this project is specifically concerned with these dynamics in the Condominium's peripheries. More research is needed to conduct a comparative analysis of the tax regimes throughout

¹⁰⁶ Gorer, G. (1935) *Africa Dances: A Book about West African Negroes*. London: Faber & Faber. p.119.; Worger, W., Clark, N. and Alpers, E. (Eds.) (2010) *Africa and the West: A Documentary History, Volume 2 From Colonialism to Independence, 1875 to the Present*. Oxford: Oxford University Press. pp. 63-68.

¹⁰⁷ Serels, S. (2007) 'Political Landscaping: Land Registration, The Definition of Ownership and the Evolution of Colonial Objectives in the Anglo-Egyptian Sudan, 1899-1924', *African Economic History*, No. 35.p.62.

the spatially vast and economically and ethnographically diverse regions that constituted the Anglo-Egyptian Condominium.

Nevertheless, beyond these types of primarily elite bargains that were required between customary authorities and government this dissertation illustrates the ways in which the British consistently struggled to make the peripheries legible to the state. Though the government tried to make these regions economically vital to the centre through the forced imposition of agricultural cultivation to pay tax money these efforts often backfired. Further scholarship on what taxpayers thought of paying taxes in money rather than in-kind is necessary. However, this dissertation's findings suggest that it is plausible that one of the reasons why these initiatives appear to have failed was because the British did not make a compelling case for joining the monetary economy. British tax collection methods could also be damaging; for instance, this project indicates that attempts to tax livestock led to rebellions in different parts of the territory. Likewise, other efforts exacerbated food insecurity to the point of famine in Red Sea and Kassala.

These findings thus illustrate some of the ways in which the British colonial administration had limited knowledge or understandings of the people it appointed itself to oversee. Moreover, the Condominium's administration was internally at odds with what they were meant to achieve in these regions, and the confusion over what a tax was or ought to be or how it should relate to local government underscored this reality. Rather than acting as a supreme authority, the British were often largely fumbling their way forward instead of asserting a coherent strategy. And, as this project indicates, taxes were one of the most visible indicators of this illusion of state authority. Thus, this dissertation provides evidence that tax policy in the Condominium was what the political scientist Christian Lund might describe as a show of 'stateness'. British officials often presumed much deeper knowledge and control over the peripheries than the state ever had.¹⁰⁸

¹⁰⁸ Lund, C. (2006) 'Twilight Institutions: An Introduction', *Development and Change*, 37(5). pp.673-684.

These dynamics, which primarily centre on the interactions between customary authorities and government over taxes, provide preliminary indications that taxes were unlikely to have contributed to western notions of the fiscal social contract. Instead, customary authorities were at times ‘purchasing’ their authority from the British by somewhat reliably collecting and reporting their tax revenues to the British and Sudanese administrators who oversaw their efforts. At various points and in different parts of the territory, the British were ‘buying’ collaboration from customary authorities. These types of dynamics appear to have been exceptionally difficult to dislodge, even when key officials attempted to shift taxes from a tool of submission to one of creating quasi-citizens.

These findings support aspects of Chris Vaughan’s scholarship on British rule in Darfur whereby the British ‘play[ed] on and exacerbat[ed] local divisions in order to find ways into the societies it wished to control’.¹⁰⁹ This thesis echoes another of Vaughan’s key findings, whereby ‘bargaining between centre and periphery – and the crucial importance of local intermediaries with government – clearly remains crucial to state formation in the region’.¹¹⁰

Part 5: Dissertation Sources and their Limitations

Though this project initially set out to understand Sudanese impressions of how taxes shaped how people related to government, it is difficult to develop a clearer picture of these views from available sources. This thesis is built upon research conducted in the National Records Office in Khartoum, the British Library and the UK National Archives in London, and the Sudan Archive at Durham University. A handful of sources were also drawn from the South Sudan National Archives. But all of these are entirely British, rather than Sudanese, sources and are therefore inevitably tainted

¹⁰⁹ Vaughan, C. (2015) *Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey.

¹¹⁰ Ibid.

by the perspective of the colonisers rather than the people the British-led state attempted to control.

Nevertheless, as work by Ann Laura Stoler compellingly argues, colonial archives still reveal a great deal. In the case of archives related to tax policy in the Anglo-Egyptian Condominium, they lay bare the objectives and the surprising confusion among British officials on what their taxes were meant to achieve in Sudan and South Sudan in the first place.¹¹¹ For instance, the most significant challenge that confronted this dissertation was coming to grips with the reality that Anglo-Egyptian tax policies were not written down in any one place. Nor was there much a 'road-map' of where these documents would be or how they changed over time. Local budgets also did not reveal much and were not consistently generated across regions and the Condominium's duration and were therefore of limited utility for this project.

Indeed, there was a dizzying variety of taxes in the Condominium. These included: tribute, ushur (a tax on a tenth of the profits from agricultural harvests), land tax, date tax, hut tax, poll tax, herd tax, animal tax, royalties, traders taxes, boat taxes, taxes on land sales and road taxes.¹¹² As for the laws that touched on taxes, these ranged from: the Taxation of Land and Date Trees Ordinance from 1899, the House Tax Ordinance which is also from 1899, the Taxation of Animal Ordinance from 1901, the 1901 Tribute Ordinance, the Taxation of Rainlands (ushur) Ordinance from 1924, the 1925 Hut and Poll Tax Ordinance to the Traders Licence and Taxation of Profits Ordinance from 1930. There were also several amendments to these and other ordinances at various points during British rule.¹¹³ As for legislation that touched on how taxes could be collected, this notably included the 1951 Local Government Act.

¹¹¹ Stoler, A. (2009) *Along the Archival Grain: Epistemic Anxieties and Colonial Common Sense*. Princeton: Princeton University Press.

¹¹² Daly, M. (1986) *Empire on the Nile: The Anglo-Egyptian Sudan, 1898-1934*. Cambridge: Cambridge University Press.p.200.

¹¹³ Shumo, E. (1990) 'The Theory of Zakah and its Application in the Sudan (1980-88)', Unpublished Doctoral Thesis, Department of Economics, Durham University, Durham.

Given the breadth of taxes and tax legislation that shaped taxes in the territory, it was difficult to ascertain whether and how taxes were collected. Likewise, it was also challenging to verify the extent to which the execution of these ordinances confirmed with how they were legislated in these documents. For instance, the number of amendments to ordinances suggests that taxes were not straightforward or at least required regular tweaking to get the system to work as the British intended. This provided insights into how taxes were collected, as well as the reasons for changes to the legislation on taxes collection, which cannot be easily gleaned from the tax ordinances themselves.

However, in reading such sources ‘along the grain’ they clearly reflected the enduring ways in which the state was less interested in the taxes levied in peripheries for how much revenue they brought in as much as for their capacity to exert control.¹¹⁴ Thus, this dissertation has predominantly examined the communiques on the tax legislation in the Condominium, which reveals the often-considerable gap between how officials imagined or hoped taxes functioned and the reality. It also speaks to the numerous objectives that taxes were linked to, even if the ordinances did not explicitly detail them. Requests often emerged that spoke to the confusion among administrators over what constituted a tax and how it ought to be collected or whether it was even legal. These communications therefore reveal that though the central government, in the form of the Financial, Civil and Legal Secretaries (and, by the end of British rule, the Ministry for Local Government) had a strong say in tax policy, tax policy was often in practice determined within provinces.

But this peripheral influence is unclear in the existing historiography, and therefore presented challenges in this dissertation’s archival review, as it was initially uncertain which types of files to review. In the end, province files, as well as Governor-General Reports, Intelligence Reports, local government ordinances and a broad selection of patchy files that detailed tax policy for specific types of taxes throughout the territory

¹¹⁴ Ibid.; Stoler, A. (2009) *Along the Archival Grain: Epistemic Anxieties and Colonial Common Sense*. Princeton: Princeton University Press.

were key for this thesis. Similarly, some private communications, including letters to family and to British officials throughout the British empire and in the UK, were also reviewed. Throughout these documents, discussions about taxes were seemingly everywhere, but very rarely was it understood as the primary topic of debate. Instead, concerns were about asserting control over people in these regions, with taxes serving as a symbolic tool that embodied this relationship.

When examining the Condominium's budget, this dissertation also began with Goldscheid's dictum that taxes reveal a state's 'skeleton' as a starting point. However, consensus was gradually reached with Alden Young that the budget was deeply ideological.¹¹⁵ The Condominium's budget initially appears detailed, and yet upon deeper review, including the construction of a revenue dataset that expands across all the years for which data is comparable, it is notable how much it conceals rather than reveals. Foremost among these considerations is that the budget fails to acknowledge where different revenue sources came from. Given this dissertation's focus on the economic peripheries in Sudan and South Sudan, it is impossible to discern where different revenue sources were derived from solely by reviewing national budgets. Likewise, though Governor-General Reports provided some local budget information, these were not systematically generated and were often from provinces that were not part of the peripheries. Though initially confusing, this also underscores the ways in which taxes were used as a tool for political rather than financial gain in the peripheries. Indeed, the parts of the territory that justified local budgets in part reflected how they appeared to the central state, which is to say befuddlingly vestigial and relatively unknown.

The budget still provides some insights that are useful for this project. For example, in a strategy that was typical for other British colonies in Africa, the British emphasised exports, which were relatively easy to control by the central government. This also contributed to initial investments in railways and steamers, so as to get

¹¹⁵ Young, A. (2017) *Transforming Sudan: Decolonization, Economic Development, and State Formation*. Cambridge: Cambridge University Press.

exports out of the country, as well as in the development of what is still the world's largest irrigation project, the Gezira Scheme, to develop the cotton export industry. As Table 1, which was compiled from Annual Reports of the Governor General from 1906 to 1949, reveals, export revenues quickly outstripped other revenue sources and contributed the bulk of the territory's finances.

There are, of course, limitations to this overall approach to sources. For example, it is notably difficult to understand what customary authorities' thoughts and intentions were when they bargained with government. It is likewise impossible to study what people who paid taxes to customary authorities thought about the relationship they were engaged in when they took part in this act. Indeed, by all indications, this remains an important area for future study; for example, Andrew Mawson notes that in the 1980s members of the Agar Dinka in Southern Sudan interchangeably used the term '*juer*' for paying taxes and for religiously sacrificing animals.¹¹⁶

Likewise, Michael Tuck argues that in colonial Uganda, chiefs collected taxes on behalf of government but occasionally did so by lending their subjects money 'and in return took livestock worth many times the amount of the loan'. However, when the British demanded that taxes were to be paid in cash this relationship was undermined.¹¹⁷ Though there is limited evidence of this type of dynamic in this project's analysis of taxes in the Condominium's peripheries, it suggests that there are likely to be complicated dynamics between customary authorities and taxpayers at play. Indeed, Chris Vaughan argues that the extraction of 'bribes, fines and extra-legal taxation' by chiefs fostered 'new forms of structural violence within local societies'.¹¹⁸

¹¹⁶ Mawson, A. (1989) 'The Triumph of Life: Political Dispute and Religious Ceremonial Among the Agar Dinka of the Southern Sudan', Unpublished Doctoral Thesis, Darwin College, Cambridge University, Cambridge.

¹¹⁷ Tuck, M. (2006) "The Rupee Disease": Taxation, Authority, and Social Conditions in Early Colonial Uganda', *International Journal of African Historical Studies*, 39, 2.p.234.

¹¹⁸ Vaughan, C. (2015) *Darfur: Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey.p.9.

Further, it also raises questions about the idea of citizenship in these countries. For instance, when people were paying taxes in either territory, what did they understand themselves to be 'buying' when they remit them? And, did they imagine or conceptualise themselves as citizens? More concretely, does the word '*juer*', or sacrifice, still apply among the Dinka Agar when paying taxes and what might this say about their idea of the state? Though deeply compelling, these types of questions fell outside of this project's purview. Moreover, given the different cycles of conflict and revolution that have impacted Sudan and South Sudan in the past four years, it was not feasible to conduct interviews. This was, however, the researcher's intention at the proposal stage of this project, but given the longstanding difficulties associated with research in both countries, it was not possible to conduct both archival research and detailed interviews.

This dissertation nevertheless lays substantial groundwork for future research. For instance, local histories of how taxes were collected within the political centre are therefore also needed to complement this dissertation's findings and to further explore whether and how ideas about the state and of citizenship might have varied across the territory. This would helpfully highlight the political distinctiveness of poll taxes and tribute in relation to other types of direct taxes such as pump taxes that were levied in the riverain northern core. Oral histories would therefore supplement this project and might enrich future research into these questions.

Any other ways in which the legacy of British tax practices might persist into the present is also a compelling subject for further inquiry. For instance, during South Sudan's wars for independence that continued after unified Sudan became independent in 1956, the main rebel group, the Sudan's Peoples' Liberation Army/Movement (SPLA/M), collected 'unofficial' taxes.¹¹⁹ What was the idea of the

¹¹⁹ Rolandsen, Ø. (2005) *Guerrilla Government: Political Changes in the Southern Sudan During the 1990s*. Uppsala: Nordiska Afrikainstitutet.; Johnson, D. (2003) *The Root Causes of Sudan's Civil Wars*. Woodbridge: James Currey.; McCall, S. (1969) *The Rise of a Provisional Government in Southern Sudan* [Conference Paper], University Social Sciences Council Conference. University of East Africa. 12 December. pp.10-11.; Poggo, S. (2009) *The First Sudanese Civil War: Arabs and Israelis in the*

liberated state that they were advancing when collecting these taxes? Likewise, did taxpayers' have any ideas about citizenship when they paid them, and do these remain salient in post-independence South Sudan? These types of questions have long been systematically overlooked in South Sudan and would make for a captivating research project.

Indeed, research by Kaspar Hoffmann, Koen Vlassenroot and Gauthier Marchais in contemporary Democratic Republic of the Congo suggests these types of patterns are likely to endure into the present. They argue that taxation is 'at the core of armed group's production of public authority and citizenship' and that such techniques are rooted in colonial practices similar to those described in this dissertation.¹²⁰ Nevertheless, though these important questions are likely to be strongly influenced by the historical factors that this project identifies, they will require further study given the limitations of the sources and the timeframe that this project is based upon.

Likewise, research by Lidwien Kapteijns and Jay Spaulding from 1982 argues that strategies of gift-giving and tribute were integral to how relations between pre-British colonial states were managed from 1700 to 1900.¹²¹ Meanwhile, Rex O'Fahey illustrates similar dynamics in Darfur and Chris Vaughan underscores the salience of these arguments.¹²² This is reinforced by evidence uncovered during the research of British officials claiming that they were relying on practices that were indigenous to people in the region that then became Sudan. Thus, more research is also needed to explore the potentially deeper historical roots of patterns of bargaining through tax

Southern Sudan, 1955-1972. New York: Palgrave Macmillan. p.148.; Riehl, V. (2001) 'Who is Ruling in South Sudan?: The Role of NGOs in Rebuilding Socio-Political Order', Nordiska Afrikainstitutet Studies on Emergencies and Disaster Relief, Paper No. 9. Uppsala: Nordiska Afrikainstitutet. p.11.; Walraet, A. (2008) 'Governance, Violence and the Struggle for Economic Regulation in South Sudan: The Case of Budi County (Eastern Equatoria)', *Afrika Focus*, Vol. 22, No.2. p.56.

¹²⁰ Hoffmann, K., Vlassenroot, K. and Marchais, G. (2016) 'Taxation, Stateness and Armed Groups: Public Authority and Resource Extraction in Eastern Congo', *Development and Change*, 47(6). pp.1434-1456.

¹²¹ Kapteijns, L. and Spaulding, J. (1982) 'Precolonial Trade Between States in the Eastern Sudan, ca 1700-ca 1900', *African Economic History*, No.11.pp.29-62.

¹²² O'Fahey, R. (2008) *The Darfur Sultanate: A History*. London: Hurst.p.263.; Vaughan, D. (2015) *Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey. p.38.

collection. In sum, it is not safe to presume that the British uniquely invented the types of dynamics illustrated in this dissertation; however, it is likely that they transitioned during their occupation of the territory.

Finally, prominent historians of Africa, such as Gareth Austin, have openly questioned why other parts of the world, such as China, are not more readily included in comparisons about state-formation. For Austin, it makes sense for researchers to ‘ask why both Europe and China were different from Africa, as well as why Africa was different from either’. This project is not separate from these debates. However, it endeavours to examine the history of taxation in Sudan and South Sudan as the starting point for deriving insights in these processes rather than taking Europe, China or even other parts of the vast African continent as a template.¹²³ Future studies might wish to expand the findings in this dissertation to other countries in Africa, such as Sierra Leone, and across the world, including but not limited to Europe and China.

Part 6: Dissertation Outline

This dissertation illustrates how taxes and local government reforms were used to control the Anglo-Egyptian Condominium’s peripheries in four chapters. The first demonstrates how from 1899 to 1921 the direct taxes levied in the peripheries were almost entirely about submission rather than revenue raising. It also argues that this practice was the precursor to indirect rule. Moreover, even at the start of British occupation, taxes defined the ‘centre’ and the ‘peripheries’, or where the economic centre began, and the vast peripheries unfolded.

¹²³ Austin, G. (2007) ‘Reciprocal Comparison and African History: Tackling Conceptual Eurocentrism in the Study of Africa’s Economic Past’, *African Studies Review*, Vol. 50 (3). p.10.; Bolt, M., Eagleton, C. and Gardner, L. (2011) ‘Money in Africa: New Historical and Anthropological Approaches’, in Cook, B. (Ed.) *The British Museum and the Future of UK Numismatics: Proceedings of a Conference Held to Mark the 150th Anniversary of the British Museum’s Department of Coins and Medals, 2011*. London: The British Museum. pp.59-64.

Submission was entirely about demonstrating that a customary authority, which was normally a sheikh or chief, recognised the state as the supreme power in the then unified territory. But, once this collaboration was 'bought' by the British state, the customary authority appeared to have had relatively free rein to do as they wished, at least from the state's perspective, so long as they reliably remitted tribute. If they failed or resisted to transfer their tax money, such as the Sultan of Darfur, Ali Dinar, did in 1916, the British might depose the individual, sometimes in collaboration with other people in the region who recognised the British as a preferable authority.

But throughout these years the British stubbornly applied violence to tax collection methods in the peripheries, even though this generally pushed people away from the state rather than pull them into it. The Zeraf Valley was a major site of violence in the south, and though the British were slow to acknowledge it, the first uprising against British occupation took place in Nyala, Darfur after animal taxes were levied too harshly following a cattle plague.¹²⁴ The need for more effective tax collection practices eventually compelled some recognition that the British needed a different approach to occupying the peripheries and served as the trigger for de facto indirect rule.¹²⁵

The periodisation of this chapter is dated from 1899, which was the start of the Anglo-Egyptian Condominium, until 1921, when indirect rule was formally legislated following the Milner Report. It also includes the first de jure measure that was the precursor for the use of taxes as a tool for ruling the peripheries, via the Power of Nomad Sheikhs Ordinance in 1922. This was in part legislated to appeal to Sheikh Ali el Tom who had helped overthrow the Sultan of Darfur by embedding taxing powers in the role of a government selected sheikh.¹²⁶ This ordinance eventually became the

¹²⁴ Kapteijns, L. (1985) *Mahdist Faith and Sudanic Tradition: The History of the Masāliṭ Sultanate, 1870-1930*. Amsterdam: Universiteit van Amsterdam.p.88.

¹²⁵ Vaughan, C. (2015) *Darfur: Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey. p.77.

¹²⁶ Willis, J. (2005) 'Hukm: The Creolization of Authority in Condominium Sudan', *Journal of African History*, 46(1).pp.45.

model throughout the peripheries, including parts of what are now South Sudan and along Sudan's boundary with what is now Ethiopia and Eritrea.

The 1920s, covered in the second chapter, saw continuing violent imposition of colonial government and taxation, particularly in Upper Nile Province. But with heightened fears of nationalist uprisings such as that of the White Flag League in 1924 the British became increasingly concerned to contain the peripheries, into separate units isolated from nationalist ideas. This period therefore saw the strengthening of government-selected customary authorities, now termed the 'Native Administration', in line with the broader indirect rule ideology that was at its height in the 1920s. And taxes increasingly became a means of not only securing 'submission' but of regulating, counting and controlling the population under these authorities. This was epitomised by the introduction of the poll tax in regions, which required the listing of individual taxpayers, and keeping of tax registers by the Native Administration. Sources from the period lay bare the British tolerance for a degree of what they deemed corrupt tax collection practices by chiefs, so long as the higher-level objective of maintaining strong ties with customary authorities was preserved. Any financial gain from taxes mattered far less to the central government than maintaining control, or at least the appearance of imposing order, onto the vast peripheries which constituted most of the territory's landmass and populace.

As the third chapter illustrates, by the 1930s the central government was boosted by revenue from cotton exports and the finances from direct tax revenues in the peripheries vastly paled in comparison. Even so, the British struggled to implement contradictory logics of modernisation and traditionalising through taxes and the belief that engaging in the monetary economy was a symbol of 'civilisation'. Taxes increasingly were demanded in cash during these years, but the British were also concerned that this was contributing to individualising processes that would break down the collective 'compartments' and customary authorities on which colonial governance depended. The continuing conservatism of colonial policies is epitomised in the Southern Policy and other Closed District Ordinances which

endured throughout the period of this chapter from 1930 to 1946. This period also saw the beginning of a shift away from poll or hut taxes back to the notion of 'tribute' – that is, a group defined by ethnicity or kinship as the unit of taxation, rather than the individual.

As the fourth chapter illustrates, by the 1940s until the end of British occupation in 1956, discussions about local government and to a very limited degree, taxes, transitioned to considerations around Sudanese self-rule. But the peripheries were by this time deeply subordinated to the centre, even though successive British and Sudanese administrators thought about the 'evils of centralisation'.¹²⁷ Even so, the need to socially control the peripheries by any means necessary, which largely meant relying on taxes, customary authorities and the financial subordination of the peripheries to the centre, vastly outweighed attempts to share revenue. This chapter spans from the start of the 1946 Sudan Administrative Conference, which sought to transition the administration of the state from British to Sudanese rule, until unified Sudan's independence from British occupation in 1956.

This chapter illustrates that the 'real politics' of taxes and local government emerged as interlinked tools for controlling the peripheries, which outweighed any practical gain that could have otherwise been had in the form of additional tax revenues. And, the solutions that were provided in subsequent tax and local government reforms failed to address the actual politics of taxation as a mode of social control and were instead couched in performative language of modernisation. Even as the territory decolonised, it is unclear how the Sudanese administration that followed could have subverted these.

And yet, throughout these chapters, in addition to the overarching finding that taxes and local government were primarily tools for social control, is evidence that the British were often fumbling towards a tax policy. This is revealing because taxes are

¹²⁷ Governor Bahr el Ghazal to Financial Secretary, 'Poll Tax and Tribute', 22 April 1949, NRO Finance, 163/6/29.

generally listed as one of the main ways in which states 'see' their people; instead, this project finds evidence for how taxes in the Condominium's peripheries emerged as a way for the state to make customary authorities legible. Indeed, beyond binding customary authorities to the state, British tax policies drastically backfired in a few instances. This includes the aforementioned 1921 Nyala Rising but also touches on the economic devastation punitive tax policies caused in Red Sea and Kassala in the mid-1920s that contributed to famine. Less egregious examples include a 1929 Dinka protest song that was sung in defiance of a British official making a routine visit that complained of how 'the red people who have spoilt everything have prevented the Dinka having children'.¹²⁸

Indeed, despite claims of knowledge that were bolstered by interactions with some of the biggest thinkers on indirect rule in Africa, such as Margery Perham and Frederick Lugard, Condominium tax policy repeatedly illustrated how little the state knew. Instead, tax collection emerged as a performance that British and eventually Sudanese administrators engaged in to assert their authority. But the assertion arguably struck to the deeper insecurities of British imperial objectives, particularly when administrators allowed themselves to wrestle with deeper questions about what taxes were meant to achieve.

A closer perspective on what might come across as two quintessential state functions, revenue mobilisation and revenue sharing, thus shines a deeper light on how weak the colonial state was. The only way the British could control the regions that could threaten its rule if they rebelled was through government backed chieftaincies or sheikhships. These individuals were chosen for their ability to command the authority of people and in turn also 'bought' their authority from the state so long as they performed reasonably adequately.

¹²⁸ DC Yirrol to Governor Upper Nile Province, 'Song of Gol Mayen', 23 December 1931, SSNA Civsec 36/4/15.

This finding is important because of the narrative, or general assumption, that the colonial government enjoyed what Catherine Boone characterises as ‘virtually unbridled state autonomy’.¹²⁹ While this perspective appears to have been held by some British administrators, and the Sudanese officials who rose during Sudanisation, it was far from true in the peripheries. Forceful tax collection methods were only useful in the short-term and for embedding what Evans-Pritchard referred to as the ‘memory of force’ among the populace.¹³⁰ Otherwise, the British had to work with whomever they could collaborate with and woo into the state with the chance for self-enrichment and state-backed status.

¹²⁹ Boone, C. (2003) *The Political Topographies of the African State*. Cambridge, CUP. pp.16-17.

¹³⁰ Evans-Pritchard, E.E. (1938) ‘Abstract of a Lecture on ‘Administrative Problems in the Southern Sudan for Oxford University Summer School on Colonial Administration’, in Johnson, D. (ed) ‘*Empire on the Nile: Sources on the Pacification of the Southern Sudan*’, Oxford: Oxford University Press.

Chapter 1: Constructing the Condominium's Periphery, 1898-1921

*The government has established a system of taxation over the tribes [...] not because [it is] poor and [in need of] money, but because it is desirous that all should understand that they [have] a legal allegiance to the government who protect them and to whom they can appeal for justice. "The government [...] has taken no taxes from you because you were poor and the Dervishes [the Mahdists] had plundered your country, but now that you have had rest and that the country is recovering, the government intends to treat you like the rest of its legal population by calling upon you to provide a small contribution of cattle and grain".*¹³¹

1902 Governor General Wingate's notes on taxes to be imposed on the Shilluk and Dinka tribes

*[T]here is a marked change in the attitude of Southern Gaweir [Nuer] towards Government, it is now by no means satisfactory, the people generally are unfriendly not to say truculent, although their feelings did not prompt them to offer the slightest resistance to tax collection in the face of our 40 odd rifles, they however paid under compulsion or attempted, in some cases, to escape payment by running away before we reached them. From the running sections I was on each occasion fortunately able to collect cattle somewhat in excess of their tax, but the point is that the collection was by compulsion and would not have been possible in the absence of troops.*¹³²

¹³¹ Governor-General Wingate, 'Shilluks and Dinkas', 13 January – 31 March 1902, Sudan Archive Durham (SAD) 272/1/18-19.

¹³² Letter from Captain G.B. Wauhope to Governor Upper Nile Province, 'Concerning Tribute Collection Among the Nuer', 22 April 1913, NRO UNP 1/12/101.

22 April 1913 Letter from Captain G. B. Wauhope, Inspector Zeraf valley, to Captain F.W. Woodward, Governor of Upper Nile Province

When the British first occupied Sudan in 1898 large parts of the territory were only nominally under British control. These disparate regions that the British had a limited foothold in included: Darfur in the west of the country; the Nuba Mountains, which were part of what is now Southern Kordofan that straddles both northern and Southern Sudan; Red Sea Province, which borders Egypt and Abyssinia; and, the Sudan-Abyssinian borderlands.

Not only were these regions spatially distinct, the degree to which they were autonomous also varied. For instance, Darfur was under the semi-autonomous rule of its Sultan who paid tribute to the British administration in Khartoum to maintain his position, but this ultimately proved tenuous and temporary. And, across the peripheries, these regions had been governed by different kingdoms and other semi-autonomous forms of rule prior to British rule. This included the Taqali Kingdom in the Nuba mountains, which was later defeated by the Mahdi, Muhammad Ahmad. Similarly, much of the Nile Basin in Southern Sudan was governed by autonomous or semi-autonomous chiefships or kingships prior to British occupation.¹³³

Importantly, though the peripheries geographically and politically varied, they were not isolated and engaged in multiple types of exchanges between and among different societies throughout the Condominium and neighbouring countries.¹³⁴ Essentially, the peripheries were in part 'peripheral' because they were geographically, politically and economically distinct from the Condominium's 'centre' which included Khartoum, Omdurman and other parts of the riverain north. This increased towards the middle and end of British rule as the territory increasingly relied

¹³³ Ewald, J. (1990) *Soldiers, Traders, and Slaves: State Formation and Economic Transformation in the Greater Nile Valley, 1700-1885*. Madison: The University of Wisconsin Press.; Johnson, D. (2016) *South Sudan: A New History for a New Nation*. Athens: Ohio University Press. p.35-41.

¹³⁴ Ibid.

on revenue from the Gezira cotton growing scheme, which was spatially and economically bounded in the centre rather than the peripheries.

Nevertheless, the peripheries were far from secondary to the centre in either a geographic or a political sense as these regions constituted the majority of the country's landmass and population. The state's margins were therefore deeply central for the British to assert their authority over to secure their grip over the territory and its diverse peoples even if they did not contribute much to the national budget. Even so, conquering the peripheries was not straightforward. Large parts of the Southern Sudan were particularly difficult for the British to access owing to the Sudd wetlands, which is the vast swamp formed by the White Nile that the British struggled to penetrate.¹³⁵ And, even for areas that were not divided by the Sudd, the absence of road networks posed logistical hurdles associated with arduous travel by camel, horseback and donkey across difficult terrain that included deserts, mountains and thick forests.

Indeed, though this chapter and this dissertation are overwhelmingly concerned with the political considerations about taxes, logistical and administrative considerations when collecting them were not inconsequential and therefore require mention. Early British tax collection efforts required multiple people with planned stops for livestock and people to rest and hydrate depending on water availability. Though there were some variations among administrators, during the initial years of British rule covered in this chapter, tax collection was overseen by British officials such as Wauhope. These administrators commanded Egyptian and Sudanese subordinates who rolled up their sleeves as British administrators adjudicated. And, while tax policy across the Condominium was overseen by the Governor-General, the Civil, Financial and Legal Secretaries each shaped tax policy in the peripheries. But, more practically, individual Governors and lower level administrators such as Inspector Wauhope had a large function in determining tax policy on the ground.

¹³⁵ Johnson, D. (2016) *South Sudan: A New History for a New Nation*, Athens: Ohio University Press.

Politically, even as the British sought to distinguish themselves from the ‘Dervishes’ that preceded them, taxes were perhaps one of the most visible manifestations of the palimpsest of different state-building attempts in the region. Indeed, prior to British arrival, when it came to taxation, swathes of the country, notably including a substantial proportion of it that is now South Sudan, had complicated interactions with different states over taxes. For instance, parts of the south had been subjected to slave, ivory and grain raiding from northern slave traders and from rival communities, and these practices endured in the years leading up to British occupation even after the British outlawed them.¹³⁶

Meanwhile, the Sultan of Darfur in a sense ‘bought’ the right to maintain semi-autonomous status by paying ‘tribute’ to the British. Tribute was a type of tax assessed on a group basis that could include non-monetary items such as cattle and grain as well as in money. Similar practices of tribute paying, and conflicts over tribute, also shaped relations between people in the peripheries including different parts of the Southern Sudan and within Darfur.¹³⁷ And, even in the riverain north, taxes were deeply contentious; for example, the historians Janet Ewald and Anders Bjørkelo separately write of the ways in which excessive taxes contributed to the downfall of the Turkiyya and Mahdiyya.¹³⁸ British officials such as Wingate were sensitive to this legacy, which is reflected in his reference to the Dervish ‘plunder’ that opens this chapter.

Given these political and practical barriers, collecting taxes in the peripheries was deeply challenging and was coupled to a fraught history that still remained legible

¹³⁶ Collins, R. (1971) *Land Beyond the Rivers: The Southern Sudan 1898-1918*. New Haven: Yale University Press.; Johnson, D. (1989) ‘The Structure of a Legacy: Military Slavery in Northeast Africa’, *Ethnohistory*, Vol. 36, No. 1. pp.72-88.

¹³⁷ Ewald, J. (1990) *Soldiers, Traders, and Slaves: State Formation and Economic Transformation in the Greater Nile Valley, 1700-1885*. Madison: The University of Wisconsin Press.; Bjørkelo, A. (1989) *Prelude to the Mahdiyya: Peasants and Traders in the Shendi Region, 1821-1885*. Cambridge: Cambridge University Press.

¹³⁸ Ibid.

when the British arrived. These difficulties raise the question: what were the British trying to achieve by collecting taxes at the start of their occupation of Sudan? According to Governor-General Wingate's opening quote, which references tax collection among two tribes that largely resided in the Southern Sudan, taxes were imposed to convey an 'understanding' that taxpayers had a 'legal allegiance' to the 'government' which would in turn 'protect' them. The new British-led government also declared itself as a 'legal' entity that people could 'appeal for justice'. Taxes, according to the Wingate's perspective as the highest administrator in the Condominium government, were meant to help foster this relationship and as an apparent symbol of goodwill the British only demanded a 'small contribution' from them.¹³⁹

This chapter explores this question and highlights the tension between Wingate's proclamation and the brutality and frequent disorder associated with a government that was self-proclaimed as fair and just. Instead, despite Wingate's suggestion that the British were distinct from previous regimes, British tax collection methods still drew on practices that had been applied by preceding states. This notably included the act of creating 'zaribas', or fences, and holding livestock within them until taxpayers paid a tribute, which could come in non-monetary guises such as grain or livestock as well as money. One British administrator, Robert Vesey Savile, recorded these practices in detail in a 1903 diary of a tribute collecting tour in Northern Kassala and even referred to the act as 'ransoming' people for tax money.¹⁴⁰ And, as the quote from Captain Wauhope that also opens this chapter illustrates, extractive tax practices were not unique to Kassala; instead, taxes were collected by 'compulsion' that included '40 odd rifles' wielded by troops.¹⁴¹

¹³⁹ Governor-General Wingate, 'Shilluks and Dinkas', 13 January – 31 March 1902, Sudan Archive Durham (SAD) 272/1/18-19.

¹⁴⁰ Robert Vesey Savile, 'Diary of Tribute Collecting Tour in Northern Kassala', 14 April 1903, SAD 427/3/1-51.

¹⁴¹ Report by Major C.H. Stigand Governor Upper Nile Province, 'On Sobat Valley Nuers', 22 April 1913, NRO UNP 1/12/101.

Indeed, the first two decades of British rule were particularly brutal for taxpayers and to a much lesser extent, a few British administrators. Though much of the violence of the first decades of British occupation has been remarked upon in previous historical writings, the centrality of taxes in catalysing it has been overlooked. Moreover, even though their monetary value was comparatively small, taxes also served a variety of functions that have been previously ignored as the British experimented with different forms of taxes in the region. In particular, taxes were used by colonial officials to measure the extent to which people recognised the new government's authority. Likewise, taxes were also integral to strategies to delineate national and international boundaries and catalysed the de facto, rather than the legal, implementation of indirect rule in the territory.

This chapter proceeds in three parts. The first examines how a particular kind of tax known as tribute effectively defined the geographic and ethnographic boundaries of the centre and the peripheries. The second illustrates that the British practically understood that the monetary value of taxes was far less important than the potential for taxes to control people in the peripheries. And the final section reveals how the challenges of tax collection compelled the de facto rather than the de jure imposition of indirect rule as the British begrudgingly realised that violent tax collection practices undermined their grip on the peripheries.

Part 1: Taxes and the Delineation of the Centre & the Periphery

Taxes in the peripheries were used as a tool of government to monitor boundaries and try and assess the power of different customary authorities in these regions. Customary or traditional authorities included chiefs, which in general but not exclusively governed people in the territory that were deemed 'African', even if the distinction between Africans and 'Arabs' was and remains blurry in several instances. It also included sheikhs, which had authority over people that the state labelled 'Arab'; but again, the Arab-African binary was not and continues to be nondistinctive in different parts of the territories that are now Sudan and South Sudan. Other

customary authorities encompassed meks, which are traditional chiefs typically found in Kordofan, paramount chiefs, nazirs and omdas, which were subdistrict customary authorities that oversaw more than one sheikh or chief depending on the part of the territory and the people within it.

Using tools to monitor boundaries and customary authorities outweighed taxes' financial importance, despite the government's need for revenue during these years. This section analyses how tax policies in Sudan's peripheries during British occupation diverged from the taxes that were levied in most parts of the riverain north. The main point of departure between the taxes levied in the centre versus the Condominium's peripheries at this time was that taxes in the north were largely assessed on cultivable land and the profits from the sale of agricultural goods such as dates. But regions in the Condominium's peripheries were placed on a tax regime that was largely referred to as tribute, and later came to include poll taxes and hut taxes.

However, since poll and hut taxes were not formally introduced until 1925, this chapter is primarily concerned with tribute. Tribute was assessed on a group, rather than an individual basis, and could be monetary and non-monetary. Whereas poll taxes, which are addressed in the next chapter, were levied on adult men and were assessed on an individual basis. Meanwhile, hut taxes were collected on a household basis but were also not levied until later years of the Condominium.

Throughout British occupation of Sudan, the collection of tribute and eventually poll and hut taxes came to roughly define where the peripheries began, and the economic centre ended. As other chapters illustrate, in the eyes of the British, the peripheries were in turn economically unviable and potentially unruly. And yet, in other British occupied parts of the world, including India, poll taxes were actually avoided in large part because of their potential to provoke unrest.¹⁴² Meanwhile in Sudan, tribute

¹⁴² Moore, M (2004) 'Revenues, State Formation, and the Quality of Governance in Developing Countries', *International Political Science Review*, 25(3). pp.297-319.

collection had a contentious history within the territory and between the Condominium and neighbouring states. So why did the British turn to this type of tax in some of the most volatile regions, which they also had the weakest control over?

Indeed, the exclusive turn towards a different tax regime in the peripheries was not instantaneous or even necessarily what officials who administered the territory had initially set out to impose at the start of British occupation in 1899. Though land taxes were not collected in the Condominium's peripheries, the British initially attempted to remodel the taxes collected in the peripheries along the lines of ushur, which the British perceived as a stepping-stone towards a land tax. Ushur is Arabic for 'tenth' and was applied to one tenth of the harvest among cultivators in the riverain north. But these attempts failed in what is now South Sudan and contributed to the formal adoption of tribute in the region although it was initially strictly legislated for Arab nomads. In practice then, the commonalities of taxation across different regions came to define and homogenise the Condominium's peripheries as economically marginal, and as 'backward' and 'primitive' in the British imaginary.

Although ushur was only successfully levied in the riverain north, it nevertheless served as a model for various British attempts to unify the tax system in Sudan's economic peripheries. Ushur was not formally legislated until 1924 in the Ushur Ordinance though it was collected from people before then. In addition to cash payments, this tax could be paid in kind.¹⁴³ An early effort to introduce ushur in a Southern province is documented in a series of exchanges between the Governor of Mongalla Province and the Financial Secretary.

But this attempt led to the extra-legal imposition of tribute as the main tax in the province instead, even though it was not initially intended for people the British categorised as 'African'. Tribute during the early years of the Condominium was a symbolic payment a customary authority made to the British. It was assessed on a

¹⁴³ Daly, M.W. (2004) *Empire on the Nile: The Anglo-Egyptian Sudan, 1898-1934*. Cambridge: Cambridge University Press. p.199.

group, rather than individual basis. As Wingate's statement indicates, the British understood that the tax illustrated that the tribute-payer recognised that the British-led state was the legitimate authority over the people and territory.

Initially, despite the objection that this tax was not African, the British did not appear to have an overarching policy for how they categorised people as African and Arab Nomad at the start of British rule. Nor did the British have a clear notion of the social relations that paying these types of taxes might have fostered. Unlike in later years of the Condominium, discussions about what the tax came with or signified other than 'allegiance' or 'submission' were limited. As Wingate noted in 1902, tribute was so urgent so that 'all should understand they [have] a legal allegiance to the government.'¹⁴⁴ This was opposed to using this type of payment to finance the state.

Indeed, in 1901 the Governor of Mongalla informally levied tribute in the territory, even though the 1901 law that governed tribute explicitly noted that it was only for 'Nomad Arabs'. The request was made in part because it was suggested that tribute could be a stepping-stone to ushur, which was imposed in the north and was therefore considered a potential model for the tax system in the peripheries. The British hoped that these regions could be economically viable, and therefore less 'backward' and taxes were part of their poorly articulated transition plan.

But over a decade later, in 1915, the Governor of Mongalla wrote to the Financial Secretary to request that people in the province be switched from ushur to tribute. The Governor claimed that: 'The Ushur System is useless here as many villages though [sic] thickly populated are lazy and [cultivate] less than smaller villages'. He consequently requested that tribute be formally introduced in the province, even though it was initially only legislated for 'nomad Arabs' rather than the 'Africans' in

¹⁴⁴ Governor-General Wingate, 'Shilluks and Dinkas', 13 January – 31 March 1902, Sudan Archive Durham (SAD) 272/1/18-19.

Mongalla Province.¹⁴⁵ In a subsequent 1915 telegram to the Financial Secretary the Governor of Mongalla Province repeated that ‘the Ushur system is impossible here and also grossly unfair as often larger villages are lazy and smaller ones industrious and [the] latter do double [the] cultivation of larger villages and therefore pay double as much tribute though half the size’. This was such an egregious problem that the Governor wrote he had emphatically described ‘verbally and telegraphically already several times’.¹⁴⁶ Taxes, even in the earliest years of the Condominium were attempted in part to compel the population to participate in the labour economy; subsequent chapters illustrate that this would be far more systematically attempted in the 1930s.

In the meantime, though hut taxes were not formally legislated until the 1925, the Mongalla Province Governor resorted to collecting a tax that was a poll tax in all but name. Poll taxes were legally instituted in 1925 and were levied on men who were old enough, in British eyes, to earn a wage. For instance, the Governor wrote in 1915 that ‘every able bodied man is now being made to pay twenty piasters’ as ‘this system catches the shirker [of ushur] and will double revenue in some places’.¹⁴⁷ This emerges as one of the few instances where the financial impact of direct taxes was addressed, even if this prediction of increased monetary windfalls proved incorrect.

In response, the Assistant Financial Secretary, W.S.R. May, wrote to the Financial Secretary in 1915 to clarify whether the shift towards tribute was legally possible. May noted that the 1901 Tribute Ordinance was specific to ‘Nomad Tribes’, which was a problem because the Governor of Mongalla was collecting it from tribes that were ‘not nomad’. He also added that there was a precedence for this request as it was also being imposed on people in parts of Upper Nile Province that were ‘African’ rather than ‘Nomad’:

¹⁴⁵ Governor Mongalla to Malisudan, Khartoum, 2 November 1915, NRO Ministry of Finance and Economics 163/6/29.

¹⁴⁶ Governor Mongalla to Malisudan Khartoum, 2 December 1915, NRO Ministry of Finance and Economics 163/6/29.

¹⁴⁷ Ibid.

*'Tribute has for years been collected from Tribes in the Upper Nile Province – Nuers which are not nomad, and the same has been done in Mongalla'*¹⁴⁸

But the discussions articulating the weak logic that underlined these different types of taxes revealed that the distinction between Africans and Arab Nomads in the British imagination collapsed or were at minimum inadequate. Not only was the law only applicable to 'nomads', 'strictly according to the law [the 1901 Tribute Ordinance] the practice by the Governor of Upper Nile Province and the Governor of Mongalla's request had "probably been illegal"'. The Financial Secretary also noted that the Governor of Mongalla nevertheless wanted to levy tribute 'in the form of cattle & dura [a type of grain]'.¹⁴⁹ Indeed, the Financial Secretary replied to this request for clarification over the legality of the collection of tribute from non-nomad tribes in the south by noting the following precedent:

*As tribute in kind has for years been collected from non Nomad Tribes in the Upper Nile and Mongalla Provinces and as the Governor Mongalla states in his telegram [...] it seems to me to be both unnecessary and undesirable to risk the cancellation or interruption on legal grounds of a system which appears to be both fair and judicious as regards the People – [it] is probably the most convenient if not the only practicable system of taxation in the Districts concerned and results in an increase of revenue.*¹⁵⁰

But some British officials also tried to impose other types of taxes in the peripheries. This notably included animal taxes, which were essentially the same as tribute in that

¹⁴⁸ Financial Secretary, 22 December 1915, NRO Ministry of Finance and Economics 163/6/29.

¹⁴⁹ Ibid.

¹⁵⁰ Financial Secretary, 17 August 1916, NRO Ministry of Finance and Economics 163/6/29.

they were assessed on a group basis but rather than non-monetary items such as grain or ivory was strictly limited to livestock. But this attempted transition spectacularly backfired in 1921; throughout the British occupation in the Condominium animal taxes rather than poll taxes or tribute often emerged as the most volatile tax in the peripheries.

There were at least three strands of difficulty with animal taxes: The first was that it proved exceptionally difficult to uniformly determine the wealth of animals given the extent to which livestock prices could vary throughout the vast Condominium. As early as 1903, Lord Cromer, who served as the British Agent and Consul-General in Cairo, acknowledged animal taxes were challenging to assess. This was largely because of the difficulties associated with developing a 'complete knowledge of the wealth or poverty of the various tribes'.¹⁵¹

The 1901 Tribute Ordinance was initially shaped by the difficulties British administrators had collecting other types of taxes in Kordofan Province. These origins are documented in the Sudan Intelligence Report from December 1900 and January 1901 which notes that:

*'It has been decided to take tribute from Nomad Arabs and tribes of Kordofan; the scheme has been planned and will be brought into use in the year 1901. All Nomad tribes in the Sudan are to gradually come under this system of paying yearly tribute to Government'*¹⁵²

The 1901 ordinance asserted that tribute was to be exclusively levied on pastoral peoples in the Condominium, however non-nomad Arabs in the peripheries, or 'sedentary' Arabs were initially meant to be assessed on the basis of animal taxes. Despite the attempt to split hairs over the appropriate tax regime for different types

¹⁵¹ The Earl of Cromer to the Marquess of Lansdowne, 26 February 1903, British Library, 'North-East Africa and Soudan', India Office Records and Private Papers, British Library, R/20/A/1212.

¹⁵² SIR 77, 21 January 1901, BL R/20/A/1211.

of Arabs, practically this too was complicated by the difficulties the British had levying animal taxes. These challenges were not limited to southern Sudan and were a defining feature of the peripheries. So even though tribute in Kordofan initially included animals, they remained one of the most contentious aspects of the tax. Indeed, taxing animals alone rather than poll taxes or tribute proved to be the most politically contentious tax in the territory.

Another reason why animal taxes and herd taxes were difficult to impose and was commented on by British administrators in more detail in subsequent years is because there was robust cultural resistance to taxing cows. This is perhaps because of the role cows have historically played, and continue to play, as a means of storing wealth and weathering an uncertain agricultural and socio-political context that has forged social relations among some pastoralists.¹⁵³ These difficulties persisted through British rule and are explored in more depth in subsequent chapters.

The third challenge associated with taxing animals was that it could trigger violent rebellions against British rule. Indeed, an increase in the herd tax was the leading cause of the 1921 Nyala Rising, which was one of the first major uprisings against British rule in the Anglo-Egyptian Condominium.¹⁵⁴ But this lesson took surprisingly long for the British to learn as British officials reporting on the event, which even resulted in the death of a British officer, initially overlooked the taxes in their synopsis.¹⁵⁵ The cumulative British response to the challenges of imposing ushur and animal taxes was to push for the widespread adoption of tribute and poll and hut taxes in the peripheries.

¹⁵³ Hutchinson, S. (1996) *Nuer Dilemmas: Coping with Money, War and the State*. California University Press.

¹⁵⁴ Vaughan, C. (2015) *Darfur: Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey.p.73.

¹⁵⁵ Daly, M. (1980) *British Administration and the Northern Sudan, 1917-1924: The Governor-Generalship of Sir Lee Stack in Khartoum*. Leiden: Nederlands Historisch-Archeologisch Instituut te Istanbul.

The narrative that emerges from these exchanges reveals that even at the start of British rule, despite the considerable diversity within the peripheries, British attempts to assert control over people within them through taxes were relatively unified. This is despite the fact that the British classed taxes in the Condominium's peripheries into separate policies for 'Nomad Arabs' and 'Africans', when in practice tax policies for these categories were blurred. And although taxes were nominally divided along these lines, people in both instances were exclusively placed on tribute and eventually hut and poll taxes. This is significant because the historiography often argues that southern Sudan and Darfur were unique entities in relation to the rest of the Condominium.¹⁵⁶

As the rest of the dissertation illustrates, these events laid the groundwork for how the British constructed the peripheries for the rest of British occupation of Sudan. These regions were perceived as 'backward' akin to blank slate or terra nullius that British could impose their will upon to remake. These debates especially pick up in the 1930s, but the foundation for how the peripheries were imagined for the rest of British occupation took place in the first couple decades of British arrival. Moreover, the difficulties of imposing any other tax other than tribute and eventually poll and hut taxes explains why the British made an early shift towards relying on tribute and poll taxes in the peripheries. However, this outcome was contingent rather than planned from the outset.

Part 2: Taxes as a sign of Submission

To help illustrate how taxes were a tool for social control rather than revenue raising, it is useful to begin with an analysis of the different narratives around what taxes were used for in the Anglo-Egyptian Condominium. As this chapter's introductory quotes highlight, British officials in the Condominium had two competing ideas about taxes in the Condominium's peripheries: On one side, high-level figures such as Governor-

¹⁵⁶ Jok, J.M. (2007) *Sudan: Race, Religion and Violence*. Oxford: One World Books.; Johnson, D. (2003) *The Root Causes of Sudan's Civil Wars*. Woodbridge: James Currey.

General Wingate espoused a narrative that the state was financially stable.¹⁵⁷ As part of this line of reasoning, Wingate claimed that taxes were intentionally low so as to ensure the new administration was politically tolerable to the resident populace. But an analysis of British reporting on how taxes were actually collected immediately contradicts the narrative of taxes as gentle. Instead, populations in the Condominium's peripheries were much more likely to be forced by British administrators to pay taxes under the application or threat of violence.

Starting with the national budget, contrary to Wingate's claim that the government did not 'need' a financial contribution from the resident population, this dissertation's budgetary review reveals that the government was in fact poor and in need of money. This dataset is reflected in Tables 1 and 2 of the thesis introduction and was compiled from Governor-General Reports from 1899 to 1949. And, in 1906, which is the first year for which there is comprehensive regularly reported revenue data, the government spent 101.6% of the revenue it generated. This increased to 104% in 1907 and jumped to a high of 120% in 1908. Indeed, from 1898 to 1921 the lowest percent of expenditure against national revenue was 80.6% in 1920 but by 1922 the government spent 95.8% of the revenue it generated.¹⁵⁸

Further complicating Wingate's pronouncement, direct taxes also added a meaningful contribution to the national budget during these years. In fact, they amounted to the highest percentage of the national budget throughout the time the British occupied the Condominium in both 1906 and 1910, when direct taxes constituted 20.7% of the national budget in each year. At no other point in British

¹⁵⁷ Collins, R. (2004) *Civil Wars and Revolution the Sudan*. Los Angeles: Tsehai. p.246.; Majak, K. (1990) 'The Northern Bahr al-Ghazal: People, Alien Encroachment and Rule, 1856-1956', Unpublished Doctoral Thesis, University of California, Santa Barbara. p.344.; Mollen, S. (2008) 'Economic Imperialism and the Political Economy of Sudan: The Case of the Sudan Plantations Syndicate: 1899-1965', Unpublished Doctoral Thesis, Department of History, Durham University. p.221.

¹⁵⁸ Author's Calculations based on Annual Reports of the Governor General (1906-1949), Sudan Archive Durham; Also refer to Table 1 and Table 2.

occupation of Sudan did direct taxes contribute such a high amount to the national budget.¹⁵⁹

Though direct taxes constituted a sizeable proportion of the national budget they were, of course, not the primary revenue source for the territory. So how was the government primarily funded, if not through tax revenue? Instead of direct tax revenue, the Anglo-Egyptian Condominium was largely financed by customs revenue and eventually revenue from railways and steamers and the Irrigation Department. The latter became increasingly important as the cotton industry expanded following the expansion of the Gezira Cotton Growing Scheme in the 1930s. Meanwhile, railways and Nile steamers were useful to generate the transport linkages to support the growth of this industry and ensured that cotton could be reliably exported.¹⁶⁰

Likewise, irrigation fees were steadily important as they generated dependable water access to ensure cotton could be cultivated. These would swiftly become both the financial heart and arteries of the Anglo-Egyptian Condominium.¹⁶¹ Thus, this export-orientation strategy, which was trudging along at the start of British occupation of Sudan appears likely to have undergirded Wingate's claim that the government did not need direct tax revenue.

And, as recent research by Leigh Gardner and other economic historians of Africa highlights, these national revenue and expenditure patterns were not unique to the Anglo-Egyptian Condominium.¹⁶² All European sub-Saharan African colonies had to be financially self-sustaining and the Condominium was no exception. Even if it received windfalls from an Egyptian loan to finance the colony, Egyptian payments

¹⁵⁹ Ibid.

¹⁶⁰ Daly, M. (1986) *Empire on the Nile: The Anglo-Egyptian Sudan, 1898-1934*. Cambridge: Cambridge University Press.

¹⁶¹ Ibid.

¹⁶² Gardner, L. (2012) *Taxing Colonial Africa: The Political Economy of British Imperialism*. Oxford: Oxford University Press.; Frankema, E. (2010a) 'Colonial Taxation and Government Spending in British Africa, 1880-1940: Maximizing Revenue or Minimizing Effort?' *Explorations in Economic History*, 48, pp.136-149.

were reflected in the budget from 1899 to 1906 and from 1925 to 1940, meanwhile the British still had to pay back a proportion of the loan.¹⁶³ Like other colonies, the British turned to large-scale investment in export-driven industries to ensure the financial stability of the colonial state. But in the Condominium, these investments were spatially bounded since they were largely centred on the riverain north rather than the peripheries that this dissertation is concerned with.

Gardner's research on British colonies in Africa is undoubtedly pathbreaking. However, its narrower focus on the national revenue story risks overshadowing some of the less financially important but arguably vastly more politically significant stories that took place in territories such as the Condominium. Indeed, the long history of centralised state revenue is reasonably well understood in Sudan and its historiography. For instance, there are relatively detailed studies on the economic and social impact of the Gezira Scheme, then the world's largest irrigation scheme, which was centred in Sudan's riverain north.¹⁶⁴

Furthermore, at least in the case of Sudan, applying a limited focus on the national budget risks overlooking how taxes shaped the experience of government for most of the people who lived in the territory. Indeed, previous research on taxes in the Condominium's peripheries is lacking. And, the limited extent to which direct taxes in these regions are commented upon essentially takes Wingate's proclamation on direct tax policy as both factually true and the end of the story.¹⁶⁵ This is problematic because existing historical research on taxes in the Condominium have tended to narrowly highlight the financial insignificance of direct taxes rather than their political impact, which this dissertation argues is sizeable. So, what were the main taxes in

¹⁶³ Daly, M. (2003) *Imperial Sudan: The Anglo-Egyptian Condominium, 1934-1956*. Cambridge: Cambridge University Press. pp.85-86.

¹⁶⁴ Niblock, T. (1987) *Class and Power in Sudan: The Dynamics of Sudanese Politics, 1898-1985*. Albany: State University of New York Press. pp. 50-51.; Mills, D. (2014) *Dividing the Nile: Egypt's Economic Nationalists in the Sudan, 1918-56*. Cairo: The American University in Cairo Press.; Ertsen, M. (2016) *Improvising Planned Development on the Gezira Plain, Sudan, 1900-1980*. Basingstoke: Palgrave MacMillan.

¹⁶⁵ Daly, M. (1986) *Empire on the Nile: The Anglo-Egyptian Sudan, 1898-1934*. Cambridge: Cambridge University Press.

the Condominium and did the direct tax regime that was applied throughout the territory vary?

The main taxes imposed in the Condominium at the start of British rule were tribute, which was a tax collected on a group basis and could be levied in monetary and non-monetary items such as cattle, ivory and grain; ushur, which is Arabic for 'tenth' and was derived from a tenth of the profits from agricultural production; land tax; date tax; hut tax; poll tax; herd tax; animal tax; royalties; traders' taxes; boat taxes; taxes on land sales; and, road taxes. Poll taxes were not formally legislated until 1925, though they were practically collected from people before then.

Crucially, however, this dissertation's research indicates that tribute and hut and poll taxes were regional as they were relatively spatially bounded to the peripheries. These regions included: Darfur, the Nuba Mountains, parts of Kordofan and Red Sea Province and the Sudan-Ethiopian borderlands. In contrast, the other taxes were collected in the 'centre', which essentially constituted the riverain north. These provinces included Khartoum, Dongola and Blue Nile. Indeed, as research by Steven Serels indicates, land taxes, land registration taxes and settled irrigated agricultural taxes were primarily levied in these regions. Moreover, these types of taxes had political aims, which were in part intended to create a protected regime of land ownership that could ensure the sustained production of gum arabic, which was an important export commodity.¹⁶⁶

In order to reevaluate Wingate's claim that direct taxes were financially insignificant it is helpful to briefly place the taxes levied in the peripheries within the context of this dissertation's budgetary review. Indeed, from 1907 to 1921, tribute only contributed between 5 to 11 percent of total direct tax revenue. This is relatively small given the fact that it was ostensibly collected throughout the largest territorial swathes of the

¹⁶⁶ Serels, S. (2007) 'Political Landscaping: Land Registration, The Definition of Ownership and the Evolution of Colonial Objectives in the Anglo-Egyptian Sudan, 1899-1924', *African Economic History*, No. 35.p.62.

Condominium and was likely assessed from the largest number of individual taxpayers. So even if it was the most ubiquitous tax in the territory it appeared to have a comparatively limited financial return to total direct tax revenue, let alone the national budget.

Even if the financial value of the taxes levied in the peripheries was small, a different, almost exclusively political, story emerges when British accounts of tax collection throughout the peripheries are carefully considered. In sum, tribute was particularly crucial for controlling the population in the peripheries rather than paying for the state. This also explains the trouble taken and willing recourse to violence to enforce tax collection, despite its relative financial insignificance.

For instance, in 1903, the British official leading the occupation of the Southern province of Bahr el-Ghazal, Colonel Mahon, claimed that an apparently small amount of tribute was 'in most cases willingly paid' by the population. This tribute was explicitly 'exacted from them with a view to showing their allegiance to Government [rather] than with the object of increasing revenue'.¹⁶⁷ This account is one of the earliest indications that tribute was primarily levied to assert economic and social control over the territory rather than to generate revenue. Indeed, this dissertation's findings illustrate that since the revenue imperative was met by export revenue, the taxes raised in the peripheries could be used for other aims. Practically this meant that for the majority of the population in the Condominium taxes were linked to 'submission' rather than financial gain for the state.

Other early indications of the British logics that linked taxes to submission emerges in another of Wingate's statements, this time from 1903, in reference to tax collection in both the centre, referred to as the 'people', and the Arab tribes in other parts of the Condominium such as Red Sea and Kassala:

¹⁶⁷ Major-General Governor-General Sir R. Wingate, 'Memorandum', 18 January 1903, British Library (BL) R/20/A/1212. , 'North-East Africa and Soudan', India Office Records and Private Papers, British Library, R/20/A/1212.

'I am convinced that the burden of taxation does not weigh heavily on the people, and the readiness which they and the Arab tribes meet the demands of the Government is, in my opinion, one of the most satisfactory evidences of their contentment with the existing regime'.¹⁶⁸

In this declaration Wingate claims that tribute was neither harsh nor difficult to collect and that this was a sign of how well received the new regime was by the resident population. But a close reading of this type of statement suggests that Wingate spouted this type of propaganda to justify the continued British presence in Sudan to the British political class that read the report that this quote is enclosed in. Though impossible to verify, it also suggests that Wingate might have also been espousing the narrative of beneficent government to himself and his colleagues so as to also legitimate his own role in the occupation of Sudan.

On first glance, Wingate's touchy preoccupation with how the British were perceived by taxpayers, particularly ones who are not all that essential to the national budget, might come as a surprise. As the historiography on the early years of Sudan's colonisation notes, the British were essentially a military regime at the start of British rule.¹⁶⁹ The resident population was presumably outgunned if nothing else, so why be so concerned about how 'content' taxpayers were with the new regime?

Indeed, at least in the instance of the Condominium, the British administration was sensitive to previously ill-fated attempts at occupation that resulted in the beheading of the British General Charles Gordon by the Mahdi, Muhammad Ahmad, in 1885. The administration in the territory was also famously understaffed and few other routine state functions such as tax collection underscored the weakness, rather than the technological supremacy of the British attempt at 're-occupation'. The British

¹⁶⁸ Ibid.

¹⁶⁹ Daly, M. (1986) *Empire on the Nile: The Anglo-Egyptian Sudan, 1898-1934*. Cambridge: Cambridge University Press.

were afraid of the potential for a revolt to destabilise their rule and this fear was particularly evident in the first few decades of British occupation of the territory.

So, even if the peripheries were not integral to the Condominium's financial stability owing to a rapid expansion of the state's reliance on exports, establishing control over them was vital. And underscoring the fragility, rather than the vast superiority, of the new state, submission was not easily achieved and the British regularly turned to violence or the threat of force to collect the most ubiquitous tax in the territory. For instance, the Governor of Upper Nile Province in 1913, G.B. Wauhope, detailed the violence of tax collection in the Zeraf Valley. The Zeraf Valley is part of the Sudd floodplains and at the time of British occupation was the site of a series of British pacification campaigns against parts of the Nuer and Dinka tribes. Indeed, the British were particularly concerned with listing taxpayers and ordering people within districts as part of these violent efforts that endured longer than any other pacification attempts.¹⁷⁰

Wauhope bluntly acknowledged that in these years, taxes could only be collected 'under compulsion', which was a euphemism for collecting taxes through the use or threat of violence. Indeed, in Wauhope's same tribute collection account he notes that the Gaweir Nuer section of the province failed to offer 'resistance to tax collection in the face of our 40 odd rifles'.¹⁷¹ Wauhope added that some of these individuals paid 'under compulsion or attempted, in some cases, to escape payment by running away before we reached them'. In return, Wauhope 'was on each occasion fortunately able to collect cattle somewhat in excess of their tax', which underscores the punitive nature of the taxes that some British officials levied.¹⁷² Wauhope

¹⁷⁰ Howell, P., Lock, M. and Cobb, S. (eds.) (1988) *The Jonglei Canal: Impact and Opportunity*. Cambridge: Cambridge University Press. pp.218-219.

¹⁷¹ Johnson, D. (2016) *South Sudan: A New History for a New Nation*, Athens: Ohio University Press. pp. 82-87.

¹⁷² Letter from Captain G.B. Wauhope to Governor Upper Nile Province, 'Concerning Tribute Collection Among the Nuer', 22 April 1913, NRO UNP 1/12/101.

concluded the report on this incident by noting that ‘the point is that the collection was by compulsion and would not have been possible in the absence of troops’.¹⁷³

These events were not isolated and violent tax practices such as these led to conflict between taxpayers and government. As early as 1913 taxpayers resisted with reports that some of the Gaawar Nuer refused to pay any tribute cattle. This subsequently escalated tensions even further and the next British tribute-collecting patrol resulted in the shooting and death of several members of the tribe, which underscored that the threat of violence could have dire consequences.¹⁷⁴ Meanwhile, Justin Willis records similar tensions over taxes in the Nuba Mountain Hills in Kordofan.¹⁷⁵

Other accounts highlight the extent to which British attempts to levy taxes in the Zeraf Valley involved violence. For instance, by 1916 the Eastern Jikany Nuer were reported by the soon-to-be Governor of Upper Nile Province, Major C.H. Stigand, to have ‘abandoned paying their tribute’ that they had been paying when they were ‘still unsophisticated’. Even so, Stigand noted that the government did not have the capacity to ‘use force towards the disaffected ones’, which had contributed to an overall stop in tribute payment and justified the policy of violent tribute collection. Indeed, Stigand used this as justification for the sustained application of force when collecting taxes and noted that the Jekany in Sobat, which were more accessible than other parts of the region, paid tribute ‘when intimidated into doing so’.¹⁷⁶ Nor was this the only account of taxpayers refusing to pay taxes to the British in the Zeraf Valley. This includes the refusal of three Shilluk chiefs to pay taxes, raiding by the Rizaygat upon the Telgona and violence throughout the region.¹⁷⁷

¹⁷³ Ibid.

Johnson, D. (2016) *South Sudan: A New History for a New Nation*, Athens: Ohio University Press. pp. 82-87.

¹⁷⁵ Willis, J. (2003) ‘Violence, Authority and the State in the Nuba Mountains of Condominium Sudan’, *The Historical Journal*, Vol. 46, Issue 1. pp.89-114.

¹⁷⁶ Report by Major C.H. Stigand Governor Upper Nile Province, ‘On Sobat Valley Nuers’, 22 April 1913, NRO UNP 1/12/101.

¹⁷⁷ Collins, R. (1971) *Land Beyond the Rivers: The Southern Sudan 1898-1918*. New Haven: Yale University Press. p.279.

Despite the brewing tensions over violent tax practices in the region, Stigand was one of the biggest British advocates for heavy-handed tribute collection on the grounds that tax evasion was rife. He described the situation as follows:

'Practically all tribute, except from a few sections close to Nasser, has to be collected by force. Almost everywhere the Inspector goes he finds the kraals [livestock enclosure] empty and the people gone, his coming having been announced by scouts. No chiefs ever come to the station. The Inspector seldom sees a chief or even any responsible person. If a village is surprised and has not time to fly the people are either surly or hostile. If a village has already paid tribute the people may not run away, but their one idea is to get the Inspector to move on. No chief or other [official] comes to greet him, and the chief is only produced after a lengthy palaver and when it appears that the Inspector is not going to move until he sees him. Sometimes whole villages will take to flight, leaving their durra [grain] and belongings, to avoid payment of one or two bulls'.¹⁷⁸

Some of Stigand's pacification campaigns pushed people into neighbouring Abyssinia, which he was keen to prevent. For example, Stigand went on to note that if tax evaders were 'not caught at the right time they will be found to have moved into Abyssinian territory East of Pibor, mingling with Laos and Garjaks'. This is because some of the sections were 'fairly difficult to catch'. Given how brutal Stigand's tribute collection methods were, he noted that this had a knock-on effect for other tribes who also 'successfully resisted paying tribute' as they too might flee to Abyssinia, which was undesirable to the British.¹⁷⁹ Indeed, as Douglas Johnson notes, the flow

¹⁷⁸ Report by Major C.H. Stigand Governor Upper Nile Province, 'On Sobat Valley Nuers', 22 April 1913, NRO UNP 1/12/101.

¹⁷⁹ Ibid.

of people across the Condominium-Abyssinian border was a regular tactic to avoid taxation on both sides of the boundary.¹⁸⁰

Though the Zeraf Valley was the site of considerable conflict over taxes during the early years of British rule, it was hardly the only place where taxes were associated with submission and violence. In 1902 in the Kafia Kingi region bordering Darfur, one of the head authorities in the region had refused to pay tribute to the British.¹⁸¹ The authority also reinforced his territory with what the British reported as approximately 200 rifles, which the British perceived as an explicitly 'mutinous' act.¹⁸²

And the imposition of taxes on the 'nomad Arabs' in Kordofan presented significant challenges that echo those that confronted the British in the Zeraf Valley. Indeed, even as the British tried to distinguish between nomad Arabs and 'Africans', at least when it came to taxes the state engaged with both categories in similar ways. For instance, in Kordofan in 1907, all but one Baggara sheikh in the Halifa had '[avoided] paying any tribute'. In return the British 'recommend[ed] that their cattle be seized unless the whole of their 1906 tribute and arrears were paid up'. The non-payment of tribute, or of outstanding arrears, was perceived as a direct threat to British rule in part because the British thought that it would be 'most demoralising' to other parts of the region.¹⁸³ These fears appear to have motivated the persistent collection of tribute even though it was not financially vital.

But the application of tribute as a tool for political control was not limited to illustrating acknowledgement of, or submission to, the state. Taxes were also used as a tool for territorial control that included demarcating boundaries and delineating which authority controlled each part of the peripheries. For instance, research by Cherry

¹⁸⁰ Johnson, D. (2010) *When Boundaries Become Borders: The Impact of Boundary-Making in Southern Sudan's Frontier Zones*. London: The Rift Valley Institute. p.90.

¹⁸¹ Thomas, E. (2010) *The Kafia Kingi Enclave: People, Politics and History in the North-South Boundary Zone of Western Sudan*. London: The Rift Valley Institute. p.6.

¹⁸² Sudan Intelligence Report (SIR) 92, p.4, BL FO 78/5239.

¹⁸³ SIR 151, February 1907, p.8, The National Archives (TNA) WO 106/229.

Leonardi argues that the establishment of local taxation regimes contributed to the creation and maintenance of administrative boundaries.¹⁸⁴ Moreover, Chris Vaughan argues that sheikhs in Darfur also pushed for defined territorial boundaries so as to maintain their control over their tax base.¹⁸⁵

Similarly, in the Nuba Mountains, pacification efforts began with the British trying to establish contact with 'Arab Nomads' in the area. But the area was described as one of 'extreme insecurity' in some British officials' eyes. They therefore made plans for it to become a frontier region within the Condominium that would provide something of a buffer between the north and Darfur, Kordofan, and Southern Sudan. This insecurity was in part caused by the region's effectiveness at subverting previous attempts to assert authority over the region by Darfur, Sennar, and the Turco-Egyptians. Consequently, people in the region had been pushed into the province's mountains and hills. The British response also included forcible efforts to move people into lowland areas where they could be more easily monitored.¹⁸⁶

Moreover, some of the motives for linking taxes to territoriality appear to have emerged out of the difficulties some British administrators had collecting tribute in the peripheries. An example of the latter comes from Kordofan in 1902. In this report from the very early years of British engagement in the region, an official remarked that the Selim Baggara 'seem to have hitherto to have been somewhat neglected through their country being on the border of, if not actually within, three or even four Mudirias [provinces]'.¹⁸⁷ As a consequence, taxpayers within the region:

¹⁸⁴ Leonardi, C. (2019) 'Patchwork States: The Localisation of State Territoriality on the South Sudan-Uganda Border, 1914-1940' To be published in *Past and Present* [Preprint]. Accessed 19 December 2019.

¹⁸⁵ Vaughan, C. (2015) *Darfur: Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey, pp.155-156.

¹⁸⁶ Manger, L. (1988) 'Traders, Farmers and Pastoralists: Economic Adaptations and Environmental Problems in the Southern Nuba Mountains of the Sudan', in Johnson, D. and Anderson, D. (Eds.) *The Ecology of Survival: Case Studies from Northeast African History*. London: Westview Press, p.164

¹⁸⁷ 'Notes on the People, Country &c., Between Renk and Kaka Wood Station', SIR 92, March 1902, App. E. p.15, BL FO 78/5239.

'[Professed] to have paid Ushur tax to Kordofan (Dueim) and herd or animal tax to Khartoum (Goz Abu Guma), and meanwhile on paper they have belonged to Fashoda, to which Mudiria they used to belong in the days of the old Government, and by which they are now being taken in hand. As a matter of fact, they have probably hitherto, to a great extent, escaped any sort of taxation'.¹⁸⁸

As this example illustrates, there could be a considerable gap between a British administrator's attempts to assert territorial boundaries that neatly aligned to British 'paper' descriptions of where customary authorities operated. Moreover, as Chris Vaughan argues in Darfur, these examples might have actually been instances where customary authorities were 'competing' for the 'loyalty of tribute or tax-paying subjects in an under-populated environment'.¹⁸⁹ This importantly highlights the ways in which customary authorities likely had some level of agency in efforts to define and delineate chieftaincies and sheikhship.

Meanwhile, these concerns about the linkages between taxation and territoriality increased in the years prior to and after the incorporation of the Lado Enclave into the Anglo-Egyptian Condominium from neighbouring Congo Free State, which was held by the Belgians. A 1907 Intelligence Report on events in Mongalla Province, which bordered the Lado Enclave, notes that:

"The [Belgian] Lado authorities are perfectly courteous, and willing to meet us [the British] in every way, but with the introduction of taxation in this Province [Mongalla] it is easy to see that these differences of opinion will become less capable of adjustment in the absence of some definite delimitation [of the boundary] or modus vivendi.

¹⁸⁸ Ibid.

¹⁸⁹ Vaughan, C. (2015) *Darfur: Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey. p. 159.

Indeed, taxes were also used to delineate the Condominium's frontier with Belgian-occupied Congo Free State. For instance, in August 1919 a British official reported 'that 200 men, who paid their tax last year, had bolted across the Belgian Congo boundary' after they were approached by a representative of the British government in the Condominium. This took place in the Lado Enclave, which bordered Congo Free State and had recently come under British control after having initially been leased to the Belgians.¹⁹⁰ The official also remarked that the Boundary Commission that had been established to demarcate the boundary between the two territories needed to carefully consider these types of factors.

And in Darfur and Darfur's frontier with the rest of Sudan taxes again featured strongly in how the British engaged with people within it and in neighbouring territories. Before and following the incorporation of the region in the Condominium in 1916 after the British killed the Sultan of Darfur for failing to submit tribute to them and for supporting the Ottoman Sultanate in World War I, the British carefully monitored tax collection along the boundary. This included regular reporting on the amount of tribute that the Sultan of Darfur remitted to the British, which in turn ensured that the region had semi-autonomous status. The British also paid particular attention to whether and how people under the Sultan's geographic remit collected tribute from areas that were exclusively under British control. Similarly, taxpayers were also recorded travelling across the boundary to escape taxes.¹⁹¹

In the build-up to the Sultan's overthrow, one of the British state's concerns was whether Ali Dinar, the Sultan of Darfur, had allowed people under his authority to collect tribute outside of Darfur. For instance, a 1904 Sudan Intelligence Report notes that:

¹⁹⁰ Leopold, M. (2009) 'Crossing the Line: 100 Years of the North-West Uganda-South Sudan Border', *Journal of Eastern African Studies*, Vol. 3, No.3. pp.464-478.; Sinkainga, A. (1986) 'British Policy in the Western Bahr al-Ghazal (Sudan), 1904-1946', Unpublished Doctoral Thesis, University of California, Santa Barbara. pp.64-65.

¹⁹¹ Leopold, M. (2009) 'Crossing the Line: 100 Years of the North-West Uganda-South Sudan Border', *Journal of Eastern African Studies*, Vol. 3, No.3. pp.464-478.

'Sheikh Azib Idris of the Zeiadia Arabs, together with 18 men, 20 women and children, 9 horses, 20 cows &c., have fled from Darfur to Foga. They complain of excessive taxation, and desire to settle in Kordofan'.¹⁹²

During previous instances when this took place, the British admonished one of Ali Dinar's representatives for 'crossing the frontier and collecting tribute from people in Kordofan'. A British official also 'informed him [the representative] fully of the detail of this part of the frontier and communicated the same by letter to Ali Dinar'.¹⁹³ Other accounts from Darfur prior to the region's 1916 incorporation into the Condominium echo concerns about the relations between Darfur and neighbouring regions in Sudan. For instance, another Sudan Intelligence Report from 1906 wrote that:

'News has been received from northern sources that the Agid of Mahamid of Wadai attacked a force of Ali Dinar's in Dar Tama, where it was collecting tribute, that the Agid Mahamid's force was victorious and carried off as spoil to Wadai the tribute which had been collected. This news has not yet been confirmed from other sources'.¹⁹⁴

These sources highlight that the British were using tribute to monitor the Sultan of Darfur's authority over the Darfur region and the extent to which he might have been over-extended his authority into neighbouring region. Meanwhile, other accounts from the build-up to the British overthrow of the Sultan underscore how taxes were used to monitor what the Sultan was collecting as a tax. They also illustrate how information about taxes were regularly used to assess the strength of his authority.

For example, the British remarked in 1906 that people from neighbouring Libya bought ivory and sold weapons in El Fasher and the Sultan collected one-fifth of it as

¹⁹² SIR 123, October 1904, p.1, TNA 106/227.

¹⁹³ SIR 114, January 1904, p.3, TNA WO 106/226.

¹⁹⁴ SIR 143, June 1906, p.4 BL WO 106/228.

a tax. That same year, the British not only monitored the tribute that Ali Dinar collected for that year, they also revealed that yet another group under his control had refused to pay tribute to him. Ali Dinar consequently dispatched 'a force of 300 cavalry' that was expressly used to 'enforce his authority'.¹⁹⁵ The latter suggests that Ali Dinar could still wield considerable force, if necessary.

Meanwhile along the Darfur-Kordofan boundary, from the perspective of taxpayers, this presented a complicated balancing act for people in Kordofan that were caught between the emergent British state in Sudan and Ali Dinar's waning rule. This was made all the more troublesome because the British were desperate to assert their authority and ensure that people in the frontier had submitted to their government rather than the Sultan of Darfur. For example, there were British reports that:

'Rashid Koroma, a Habbania sheikh, who recently arrived from El Fasher [the capital of Darfur] says that the Taaisha, Habbania, Beni Helba, and western tribes of Darfur, all send tribute in ivory or kind to Ali Dinar as they did to his ancestors, though many of the head sheikhs and sultans refuse to visit El Fasher'.¹⁹⁶

These examples effectively illustrate how taxes were used in the absence of a census, which did not take place in the Anglo-Egyptian Condominium until 1955, to forcibly determine where people spatially 'belonged' in the vast peripheries. Likewise, it also provides examples of some of the first attempts to make customary authorities more legible to the state. These types of exercises in ordering were a particularly pressing concern to the British in the Condominium's borderlands as their authority was more often challenged or encroached upon by neighbouring states. But this was hardly unique to Sudan. For example, research by Helen Tilley and James C. Scott detail

¹⁹⁵ Ibid.

¹⁹⁶ SIR 114, January 1904, p.3, TNA WO 106/226.

how map-making is typically one of the primary aims of colonial administrations' efforts to 'make the state legible' according to high-modernist ideas of the state.¹⁹⁷

In addition to using taxes to assert boundaries the British also used taxes being to measure 'satisfactory' attitudes towards government within the people traditional authorities represented. For instance, a Sudan Intelligence Report from 1906 notes that the 'attitude of the Dinka at present is not at all satisfactory' as they were struggled to 'supply the small amounts of grain and cattle' they demanded from their subject populations.¹⁹⁸

Meanwhile in Dar Fung, another Sudan Intelligence Report from the same year noted how 'the general situation is satisfactory'. This is on account of how '[a]ll the people pay the Ushur, Herd and Ghaffir taxes without trouble, except some of the Burun, who have not yet been called upon to do'.¹⁹⁹ Other examples from 1906 report that the Hamegs, which resided along the Condominium's border with Abyssinia were 'friendly to Government, and pay the taxes'. And yet despite indications of submission to the British, it was still 'impossible to arrest a man by means of the police, as his friends shelter him, though a Sheikh or Mek of another hill may catch him'.²⁰⁰ This observation indicates that the British still had limited control over some of these areas and hints at the emerging authority of customary officials, and the people they were tasked with representing, to avoid the state. It also strongly alludes to how illusory control was during these early years.

Indeed, another example from the same Intelligence Report similarly reports that the Ingassana, who resided in the Tabi Hills were 'truculent' however they were 'now

¹⁹⁷ Tilley, H. (1998) 'Introduction: Africa, Imperialism, and Anthropology', in Tilley, H. and Gordon, R. (Eds.) *Ordering Africa: Anthropology, European Imperialism, and the Politics of Knowledge*. Manchester: Manchester University Press.; Tilley, H. (2011) *Africa as a Living Laboratory: Empire, Development, and the Problem of Scientific Knowledge, 1870-1950*. Chicago: University of Chicago Press; Scott, J. (1998) *Seeing Like a State: How Certain Schemes to Improve the Human Condition Have Failed*. New Haven: Yale University Press.

¹⁹⁸ SIR 143, June 1906, p.2 BL WO 106/228.

¹⁹⁹ 'Political Situation in Dar Fung', SIR 145, August 1906, App. B, p.5-7, TNA WO 106/229.

²⁰⁰ Ibid.

thoroughly under our [Anglo-Egyptian Control]' as they 'pay their taxes without demur'.²⁰¹ However, once again, this was imposed through the threat of force as the report notes that this was the consequence of 'the visit there of the troops last year'.²⁰²

Similarly, in the Zeraf Valley in Upper Nile Province in 1913, the Governor, Wauhope, argued that the inability of 'Sheikhs [to have] their tax ready' revealed 'the truth of the matter being that no Nuer Sheikh has any real authority over his people'. He added that 'with the best intentions in the world [Nuer Sheikhs in the Zeraf Valley] cannot do more than collect such cattle as are paid voluntarily'.²⁰³ Wauhope's account also provides evidence of how British perspectives on the utility of force when collecting tribute if taxes were to achieve distinctly political aims increasingly diverged during these years. For instance, Wauhope also noted that in the Lak Nuer section of the province that the 'forceable measures' which Koebel took contributed to conflict between government and the tribe.²⁰⁴

This section of the chapter has illustrated that taxes were a tool for social control rather than revenue raising in the peripheries. This dynamic, which subsequent chapters indicate endured throughout British occupation of Sudan, was in part enabled through the country's financial dependence on cotton exports rather than direct tax revenue. Vitally, the two types of taxes this dissertation is primarily concerned with, tribute and poll taxes, were primarily spatially bounded to the Condominium's peripheries. But in contrast to later years of the Condominium, tribute collection was primarily about 'submission' or allegiance to government, as the first step towards additional measures that deepened how the British-led state used taxes to control the peripheries.

²⁰¹ Ibid.

²⁰² Ibid.

²⁰³ Report by Major C.H. Stigand Governor Upper Nile Province, 'On Sobat Valley Nuers', 22 April 1913, NRO UNP 1/12/101.

²⁰⁴ Ibid.

Moreover, despite Wingate's high-level declarations that taxes were low so as to appease people in the territory, evidence from British tax collection efforts in the peripheries indicates that the British were in fact very brutal when levying them. Taxes were in part used to define boundaries and delineate which authority controlled different parts of the peripheries. All the while, some British officials bumped up against the limits of force and some conflicts over taxes between taxpayers and the British emerged. This is meaningful because it would eventually contribute to a concerted push towards different types of tax collection modalities that other parts of this dissertation illustrate in more detail.

Part 3: Administering the Periphery

Towards the end of the first two decades of British rule in the Condominium, a gradual chorus emerged among administrators that argued that violence associated with tribute collection was counterproductive. And a large part of this insecurity was associated with the collection of taxes through a British or Sudanese administrator. The British reaction among some administrators to this challenge was to advocate for tribute to be collected through customary authorities rather than directly.

And with this, another key distinction emerged between the taxes that were levied in the peripheries versus those that were collected in the riverain north, where taxes were more often collected or mediated through Sudanese administrators. These officials were generally referred to as a *mamur* or 'effendi' and were overseen by a British administrator. More practically, in the peripheries, this meant that some British officials were fixated on trying to define who were 'legitimate' traditional authorities, and these individuals were tasked with tax collection.

The gradual turn towards this type of governance are significant in part because they laid the foundations for the formal introduction of indirect rule that was mandated in the territory in 1921 following the publication of the Milner Report. Several scholars of Sudan argue that the Milner Report was the defining document that introduced

indirect rule in the Anglo-Egyptian Condominium.²⁰⁵ And though Abushouk and Bjørkelo also advance this argument, they neglect the role of taxes in shaping this decision.²⁰⁶

Instead, this chapter's analysis of how the British constructed and administered the peripheries indicates that the 1921 introduction of indirect rule was more of a continuation of earlier policies. This supports the findings by other historians of Sudan, including Cherry Leonardi, Justin Willis and Chris Vaughan who all illustrate the ways in which customary authorities were 'invented' by the British when they occupied the territory. More broadly, as Thomas Spear illustrates, this pattern of neo-traditionalism involved a complex exchange between the British occupiers and the people they sought to colonise in Africa renegotiating how authority was constituted.²⁰⁷

Beyond these realisations and the rising British obsession with the origins of customary authorities that persisted throughout their occupation of Sudan, approaches to collaborating with customary authorities were not unified. In some instances, they used lower taxes to buy collaboration from key customary authorities. But in other parts of the peripheries, most notably in Upper Nile Province's Zeraf Valley and Nyala in Darfur, disputes over taxes contributed to considerable

²⁰⁵ Mamdani, M. (2009) *Saviors and Survivors: Darfur, Politics, and the War on Terror*. Cape Town: HSRC Press. p.158.; Al-Rahim, M. (1969) *Imperialism and Nationalism in the Sudan: A Study in Constitutional and Political Development, 1899-1956*. Oxford: Oxford University Press.; Massoud, M. (2013) *Law's Fragile State: Colonial, Authoritarian and Humanitarian Legacies in Sudan*. Cambridge: Cambridge University Press. p.68.

²⁰⁶ Abushouk, A. and Bjørkelo, A. (2004) 'Introduction', in Saleh, M. (ed.) *The Principles of Native Administration in the Anglo Egyptian Sudan, 1898-1956*. Omdurman: Abdel Karim Mirghani Cultural Center. pp.15-32.

²⁰⁷ Leonardi, C. (2013) *Dealing with Government in South Sudan: Histories of Chiefship, Community and State*. Woodbridge: James Currey.; Willis, J. (2005) 'Hukm: The Creolization of Authority in Condominium Sudan', *Journal of African History*, 46(1).pp.29-50.; Vaughan, C. (2010) 'Reinventing the Wheel? Local Government and Neo-Traditional Authority in Late-Colonial Northern Sudan', *The International Journal of African Historical Studies*, Vol. 43, No 2. pp.255-278.; Spear, T. (2003) 'Neo-Traditionalism and the Limits of Invention in British Colonial Africa', *Journal of African History*, 44. pp.3-27.

violence.²⁰⁸ And in other regions of the territory, the British begrudgingly acknowledged that they could only collect taxes if they provided some sort of administration in return, a frequent example of which was ‘justice’ in the forms of courts. This section of the chapter explores these three findings.

On the gradual call for de facto, if not de jure, imposition of indirect rule, one of the earliest advocates for providing some sort of administration to collect taxes comes from the Governor of Upper Nile Province C.H. Stigand in 1913. Though Stigand’s tribute collection practices in the Zeraf Valley were some of the most brutal he nevertheless argued that:

‘The Policy [emphasis original], which has been adopted here, of collecting a tax without attempting any administration appears to me unjust and worse than that unsound also. Such a policy has always required a large Military force to uphold and has always resulted, sooner or later, in arousing the hostility of the people so governed. It is not necessary for us to seek examples of the workings of this policy in other countries for we have one to hand in the attitude of the Old Egyptian Government.

I do not suggest by the comparison that any lack of humanity has been shown here. The tax in itself is light, far lighter than that paid cheerfully by many other tribes, ow[n]ing less cattle and other material wealth. My point is not this, but that the policy in itself is unsound, in so much as it contains within itself the seeds of its own failure. It utterly neglects the fostering of a native organisation and chain of responsibility, and the [interest] of the natives themselves in their own Government, by which methods alone a large body may be controlled by an insignificant

²⁰⁸ Vaughan, C. (2015) *Darfur: Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey.p.73.

minority. It claims a tax whilst failing to construct the machinery by which it may be collected in an orderly and just manner'.²⁰⁹

This statement and others reviewed in this chapter suggests that the difficulties of tax collection motivated the de facto introduction of indirect rule early on in the Condominium. Indeed, the aforementioned challenges posed by widespread resistance to having their animals taxed at the individual level through animal and herd taxes meant that these taxes were often operationally and politically unfeasible in the peripheries. This is opposed to tribute, which could also be paid in animals but was more feasible because it was collected through a government-selected customary authority. This persisted throughout British rule in the territory.

And as the previous section illustrates, tribute, and eventually poll and hut taxes, therefore became the most politically viable tax to apply in the peripheries. This is despite the fact that they were ostensibly one of the most volatile taxes a government could impose owing to their potential to catalyse rebellion. The British response for containing this risk was to put a more recognisable face, and ostensibly a less invasive form of government onto the region. However, first they had to grapple with the very institution of chieftaincy and sheikhship and in effect make customary authorities legible to the state.

Another notable facet of Stigand's observation is the push for Sudanese engagement in the 'machinery' of tax collection and therefore also, according to Stigand's logic, spurring ownership in the very idea of the state. A central observation among the sources reviewed, is that even in the first few years of British rule, taxes were linked to a rudimentary idea of civilising through localised experiments in self-rule but only one that was not a threat to British occupation. 'Civilising' through taxes and eventually local government were potentially desirable. However, this was limited to the extent to which they conveniently justified the sustained subjugation of these

²⁰⁹ Report by Major C.H. Stigand Governor Upper Nile Province, 'On Sobat Valley Nuers', 22 April 1913, NRO UNP 1/12/101.

regions and did not give rise to nationalist threats or religious uprisings that posed existential threats to British rule.

And Stigand was hardly alone. Sentiments that echo his 1913 call for some sort of native administration that the British could work through gave rise to considerations of how to identify 'legitimate' customary authorities that the British could work through. And these too notably predated the formal introduction of indirect rule even though this is a key facet of indirect rule or 'Native Administration'. For instance, in Mongalla Province the British attempted to impose authority over the region expressly involved weeding out what they considered were 'false chiefs' who collected taxes outside of the state's remit.

Some of these chiefs derived their authority from divine, spiritual or customary practices, and in many instances these were the pre-existing sources of legitimacy prior to British efforts to replace chiefs with those that were backed by the state. For instance, in 1907 the Governor of Mongalla Province visited Bor in what is now part of contemporary South Sudan. This visit was prompted by a report that detailed how an individual from a Dinka clan had gone 'about levying contributions under guise of being divinely commissioned to do so'. The Governor failed to find evidence that could criminalise this individual as other members of the Dinka in the area held 'his powers as a magician in some respect'.²¹⁰

Moreover, granting tribute collection power was one of the ways in which the British 'wooed' sheikhs and chiefs as collaborators with government, though the extent to which the British applied violence or used taxes to attract collaborators varied. For instance, though Darfur was semi-autonomous at the start of the Condominium, British officials appear to have been wary of the Sultan of Darfur, who ruled the territory. These concerns emerged in part because they were concerned that he could

²¹⁰ SIR 152, March 1907, pp.1-3, TNA WO 106/229.

spur a religious uprising akin to the Mahdi.²¹¹ Indeed, the British were particularly threatened by what they termed as 'religious fanaticism' because the Mahdist state had effectively expelled the Turco-Egyptian state from Sudan in 1885.

Tax policies in strategically significant borderland regions were consequently more conciliatory. As another example, in response to these types of threats, some British officials identified key authorities from along the Darfur-Kordofan boundary lands from people that were dissatisfied with the Sultan of Darfur's rule and enlisted them in the conquest of Darfur and subsequent establishment of administration in these borderlands. Taxes were integral to the British negotiation strategy to effectively obtain the collaboration of leaders like Ali el Tom.²¹²

Nor did the pattern of 'buying' collaboration through tribute appear to have been entirely new to the region as it had some historical precedents that the British drew upon. However, in some instances, some British officials were ostensibly bolting their objectives onto patterns of rule that were negotiated between customary authorities and British administrators. Indeed, the new state's application of violent tax methods catalysed reactions from people in the Condominium's peripheries that were not necessarily counterproductive to British efforts to ensure people had submit to it. In a few cases, these extractive tax practices even compelled people to even request to be taxed by the British-led government to obtain 'protection'.²¹³

For example, the historian Robert Collins argues that several Nuer clans in Upper Nile's Zeraf Valley, 'actually asked to be taxed' and regarded their payment as 'protection money' from government patrols, which they reasoned would steal more

²¹¹ Slight, J. (2010) 'British Perceptions and Responses to Sultan Ali Dinar of Darfur, 1915-16', *The Journal of Imperial and Commonwealth History*, 38(2), 237-260.

²¹² Asad, T. (1970) *The Kababish Arabs: Power, Authority and Consent in a Nomadic Tribe*. London: Hurst. pp.167-168; Vaughan, C. (2015) *Darfur: Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey. p.77

²¹³ Thomas, E. (2015) *South Sudan: A Slow Liberation*. London: Zed. p.77.

than they would pay in tribute'.²¹⁴ But again, this protection was ultimately underscored by the Condominium state's propensity for violence rather than compelled by a perception that the state was somehow well-intentioned. Indeed, this dynamic illustrates aspects of how the British-led state was a harbinger of 'threat and guarantee' or that the idea of the state was 'located between threat and opportunity' as articulated by Das and Poole and Vaughan, respectively.²¹⁵

Moreover, akin to Robert Collins' findings in the Zeraf Valley, there were a few isolated examples of the payment of taxes as 'protection money', which took place along the Condominium's frontier with Abyssinia. For instance, a 1906 Sudan Intelligence Report notes that people in Dar Fung, which stretched across Blue Nile and bordered what was Abyssinia, 'would willingly pay' taxes as 'the Government would protect them from raids from neighbouring villages if they did'.²¹⁶ This again highlights how the British used taxes in regions where British authority could be contested by rival states to 'woo' people into British rule.

Meanwhile, other sources underscore that some consensus was emerging among British officials in the Zeraf Valley that called for the link between tax collection and a government provided 'service'. However, this call was not universal and had regional dimensions within the peripheries. Indeed, Douglas Johnson argues that the only way the Nuer in the Zeraf Valley would hand over their cattle was 'as an exchange for some government service'.²¹⁷ For instance, a Sudan Intelligence Report for 1907 remarks that:

²¹⁴ Collins, R. (1971) *Land Beyond the Rivers: The 3Southern Sudan, 1898-1918*. New Haven: Yale University Press. p.234.

²¹⁵ Vaughan, C. (2015) *Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey. p.55.; Poole, D. (2004) 'Between Threat and Guarantee: Justice and Community in Margins of the Peruvian State', in Das, V. and Poole, D. (Eds.) *Anthropology in the Margins of the State*. Oxford: Oxford University Press. pp.35-65.

²¹⁶ 'Political Situation in Dar Fung', SIR 145, August 1906, App. B, p.5-7, TNA WO 106/229.

²¹⁷ Johnson, D. (1982) 'Tribal Boundaries and Border Wars: Nuer-Dinka Relations in the Sobat and Zeraf Valleys, c. 1860-1976', *The Journal of African History*, 23.p.195.

'He [Chief Diu] was informed [by the British] that any tribute or tax be hereafter exacted by Government would follow, not precede, the recognition on the part of the people that Government was in reality able to render them justice'.²¹⁸

'Justice' often translated to government courts, which taxpayers utilised alongside or in addition to 'customary courts'.²¹⁹ Additional evidence comes from discussions about the incorporation of the Lado Enclave into Sudan in 1910. One of the British officials working on the handover of the region from Belgian to British control remarked that:

The inhabitants are to understand that whenever they have trouble among themselves, which their sheikhs cannot settle for them according to tribal custom, they must come to the nearest Government post when they will receive assistance and their cases will be settled. Sheikhs must understand that all serious cases must be brought before the nearest Inspector or mamur, and the Government look to the sheikhs to assist them in every possible way.²²⁰

Here too, sheikhs were key to these interactions as they 'assisted' the British-led state to mediate disputes. And, justice and courts, as Cherry Leonardi argues in parts of what are now South Sudan, were in some ways desirable for taxpayers as they permitted a wider range of options to potentially obtain favourable outcomes in courts.²²¹ The British attention to how they were perceived might also reflect broader trends throughout other parts of empire. For instance, in patterns that were mirrored in British occupied Sudan, Michael Tuck illustrates how the British 'took pains to link

²¹⁸ SIR 152, March 1907, App. A (I), pp.6-7, TNA 106/229.

²¹⁹ Johnson, D. (1986) 'Judicial Regulation and Administrative Control: Customary Law and the Nuer, 1898-1954', *The Journal of African History*, Vol.27 (1).p.65.

²²⁰ 'Proclamation on Reversion of Lado Enclave to Sudan Government', in Governor Owen to Percival, Senior Inspector Loka-Kagulu District, 1 July 1910, NRO Mongalla 1/8/51.

²²¹ Leonardi, C. (2013) *Dealing with Government: Histories of Chiefship, Community and State*. Woodbridge: James Currey.

taxation with “improvements” in colonial Uganda. Indeed, Tuck argues that the British were ‘sensitive to the issue of perceptions of authority, as well as its actual application’, which partly resonates with how they engaged in the Condominium.²²² Leigh Gardner found similar examples in East Africa and Northern Rhodesia.²²³ However, in the Condominium, this project provides evidence for the ways in which the British sent deeply mixed messages about the utility of force when collecting taxes. This in turn belies how little the British actually understood about the people they tasked themselves with ruling.

Meanwhile, in addition to ‘protection money’ some British administrators also wooed collaborators by appealing to status that included the participation of sheikhs and chiefs on influential courts. An example of this emerges in 1907 in the Zeraf Valley in Upper Nile Province, when it was headed by Governor G.E. Matthews. Matthews received a request from the Nuer chief Diu to receive a visit from the Governor. In return, Diu wished ‘to be recognized as a paramount [chief] under Government in the Zeraf valley.’²²⁴ A subsequent Intelligence Report from 1907 noted that Diu had claimed ‘recognition’ by all Nuers in both the Zeraf and Sobat valleys and that his name was ‘held supreme throughout the five sub-tribes of Lak, Thiang, Gaweir, Lau and Jekang’.²²⁵

The following details the encounter, as it captures how the British sought to consolidate the territory following confirmation that resident populations in the region had submitted to government, which was evident by their willingness to pay tribute:

‘He [Diu] made definite announcement he understood the true intention of Government towards him he would hold a meeting of headmen and

²²² Tuck, M. (2006) “‘The Rupee Disease’: Taxation, Authority, and Social Conditions in Early Colonial Uganda’, *International Journal of African Historical Studies*, 39, 2.p.225.

²²³ Gardner, L. (2010a) ‘Decentralization and Corruption in Historical Perspective: Evidence from Tax Collection in British Colonial Africa’, *Economic History of Developing Regions*, Vol.25(2), p.226.

²²⁴ SIR 143, June 1906, p.2 BL WO 106/228.

²²⁵ SIR 152, March 1907, App. A (I), pp.6-7, TNA 106/229.

sheikhs from all parts of Nuer land and would indicate to them the attitude they should take up towards Government, and would explain to them that Government was prepared to redress all wrongs which were reported to it by his people'.²²⁶

During these negotiations the British were also concerned about carefully delegating authority to key chiefs or sheikhs who would then work through chiefs or sheikhs who reported to him. This pattern of rule by governing typifies an early British preference for segmenting regions that they thought they could more readily govern as a series of collectives. For instance, as part of the same negotiations between Governor Matthews and the Nuer chief Diu, Matthews stated 'it would be impossible for him [sheikh Diu] to maintain his control without delegating his authority to subsidiary sheikhs'. Vitally, Matthews argued that he and Diu would jointly select subsidiary chiefs in partnership with Diu. And, that this would 'in no ways detract from his [Diu's] personal authority, provided that he continued to evince a desire to abide by the intentions and decisions of Government'. Diu agreed to this and:

'quite readily admitted the necessity of appointing representatives, and with an airy wave of his hand promptly appointed the three best known Nuers from among the chiefs present to the posts of Khandam, Ajuong, and his own district of Duk'.²²⁷

A much more defining event that brought home the importance of administering the Condominium's peripheries through customary authorities was the 'Nyala Rising'. This uprising took place in Darfur 1921 and resulted in the death of a British administrative official.²²⁸ This was an early rebellion against British rule in Sudan; and, critically, British officials begrudgingly acknowledged that taxes were at the heart of

²²⁶ Ibid.

²²⁷ Ibid.

²²⁸ Vaughan, C. (2015) *Darfur: Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey.p.73.

this uprising, though they initially tried to blame it on religious ‘fanaticism’.²²⁹ The fear of religious movements was a hangover from the Mahdist defeat of Charles Gordon in 1885 though it was somewhat supplanted with an evocative concern about the ‘septic germs’ of nationalism in the early 1920s that the next chapter explores.

The Governor-General of Sudan at the time, Lee Stack, remarked that the rebellion was in part provoked by the Sultan’s inability to effectively impose new types of taxes in the region and the shock of the transition to British rule. Stack reported:

‘Under the rule of Sultan Ali Dinar these people [the Masalit in Darfur] were sufficiently strong to evade any but a minimal taxation, and the introduction of a closer system of administration inevitably aroused an undercurrent of discontent, especially amongst the Chiefs and ruling classes...their prejudice against a change of Government, coupled with discontent at direct administration would prepare a field in which the seeds of rebellion would rapidly thrive’²³⁰

The event was later commented upon by C.A. Willis, who had been Governor of Upper Nile Province after the rebellion had taken place. Willis retrospectively attributed the uprising to the introduction of British rule and acknowledged ‘I think we [the British administration] went a little too quick with them and put them on taxation etc. too soon’.²³¹ The tax in question was a reportedly a herd tax, but there are discrepancies in the historiography over the extent to which Darfur’s tax system differed under Ali Dinar versus the British.²³² Not all British officials this project

²²⁹ Daly, M. (1980) *British Administration and the Northern Sudan, 1917-1924: The Governor-Generalship of Sir Lee Stack in Khartoum*. Leiden: Nederlands Historisch-Archeologisch Instituut te Istanbul.

²³⁰ Daly, M. (1980) *British Administration and the Northern Sudan, 1917-1924: The Governor-Generalship of Sir Lee Stack in Khartoum*. Leiden: Nederlands Historisch-Archeologisch Instituut te Istanbul. p.84.

²³¹ Daly, M. (1980) *British Administration and the Northern Sudan, 1917-1924: The Governor-Generalship of Sir Lee Stack in Khartoum*. Leiden: Nederlands Historisch-Archeologisch Instituut te Istanbul. p.87.

²³² Vaughan, C. (2015) *Darfur: Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey.p.76.

surveyed acknowledged their logics as clearly as Stack did. However, Willis' account underscores the emergent perspective that a different approach that relied on customary authorities instead of combatting them was needed. The intellectual seeds of what would soon be known as indirect rule were planted within the British administration; moreover, they germinated prior to the Milner Report in 1920.

The Milner Report was formally known as the 'Report of the Special Mission to Egypt', which was released in December 1920. This commission was headed by arch-imperialist Lord Alfred Milner, who had served posts as High Commissioner in South Africa and Governor of the Cape Colony and subsequently contributed to the South African War in 1899-1902. This document is significant because it provided a high-level justification for the implementation of indirect rule in the territory, even if in reality British policy in the Condominium's peripheries had already practically started to resemble indirect rule. The portion of the document that is dedicated to Sudan is brief; approximately 2 of the full report's 40-pages explicitly engage with the territory and the rest is devoted to British policy towards Egypt. This reflects Britain's interest in maintaining Egypt's access to the Nile, which was one of the main strategic justifications the document provides for the sustained British occupation of Sudan. Despite the often-violent governance challenges confronting administrators on the ground that this chapter has explored in detail, it nevertheless praises British administration in Sudan and argues that:

*'When full allowance is made for the simplicity of the problem, viz., the introduction of the first principles of orderly and civilised government among a very primitive people, the great success actually achieved during the long Governor-Generalship of Sir R. Wingate is one of the brightest pages in the history of British rule over backward races. The present administration is popular in the Sudan, and with few exceptions, peaceful and progressive conditions prevail throughout the country'*²³³.

²³³ Report of the Special Mission to Egypt, 1920, BL B.S. 14/115.pp.33-34.

The key portion of the Milner Report that was interpreted as the high-level call for indirect rule in the Condominium argues that a 'single supreme authority over the whole of the Sudan' is necessary. But that it was 'not desirable that the government of that country should be highly centralised'. Instead, on account of Sudan's vast size and diverse population, the document argues that 'the administration of its different parts should be left, as far as possible, in the hands of the native authorities, wherever they exist, under British supervision'. This notably echoes Stigand's 1913 pronouncement that some sort of locally led administration would lubricate the wheels of British occupation in the territory. Moreover, the Milner Report adds that, 'wherever possible' 'native agencies' should be used for the 'simple administrative needs of the country, in its present stage of development, would make both for economy and efficiency'.²³⁴

Another key point that the document makes is that the balance of officials ought to change in the country away from Egyptian administrators towards those who were drawn from the resident population that would eventually call themselves Sudanese. It claims that Egyptian officials were also 'unpopular' among people and the report consequently calls for their replacement.²³⁵ In effect, indirect rule created contained units that protected the British from the threat of rebellion in potentially volatile regions such as Darfur, Kordofan, Red Sea and Kassala, which constituted the Condominium's peripheries. But a similar strategy was in place with Egyptian officials, who the British feared were dangerously nationalist, which also threatened their rule.

Indeed, an eerily prescient 1919 report by Lee Stack, who was then Governor General of the Anglo-Egyptian Condominium argued that anti-colonial political sentiments in Egypt had seeped into Sudan. This had notably resulted in a request by 'some of the more enlightened' Sudanese officials, according to British criteria at least, in the

²³⁴ Ibid.

²³⁵ Ibid.

Condominium's civil service to remove the 'Egyptian element from the Administration of the Sudan'.²³⁶ Stack then noted that 'Sudanisation' must gradually take place within the administration, which meant replacing Egyptian civil servants with individuals who were drawn from the resident population. An incremental approach was advised as the Egyptians in the public administration were 'too useful to be dispensed with hastily even though they are not altogether liked by the people they have to govern'.²³⁷

This strategy also called for the increased utilisation of sheikhs and chiefs in administrative matters, which included the civil and criminal judiciary and essentially provided an additional political motive for the introduction of indirect rule. Stack also argued that there would be a 'mutual advantage' in encouraging British administrators to establish Town Committees, made up of sheikhs and chiefs, to discuss the 'local Budget and municipal matters and improvements'.²³⁸ Stack also advised that this policy be extended 'where tribal organization exists' and called for it to be applied to nomad tribes as well.²³⁹ As if singing from the same songbook that Stigand sung from in 1913, Stack noted that this was particularly key and stated:

'I believe that only by developments of this kind, by getting real representatives of the people at large to take an interest in their own affairs, can we counteract the growth of the kind of class that almost monopolizes political thought in Egypt and India'.²⁴⁰

And the Governor of Berber Province stated in 1920 that:

²³⁶ Lee Stack, 'Note on the Growth of National Aspirations in the Sudan', 23 February 1919, SAD 204/1/155-61.

²³⁷ Ibid.

²³⁸ Northern Governors' Meeting, 1920 Powers of Native Chiefs and Sheikhs, 1920, NRO Civsec 1/9/30.

²³⁹ Ibid.

²⁴⁰ Ibid.

'I think there is now general agreement based on what has occurred in India and Egypt, and if our object is genuinely to train the people of tropical dependencies to stand on their feet, it is wiser not to leave the matter to chance, but to see where we are going and act accordingly. We must have a definite policy unless we wish to have the same phenomena repeated in countries like the Sudan, the moment they awake to some rudiments of national self-consciousness'.²⁴¹

The Governor recommended responding to this nationalist threat by 'strengthen[ing] the solid elements of the country', which included sheikhs, 'before the irresponsible body of half-educated officials, students and town riff-raff takes control of the public mind'.²⁴² In this Governor's estimation, urban areas and urbane people, rather than the countryside, posed a more significant threat to British rule than the more rural peripheries and the people within them.

As subsequent chapters illustrate, taxes and eventually local government emerged as the primary modalities through which these objectives, which sought to neutralise anti-colonial and nationalist threats to British rule, were pursued. However, the principle motive for local leaders to pay taxes appears to have been to gain favour with the government and potentially expand their authority. But contrary to previous analyses and narratives of British tax policy in the Condominium, instead of a routine administrative function, the taxes levied in the peripheries were beholden to British political fears of Sudanese nationalism. Likewise, they were also subsidiary to the larger British political project of somehow tightening their slippery grip on the majority of Sudan's population and landmass.

Conclusion

²⁴¹ Ibid.

²⁴² Ibid.

Three stories emerged in this chapter's analysis. The first endures throughout the entire time the British occupied the territory, which is the reality that the new state did not care as much for the monetary value of taxes so much as they did about the potential for taxes to control the peripheries. This finding is surprising as it challenges prevailing arguments in historical analyses of British colonisation of Africa that the revenue imperative confronting colonial states pervaded all tax collection efforts in the continent and elsewhere.²⁴³ Instead, direct taxes in the peripheries were almost exclusively about submission during this timeframe and submission was the precursor to indirect rule. The rest of this chapter illustrates how this persisted throughout British occupation of the territory into independence in 1956.

The second story is also unexpected, which is that taxes defined which parts of the territory were the 'centre' and which were the 'periphery'. In a sense, the type of tax people in the Condominium were on delineated where the centre began, and the vast peripheries unfurled. Paying tribute marked people as belonging to the periphery and the revenue raised from these types of taxes was largely insignificant in the eyes of the state and was about a symbolic representation of submission to it. Tribute was a vital type of tax in part because of how it was assessed, which was on a group basis, that was then collected by a customary authority. This in turn enabled the British to govern the peripheries through a series of 'tribes', which in effect shaped how the British understood and conceptualised the peripheries.

The third narrative in this chapter is that taxes actually compelled the de facto rather than the de jure imposition of indirect rule in the Condominium. This chapter also illustrates that the distinctions between tax regimes in the centre and the periphery started at the beginning at British rule. These are meaningful because they had enduring consequences for how the British related to disparate people in Sudan. This notably includes how the collection of these taxes was organised and the role that

²⁴³ Mamdani, M. (1996) *Citizen and Subject: Contemporary Africa and the Legacy of Late Colonialism*. Princeton: Princeton University Press.; Gardner, L. (2012) *Taxing Colonial Africa: The Political Economy of British Imperialism*. Oxford: Oxford University Press.

government selected traditional authorities had in collecting and spending them. As other parts of this dissertation illustrate, this had repercussion for how citizenship was mediated among some parts of the Condominium's peripheries.

What subsequently emerged from the sum total of these interactions was the realisation that the British needed to provide some sort of administration in the peripheries in exchange for paying taxes. And one of the strongest, albeit slowly and violently learned, lessons was that the best way to administer the peripheries was through government selected customary authorities, whom the British needed to 'attract' to government. This process was mediated by the threat of violence in some areas and by permitting a degree of personal enrichment in status or material wealth in others.

All of this provides fresh insights into how indirect rule emerged in the territory. For instance, the British administration in the Condominium did not solely react in a top-down manner from very senior British authorities in London, Cairo and Khartoum that advocated for indirect rule in a 1921 government report. Instead, they reached relative consensus on the fundamental basis of the policy, that of working through customary authorities, beforehand. But this chapter, and much of this dissertation, reveals that this process was not straightforward and was instead violently negotiated between members of the British-led administration and customary authorities in the peripheries.

Chapter 2: Taxation, Decentralisation & Social Control, 1921-1929

Though the Milner Report formally called for the imposition of indirect rule in the Condominium, by the mid-1920s the push to introduce it became more urgent. This was in part because of the perceived threat Sudanese nationalism posed to British occupation of the region. This reached a fever pitch in 1924 when Governor-General Lee Stack was assassinated in Cairo and a nationalist 'White Flag League' challenged British rule within Sudan that same year. Similarly, the distorted memory of the 1921 Nyala Rising simmered in the British imagination as they feared the potential of a religiously motivated movement to destabilise British rule, much as the Mahdists had achieved against the Turco-Egyptian government in 1885.

Thus, as described in an infamous quote by John Maffey, who became Governor-General a couple of years after Stack's death, the British sought to limit the 'septic germs' of nationalism. In effect, decentralisation, or devolution, was proposed as the administrative measure to parcel the peripheries into what the British thought would be more readily contained units that they hoped they could better control. The underlying logic of indirect rule as an inoculation against nationalism was the British belief that customary authorities were less of a menace to British occupation than the 'intelligentsia' that often worked in the British administration.

This task was fraught with hubris. Essentially, the British presumed that the predominantly rural peripheries that constituted most of Sudan's landmass and population were more 'primitive' and therefore easier to contain. This contrasted with the more urban, comparatively better educated, intelligentsia that participated in or was sympathetic to the White Flag League.²⁴⁴ Accordingly, customary authorities, so the British thought, were not as susceptible to nationalist ideas of self-rule as Sudanese and Egyptian administrators were. The basic strategy for implementing

²⁴⁴ Woodward, P. (1990) *Sudan, 1898-1989: The Unstable State*. Boulder: Lynne Rienner. pp.56-57.

indirect rule was to increasingly contract traditional authorities to perform government functions, which notably included tax collection and also some judicial activities.

This chapter illustrates five observations about this timeframe in relation to tax collection: The first point is the straightforward reality that 1921 to 1929 are something of a transitional period. Violent 'pacification' efforts still continued in some parts of the territory even as the British were trying to limit the impact of people from Sudan who worked in the state administration from playing significant roles as the British fears of nationalism rose. Meanwhile, the British sought to construct a conservative version of Indirect Rule, which was given the title 'Native Administration' as a means of governing the peripheries.

Secondly, as a component of this liminal position, the British still sought to maintain a low tax regime so as to prevent rebellions, such as the Nyala Rising in Darfur. As a third point, the British continued to strengthen the authority of Native Administrations as a means of controlling the peripheries. Significantly, taxes were an integral component of how customary authorities within Native Administrations monitored their people and also demonstrated this control to the British.

Thus, as a fourth observation, the function of tribute and poll taxes as a tool of social control for Native Administrations and the colonial state deepened. Indeed, inasmuch as poll taxes differed from tribute as a method of tax collection, they required some rudimentary counting of men or huts. Eventually, these lists would constitute the more elaborate tax registers and Native Treasuries that are discussed in the next chapter. Moreover, the British in effect sought to legitimate customary authorities by making what they could collect as a tax clearer to themselves, customary authorities and taxpayers. Moreover, as this and the previous chapter illustrate, the British had a difficult time collecting taxes in animals or crops in the peripheries and poll taxes and tribute remained a feasible tax during this timeframe.

And as a final observation on British tax policies during these years, 1921 to 1929 emerges as a time of pragmatic experimentation towards taxes rather than a clear ideology or policy. However, the state's aim is still to establish and effectively deepen their administrative control over the peripheries via so-called native authorities, who have been granted a regulatory function through poll taxes and to some extent also tribute. In sum, taxes continue to make customary authorities legible to the British and, customary authorities helped make the people they were tasked with overseeing more visible to the state, too. These kinds of functions, which privileged social control over revenue raising, continued to define tax policy during this timeframe even as new forms of taxes were introduced and different administrative apparatus were created.

This chapter explores these developments in three parts. The first identifies the extent to which indirect rule was linked to social control and was a vital tool for compartmentalising the peripheries into regions that the British thought they could more readily control. The second illustrates how this objective clashed with how taxes were actually collected in some parts of the peripheries, most notably in Zeraf Valley in Upper Nile Province, where the British continued to resort to brutal tax practices. This substantially weakened relations between people and government even as it became somewhat clearer to the British regime that they would need to work with, rather than combat, customary authorities.

The chapter concludes with examination of how the practice of turning customary authorities into quasi-census takers via taxes was initiated in the 1922 Power of Nomad Sheikhs Ordinance. This ordinance repositioned taxes from being used purely to ensure people had submitted to government in the peripheries to a tool that enhanced the state's control over the peripheries. Vivaly, it also served as a model for how to obtain collaboration from customary authorities throughout these vast regions by leveraging tax collection powers and tax exemptions.

Part 1: Devolution & Social Control, 1921-1929

British officials in the Condominium explicitly acknowledged the significance of the Milner Report in formally introducing indirect rule to the Condominium as it 'brought our [the British administration's] Native Policy under critical examination'.²⁴⁵ But as the previous chapter illustrates, the blossoming realisation that indirect rule was a more effective strategy for occupying Sudan predated the Milner Report. The call simply accelerated in the mid-1920s into the 1930s. Despite this gradual chorus calling for de jure rather than de facto continuity, establishing a coherent policy for decentralisation as a means of containing the nationalist threat took multiple steps. This section begins by examining these and then illustrates how even at the policy level, the function of taxes in indirect rule was more about monitoring customary authorities than revenue raising for the national government.

Initially, some British officials assumed that the process of imposing indirect rule through what they termed 'devolution' had precedents that they could build upon. This is despite the fact that the examples they drew from were not necessarily relevant for the entire country and instead liberally inferred from different regions within it. For instance, in 1921 Assistant Civil Secretary Harold MacMichael used the example of the Fung Kingdom or Sultanate to illustrate how chieftaincies were reworked when the Turkiyya began in 1821. The Fung Kingdom or Sultanate spanned from Sudan's boundary with Darfur to the west, South Sudan to the south and Ethiopia and Eritrea to the east. MacMichael argued that 'local chieftains' were not 'interfered with' by the Turco-Egyptians so long as they collected taxes and followed the rules of the government 'they were left to their own devices and their authority was upheld'.²⁴⁶

²⁴⁵ Reginald Davies, 'Further Steps in Devolution', enclosed in Civil Secretary to all Governors, 20 January 1930, NRO Civsec 2 1/1/2.

²⁴⁶ Northern Governors' Meeting, 1920 Powers of Native Chiefs and Sheikhs, 1920, NRO Civsec 1/9/30.

This narrative was also used to legitimate British moves to select and replace traditional authorities if they failed to comply with British demands to preserve their control over the region. Indeed, MacMichael also argued that in the Mahdiyya when ‘tribal sheikhs’ became the ‘commander of an unruly contingent of freebooters instead of being the leader and arbiter of a peaceful community’ they posed a threat to the Mahdists. As such, a rebel sheikh was ‘replaced by another more virile and ruthless than himself’.²⁴⁷

These kinds of perspectives reflected how some British officials conceptualised the vast peripheries, which constituted the majority of the Condominium’s people and landmass, as the ‘authentic’ unspoilt Sudan that they could ruthlessly manage. This portrayal of Sudan’s peripheries drastically contrasted with the reality that parts of these regions, rather than the northern riverain centre, were still undergoing violent pacification campaigns that underscored how difficult controlling the peripheries actually was when this statement was made. Indeed, all this was taking place even as some of these regions had been violently fighting against the British in the Zeraf Valley and Darfur and even killed some British administrators. As the next part of this chapter illustrates, this posed a substantial complication to the undercooked idea of decentralisation in the Condominium. In sum, as Douglas Johnson argues the British had inadvertently eroded relations with many of the customary authorities they sought to collaborate with and would need to devise a better strategy for buying their collaboration.

Even as the problematic construction of the urban ‘intelligentsia’ as a superior threat than rural regions persisted, British fears of a nationalist movement were partially realised when the White Flag League resisted British rule in 1924. The White Flag League was made up of approximately 150 officials and officers in the Egyptian army in Sudan and led to a revolt against British rule, which the British later halted. That

²⁴⁷ Ibid.

same year, the then Governor-General of the Condominium, Lee Stack, was assassinated in Cairo, which further fanned these nationalist embers.

And, even prior to these two events, the 1921 Nyala Rising continued to compel British concerns that a religious movement, akin to the Mahdists who had previously thwarted British attempts at occupying Sudan might emerge in Darfur.²⁴⁸ The main difference in the mid-1920s was that these fears became more urgent and provided a new saliency for the British to rethink policies towards the peripheries they often trivialised as simple even if they were consistently difficult to pacify.

For example, A.G. Pawson, the Deputy Governor of Blue Nile Province, wrote that Sudanese mamurs were dangerous because they had 'no conception of themselves as men of less importance than the Nazirs and Omdas of the district'.²⁴⁹ Nazirs were the highest-ranking customary authorities in native administrations that the British classed as 'Arab Nomads' and Omdas were intermediate authorities, who typically oversaw a 'town, village or group of villages'.²⁵⁰ Pawson added that mamurs and sub-mamurs understood themselves to be the 'natural inheritors of power and the future Governors of the Sudan', which speaks to his fears of nationalism following the 1924 White Flag League.²⁵¹ Importantly, Sudanese and Egyptian administrative officials such as mamurs were the key constituency within the White Flag League that the British were so fearful of harbouring anti-colonial sentiments that threatened the British grip on the territory.²⁵²

Consequently, even though Pawson acknowledged more work was needed to establish indirect rule through government chiefs and sheikhs, 'the danger from a

²⁴⁸ Daly, M. (1980) *British Administration and the Northern Sudan, 1917-1924: The Governor-Generalship of Sir Lee Stack in Khartoum*. Leiden: Nederlands Historisch-Archeologisch Instituut te Istanbul. p.87.

²⁴⁹ Assistant Civil Secretary MacMichael to Governor Blue Nile, 11 October 1924, NRO Civsec 50/2/10.

²⁵⁰ Ryle, J., Willis, J., Baldo, S. and Jok Madut, J. (Eds.) (2012) *The Sudan Handbook*. Woodbridge: James Currey. pp.18-19.

²⁵¹ Assistant Civil Secretary MacMichael to Governor Blue Nile, 11 October 1924, NRO Civsec 50/2/10.

²⁵² Woodward, P. (1990) *Sudan, 1898-1989: The Unstable State*. Boulder: Lynne Rienner. pp.56-57.

powerful native [administrative] official' was understood to be 'very real'. Some of Pawson's concerns were rooted in the perceived overlap of administrative roles between mamurs and sheikhs and chiefs and their role in 'decentralisation'. These inconsistencies included 'administrative, judicial, police and perhaps tax-collecting'.²⁵³ Disentangling and clarifying a decentralisation policy therefore emerged as a key strategy for controlling Sudan.

Assistant Civil Secretary MacMichael subsequently echoed Pawson's concerns and emphasised a desire to shift administrative responsibilities away from Egyptian mamurs and sub-mamurs. This process was described as the 'Sudanisation' of the British-led administration. As part of Sudanisation, MacMichael argued that though Egyptian mamurs and sub-mamurs should leave their roles, they should not simply swap out an Egyptian administrator for a Sudanese individual. Instead, Sudanese sub-mamurs and mamurs were to leave all 'tribal and village affairs to the sheikhs themselves' and ensure that the latter 'received adequate support'.²⁵⁴

This emerged as the first attempt to articulate the deeply political aims of decentralisation in the Condominium and raised a host of concerns about how to practically implement the policy in the territory. These examples underscore how one of the primary British motivations for imposing indirect rule in Sudan was sharply undergirded by the British desire to maintain control over the territory. This was in part to be achieved by pre-emptively wresting power away from the perceived threat of the urban intelligentsia and somehow reinventing the role of chiefs and sheikhs to incorporate but not replicate the roles of Sudanese civil servants.

British discussions about how to implement these policies took place under several names, which included: 'decentralisation', 'indirect rule', 'native rule', 'native administration' and 'devolution'. Such diverse terminology is evidence of the practical reality that the British struggled with both defining indirect rule and developing a

²⁵³ Assistant Civil Secretary MacMichael to Governor Blue Nile, 11 October 1924, NRO Civsec 50/2/10.

²⁵⁴ Civil Secretary to Governors, 6 December 1924, NRO Civsec 50/2/10.

coherent policy for implementing it throughout Sudan even as they agreed that it was urgently necessary. Moreover, the British were not shy about the untested nature of their approaches to indirect rule, or the inconsistent ways in which these efforts varied, to the extent that they regularly referred to attempts to introduce indirect rule as ‘experiments’.

In moves that reflected the Governor of Berber Province’s fear of Indian-style nationalism in Sudan in 1920 discussed in the last chapter, the British continued to borrow justifications and strategies towards indirect rule from other parts of empire. Likewise, they often applied their reading of what worked in one region of the territory to others, using logics such as MacMichael’s reading of how the Turco-Egyptians managed chieftaincies in the Fung Kingdom to justify their policies. All of this contributed to a relatively patchy theory of indirect rule.

These types of governance experiments were taking place throughout the British empire and were not unique to Sudan. As Helen Tilley argues, by the end of the 1920s the British had instituted influential initiatives to ‘coordinate’ empire. This meant increased interaction among British officials across different British colonies in Africa and Asia to try and draw shared observations and lessons for how to govern diverse territories. This also coincided with a belief in Western scientific and anthropological approaches that sought to view the entire African continent as an object of ‘transdisciplinary study’. In addition to anthropology, this included medicine and economics among other disciplines, and culminated in the 1938 publication of Lord Hailey’s *African Survey: A Study of Problems Arising in Africa South of the Sahara*.²⁵⁵

²⁵⁵ Tilley, H. (2007) Introduction: Africa, Imperialism, and Anthropology. In: Tilley, H. and Gordon, R. Eds. *Ordering Africa: Anthropology, European Imperialism, and the Politics of Knowledge*. Manchester: Manchester University Press.; Tilley, H. (2011) *Africa as a Living Laboratory: Empire, Development, and the Problem of Scientific Knowledge, 1870-1950*. Chicago: University of Chicago Press.; Ittmann, K., Cordell, D. and Maddox, G. (Eds.) (2010) *The Demographics of Empire: The Colonial Order and the Creation of Knowledge*. Athens: Ohio University Press.

Indeed, MacMichael's instigation of indirect rule to manage the Condominium's peripheries also drew on Charles Brooke's experience of colonising Malaysia. Brooke held a variety of roles in the then Malaya before eventually becoming the second Brooke Raja of Sarawak at the same time when the Condominium was instituted, in 1898. Critically, the passage MacMichael cites from Brooke, which is from 1871, includes reference to the necessity of ensuring that institutions are not superimposed onto those of the colonised territory. This included a direct reference to the criminal code and the tax system, neither of which should 'introduced bodily from the west'; instead, Brooke advised that they be adapted to the local circumstances of the territory to which they were being introduced.²⁵⁶

MacMichael's observations from Sarawak underscore the two key elements of indirect rule, which involved devolving direct tax collection and local courts to customary authorities. These two functions were explicitly part of other efforts to introduce indirect rule in Sudan, which drew on the experience of how the British colonised Nigeria. This notably included a study by Reginald Davies, who had previously held a post in part of Darfur and as he was sent by the Condominium administration to Nigeria to observe how indirect rule had been implemented in the country with a remit to apply these lessons to Sudan. Relatively shortly after this report was published, Davies would become the Director of Intelligence and subsequently advance to other senior positions in the Condominium administration. These lessons were soon compiled into a report which was referred to by some British administrators as the 'Davies' Devolution File'. This document served as the first of what would be several attempts to clarify how indirect rule and decentralisation could be adapted to Sudan.

Davies also argued that indirect rule was useful in subverting the creation of an 'intelligentsia class' in Nigeria. For example, Davies' argued that the Nigerian model of indirect rule responded to these threats because Native Administrations

²⁵⁶ Northern Governors' Meeting, 1920 Powers of Native Chiefs and Sheikhs, 1920, NRO Civsec 1/9/30.

maintained a class of petty administrators, such as treasurers and scribes. And it was 'inconceivable that they [petty administrators in Native Administrations] should aspire to political power'.²⁵⁷ Meanwhile, in the Condominium, Davies observed, customary authorities had often been paid less than clerks and had had to follow orders from Sudanese officials, so as to ensure traditional authorities were placed in a subsidiary position. Once again drawing from Nigerian examples, Davies noted that the 'big Emirs' in the country were a 'valuable bulwark against outbreaks of fanaticism', which was the primary aim of the administrative arrangement.²⁵⁸

Even at the policy level, taxes were the central component of the Nigerian model and of indirect rule as a broader concept of rule. Indeed, Davies' recommendations for reforming indirect rule in Sudan explicitly drew on aspects of Nigerian tax collection methods. He described the Nigerian direct tax system under British rule as being far less complex than that in the Anglo-Egyptian Condominium's. Akin to Sudan's peripheries, the main taxes collected by native authorities in Nigeria included a herd tax and a 'Tribute Tax' on potential income, which was collected by Nigerian Emirs.²⁵⁹

However, in contrast to the system in Sudan, the Nigerian tribute tax was designed to last for about five years and was based on census-figures from Native Administrations in Nigeria. The latter provided detailed market-prices along with estimates of the cultivable land mass, which the British also did not have anything close to in Sudan. These two estimates provided a cash estimate of each village's gross income that could be assessed by higher-level British administrators on a District basis.²⁶⁰ As subsequent chapters illustrate, a similar system gradually emerged in the Condominium. But it was forged through the fires of repeated failures on behalf of the British to tax animals in the Condominium.

²⁵⁷ Reginald Davies, 'Note on Native Administration in Nigeria', 22 January 1925, NRO Civsec 1/9/32.

²⁵⁸ Ibid.

²⁵⁹ Ibid.

²⁶⁰ Ibid.

And, in the longstanding absence of a census the British effectively gave up on taxing income and shifted to poll taxes and instead livestock as a proxy for household income. Practically, the British preferred payments in cash rather than in kind were because of the difficulties they had accounting for the varieties of different monetary and non-monetary systems that existed in territories such as Sudan. Poll Taxes were first introduced with the 1925 Poll and Hut Tax Ordinance, which was which was updated in 1929 and replaced by the Poll Tax in 1932; both taxes were broadly similar in that they were imposed on adult males and both had to be paid in cash to encourage monetisation.²⁶¹

Moreover, drawing upon the finding in the first chapter of this dissertation, the revenue raising component of taxes and chieftaincy under devolution was again subsidiary to their primary objective to construct a firewall against nationalism.²⁶² In the 1920s, following Davies' recommendation, Native Treasuries were considered the key measure through which to assess the extent to which indirect rule was in place. Indeed, according to some theories of indirect rule, Native Treasuries, which were roughly based on the Nigerian model, were considered the key modality through which indirect rule was assessed.²⁶³ Native Treasuries practically meant that Native Administrations raised finances that they accounted for and could eventually, in theory at least, use to finance their operations.

And yet, even Davies' central idea of a Native Treasury had varying interpretations across the peripheries, which reflect the way consensus was gradually reached across the territory. For instance, later writings on financial devolution to native administrations, which responded to Davies' recommendations, from Equatoria Province argued that there were three stages of indirect rule: elementary, intermediate and advanced. These were detailed in a proposed note on financial

²⁶¹ Majak, K. (1990) 'The Northern Bahr al-Ghazal: People, Alien Encroachment and Rule, 1856-1956', Unpublished Doctoral Thesis, University of California, Santa Barbara. p.309.

²⁶² Ibid.

²⁶³ Reginald Davies, 'Further Steps in Devolution', enclosed in Civil Secretary to all Governors, 20 January 1930, Civsec 2 1/1/2.

devolution to the Financial Secretary. In the Elementary Stage, Native Authorities were to be based on a native court and 'entrusted with the collection of specified taxes and the making of routine payments according to lists issued by the District Commissioner'. A Native Treasury was integral to this and subsequent stages, and in the elementary stage 'a limit was placed upon the cash balances to be held in the native treasury at any time'. Accounting was to be done by the District Office.²⁶⁴

By the Intermediate Stage local accountants were to be employed and District Officers were to be granted increasing authority over accounting for receipts and expenditure. They were also permitted to prepare an 'independent budget'. And, in the Advanced Stage, these budgets were to be entirely separate 'when the sense of financial responsibility and proficiency in elementary accounting attained a reasonable standard'. But the treasury and court offices were to be kept separate although they did not have to be 'housed in separate buildings'.²⁶⁵

Taxes, and the ideal of a native treasury, were theoretically key to monitoring customary authorities in part because the British aspired to using allegations of abuse or misuse of funds as a means of dismissing traditional authorities. But they were theoretical in the sense that the British rarely implanted the measures that would have advanced financial devolution throughout the peripheries in full, which partially meant that the peripheries were kept in a subordinate position to the centre which subsequent chapters illustrate in detail. Despite the gap between practice and reality, this contributed to discussions about how taxes were linked to the character assessment of traditional authorities.

The ability to collect and remit taxes became the key measuring stick of a successful Native Administration in British eyes; for instance, whether a customary authority was loyal to government but still commended sufficient respect from his community.

²⁶⁴ Governor Equatoria to Civil Secretary, 'Financial Devolution to Local Administrative Authorities', 21 April 1939, NRO Equatoria Province 2/2/8.

²⁶⁵ Ibid.

Loyalty to government was the central barometer for this relationship as was the 'respect' of the people in relation to the sheikh or chief. Failing this, the chief or sheikh would be 'replaced' by the government; or, if he lost the respect of his people, so MacMichael reasoned, the population would depose him in any case.²⁶⁶

Davies also noted that customary authorities were permitted to use an undisclosed proportion of the funds they raised as taxes for personal gain. This is despite fears that this could give rise to despots who might challenge British rule. For instance, Davies acknowledged that a great deal more 'undesirable graft on his part would be tolerated before the question of his dismissal was considered' by both taxpayers and the DCs that oversaw them.²⁶⁷ These types of risks, Davies argued, were amplified by the fact that it was difficult for the Nigerian Political Officer to understand 'what was going on under the surface of things' in areas that were the most indirectly ruled. And that this relative loss of control was, to Davies, the main trade-off to the Nigerian model.²⁶⁸

Davies estimated that this was probably a more desirable outcome, as they were more likely to understand and respect the decisions made by authorities drawn from their community than those of an outsider. As a result, even though Nigerian Emirs almost certainly made 'sundry odds and ends of income' from tax revenue this was more permissible by the resident populace. He contrasted the competing tax regime in Omdurman, which contained a 'multiplicity of fees, dues, licenses, local taxes and royalties'. Though each of these were legal, Davies argued that they were almost certainly experienced as graft by the subject populace.²⁶⁹

Ultimately, Davies' report speaks to the British desire for native administrations to serve as the means for the preservation of British colonial rule. But his

²⁶⁶ Northern Governors' Meeting, 1920 Powers of Native Chiefs and Sheikhs, 1920, NRO Civsec 1/9/30.

²⁶⁷ Ibid.

²⁶⁸ Ibid.

²⁶⁹ Ibid.

recommendations represented a brutal contradiction given that the claim that indirect rule should explicitly draw on native institutions while arguing for the wholesale adoption of the Nigerian model of indirect rule, despite the simultaneous emphasis on identifying some sort of Sudanese or tribal 'purity' in the sense of ascribing what is 'natural' to different people.

The British also looked for models of indirect rule closer to Sudan than Nigeria: the Governor of Mongalla Province from 1924 to 1929, A.W. Skrine, went on a tour of 'chiefs courts' in Northern Uganda. Skrine was one of the few advocates of the supposed financial benefits of indirect rule as opposed to previous methods and reported that Native Administration was 'cheaper and more efficient than the bureaucratic method of direct administration'. Skrine also echoed Davies and noted that its main advantage was that it was 'politically sound' as it was an invaluable tool for creating a firewall against nationalism. For instance, he argued that this was because the 'native' was 'more personally interested in the Govt., not owing to the possibility of becoming a member of the Civil Servant class, but because he feels his chiefs and subchiefs are actually of his own class'. Consequently, Native Administration was 'less alien' and contributed to higher satisfaction with government.²⁷⁰

This section illustrates that indirect rule was linked to social control in the Anglo-Egyptian Condominium in the 1920s. Taxes were a key part of this dynamic as they served as a barometer of the effectiveness of Native Administrations and increasingly as a tool for greater bureaucratic regulation of the periphery through customary authorities. These ideas drew from across the British empire and were weaved into British efforts to combat nationalism in Sudan by incorporating customary authorities into the state rather than relying on the 'urban intelligentsia'. Crucially, they also helped the British compartmentalise the peripheries into regions that the British

²⁷⁰ Skrine, 'Note of Impressions of Chiefs Courts in Two Districts in Northern Uganda After a Five Days Tour', 4 February 1927, NRO Mongalla Province 1/1/2.

thought they could more readily control through a designated customary authority. The next section paints an even clearer picture of this dynamic.

Part 2: Brutality Continues in Upper Nile Province

Meanwhile in Upper Nile Province's Zeraf Valley, British pacification efforts continued. But in contrast to previous years, new kinds of regulatory orders emerged whereby the British sought to govern through sections and sub-sections of the Nuer. Significantly, this still involved granting a customary authority taxing power; however, the shift from tribute to poll tax increased the state's power to enumerate populations, which was useful in the absence of a census. In turn, the British deepened their efforts to make customary authorities and the people the latter oversaw legible to the state. The end result was that British policy towards the peripheries treated these regions as series of collectives rather than a coherent territory or territories.

For decentralisation to counter nationalist fears as the British hoped, they somehow needed to continue working with individuals willing to collaborate with them as customary authorities within the decentralised administrative apparatus. However, even as consensus was building among some British administrators on the need to change their tactics to suit imperialist aims, this seemingly straightforward objective was starkly at odds with tax policies for the initial three-decades of rule. This section examines how the seemingly straightforward policy aims of decentralisation aggressively bumped up against the realities of how taxes were brutally collected in the Zeraf Valley.

This was particularly true in Upper Nile Province's Zeraf Valley, where brutal pacification campaigns continued and broader attempts to forcefully break all of the region into compartmentalised units were underway. For instance, the Governor of Upper Nile Province from 1919 to 1926, K.C.P. Struvé, eventually suspended tribute collection patrols in 1923. Struvé's justification for freezing tribute collection was that

the province government could rethink its forceful approach to submission.²⁷¹ Under Struvé's governorship of Upper Nile Province, some administrators illustrated that coercive methods damaged relations between the British administration and people in the province. For example, in 1927 a letter from H.C. Jackson, who had served as the Deputy Governor of Upper Nile Province remarked that people were very 'hostile' when he attempted to collect what he referred to as a 'very light tax'.²⁷²

Jackson noted that this was because of the deleterious impact of a DC named Borradaile who was 'anxious to pass into the Staff College' that was used to train administrators and had resorted to violent tax methods.²⁷³ In effect, Borradaile was in a rush to complete tax collection and therefore resorted to a relatively arbitrary application of force when collecting taxes. Indeed, Borradaile had allegedly travelled by steamer and sent mounted police to collect tribute in the form of cows from the 'Nuer as a whole' but instead of actually requesting the tribute, the police had 'merely raided the nearest luak [cattle camp]'. Consequently around 40 cows were coercively taken by the British.²⁷⁴

But when Jackson visited the following year, he claimed to have been surprised to see that people in the area were ready to take up arms against the Anglo-Egyptian government. Jackson sought to construct a legal and bureaucratic basis for taxation and the consequent shift to poll taxes by limiting his tribute assessment to two bulls, which succeeded in getting taxes to be more readily paid.²⁷⁵ Jackson protested these violent methods to Governor Struvé and asserted that 'under no circumstances would I again be a party to such methods and for that reason Struve [sic] had me transferred'.²⁷⁶ Whether or not Jackson was using Borradaile as a cover for his own

²⁷¹ Johnson, D. (2016) *Empire and the Nuer: Sources on the Pacification of the Southern Sudan, 1898-1930*. p.179.

²⁷² H.C. Jackson to Private Secretary to the Governor-General, 15 November 1927, NRO Civsec, 5/2/12.

²⁷³ Ibid.

²⁷⁴ Ibid.

²⁷⁵ Ibid.

²⁷⁶ Ibid.

ineffectiveness was unclear; critically, however, Struvé agreed with Jackson and suggested that tribute collection in the region should change.

Even if in this particular instance Jackson articulated a key point about the deleterious impact British tribute collection methods had, he was far from benevolent and his tactics also underscored the need to work through customary authorities. Indeed, aggressive policies to segment the peripheries into a series of collectives as a measure to neutralise nationalism began in the 1920s, which sought to tightly restrict physical movement in the peripheries. This legally commenced with the 1922 Passports and Permits Ordinance, which was significant because it granted the Governor-General of the Condominium the authority to declare any part of Sudan a 'Closed District'. If a part, or the entirety, of district was closed, trade with the part of the district that was affected was limited to internal trade.

Accordingly, in 1927 Jackson, who was fresh from his role in Upper Nile Province and then Governor of Halfa Province, wrote to the Private Secretary to the Governor-General, that he was focused on dividing the Nuer into 'their proper shiengs and sub-shiengs'. The basis for the division into what Jackson deemed were the 'proper' amalgamations of people in specific parts of the territory was justified this 'so that the tax could be properly assessed'. Jackson added that though the 'Nuers don't like paying taxes – I hate it myself – but they paid up willingly for me when they realised that the tax was a fair one and wasn't going to raid them as in the past'.²⁷⁷

This statement reflects what Paul Nugent describes as a 'statist version of a protection racket in which people surrender their political voice in return for being spared from predatory acts'. This is opposed to a social contract whereby an 'authority and their subject/citizens enter into some form of negotiation over how the rule by the former can contribute to the well-being of the latter', which is typically catalysed by taxation.²⁷⁸ Indeed, Cherry Leonardi argues that this concept is

²⁷⁷ Ibid.

²⁷⁸ Nugent, P. (2010) 'States and Social Contracts in Africa', *New Left Review*, Vol. 63. p.43.

applicable for South Sudan and illustrates that ‘chiefs were said to have “bought” protection for their people by working with colonial forces’.²⁷⁹ This dissertation’s review of taxes in the Condominium echo both Nugent and Leonardi’s findings.

And yet, even as the British were deepening their protection racket through customary authorities, there are some indications that they were categorising according to criteria that were limited. This was even noted when the British were engaging in these actions. For instance, the colonial social anthropologist E.E. Evans-Pritchard noted in a 1934 ‘Sudan Notes and Records’ that Jackson poorly translated the word and underlying meaning of ‘cieng’, which calls into question the utility of Jackson’s initiative. Evans-Pritchard argued that the word ‘cieng’, which Jackson has incorrectly understood but inadvertently referred to was in reference to homestead or town where a Nuer family was from rather than a family lineage. This type of grievous error hints at the futility of British efforts to carve the Condominium’s peripheries and its peoples into devolved units when they struggled to understand essential concepts within the peoples they sought to rule.²⁸⁰

Nevertheless, even if these types of concepts were misunderstood, other British officials also wanted to use taxes to geographically territorialise Nuer chieftaincies to effectively govern the peripheries through a series of collectives. Indeed, Coriat concurred with Jackson and argued that the division of the Nuer into ‘proper’ shiengs and sub-shiengs was an explicit move to ensure tribes that the government identified as loyal, based on tribute payments, were not subject to tribute patrols. A core point here is that resettling the Nuer was an expressly political, and somewhat violent move to ‘lessen the chances of harbouring’ tax resisters in the tribe.²⁸¹ And, once again, political motives outshone all other objectives, and this took place both at the level

²⁷⁹ Leonardi, C. (2013) *Dealing with Government in South Sudan: Histories of Chiefship, Community and State*, Woodbridge: James Currey. p.8.

²⁸⁰ E.E. Evans-Pritchard, ‘The Nuer: Tribe and Clan’, In *Sudan Notes and Records*, 1934, BL P.P.3807.pp.5-6.

²⁸¹ H.C. Jackson to Private Secretary to the Governor-General, 15 November 1927, NRO Civsec, 5/2/12.

of administrative devolution and the practice of attempting to govern through customary authorities as a key component of indirect rule.

These brutal cataloguing aims were tightly bound to tax practices under the formal implementation of indirect rule. Indeed, additional police were also instructed to aid with Jackson's resettlement efforts. Coriat claimed that after settlement was attained, impacted people could 'regain freedom of movement' and also noted that it was extended to other sub-clans within the Nuer, including part of the Gaweir Nuer in the district. If the deepening of social control was not already explicit enough, once in settlements, a census was taken of the people in the camp, which was 'made possible by the comparative smallness of the area of concentration'. Chiefs were also instructed to 'forbid movement of small sections' and that 'there need be no restriction of movement provided that the section remained grouped.'²⁸² .

Moreover, in a similar attempt to allocate government selected traditional authorities based on the number of taxpayers, a 1925 letter from the Governor of Mongalla Province, A.W. Skrine to the Financial Secretary, G. Schuster, is indicative of how this took place. In the letter Skrine proposed that the number of chiefs' police for the province should be based on taxpayer numbers. Chiefs' police were police at 'the discretion of the chiefs themselves' and were advised to be allocated on the basis of 1 policeman per 100 taxpayers, with a minimum of 2 police per chief.²⁸³

In addition to illustrating how the British used taxes to deepen control, these governance patterns are also significant because they demonstrate how some British administrators, like Jackson, engaged in activities for the sake of being able to performatively illustrate to superiors that they were addressing perceived problems. It also highlights one of the unsaid motivations that appears to have contributed to the persistent application of violence when collecting taxes years after the practice

²⁸² Coriat to Willis, Report on the Nuer Settlement in the Gun Lau, 24 May 1929, NRO Civsec 1/3/8.

²⁸³ Skrine, 'Note of Impressions of Chiefs Courts in Two Districts in Northern Uganda After a Five Days Tour', 4 February 1927, NRO Mongalla Province 1/1/2.

was largely understood as futile: Some administrators perhaps thought it better to apply violence to demonstrate the extent of the state's coercive power according to claims to expertise.

For instance, despite Jackson's protestations of British tax collection practices in the Zeraf Valley in 1928, even more forceful approaches resumed when Struvé left his post as Governor of Upper Nile. Struvé's successor, C.A. Willis, took these tribute collection methods to even further extremes and resorted to aerial bombardments to force people in the province to submit to government.²⁸⁴ Willis' other methods for 'pacifying' the region included the 'wholesale burning of villages and confiscation of property' in 1928.²⁸⁵

These exceptionally brutal tribute collection tactics are documented in a letter addressed to Willis from Percy Coriat, who was a political officer in Guncol Area in Upper Nile Province. In addition to describing the extreme violence associated with taxation in previous years, Coriat claimed that tribute patrols remained ineffective, with tax offenders successfully evading punishment. He remarked that it was relatively easy for people to elude capture in a 'forest or swamp' or take 'refuge in the camp of an ostensibly amenable section or a section whose Chief was recognised to be loyal'.²⁸⁶

Nevertheless, under Willis' enduring brutal rule, the British were steadily met with other types of resistance from people in the province, some of which was not necessarily violent or involved fleeing the British administration. For example, in 1929 Governor Willis was cynically welcomed to Yirrol with the following Dinka song that defiantly protested the imposition of taxes by the British:

²⁸⁴ Coriat to Willis, Report on the Nuer Settlement in the Gun Lau, 24 May 1929, NRO Civsec 1/3/8.

²⁸⁵ Ibid.

²⁸⁶ Ibid.

MALWAL E RECH E KONG ACHE WET A TAP A PEN JANG MITH “BAI KAN.”

(Oh! Malwal e rech e kong [Rumbek-devil-spirit - - could also be a play on words: “Malwal e raic e kanga chi pen jang” would mean “the red people who spoilt everything have prevented the Dinka having children.”) is it not taxation that prevents the Dinka having children? Bring something (govt. always saying Bring Something.)²⁸⁷

This passage vividly illustrates that the violence of how taxes were collected in the peripheries continued to damage the merits of British occupation in the eyes of taxpayers. So, although brutal pacification efforts had largely succeeded in quelling violence against the state in the Zeraf Valley and the Nuba Mountains by the end of the 1920s, distrust between taxpayers and the British continued.

Further examples illustrate that British tax collection methods had severely damaged relations between customary authorities and government right when they attempted to rely upon them as collaborators as part of decentralisation’s larger objectives. For example, in one case, customary authorities sent emissaries to the British stating their displeasure with the violence of British tribute collection tactics prior to the formal introduction of indirect rule. Percy Coriat who was a British administrator in several provinces, found as much when he was an Assistant District Commissioner in Ayod, which was a small town in Upper Nile Province. In 1923 Coriat noted that ‘real [l]eaders’ were far more reluctant to work with the British government.²⁸⁸ But so long as the government chief was able bodied and continued to carry out his duties and ‘paid tribute’ Coriat was generally satisfied as it served as adequate proof that the individual and their tribe did not have ‘ill intentions’ towards government.²⁸⁹

²⁸⁷ DC Yirrol to Governor Upper Nile Province, ‘Song of Gol Mayen’, 23 December 1931, South Sudan National Archives (SSNA) Civsec 36/4/15.

²⁸⁸ P. Coriat, General Report. Patrol S8. (Lau Nuer), 20 March 1928, NRO Civsec 5/2/11.

²⁸⁹ Ibid.

And in another part of Upper Nile Province some ‘real’ chiefs that had rebelled against government used tax resistance as a means of securing authority and purchasing support from young men who would join the fight against the British. This tactic was deployed by the Nuer Prophet Guek Ngundeng.²⁹⁰ As the historian Douglas Johnson notes, Guek fell in and out of favour with the British through the years given some of his ‘anti-government activities’.²⁹¹ For instance, he famously had been wanted by the British for a 1917 attack that ‘annihilated’ a Platoon of the 9th Sudanese, which had been led by a Sudanese officer. But by 1927 in a move to recruit fighters, Guek offered ‘freedom from taxation, no work and unlimited Dinka raids’ to people in return for securing followers to join his struggle against the Condominium administration.²⁹²

Coriat tried to counteract Sudanese distrust of the British in his reported interactions with Guek Ngundeng. These accounts illustrate that even one of the most brutal administrators recognised the need to collaborate with customary authorities and that there were limits to the application of force. For instance, in 1923, Coriat met with Guek Wundeng and stated that as a ‘sub-chief’ Guek had to ‘deal direct [sic] with Government’ and that Guek could not use a representative or emissary as a go-between to communicate with the British. But, in reference to this same interaction with Guek Wundeng, Percy wrote that he ‘accepted as Chief’ all Nuer ‘who had any semblance of control over his section or who appeared to have the makings of a Chief in him’.²⁹³ Significantly, control, rather than potentially historically embedded concepts of chieftaincy was the lone objective in Coriat’s logic.

Additional evidence of the idea that the state tax collection practices contributed to Nugent’s idea of a ‘statist version of a protection racket’ also emerged in these

²⁹⁰ Johnson, D. (1994) *Nuer Prophets: A History of Prophecy from Upper Nile in the Nineteenth and Twentieth Centuries*. Oxford: Clarendon.

²⁹¹ Johnson, D. (2016) ‘Introduction’, in Johnson, D. (ed.) *Empire and the Nuer: Documents and Texts from the Pacification of the Southern Sudan, 1898-1930*.

²⁹² P. Coriat, General Report. Patrol S8. (Lau Nuer), 20 March 1928, NRO Civsec 5/2/11.

²⁹³ P. Coriat, General Report. Patrol S8. (Lau Nuer), 20 March 1928, NRO Civsec 5/2/11.; Johnson, D. (1986) ‘Judicial Regulation and Administrative Control: Customary Law and the Nuer, 1898-1954’, *The Journal of African History*, Vol.27 (1).p.63.

encounters. For example, in 1928 when Coriat was unable to induce chiefs to construct roads and was contemplating an aerial bombing raid to enforce his authority, a group of Dinka Chiefs met Coriat and provided him with a gift of a 'small tusk for Government'.²⁹⁴ This move momentarily placated Coriat and echoes gift-giving strategies that were deployed by people in the peripheries at the start of the Condominium to buy protection from the British in the first chapter. Nor were these gifts always items such as ivory. For instance, there is also evidence from Coriat's report that chiefs negotiated with the Anglo-Egyptians to obtain additional military troops before securing support from other chiefs in government operations.²⁹⁵

Some of these dynamics described in this chapter appear to have been unique to the Zeraf Valley as in other parts of Sudan's peripheries the British more readily used taxes, or the payment of salaries instead of violence, to attract traditional authorities. The British in part attempted to embed this through modifications to the 1922 Power of Nomad Sheikhs Ordinance, which was the first major piece of legislation that sought to legislate the policies that came to define indirect rule in Sudan. The ordinance was subsequently updated in 1922, 1927 and 1928 to include provisions for the payment of sheikhs. Vitaly, as the next section illustrates, these ideas were first tested along the Darfur-Kordofan boundary.

Part 3: Taxation, Salaries and Sheikh Shopping

In 1922 the Power of Nomad Sheikhs Ordinance was introduced, which was the first piece of legislation that imposed indirect rule in the Condominium's peripheries. The Ordinance is significant because it represented the first time the British state legally codified an initiative that governed through traditional authorities, namely by placing sheikhs under the state's central authority and granting them judicial authority

²⁹⁴ Ibid.

²⁹⁵ Ibid.

through courts.²⁹⁶ And, it also serves as an example of how one piece of legislation that was initially intended for a specific group of people, and in a sense, one customary authority in particular, was adopted throughout the Condominium's peripheries.

Indeed, this ordinance was specifically tailored to the British strategy for occupying Kordofan Province, particularly after they killed the Sultan of Darfur and sought to leverage authorities in regions that bordered Darfur as a bulwark against further unrest. The ordinance was instituted to enable the sultans of all 'greater tribes' in the province to hold robust executive and judicial powers, which was essentially an effort to 'woo' key customary officials into the state.

This notably extended to Sheikh Ali el Tom of the Dar Kababish Arabs. Sheikh Ali's unique relations with the British were one of the justifications for introducing the 1922 Power of Nomad Sheikhs Ordinance; and, once again, the financial aspects of taxes were secondary to other more politically salient concerns. In this instance, the ordinance was the precursor for granting 'nomad sheikhs' greater control of fee collection, initially through court fees and then tax collection, which allowed for ample opportunities for personal enrichment as the British sought to bring them into the state. According to this logic, Sheikh Ali al-Tom of the Dar Kababish in Kordofan was well positioned and therefore played an important role in the British efforts to overthrow Ali Dinar, the Sultan of Darfur.

Moreover, after the more formal incorporation of Darfur into the Condominium following Ali Dinar's death, the Kababish became more strategically significant for the British. In exchange for collaborating with the British, the British granted him preferential treatment, including the power to collect taxes, and more formally the power to sit on courts that the 1922 Power of Nomad Sheikhs Ordinance sought to protect so as to 'guarantee stability in the area', which was remote and politically

²⁹⁶ Massoud, M. (2013) *Law's Fragile State: Colonial, Authoritarian and Humanitarian Legacies in Sudan*. Cambridge: Cambridge University Press. p.70.

contentious.²⁹⁷ The British therefore valued collaborating with Ali al-Tom so as to prevent exacerbating tensions in the area and eventually named him the nazir, which was the highest rank in the native administration. It also granted him power over other sections, which was the first time the people the British designated as the Kababish were under a single leader.²⁹⁸

But the 1922 Ordinance was less applicable in other parts of the peripheries, including parts of Sudan that were home to other 'Nomad Arabs' such as Sheikh Ali's Kababish Arabs. For example, in Fung Province the Kenana, Rufaa el Sherg and Rufaa el Hoi 'possessed no power whatsoever' and when the Powers of Nomad Sheikhs Ordinance was rolled out in the province in 1923 and 1924, they were denied similar tax powers.²⁹⁹ These inconsistencies undermined British efforts to assert their authority over the Condominium's diverse peripheries by buying their authority as sheikhs other than Ali el Tom were less willing to collaborate. Presumably, few other sheikhs had the same capacity to enrich themselves through taxes as Sheikh Ali did.

Thus, the British broadened the remit of the Power of Nomad Sheikh's Ordinance in 1927 and 1928, where it was known as the Power of Nomad Sheikhs Ordinance in some areas and the Village Courts Ordinance in others. These addendums to the ordinance gave sheikhs the authority to imprison people under their authority it also granted sheikhs the power to establish native courts. Critically, it provided sheikhs on the courts with salaried positions. And salaried customary authority posts were considered especially vital in the parts of the Beja tribes in Red Sea and Kassala Provinces where famine had taken place in the mid-1920s. Crucially, the move was seen as a vital way to buy their collaboration. For instance, the payment of sheikhs'

²⁹⁷ Asad, T. (1970) *The Kababish Arabs: Power, Authority and Consent in a Nomadic Tribe*. London: Hurst. p.167.; Willis, J. (2005) 'Hukm: The Creolization of Authority in Condominium Sudan', *Journal of African History*, 46(1).p.39

²⁹⁸ Ryle, J., Willis, J., Baldo, S. and Jok Madut, J. (Eds.) (2012) *The Sudan Handbook*. Woodbridge: James Currey. pp.18-19.; Willis, J. (2011) 'Tribal Gatherings: Colonial Spectacle, Native Administration and Local Government in Condominium Sudan', *Past and Present*, 211. pp.243-268.

²⁹⁹ Reginald Arthur Bence-Pembroke, 'The Administrative Policy and Sudanese Nationalism', 1927, NRO Kordofan 1/1/1.

salaries was seen as a means to ‘rebuild tribal organisations and authority’ and the individuals who were chosen for salaried roles were going to be the ‘chief instruments of the reconstruction’. As such, it was ‘essential, from the beginning, to give them a certain standing and social support’ through salaries.³⁰⁰³⁰¹

But the granting of salaried positions, rather than allowing for tax collection powers, to buy collaboration from sheikhs in Red Sea and Kassala took place only after British tax policies in the region had catastrophically failed. Which is also to say that the British reached the policy of paying sheikhs salaries to rebuild their trust only when they finally acknowledged the limits of force and needed to find another way to bargain with customary authorities. Indeed, despite the controversy of taxing animals that was identified in the first chapter, the practice still persisted in parts of the peripheries in the 1920s, which even led to an economic crisis in Red Sea and Kassala Provinces.

This economic instability speaks to the extent to which the British were failing to understand or know people in the peripheries. For example, in 1924 British animal tax policies among parts of Red Sea and Kassala Provinces actually contributed to famine conditions. Environmental conditions had deteriorated in previous years, which made it difficult for animals to graze during these years, but the British still demanded the payment of animal taxes. This contributed to a scarcity of animals, which drove up the market price of livestock that eventually exacerbated food insecurity that was already plaguing the region at this time.³⁰² Following the economic and agricultural troubles that afflicted people Red Sea and Kassala, the British grappled with whether and how to collect tax arrears from these regions.

³⁰⁰ Note to Council on Certain Proposals on Furtherance of the Policy of Devolution, 1927, NRO Civsec 1/12/41.

³⁰¹ Reginald Davies, ‘Further Steps in Devolution’, enclosed in Civil Secretary to all Governors, 20 January 1930, Civsec 2 1/1/2.

³⁰² The Commissioner, Nomad Administration, Sinkat from Douglas Newbold, District Commissioner, Hadendowa District, 3 January 1929, ‘The Tribal Economics of the Hadendowa’, NRO Civsec 22/1/3.

In response to the ease with which taxpayers could head into neighbouring Abyssinia, MacMichael argued that arrears needed to be collected so as to prevent tribes in the province from becoming 'untraceable'. But the concern from the Governor's office in Kassala was that because the money was wanted from two years prior (1924-1926) the taxes due were too far out of date to collect. As the explicit language of traceability reveals, taxes were becoming used as a vital mode of social control; which in this instance, was surveillance. For example, as it had been a 'bad year' for crops and grazing in Sinkat and Tamarien Districts, it meant that it was 'well-nigh impossible to recover arrears from people'. This was because tribes 'had scattered in search of what grazing is to be found on the Red Sea Province and Eritrean coasts'.³⁰³

The British also responded by demanding tax lists from sheikhs to try and make sense of the taxes that were attributed to members of the tribe.³⁰⁴ This was especially important in this region given taxpayers could 'disappear' into neighbouring Abyssinia and again outshined the potential for taxes to be used for revenue raising. Indeed, a tax list register could be used to assess previously unknown information such as income, which deepened the potential for control as the British struggled with this seemingly straightforward task throughout the time they occupied the territory.

In this particular interaction, because the British needed the support of customary authorities in Red Sea and Kassala if they were to successfully control these regions, sheikhs in these provinces succeeded in wrangling resources from the state. For instance, after the initial, punitive, measures failed, the Nomad Commissioner, which was a unique position established to oversee the region, advised that land should be given to members of sections of the Hadendowa as a means of 'educating the wilder

³⁰³ Governor Kassala Province to Financial Secretary 'Striking off 1923/4 Tribute Arrears', 3 February 1926, Civsec 22/1/3.

³⁰⁴ Financial Secretary, 'Comments on Mr. Newbold's Reports and the Covering Letters of Mr. Bailey and Mr. Young', 5 March 1929, Civsec 22/1/3.

hillmen'. The Nomad Commissioner also claimed that this would put them into contact 'with their fellows and with the Government', which underscored the British desire to contain and exercise control over these parts of the peripheries.³⁰⁵

But an alternative lesson that might have been learned from this encounter was that under certain circumstances, largely dictated by the extent to which the British needed to control an area, the British could buy power from customary authorities by granting them taxing power or a salary. Of course, the inverse was also true, whereby customary authorities or people claiming to be customary authorities, could obtain their positions from the state so long as they could generate tax lists and some evidence of tax collection efforts. Akin to subsequent amendments to the 1922 Power of Nomad Sheikhs Ordinance, salaries were also granted to Omdas, as a means of preventing illicit taxation or 'petty peculations', which is explored in more depth in subsequent parts of this chapter, but proved to be less appealing to customary authorities than the ability to collect taxes. In turn, the British argued that this meant that they were able to 'use them [omdas] with greater effect'. This is despite the fact that a report from one omda in the region supported this claim and argued that 'now that the Government had given him a salary he would have no difficulty [collecting taxes] in future'.³⁰⁶

Indeed, similar British attempts to use tax collecting powers to collaborate with customary authorities took place in Darfur, which was sensitive for the state because of the fear of religious rebellion. For instance, the Governor of Darfur Province, Reginald Bence-Pembroke, also called for the introduction of indirect rule in Darfur. However, he acknowledged that the patchy extent to which the British had incorporated parts of Darfur's diverse regions necessitated continued experimentation with different approaches.³⁰⁷ These practical realities, rather than the

³⁰⁵ Commissioner, Nomad Administration to Financial Secretary thro' Civil Secretary, 'Tribute 1929', 29 December 1928, NRO Civsec 22/1/3.

³⁰⁶ Ibid.

³⁰⁷ Reginald Arthur Bence-Pembroke, 'The Administrative Policy and Sudanese Nationalism', 1927, NRO Kordofan 1/1/1.

loftier aims of modelling indirect rule on the British reading of how indirect rule functioned in Nigeria shaped the piecemeal ways in which indirect rule was effectively rolled out in the Condominium.

For instance, in 1927, Governor Bence-Pembroke argued that the way to overcome 'Mahdist fanaticism' in Darfur was to 'resuscitate tribal organisations when and where possible'. He added that it was also essential to 'delegate to native authorities a full measure of responsibility in administration'.³⁰⁸ And, in another example highlighting the paradoxes of indirect rule, Bence-Pembroke's statement neglects why the British needed to revive 'tribal organisations' in the first place.

Indeed, these 'tribal organisations' inasmuch as British administrators understood them in huge detail were undoubtedly violently disrupted as part of British pacification campaigns, which in Darfur culminated in the assassination of the Sultan of Darfur. Underscoring the deeply political aims behind this recommendation, Bence-Pembroke recalled his understanding of how British India functioned with its independent Indian states and the Protectorate of Nigeria's 'colony of Lagos'. The justification for this was yet again that in neither part of the world was it possible to imagine a 'native administration aspiring to obtain political power'.³⁰⁹

Bence-Pembroke also provided homegrown evidence for devolution's suitability for British attempts to contain the peripheries into neutered anti-nationalist quadrants. For example, he argued that the parts of Darfur Province that were the most indirectly ruled were also the most resistant to nationalist uprisings. This included the 'Nyala Rising' in 1921 and when the Sultan of Masalit quelled an estimated three Mahdist uprisings between 1914 and 1920.³¹⁰ Notably, in this instance, financial considerations as well as administrative efficacy were used to justify the turn towards

³⁰⁸ Reginald Arthur Bence-Pembroke, 'The Administrative Policy and Sudanese Nationalism', 1927, NRO Kordofan 1/1/1.

³⁰⁹ Ibid.

³¹⁰ Ibrahim, H. (1979) 'Mahdist Rising Against the Condominium Government in the Sudan, 1900-1927', *The International Journal of African Historical Studies*, Vol. 12, No 3. pp.440-471.

Native Administration in Darfur Province. This is because, as in other parts of the Condominium, costlier budget items, which Bence-Pembroke identified as ‘police, transport and climate allowance’ would be removed. As would a layer of junior administrative staff as responsibilities would be passed to native authorities.³¹¹

Meanwhile, in Kassala, some of Davies’ policy ideas on decentralisation trickled into actual practice by the end of the 1920s. As noted in the first part of this chapter, Davies argued that the maintenance of native treasuries and the development of ‘native administration budgets’ were integral to the introduction of indirect rule. Native Budgets and Native Treasuries were so vital because this was how salaries were to be paid for customary authorities.

Davies advanced this in the province; for example, when he examined the Governor of Kassala’s proposed 1929 budget for the Shukria Nazirate, he argued that the Nazir should receive a treasury. This was to be derived from ‘the proceeds from taxation, of fines imposed by native courts, of market dues, of pound fees and of ghaffirs rates’.³¹² These were to then be passed along to government, with a pre-determined amount dedicated to the nazirate according to pre-specified budget items. These included: the ‘payment of retainers; the payment of salaries to the Nazir himself; to his subordinate sheikhs; to his wakils, scribes and school master; the upkeep of buildings; the maintenance of haffirs; and the management of race meetings’.³¹³

But as subsequent parts of this dissertation illustrate, this proved fanciful thinking as full financial control was never achieved throughout the peripheries and Kassala was one of the rare places where it was initially thought to have taken place. Indeed, because monitoring and preventing ‘financial abuses’ among over two hundred sheikhs would have been too onerous, the previous rules remained in effect.

³¹¹ Reginald Arthur Bence-Pembroke, ‘The Administrative Policy and Sudanese Nationalism’, 1927, NRO Kordofan 1/1/1.

³¹² Note to Council on Certain Proposals on Furtherance of the Policy of Devolution, 1927, NRO Civsec 1/12/41.

³¹³ Ibid.

Meanwhile most of the sheikhs in this time were also allotted government salaries or were allowed to pocket a percentage of the tax revenue they collected.³¹⁴

And yet, though granting salaries was considered a key measure to bring sheikhs into the state, not all customary authorities were keen. For example, Sheikh Ali was wary of these changes as he suspected they might undermine his ability to remit taxes for his own gain, which was a key element of how he amassed his authority, despite British attempts to convince him otherwise. And, in a move that illustrates the extent of his privileged position in the eyes of the British he managed to avoid adopting these changes until a subsequent reform to the ordinance in 1934.³¹⁵

These examples also practically highlight an overarching manner in which the British wilfully turned a blind eye to some ways in which customary authorities negotiated their positions. However, akin to how MacMicheal stated during the earliest exploration of the policy at the start of the 1920s, a pitfall of working through these types of 'native' authorities included the possibility they might acquire more power than the British desired. Indeed, MacMichael argued that 'the native prefers to submit to a few abuses at the hands of his own sheikh rather than to be pestered with the rules and regulations of alien origin'.³¹⁶ Arguably, Sheikh Ali was on the borderline of what the British considered tolerable.

Even so, once government-selected traditional authorities had in essence agreed to be the handmaidens of indirect rule, they could benefit from tax exemptions and from a new source of authority that was backed by the threat of state-sanctioned violence. This proved to be a successful British strategy for gradually wrangling control over the people in the Condominium's peripheries by using taxes to enumerate, categorise and control people. In so doing, the British managed to centralise their authority even

³¹⁴ Ibid.

³¹⁵ Asad, T. (1970) *The Kababish Arabs: Power, Authority and Consent in a Nomadic Tribe*. London: Hurst. p.168.

³¹⁶ Assistant Civil Secretary MacMichael, The Administrative Policy of the Sudan Government Towards the Native Population, 4 March 1921, NRO Civsec 1/9/30.

as they decentralised it to customary authorities whom they otherwise had limited ability to control. Taxes therefore became the lynchpin to this strategy for centralising authority through decentralisation, which was notably weak when it came to the financial aspects of devolution or indirect rule. These patterns continued throughout the occupation of Sudan, which pivoted to a more overt focus on decentralisation rather than pacification in subsequent years, which is addressed in more detail in the rest of the dissertation.

Conclusion

This chapter illustrates how taxes in the Condominium's peripheries gradually expanded from being a tool for submission to one that extended to becoming the primary conduit for controlling and ordering the population under Native Administration authorities. Rather than provide financial support for the state, which as the first chapter identified increasingly relied on export revenue, taxes were used to contain the peripheries to inoculate the British against what they perceived as a nationalist threat. This chapter argues that on-going patterns in what are sometimes referred to as 'divide and rule' tactics in Sudan and South Sudan have their origins in the first decentralisation efforts that took place in the 1920s.

This chapter explored these developments in three parts. It first illustrated the extent to which indirect rule was used to segment the peripheries into regions that the British thought they could more readily control. Counter to many contemporary definitions of these concepts, decentralisation, or devolution as it was also frequently referred as, was deeply political and far from a benign, mundane or routine state exercise. Instead, the British fear of Sudanese nationalism contributed to the urgency with which the British sought to rely on customary authorities in the Condominium's peripheries instead of Egyptian or Sudanese administrators.

Significantly, the British also drew on their experience of colonising Nigeria, and even sent Reginald Davies to Nigeria to study it, and argued that a little corruption among

tax collecting customary authorities was actually fairly desirable. The British essentially reasoned that a reasonably content chief was more likely to collaborate with the colonial state, which was acceptable to the British so long as he did not amass too much authority.

The second section illustrated that this lesson was particularly difficult to put into practice in parts of the Zeraf Valley in Upper Nile Province, where the British continued to resort to brutal tax practices. This substantially weakened relations between people and government even as it became somewhat clearer to several people within the British regime that they would need to work with, rather than militate against, customary authorities. In some parts of the vast region that is now South Sudan and encompasses the Zeraf Valley, bargaining between customary authorities and some British administrators even took place. But on the whole, the British were slow to adopt the practice and only after it proved successful in other parts of the peripheries. By all indications, the British had primarily succeeded in imposing a protection racket between people and customary authorities and to some extent between customary authorities and the violence of the colonial state.

The final part of the chapter examined how the 1922 Power of Nomad Sheikhs Ordinance laid the groundwork for the repositioning of the application of taxes from a tool to ensure people had submitted to government to being advanced as a carrot to buy the collaboration of customary authorities. Moreover, the converse was also true, as people claiming to be customary authorities also had the chance to buy their positions from government so long as they met the state's minimal demands for taxes and more pressing desire for tax lists. These authorities were drawn from the resident population and either were sheikhs or omdas already, or they were potentially influential members of the population who were willing to assume these positions. And, if the potential for personal enrichment was not sufficiently motivating, the British experimented with the idea of providing salaries to customary authorities.

These arguments add nuance to what Mahmood Mamdani poignantly calls 'decentralised despotism' in government-backed customary authorities.³¹⁷ Rather than an aberration, this facet of British colonial rule in Africa whereby customary authorities ruthlessly collected taxes was to some degree intended by design in the Anglo-Egyptian Condominium. Indeed, the British were weaker than they liked to acknowledge in the overwhelming majority of the Condominium, this is despite the fact that violence proved to be counterproductive. Taxes and decentralisation both proved useful ways to buy the collaboration they otherwise failed to attain via force.

³¹⁷ Mamdani, M. (1996) *Citizen and Subject: Contemporary Africa and the Legacy of Late Colonialism*. Princeton: Cambridge University Press.

Chapter 3: Does the Government Really 'Believe' in the Decentralisation of Finance?, 1930-1946

By 1930 British pacification campaigns in the Zeraf Valley concluded and attempts to solidify indirect rule in Sudan by establishing Native Administrations were underway. As these administrative steps advanced, British considerations on how to deepen their control over the people in these expansive regions reached a turning point. Rather than largely trying to control the population through customary authorities, the British sought to influence individual taxpayers in the peripheries.

Moreover, 1930 also marks the beginning of a period in which the pragmatic use of taxes to impose control over the periphery detailed in the previous chapters gave way to a much more ideological debate over the nature and purpose of taxation as a key function of Native Administration. And yet, rather than producing any clear policy, this tended to generate more paradoxes as the British started to envision how to modernise and transform Native Administrations into Local Governments with control over their own finances even as they grew increasingly concerned that economic modernisation and their use of the poll tax was having a disrupting, individualising, effect on societies in the peripheries.

Ultimately, these latter concerns tended to dominate British thinking on taxes during this timeframe, which consequently meant that financial decentralisation was more rhetoric than reality. This in turn led to attempts to strengthen collective governance through tribute, rather than a poll tax. It also resulted in British experiments with clan-based taxation in Equatoria, the most extreme example of which took place under the Southern Policy and MacMichael's notorious emphasis on governing the peripheries as a 'series of self-contained racial or tribal units'.³¹⁸

³¹⁸ Beshir, R. (1968) *The Southern Sudan: Background to Conflict*. New York: Frederick A. Praeger.p.115.

In sum, the prevailing centripetal, anti-nationalist, imperial logic that remained behind British tax policies in the peripheries and decentralisation was in stark tension with other ideas on how to reshape these regions. These two competing endeavours are important because they impacted the relationship between the peripheries and the Anglo-Egyptian Condominium's political centre in ways that persisted into independence. Indeed, they arguably remain unresolved today. They also reflected broader tensions within the entire British imperial project, which in part justified its presence in Africa to emancipate the region even as it favoured administrative measures that deepened the subjugation of people on the continent.

This chapter explores these patterns in four parts. The first briefly analyses Sudan's national budget from 1930 to 1946 and argues that the Condominium was becoming even more financially centralised than it had in previous years as revenue windfalls from cotton rapidly expanded the budget. In effect, when the peripheries became less volatile for the British in the 1930s and 1940s the limited tax revenue that they generated diminished even further the importance of these regions to the central government. This is despite the fact that they constituted the majority of the territory's population and landmass. This project provides evidence for the ways in which the non-centrality of local government finances, and the British lack of trust in the capacity for people in the peripheries to self-govern, in national political calculations doomed the potentially emancipatory policy rhetoric some administrators applied. More crucially, they also underpinned the continued application of taxes as a tool for social control in the peripheries.

The next two sections are interlinked and examine the British-led state's revised focus on what a tax was and how taxes were collected in the peripheries. In the 1930s and 1940s the British were no longer solely focused on whether customary authorities had paid tribute to illustrate that they submitted to government as they had in previous years. They were also increasingly concerned about extending their control to the taxpayers under a customary authority's remit. This was primarily achieved by collecting taxes on a group rather than an individual basis, which the second section

of the chapter examines. As part of this shift, chiefs and sheikhs were therefore not only tasked with collecting taxes in cash, they were meant to teach their people the value of money and of what money could ostensibly bring. This notably took place through widespread efforts to monetise taxes through paid, typically agricultural labour, which is traced in section three of the chapter.

Significantly, these twinned discussions were deeply shaped by anthropological and ethnographic theories, which masked and even legitimated policies that deepened the state's control over these regions. Paradoxically, even as the new monetary orientation took shape its potential implications for financing regional or national budgets were largely overlooked by the administration. Using taxable labour to control the most potentially volatile members of society, able-bodied men, was more of a priority than ensuring the taxes they generated contributed to the national budget, which was flush with cotton export revenue. Taxable labour refers to a mix of labour that could replace taxes and labour from which wages could be earned and then taxed.

British policies paid lip service to civilising and modernising while perpetuating politically repressive policies. All the while, some taxpayers in the peripheries responded to these challenges in new ways. These are explored in the fourth part of the chapter, which reviews how some people in Equatoria escaped taxes and the tyranny of customary authorities by turning to the state.

Part 1: Revenue Centralisation in Sudan, 1930-1946

In 1930 the British implemented the 'Southern Policy' which completed the series of Closed District Ordinances imposed throughout the Condominium's peripheries that limited the flow of people and of trade in different parts of the territory. The imposition of closed district ordinances was a symbolic indication of the sharply rising financial

inequity between Khartoum, the political centre, and the peripheries.³¹⁹ But even without these ordinances, the fiscal power of the state was rapidly centralising even as lip service was being paid to fiscal decentralisation from figures such as Reginald Davies and increasingly Douglas Newbold.

For instance, even in the midst of World War II, which devastated other parts of the global economy, the Condominium's national budget was substantially boosted by revenue windfalls from cotton exports.³²⁰ Concordantly, the direct tax revenue that native administrations raised, which was almost exclusively derived from tribute and poll and hut taxes, declined. This section briefly explores these developments and indicates that even in the 1930s and the early 1940s the financial repercussions of direct tax policy were largely overlooked even as discussions around monetising taxes were underway.

For instance, the national budget nearly doubled from 4,693,623.00 EGP in 1930 to 8,288.985.00 in 1946:

³¹⁹ Young, A. (2017) *Transforming Sudan: Decolonisation, Development and State Formation*. Cambridge: Cambridge University Press. p.35.

³²⁰ Short Report by the Governor-General on the Administration, Finances and Conditions of the Sudan in 1941, (undated), NRO Finance 57/27/113.

Table 3.1: Total Direct Tax Revenue and National Revenue, 1930-1946

Months	Year	Total Direct Taxation	National Revenue	% Expenditure of National Revenue
Jan-Dec	1930	EGP 440,386.00	4,693,623	100.0
Jan-Dec	1931	EGP 348,006.00	4,398,618	100.0
Jan-Dec	1932	EGP 350,068.00	3,853,798	100.0
Jan-Dec	1933	EGP 334,050.00	3,631,552	99.7
Jan-Dec	1934	EGP 288,018.00	3,774,911	99.3
Jan-Dec	1935	EGP 307,440.00	4,098,413	97.4
Jan-Dec	1936	EGP 320,760.00	4,462,309	94.2
Jan-Dec	1937	EGP 329,229.00	4,748,302	93.9
Jan-Dec	1938	EGP 314,424.00	5,131,635	94.7
Jan-Dec	1939	EGP 308,428.00	5,053,765	96.8
Jan-Dec	1940	EGP 317,111.00	4,632,351	98.1
Jan-Dec	1941	EGP 299,410.00	5,379,277	93.8
Jan-Dec	1942	EGP 353,262.00	5,814,165	91.8
Jan-Dec	1943	EGP 386,821.00	5,861,944	95.6
Jan-Dec	1944	EGP 357,899.00	6,578,769	99.3
Jan-Dec	1945	EGP 316,014.00	7,763,078	97.2
Jan-Dec	1946	EGP 341,665.00	8,288,985	99.0

Source: Author's Calculations based on Annual Reports of the Governor General (1906-1949), Sudan Archive, Durham.

But, even as the national government increased the total amount of revenue it generated, the percent direct tax revenue of total revenue declined by more than half from 9.4% in 1930 to 4.1% in 1946:

Table 3.2: Percent Direct Tax Revenue of Total Revenue, 1930-1946

Months	Year	% Direct tax revenue of Total Revenue	
Jan-Dec	1930		9.4
Jan-Dec	1931		7.9
Jan-Dec	1932		9.1
Jan-Dec	1933		9.2
Jan-Dec	1934		7.6
Jan-Dec	1935		7.5
Jan-Dec	1936		7.2
Jan-Dec	1937		6.9
Jan-Dec	1938		6.1
Jan-Dec	1939		6.1
Jan-Dec	1940		6.8
Jan-Dec	1941		5.6
Jan-Dec	1942		6.1
Jan-Dec	1943		6.6
Jan-Dec	1944		5.4
Jan-Dec	1945		4.1
Jan-Dec	1946		4.1

Author's Calculations based on Annual Reports of the Governor General (1906-1949), Sudan Archive Durham

The proportional decline in direct tax revenue in the national budget was in part the outcome of how rapidly the national government's budget expanded due to additional revenue from other sources. But some of the decline in the percent of direct tax revenue to total revenue is explained by an overall drop in the total amount of direct taxes collected during these years. Table 3.1 illustrates how direct tax revenue fell from 440,386.00 EGP in 1930 to 341,665.00 in 1946, which is a shortfall of 98,721 EGP.

Significantly, the amount of revenue from direct taxes that explicitly came from Sudan's economic peripheries, which were tribute and poll and hut taxes, also declined as a proportion of direct taxes during this timeframe. For example, poll and hut taxes fell from 16% of the total direct tax revenue raised in 1930 to just 5.2% in 1946. In contrast tribute expanded from 9.4% of total direct tax revenue in 1930 to 35.4% of total revenue in 1946. However, as the next section illustrates, this reflects the impact of British policies that pushed most people in the peripheries onto tribute rather than poll and hut taxes. This shift took place after a brief experiment with poll taxes that took place in the 1920s into the early 1930s, which the previous chapter identified. However, in contrast to the earliest years of British rule described in the first chapter, tribute was in effect an overarching method for collecting taxes in the peripheries that the British adapted differently throughout these regions. This is also illustrated in Table 3.3:

Table 3.3: Poll & Hut Taxes and Tribute as a Percent Total of Direct Tax Revenue

Months	Year	Poll & Hut	Months	Year	Tribute
Jan-Dec	1930	16.0	Jan-Dec	1930	9.4
Jan-Dec	1931	20.5	Jan-Dec	1931	11.5
Jan-Dec	1932	18.0	Jan-Dec	1932	13.8
Jan-Dec	1933	15.8	Jan-Dec	1933	10.9
Jan-Dec	1934	13.2	Jan-Dec	1934	18.1
Jan-Dec	1935	12.6	Jan-Dec	1935	21.2
Jan-Dec	1936	13.1	Jan-Dec	1936	19.4
Jan-Dec	1937	13.1	Jan-Dec	1937	21.2
Jan-Dec	1938	13.7	Jan-Dec	1938	18.4
Jan-Dec	1939	4.1	Jan-Dec	1939	31.1
Jan-Dec	1940	4.7	Jan-Dec	1940	32.4
Jan-Dec	1941	2.5	Jan-Dec	1941	33.2
Jan-Dec	1942	4.0	Jan-Dec	1942	28.5
Jan-Dec	1943	3.5	Jan-Dec	1943	27.8
Jan-Dec	1944	4.0	Jan-Dec	1944	31.3
Jan-Dec	1945	4.7	Jan-Dec	1945	35.0
Jan-Dec	1946	5.2	Jan-Dec	1946	35.4

Author's Calculations based on Annual Reports of the Governor General (1906-1949), Sudan Archive Durham

Significantly, this brief budgetary review indicates that even as the British were tightening their grip on the peripheries through Closed District Ordinances and monetising taxes, they were not actually raising more revenue from these regions. Significantly, revenue from these taxes was not enough to finance local governments.

In addition to Southern Sudan, other closed districts included parts of the Nuba Mountains in Kordofan Province that were cordoned off in 1924, the Beja Mountains in Red Sea Province and Blue Nile Province. Likewise, parts of Darfur were also closed, which meant that trading licenses and the movement of people in and out of

these regions was more closely regulated by government.³²¹ The justification for closing these regions was in part motivated by British attempts to ring-fence different parts of Sudan's peripheries into homogenous tribal or ethnic units. The most extreme expression of these was made explicit by Civil Secretary MacMichael and other senior officials in the 1930 Memorandum on the Southern Policy. This policy limited trade and migration in the territory that is now South Sudan using the following infamous justification:

*The policy of the Government in the Southern Sudan is to build up a series of self contained racial or tribal units with structure and organisation based, to whatever extent the requirements of equity and good government permit, upon indigenous customs, traditional usage and beliefs.*³²²

But Closed District Ordinances were not unified policies and the Condominium's peripheries were effectively cordoned off along a spectrum. A region could be 'absolutely closed', which meant that no northern Sudanese or non-Sudanese individuals were permitted within the province. Or, it could be a fully 'closed district', such as the Southern Policy, which meant that 'ingress shall be permitted subject to such conditions and for such purposes as may be set forth in the said order', which the Governor General could determine.³²³

The historical literature on Sudan and South Sudan has devoted significant attention to whether and how Closed District Ordinances ossified the internal, regional and ethnic, divisions that have come to define the contemporary politics of both countries.³²⁴ However, their budgetary implications, which are some of the most

³²¹ Young, A. (2017) *Transforming Sudan: Decolonisation, Development and State Formation*. Cambridge: Cambridge University Press. p.35.

³²² Beshir, R. (1968) *The Southern Sudan: Background to Conflict*. New York: Frederick A. Praeger.p.115.

³²³ Rahim, M. (1966) 'The Development of British Policy in the Southern Sudan 1899-1947', *Middle Eastern Studies*, 2(3). p.231.

³²⁴ Beshir, R. (1968) *The Southern Sudan: Background to Conflict*. New York: Frederick A. Praeger.

meaningful reflections of their impact, are often overlooked. A review of the revenue trends in the territory in these years provides a more complementary indication of the extent to which power had been centralised in Khartoum, which in turn exacerbated inequities between Khartoum and the peripheries. Significantly, in contrast to previous analyses, this review suggests that the Southern Policy did not simply create a north-south division but represented a broader policy of governing and marginalising the peripheries.

And yet, just as local governments had access to fewer revenue sources, the push to advance Davies' suggestion that local government finances were essential persisted. Indeed, Douglas Newbold, perhaps more so than any other British administrator, firmly espoused a rhetoric that implied that he believed in *fiscal* devolution. As the second chapter notes, in 1929 into the early 1930s Newbold held posts in Red Sea and Kassala Provinces and was the Nomad Commissioner of the Beja Administration that traversed along the Sudan-Abyssinian boundary. But, by 1933 he was the Governor of Kordofan Province. As part of these roles, Newbold had witnessed the importance of salaries to retain customary authorities who were willing to collaborate with the British-led state.

Although he was relatively unsuccessful, Newbold devoted a fair amount of thought, and ink, towards innovating solutions that he thought would more effectively share revenue between the centre and the peripheries in the Anglo-Egyptian Condominium. Indeed, Newbold exchanged ideas with two of the most influential thinkers on indirect rule, Frederick Lugard and Margery Perham, to hone his ideas even further. These letters illustrate that Newbold's pursuit of native treasuries crudely sought to reconcile the state's centralising, anti-nationalist, aims into a more paternalistic vision of local government that would transition the peripheries into a 'modern' state.³²⁵

³²⁵ Henderson, K.D.D. (Ed.) (1953) *The Making of Modern Sudan*. London: Faber and Faber.

Some of Newbold's efforts caught on, for instance, by the 1940s British officials made limited statements about the need to try and grant Native Administrations greater financial authority. These included calls to increase the responsibilities of government-selected traditional authorities in local public administration. This in turn fostered the creation of eleven rural administrations with 'independent budget status', which the Governor-General considered essential for local governments to pass into the 'intermediate stage of financial devolution'.³²⁶

If this had been implemented as proposed it would have theoretically included greater spending authority. For instance, one move to transition responsibilities was the 1941 recommendation from the Governor-General that local councils should shift away from town councils being 'merely advisory bodies'. The proposed increase in financial responsibility would have meant that town councils were to be 'formed on an electoral system and possessing executive powers'.³²⁷

The following year the Governor-General even stated that Native Administrations had 'responded well to the increased responsibilities laid upon them' as part of indirect rule and this was taken as 'further proof of the soundness of their structure'. Expanding financial devolution to local rural administrations was therefore a 'keynote' policy aim for the British administration at this time. However, some of the push appears to have been practical given changes to British administrative capacity during these years. Even as more revenue was going into the central government, the British pulled administrative staff away from its peripheries as part of wartime administrative efforts.³²⁸

Despite increased attention, these plans failed to expand local government finances. Even though revenue was theoretically divided between the centre and local

³²⁶ Short Report by the Governor-General on the Administration, Finances and Conditions of the Sudan in 1941, (undated), NRO Finance 57/27/113.

³²⁷ Ibid.

³²⁸ Ibid.

authorities 'in such a way as to enable local authorities to pay their own way', this was more of a wish-list than a reality.³²⁹ Moreover, from 1930 to 1946, paying one's own way meant little more than paying a part of customary authorities' salaries in the areas where customary authorities received them, along with other small emoluments. The latter included salaries for native court clerks, police officers and in some cases medical and veterinary staff.³³⁰

Nor was the policy of paying salaries new: as the previous chapter illustrated, these ideas emerged as the British officials such as Newbold wrangled control over Kassala and Red Sea Provinces in the 1920s. The logic behind it was to create a degree of 'regard' for customary authorities, which turned out to have been vital for buying their collaboration with government.³³¹ But once these concerns were essentially addressed, there was little meaningful attention to develop local budgets in order to reduce the extent to which local governments were dependent on the central government.

Surprisingly, reducing the financial dependency of local governments on the national budget barely seemed to register as a meaningful justification for changing policy. Instead, in keeping with the prioritisation of social control over financial considerations, chiefs and other types of customary authorities were to pay the salaries of their employees rather than government in order to buy their loyalty. So long as the staff within local governments, such as police and other local government officials, were loyal to the customary authority because they were paid by him, the British were satisfied. For instance, a statement from Equatoria Province in 1938 declared that:

³²⁹ 'Progress Made in Local Self-Government During 1941', enclosed in Short Report by the Governor-General on the Administration, Finances and Conditions of the Sudan in 1941, 1941, NRO Finance, 57/27/113.

³³⁰ A.H. Marshall, '*Report on Local Government in the Sudan*', April 1949, School of Oriental and African Studies London (SOAS), UT184883.

³³¹ Henderson, K.D.D. (Ed.) (1953) *The Making of Modern Sudan*. London: Faber and Faber.

*'The African being what he is, he has a special regard for the person who gives him his pay; this regard has been recognised in one of the fundamental principles of Native Administration by which all N.A. [Native Administration] employees receive their pay from the chief and not from the Government.'*³³²

Even then, this clear division between the chiefs paying for salaries instead of the state rarely seemed to go into effect. As direct tax revenue declined throughout the 1930s and 1940s local government administrations remained dependent on the central government for fiscal transfers. Meanwhile, the extent to which Native Administrations were dependent on the central government was fairly large. For instance, fiscal transfers included 'gifts' in the form of buildings, generally constructed using local labour, and capital grants, which were a type of large fiscal transfer to local governments.³³³ And, despite claims that it was vital for chiefs and sheikhs to finance local government salaries, across Sudan the national government paid 'the whole or part of salaries of local officials' and 'grants towards sub-grade education' for native administrations.³³⁴

And yet, despite the increase in national revenue and decline in local revenue during these years, in practice the central government still had an unclear and unpredictable system for sharing revenue with local governments. For instance, the system for transferring funds from the central government to local governments or vice versa was not based on a formula. Proposed formulas included population data, but the British did not have census data until 1955, or operational costs, which the British had a clearer understanding of.³³⁵

³³² Parr to Director of Education, 4 April 1939, NRO Equatoria 1/4/17.

³³³ .H. Marshall, *'Report on Local Government in the Sudan'*, April 1949, School of Oriental and African Studies London (SOAS), UT184883.

³³⁴ Ibid.

³³⁵ Ibid.

And, several years after the policies were advanced, in 1938, no native administration had a native treasury.³³⁶ This effectively meant that customary authorities had limited abilities to spend their own monies, which the British did not attempt to redress until the last decade of British rule.³³⁷ As this chapter argues, this contributed to the centralisation of revenue in the national government, which was also acknowledged by some British officials as deepening the centralisation of financial and political control in Khartoum rather than the peripheries. For instance, the Mongalla Province Handbook notes that in 1933:

‘...as long as native authorities are precluded from accumulating funds [in native treasuries], in other words are denied any responsible financial existence, they will never be able to say “we have saved enough money and should like to buy a coffee huller [which could have been used to expand income generating opportunities]” ...’³³⁸

In sum, by all indications, although British officials advocated for the importance of local government budgets as a central focus of indirect rule, this did not result in any reported increases in the revenue for these regions in the 1930s and 1940s. Moreover, as the Mongalla Province Handbook laid bare, native authorities were not meaningfully acquiring any financial independence from the central government despite concerns that this hampered their economic development. This is despite the fact that it was listed as a vital part of indirect rule; if anything, as this section’s budgetary review illustrates, local governments were actually becoming more *dependent* on the central government well into the 1940s.

Thus, by the middle of the 1940s, just 10-years before independence, these proclamations amounted to little more than lip service and Native Administrations

³³⁶ Ibid.

³³⁷ J. G.S. Macphail, ‘Native Administration in Practice’, enclosed in Northern District Native Administration Handbook, 1 June 1939, Sudan Archive at Durham (SAD) 762/9/39-76

³³⁸ ‘Mongalla Province Summary of Information’ enclosed in Mongalla Province Handbook, November 1933, NRO Civsec 57/35/131.

were not granted greater revenue raising and spending authority. Despite the rhetoric of development and progress, fiscal authority remained tightly held by the central government even as there was increased talk of expanding the authority of Native Administrations through financial devolution.

The next section of this chapter reviews the changing nature of politics of taxes in the Condominium's peripheries during these years. Building from this section's budgetary review, it starts with the simple question: What were the politics motivating tax policy in the peripheries in the 1930s and 1940s years, since they clearly were not focused on increasing local or national budgets?

Part 2: Taxing the Group Rather than the Individual

Just as taxes were linked to submission and then regulation for the first 30-years of British rule, into the 1930s and 1940s taxes remained subsumed by the political logics of colonial subjugation that also shaped closed district ordinances. Following an influential report from Kenya, British officials argued that taxes needed to maintain a British vision of traditional society in African and some extent societies that the British identified as Arabs or Nomadic Arabs, which privileged the group over the individual in these regions. Yet paradoxically, British tax policy during these years was also tied to attempts to steward the 'modernisation' of people within the peripheries, which frequently meant linking taxes to the cultivation of cash crops, such as cotton.³³⁹

Some of these ideas were influenced by what was taking place throughout Sudan while others were adopted from various parts of, or thinkers on, the British empire. For example, Margery Perham, an historian and authority on colonial administration in Africa at the time, argued that taxes should be monetised rather than collected in kind as they previously had been in the peripheries, and that native treasuries were needed to modernise Africa and Africans.

³³⁹ Tosh, J. (1978) 'Lango Agriculture During the Early Colonial Period: Land and Labour in a Cash-Crop Economy', *The Journal of African History*, Vol. 19, No. 3.p.433.

Perham advanced some of these ideas in a paper read at the joint London meeting of the African Society and the Royal Society of the Arts in 1934. In this document, which refers to Africa as a whole rather than Sudan, Perham suggested that traditional authorities, such as government selected sheikhs, omdas and chiefs, would be the first to acquire money consciousness and that this would then trickle down to the rest of the populace.³⁴⁰ Money consciousness was so vital, according to Perham and other influential British thinkers on imperial rule, because it acted as a civilising and modernising device. This idea was directly influenced by Frederick Lugard's theory of indirect rule, which stated that direct taxes for Africans were important because they provided a 'moral benefit to the people by stimulating industry and production'.³⁴¹

Even as Perham stated money consciousness was desirable, she also argued that it threatened what she considered the traditional family unit. This was a threat because it risked 'individualising' society rather than preserving the group. For instance, she noted that money 'weaken[ed] the necessity for co-operation which holds together the small kinship groups'. She also claimed it contributed to conflicts between age groups as the 'greater ease with which that money is earned by the young than the old upsets the characteristic African balance of authority'.³⁴²

In other words, Perham acknowledged that the ability to earn money through labour was potentially easier for younger members of African societies, and for young able-bodied men of working age in particular. And this was a problem because these young upstarts might therefore challenge older authorities if they could more readily

³⁴⁰ Perham, M. (1935) 'Some Problems with Indirect Rule in Africa', *Journal of the Royal African Society*, 34(135) (Apr. 1935). pp.1-23.

³⁴¹ Lugard, F.D. (1922) 'Lugard's Political Testimony' in Kirk-Green, A.H.M. (1965) *The Principles of Native Administration in Nigeria: Selected Documents, 1900-1947*. Oxford: Oxford University Press.; Hermann, R. (2011) 'Empire Builders and Mushroom Gentleman: The Meaning of Money in Colonial Nigeria', *International Journal of African Historical Studies*, Vol. 44, No. 3. p.395.

³⁴² Perham, M. (1935) 'Some Problems with Indirect Rule in Africa', *Journal of the Royal African Society*, 34(135) (Apr. 1935). pp.1-23.

obtain money and other social and economic benefits from actively participating in the monetary economy. More bluntly, this was a concern because indirect rule depended on governing through government-selected traditional authorities, whom the British often presumed to be elders within different groups.

Meanwhile in the Anglo-Egyptian Condominium, experiments with poll taxes were coming to an end. This shift was in part justified by claims that poll taxes 'individualised' people in ways that Perham identified. Thus by 1944 tribute was meant to be collected according to a 'unit' of taxpayers, which was decided along kinship ties, which was then monitored by British officials. The number of taxpayers was decided on the basis of 'able bodied males'. To be able-bodied was roughly defined as being free from debilitating disease and young enough to enter the labour force, though a specific age limit was not clearly specified. For example, individuals who were in Leper Camps or under continued 'medical surveillance' upon release from a Leper Camp were exempt. As were people who were in 'Sleeping-Sickness Camps' or had been released but were under periodic inspection. And, individuals who were 'of old age or infirmity' were also released from having to pay.³⁴³ But this too held coercive ends, since able bodied men were the most likely to rebel against the state, as they had done during the first three-decades of British rule in the peripheries.

Further, customary authorities, which were designated 'heads and elders of the unit' had the authority to determine the 'division of assessment for the unit among the persons composing the unit'. The authority to determine the division of assessment for each unit was an important government-backed power for government selected traditional authorities. This is because it granted them the authority to mediate the proportion of taxes levied on each eligible taxpayer.³⁴⁴ Able bodied men would

³⁴³ Governor Equatoria to Financial Secretary and Civil Secretary, 1 March 1944, NRO Ministry of Finance and Economics 163/6/29.

³⁴⁴ Ibid.

therefore be too busy earning wages to pay taxes to chiefs and sheikhs to cause any trouble for government.

But this was still meant to receive oversight from the British. For example, in Equatoria, collection was to be done by the end of September each year, with anything remaining to be 'treated by the District as arrears', though Zande District fell outside of this on account of its cotton growing scheme. And, district commissioners were to verify each assessment every three years, though it did not 'matter whether 1/3, 1/2 or all the district is checked in any one year'.³⁴⁵

The British had in turn firmly gotten into the business of defining or redefining how people in the peripheries organised themselves, which of course touched on thorny questions about 'kinship', 'tribe', 'clans' and so forth. And, as the last chapter's account of Jackson's messy attempts to divide some parts of the Nuer into sections to make taxes easier to collect exemplifies, on the whole the British were not highly sensitive or skilled in these distinctions in the peripheries.³⁴⁶ Meanwhile, Evans-Pritchard's critiques did not just extend to H.C. Jackson, and other critiques further highlight the ways in which the British administration in Sudan was bending supposedly anthropological ideas to suit their objectives to control people in the territory.

For instance, Evans-Pritchard's study of the Nuer had been commissioned by the Condominium government, the anthropologist was nevertheless a critic of British policy in Sudan. Indeed, in a 1938 Oxford University Summer School on Colonial

³⁴⁵ Ibid.

³⁴⁶ Ahmed, A. (1975) 'Some Remarks from the Third World on Anthropology and Colonialism: The Sudan', in Asad, T. (Ed.) *Anthropology and the Colonial Encounter*. London: Ithaca Press. pp.259-272.; Ahmed, A. (2015) 'The State of Anthropology in the Sudan' in Assal, M. and Abdul-Jalil, M. (Eds.) *Past Present and Future: Fifty Years of Anthropology in Sudan*. Bergen: Chr. Michelsen Institute.; Gunnar, H. (2015) 'Rethinking Ethnicity: From Darfur to China and Back – Small Events, Big Contexts' in Assal, M. and Abdul-Jalil, M. (Eds.) *Past Present and Future: Fifty Years of Anthropology in Sudan*. Bergen: Chr. Michelsen Institute.

Administration, Evans-Pritchard noted the glaring tension between government-selected customary authorities and other forms of authority:

[T]here is much difference between the status of a native chief and the status of a Government chief. The functions of a native chief are to represent the unity of the tribe, maintained and expressed by warfare which he initiates; to store and distribute wealth, generally food, which he receives as tribute and disperses in gifts and hospitality; to embody in his person the sanctity of law and custom, which are enacted in his name; and to be the symbol of his people's purpose and the pivot of their system of values. A Government chief, by contrast, acts as the bureaucratic agent of an alien administration. He collects taxes, organizes road-making, hears cases in Government-controlled courts, and dispenses Government-made law. Instead of tribute, he received wages from the administration. His functions are not tribal functions but Government functions, and he tends, in consequence, to become alienated from his people and even to use the support of the administration to exploit them.

*A Government chief derives his authority, not from tradition and the moral backing of his people, but from the support of the Government, which often gives him more power than he ever exercised previously.*³⁴⁷

While much of Evans-Pritchard's critique resonates with this dissertation's findings, he overstates the extent to which chiefs and other types of customary authorities were paid government salaries rather than paid their own way from tribute proceeds. As interactions between Sheikh Ali and the British in the 1920s illustrated, some customary authorities much preferred to derive their income, as well as a likely bonus,

³⁴⁷ Evans-Pritchard, E.E. (1938) 'Abstract of a Lecture on 'Administrative Problems in the Southern Sudan for Oxford University Summer School on Colonial Administration', in Johnson, D. (Ed.) *Empire on the Nile: Sources on the Pacification of the Southern Sudan*, Oxford: Oxford University Press.

from tribute. Moreover, as the second chapter argues, this was one of the more substantive ways the British obtained collaboration from customary authorities in the first place. These patterns proved difficult to break in the 1930s and 1940s and persisted into independence.

And yet even as these types of critiques unfolded, Perham's ideas that a monetary economy was essential to 'modernity' even though it could be in tension with other ideas about traditional society that was ordered along older customary authorities overseeing a group was also found in the Condominium. This included efforts to 'displace in the minds of cattle-herding tribes the idea of cattle currency by a money standard'. This led to failed discussions in Equatoria Province in 1937 to encourage the appeal of money by placing 'the image of a cow upon it'. The contorted logic behind this move was 'to put the person whom you wish to persuade to adopt a particular course of action in the position of thinking he has sprung the idea himself'.³⁴⁸ Moreover, given the persistence of cattle, which were embedded in individualised social relations rather than individualised like money or other types of currencies, these ideas failed to align with what taxpayers actually felt.³⁴⁹

Despite the pervasiveness of Perham and Lugard's ideas, not all British administrators in Sudan were enamoured with their perspectives on monetisation and opinions contrasted about what was appropriate for the peripheries. For example, in 1937 the Bor District Commissioner wrote to the Governor of Equatoria Province, M.W. Parr, that the introduction of a 'money standard' instead of an exchange based one was not 'necessarily the correct solution'.³⁵⁰ This was because the DC thought the monetisation of the economy would 'perpetuate the enslavement (for want of a better word) of women'. Parr's understanding of divorce cases justified this view,

³⁴⁸ DC Tirol to Governor Equatoria Province, enclosed in Replacement of Cattle Currency by Money Standard, 28 September 1937, SAD 767/11/25.

³⁴⁹ Hutchinson, S. (1996) *Nuer Dilemmas: Coping with Money, War and the State*. California University Press.

³⁵⁰ DC Bor to Governor Equatoria Province, enclosed in Replacement of Cattle Currency by Money Standard, 19 November 1937, SAD 767/11/25.

which he argued were ‘the fundamental basis of Dinka social life’. And, he added that because divorces were expensive, women could not escape from a violent partner.³⁵¹ The impact of money on socio-economic and gender relations in the Condominium falls outside of the full scope of this project; however, this example usefully illustrates what British thought was on this subject, as the actual effects were almost certainly vastly more complex.³⁵²

Indeed, though Parr’s claim that divorce was somehow the cornerstone of Dinka life is spurious, divorce was contributing to a new relationship with money among some peoples in the peripheries. For instance, as the historian Cherry Leonardi argues, in the 1930s and 1940s women were increasingly using courts in Equatoria Province to ‘define and enforce their rights in relation to the labour and other duties of their husbands’. And, ‘in so doing, they were reinforcing the role of the chiefs’ courts in mediating the changing relations and ideas of rights generated by the colonial economy’.³⁵³ And as the anthropologist Sharon Hutchinson notes, divorce rates ‘nearly tripled’ between 1936 and 1983’.³⁵⁴ These patterns reflect other instances when changes in tax policies resulted in changes that impacted the daily life for people under British occupation. For instance, Michael Tuck argues that similar trends also emerged in colonial Uganda. Whereby bridal dowries were impacted, as was a broader transition from ‘subsistence agriculture to wage labour and cash cropping’.³⁵⁵

³⁵¹ DC Bor to Governor Equatoria Province, enclosed in Replacement of Cattle Currency by Money Standard, 19 November 1937, SAD 767/11/25.

³⁵² Tuck, M. (2006) “‘The Rupee Disease’: Taxation, Authority, and Social Conditions in Early Colonial Uganda’, *International Journal of African Historical Studies*, 39, 2.pp.221-245.; Bradford, H. (1996) ‘Women, Gender and Colonialism: Rethinking the History of the British Cape Colony and its Frontier Zones, c. 1806-70’, *Journal of African History*, 37.pp.351-370.

³⁵³ Leonardi, C. (2013) *Dealing with Government: Histories of Chiefship, Community and State*. James Currey. pp.104-105.

³⁵⁴ Hutchinson, S. (1996) *Nuer Dilemmas: Coping with Money, War and the State*. California University Press. p.94.

³⁵⁵ Tuck, M. (2006) “‘The Rupee Disease’: Taxation, Authority, and Social Conditions in Early Colonial Uganda’, *International Journal of African Historical Studies*, 39, 2.p.222.

Importantly, this also emerges as one of the few instances in which British administrators comment on the gender implications of a tax policy that was exclusively gendered as male throughout British occupation. For instance, poll taxes were collected by men on other men, not women; indeed, in Nuba Mountains the Governor struck down the idea of taxing women on account of the additional administrative effort it would take, since it would require enumerating a larger number of people.³⁵⁶ Meanwhile, tribute was assessed on a group basis that a male chief or sheikh or omda determined. Similarly, government backed customary authorities and members of the state were male.

This is despite the fact that the imposition of taxes along stark gendered lines likely impacted household dynamics. For instance, Michael Tuck also notes that in colonial Uganda, even though men were taxed women ‘bore the burden of growing the new crops’. Thus women had a vastly increased workload while Tuck argues men had control over the household budget and also sought wage employment and ‘were more integrated into the expanding cash economy’. Likewise, Tuck also argues that the push for monetisation also contributed to increased criminality in British occupied Uganda and also led to some men not seeking marriage so as to avoid the hut tax altogether.³⁵⁷ The question of whether and how these dynamics manifested in the Condominium did not emerge in this dissertation’s review; however, they would benefit from further study.

Returning to the role of courts and monetisation, courts also served as a kind of bureau de change through which traditional social life was to some degree monetised. Similarly, Leonardi argues that chief courts might have been ‘manipulated’ by younger men who might not have had high status and therefore could not afford bride wealth in cows. However, since some of these men could more

³⁵⁶ Governor Nuba Mountains Province, Proposals for a Poll Tax in Substitution for Ushur, 20 April 1924, SAD 723/5/1-9.

³⁵⁷ Tuck, M. (2006) “‘The Rupee Disease’: Taxation, Authority, and Social Conditions in Early Colonial Uganda’, *International Journal of African Historical Studies*, 39, 2.p.235-241.

readily obtain cash-based wages to pay for marriage in cash rather than livestock, they might have used courts to escape having to pay bride-wealth in cows and to instead pay in cash.³⁵⁸

Indeed, Parr also recognised the complex ways in which money among some tribes in Equatoria Province could be obtained, which were not solely through labour. For instance, among some Dinka sub-clans when settling debts in court, if a calf was demanded but one was not available ‘substitutes’ were found. This could include a calf from the future dowry of a ‘marriageable female relative’ but it could also include goats, ‘agricultural produce, or perhaps, in [agricultural] hoes’.³⁵⁹ Though this example is related to court payments, it usefully provides evidence of the challenges that some British officials experienced in applying a tax regime to peoples that did not necessarily construct value or define or conceptualise money in the same terms as the British.

This was possible ‘because there was an established relationship between classes of animals, tins of grain, girls, hoes and spears’, which was ‘expressed in units of things, based on one goat being one thing’. As a result, higher courts recorded rulings in ‘things’ and then had to figure out how the payment could be made in the agreed upon ‘unit’.³⁶⁰ And yet more nuanced understandings of the monetary and non-monetary economies in the Condominium were not at all widespread and the search to impose monetisation through the collection of taxes in money persisted. Further, a significant justification for this continued search was to stimulate cash-crop cultivation or waged labour. Thus, taxes were crucial to the colonial economy not so much for their monetary value, but as the tool for generating exports and also building the infrastructure to generate these exports that were essential for government revenue.

³⁵⁸ Leonardi, C. (2013) *Dealing with Government: Histories of Chiefship, Community and State*. James Currey, 104-105.

³⁵⁹ DC Torit to DC Tonj, enclosed in Replacement of Cattle Currency by Money Standard, 6 September 1946, SAD 767/11/25.

³⁶⁰ *Ibid.*

Meanwhile, other vaguely anthropological or ethnographic ideas were essentially being warped to legitimate the subjugation of the peripheries. For example, the 1936 'Report of the Commission Appointed to Enquire into and Report on the Financial Position and System of Taxation of Kenya' shaped considerations about whether poll taxes disrupted 'the family unit' in Sub-Saharan Africa.³⁶¹ This document, which is usually referred in sources as the 'Pym Report', argued that poll taxes disrupted the 'sense of clan or family group responsibility' in what the British understood as 'African' societies.³⁶²

Poll taxes were perceived as dangerous because they might push taxpayers to become primarily interested in their own tax obligations rather than those of the group. This adhered to the Perhamite logic of Africans as traditionally community oriented. But it also conveniently supported British arguments for governing through customary authorities. The year after the Pym Report was published, this thinking shaped British considerations around taxes in the Condominium and also contributed to the perspective that poll taxes should be abolished.

Importantly, this impacted parts of what are now South Sudan, Darfur and Kordofan the hardest as these were the main parts of the peripheries where poll taxes were levied. For instance, the Equatoria Province Annual Report for 1937 questioned the applicability of the individual poll tax in the province on the grounds that individual taxes were 'described as dangerous by the Pym report on East Africa'. The Equatoria Province Annual Report consequently suggests shifting direct taxes away from individual assessment towards the 'family or clan wherever such organisations have survived the upheavals of the years 1850-1900 [the years in which the slave trade impacted Equatoria]'.³⁶³

³⁶¹ Report of the Commission Appointed to Enquire into and Report on the Financial Position and System of Taxation in Kenya, 1936, BL B.S.7/82.

³⁶² Ibid.

³⁶³ Equatoria Province Annual Report 1937, 14 March 1938, Civsec 57/24/99.

Thus, from 1937 until the final year of closed district policies in 1946, the British renegotiated how taxes fitted within these traditionalising and modernising tensions. Akin to the Pym Report, poll and hut taxes and paid labour were suspect among some British administrators as they were thought to privilege the individual over the group. But as there was not a universal legislative basis for this throughout the Condominium, administrators borrowed from what had taken place in other parts of the territory.

These changes to how taxes were collected also held implications for government chiefs and sheikhs. The British intended for the function of customary authorities to act as a kind of shepherd within the unit or group, ensuring that it did not fall apart or drastically change, which again drew on Lugardian and Perhamite theories of indirect rule. This function extended to how customary authorities were to collect taxes, to ensure principles of fairness were embedded. For example, an Equatoria Province Annual Report adds that the point of taxes was largely political and non-monetary and essentially about fostering a sense of fairness and community:

'The object [of taxes] is ultimately to educate the people into appreciating that the rich should pay more tax than the poor, by leaving the division between individuals to the elders of the tribes themselves'.³⁶⁴

Similar discourses persisted into the middle of the 1940s and were reflected throughout the Condominium and not just in Equatoria. For instance, the Financial Secretary wrote to the Governor of Darfur in 1944 and noted that another strong educational motive for transitioning people from poll taxes to tribute was to introduce a fairer tax system:

³⁶⁴ Ibid.

'This [poll tax] implied inequalities of taxation amongst individuals within the unit (a very hard principle to inculcate after years of equal individual poll tax) and also implied that the rich man – whether pensioner, soldier, policeman or merchant ought to help his community to pay their taxes and thus relieve his poorer brothers of some of the burden'³⁶⁵

Nor was the idea that poll tax unfairly taxed rich and poor alike and was therefore regressive, or unfairly imposed on poorer individuals or groups, relegated to Darfur. It was also evident in other parts of the peripheries and contributed to the push to eradicate them. For example, in 1944 the Governor of Kordofan argued that poll tax had a 'peculiar nature' which was that it was a 'flat-rate tax on rich and poor alike'.³⁶⁶ Of course, the tax had been legislated since 1925, so it is revealing that nearly 20-years later these considerations were only just being raised. This, of course calls into question the extent to which the British really understood how taxes were collected in these regions.

Meanwhile, in 1944 the Financial Secretary wrote to the Governor of Darfur, who was similarly trying to transition the region from poll taxes to tribute much as his counterparts were in Equatoria and Kordofan. In this communication the Financial Secretary recalled that the main justification for transitioning taxpayers in Equatoria was to 'uphold the corporate unit' rather than the individual:

'From my memory of Equatoria the whole idea of introducing tribute was to get away from individual poll tax and to impose a corporate responsibility on the tax paying unit for the settlement of the amount due from it'.³⁶⁷

³⁶⁵ Governor Kordofan to Financial Secretary, 11 September 1944, NRO Ministry of Finance and Economics 163/6/29.

³⁶⁶ Governor Darfur to Financial Secretary, Poll Tax – Exemption of, 2 July 1944, NRO Ministry of Finance and Economics 163/6/29.

³⁶⁷ Ibid.

At this point, even as the Condominium was supposedly shifting towards a more 'modern' system of Local Government Councils, it was reverting to the earliest and ostensibly most rudimentary form of taxation in the peripheries. Indeed, following the Pym Report's example, in 1938 the Governor of Equatoria pushed for the wholesale transition of direct taxes of the province onto tribute. But as there was no legislative basis for this, the Governor requested permission from the Civil Secretary to follow measures that had taken place in Kordofan and Darfur Provinces.³⁶⁸ This notably included the 1922 Power of Nomad Sheikhs Ordinance and subsequent amendments to the policy.

The imperial logic of 'dangers' of personalised poll taxes, labour and British notions of tribe also filtered into efforts to transition Equatoria from poll taxes to tribute. In words that could have been penned by Margery Perham rather than a British administrator in the province, 1939 the Yei District Commissioner wrote to the Governor of Equatoria Province that:

*'The individualising factors of personal poll tax and personal wages had begun to operate against the old tribal community spirit. Is it surprising that since they have been purposely taught that personal labour is a commodity, they should shirk the imposition and exaction of such labour unremunerated?'*³⁶⁹

Here, 'individualism' was demonised largely because it meant labourers were unwilling to work without pay. Tradition, in this British official's relatively ahistorical imagination, meant that money consciousness was new and undesirable as it meant Sudanese were more likely to demand money for their services. Indeed, in the less frequent application of military force to get people in the peripheries to 'submit', the

³⁶⁸ Civil Secretary, Civil Secretary's Comments on Governor Equatoria's Letter, 23 June 1938, NRO Ministry of Finance and Economics 163/6/29.; Financial Secretary to Governor Equatoria Province, 1 November 1938, NRO Ministry of Finance and Economics 163/6/29.

³⁶⁹ DC Yei District to Governor Equatoria, Note on Native Administration, 15 February 1939, NRO Equatoria 2/2/8.

British increasingly needed to deploy other methods to motivate people to meet their demands. And money, which the British could more closely regulate, was the way selected to achieve this.³⁷⁰

Despite the ways in which monetisation appeared at odds with how people in parts of the peripheries actually lived, and British uncertainties about whether monetisation was indeed beneficial, monetisation efforts persisted. Crucially, the British could also control the money supply in ways that were more straightforward than other types of currencies, which increased their capacity to monitor and control the territories they occupied.³⁷¹ In sum, the tax policies that resulted from these ideas paradoxically meant that even as closed districts explicitly sought to protect British ideas of racial and tribal purity in the peripheries, they had a surprisingly unified approach to governing these areas. This now meant ensuring that the 'group' rather than the 'individual' was the fundamental building block of how Native Administrations functioned.

Even if these logics were at odds with local conceptions of money or even where customary authorities derived their legitimacy from, they were imposed in order to expand social control over the peripheries. Taxes essentially continued to serve as the glue to recombine the traditional in the peripheries to suit colonial logics of domination and subordination. These priorities overshadowed all others, including the financial gain that could have been acquired from taxes, which the next section illustrates in more detail.

Part 3: Taxes, Labour and Expanding State Control

³⁷⁰ Ahmed, A. and Rahman, M. (1979) 'Small Urban Centres: Vanguards of Exploitation, Two Cases from Sudan', *Africa*, 49 (3). P.259.

³⁷¹ Bush, B. and Maltby, J. (2004) 'Taxation in West Africa: Transforming the Colonial Subject into the "Governable Person"', *Critical Perspectives on Accounting*, 15. pp.5-34.; Hermann, R. (2011) 'Empire Builders and Mushroom Gentleman: The Meaning of Money in Colonial Nigeria', *International Journal of African Historical Studies*, Vol. 44, No. 3. p.394.

In line with Margery Perham and Frederick Lugard's theories of indirect rule, taxes were also couched in related discourses about the need to 'civilise' or 'modernise' people by increasing their participation in the labour economy. An obvious inconsistency within this logic was that closed district ordinances limited the flow of people and of goods that might have expanded economic opportunities. Nevertheless, a notable feature of the increasingly unified logics of economic control under the guise of protection was that tax policy throughout Sudan's peripheries drew upon a shared thinking that linked taxes to agricultural production.

These efforts emphasised crop cultivation on the group rather than the individual basis so as to adhere to the prevailing logics explored in the previous section. And, in addition to supposedly being more acceptable for these communities, it was also conveniently easier for the British to monitor cotton production through customary authorities who were charged with collecting taxes on behalf of the group. Taxes effectively became an integral component of a top-down strategy to realign economic production in the Condominium's peripheries under the guise of British ideas of tradition and modernity.

Given these seemingly duelling objectives to modernise and maintain tradition, some of the suggestions for maintaining the group while also modernising through markets are likely to appear curiously socialist to a contemporary audience. Nevertheless, historians of Africa have commented on the ways in which 'individualism' was the 'antithesis of indirect rule'.³⁷² Indeed, Joey Power argues that in colonial Malawi, indirect rule was intended to 'thwart class formation' and that mass political dissatisfaction could somehow be channelled into cooperatives and rural administration.³⁷³ Likewise, the Mongalla Province Handbook for 1934 suggests introducing 'cooperatives trading schemes', which were to be headed by chiefs:

³⁷² Kelemen, P. (2006) 'Modernising Colonialism. The British Labour Movement and Africa', *Journal of Imperial and Commonwealth History*, 34, 2. pp.223-44.

³⁷³ Power, J. (1992) 'Individualism is the Antithesis of Indirect Rule': Cooperative Development and Indirect Rule in Colonial Malawi', *Journal of Southern African Studies*, Vol. 18, No. 2. pp.317-347.

*It is possible that a system of cooperative trading under which chiefships would form cooperative societies with their local shops, supplied and supervised from a central depot at Juba might prove a satisfactory solution, the more so as such a scheme would be extremely consonant with the communal outlook of the African and would have a high educative value...*³⁷⁴

These cooperative trading schemes did not take off. But this example nevertheless highlights the experimental nature that defined efforts to modernise and traditionalise the peripheries through market participation. It also underscores the extent to which British administrators had diffuse perspectives on what today might be called local economic development in these regions.

Despite the vagaries of these ideas they nevertheless became an important indicator for whether a region should be transitioned from poll taxes to tribute. For instance, in 1944 the Governor of Kordofan Province wrote to the Financial Secretary and argued that an area should be transitioned to tribute once it was more economically advanced:

*'It seems to me that if any Poll Tax area has advanced economically to the stage where exemptions have become meaningless, impracticable or anomalous, it is for consideration whether that areas should be put onto a different tax basis – e.g. Tribute'*³⁷⁵

³⁷⁴ 'Mongalla Province Summary of Information', enclosed in Mongalla Province Handbook, November 1933, NRO Civsec 57/35/131.

³⁷⁵ Governor Kordofan to Financial Secretary, 11 September 1944, NRO Ministry of Finance and Economics 163/6/29.

Economic advancement in the context of taxes in the 1930s and 1940s notably included cash crop cultivation and cotton cultivation in particular.³⁷⁶ And exemptions were only applied if the taxpayer was not cultivating. This was made explicit in the Financial Secretary's note to the Governor of Equatoria Province that argued tribute was a more desirable tax to push people onto in order to encourage cultivation:

'The justification for exemption [from Poll Tax] for the most part was based on the ability or otherwise to cultivate or the ownership of animals. Poll Tax was in fact a substitute, convenient in its assessment and collection, for the tax paid under the Animal Tax and Ushur Ordinance. We have departed from that concept now; in most districts we have substituted an assessed form of tribute which in intention is a form of income tax on general wealth, and not the particular wealth that comes from the cultivation of crops or possession of animals, though this must still form the greater part of wealth'.

There is therefore little justification for the present exemptions particularly as the proviso that the person exempted does not cultivate is leading us into difficulties. We wish to encourage [emphasis original] cultivation by employees'.³⁷⁷

But even prior to this announcement, throughout the Condominium's peripheries there were attempts to introduce cash crops, with cotton largely emerging as the most popular type. For instance, there were efforts to introduce cassava in Bahr el-Ghazal in the early 1930s, but these were largely unsuccessful. And, the Eastern District Notebook from 1935 wrote that:

³⁷⁶ Tosh, J. (1978) 'Lango Agriculture During the Early Colonial Period: Land and Labour in a Cash-Crop Economy', *The Journal of African History*, Vol. 19, No. 3.p.433.

³⁷⁷ Financial Secretary, 12 June 1944, NRO Ministry of Finance and Economics 163/6/29.

*'From 1932 to 1935 we have been pushing cassava at the Dinkas, and they, the Dinkas, must be almost as sick of the words 'Mabior Amol' as we are, for many fines and terms of imprisonment have been incurred on its account, but at least we have it dispersed throughout the country...Although it's the most obvious means for natives to procure their tax money, there's never a year that we don't have to send out Government police to hustle them up in bringing along the grain.'*³⁷⁸

Other reports from southern Sudan in 1944 acknowledge that there might have been additional reasons for the low levels of enthusiasm associated with cassava. For instance, there was a 'general lack of keenness in planting this very useful crop' in part because 'elephants devour it'.³⁷⁹ This was despite British efforts to use it as a food crop during difficult years. This reflects a broader challenge that undermined other British efforts to encourage the cultivation of food crops as a means of obtaining tax revenue throughout the Sudan.

In what was considered a more viable alternative to the struggles associated with crops that frequently failed to take, which also included coffee and dura, cotton was frequently pushed as a cash crop throughout the peripheries.³⁸⁰ Outside of the Gezira cotton growing scheme, cotton was attempted in Equatoria, Kassala, the Nuba Mountains, and Darfur. As the communications between the Governor of Equatoria and the Financial Secretary highlight, both tribute and poll taxes were part of discussions to foster the promulgation of cotton cultivation. And in parts of what are now South Sudan, poll taxes had been directly tied to cotton cultivation, which complicated the transition to tribute as taxpayers already had a system in place.

³⁷⁸ Eastern District Notebook, 'Tonj', 31 December 1933, NRO BGP 1/7/38.

³⁷⁹ Equatoria Annual Reports Districts, 22 January 1945, NRO Equatoria 2/27/97.

³⁸⁰ Tosh, J. (1978) 'Lango Agriculture During the Early Colonial Period: Land and Labour in a Cash-Crop Economy', *The Journal of African History*, Vol. 19, No. 3.p.433.

As a component of the efforts to link the direct taxes levied in the peripheries to cotton cultivation, the British were keen to maintain one type of tax rather than introduce a more complex tax regime or one that resembled the riverain north's. In Mongalla, for example, ushur, which was a tax commonly applied in the north on the tenth of the profits from the sale of a crop, was not to be applied as it risked discouraging cotton cultivation. This was despite the fact that 'no doubt ushur [was] the correct form of tax', in large part because ushur was a tax on cultivation and some British officials still sought to model were the tax system in the peripheries on northern examples.³⁸¹

The mention of ushur as the 'correct form of tax' is notable as it highlights the overarching political concern to expand control over the majority of people in the peripheries instead of loosely modelling it on the north. In this example, the British were ultimately more concerned about maintaining a tax system that was relatively easy to monitor through cash crop cultivation instead of imposing a universally similar tax system in Sudan. This was essentially a top-down demand for control coached in the ostensibly benevolent language of modernity and tradition.

Other calls to push cotton as the main cash crop to pay taxes illustrate how much Margery Perham's theories of indirect rule resonated among British administrators, even if her ideas on fiscal decentralisation were largely not realised. For instance, the 1937 Equatoria Province Annual Report notes that the 'compulsory growing of cotton, or even any cash crop' had an 'educative and permanent value'. It adds that the British wanted cash crops to help teach the 'need for money and what money will bring' and that this only came with 'a successful effort to get it [money]'.³⁸²

As evidence of the enduring primacy of social control over fiscal decentralisation, there are further indications that despite these theoretical objectives, the money raised from cotton cultivation in the Condominium's peripheries was often paltry. Indeed, at times it barely raised enough to pay taxes, let alone any other goods or

³⁸¹ Reference.

³⁸² Equatoria Province Annual Report 1937, 14 March 1938, Civsec 57/24/99.

services that could be bought with money.³⁸³ In contrast to how cotton was introduced in Equatoria, in Kassala, the decision to switch to cotton cultivation in the 1930s was in part because of changes to how the British collected tribute that aggressively 'neutralised two good years' of dura crops. Dura [sorghum] is a food crop and therefore served a dual function as both a potential monetary crop that could be taxed but also one that could feed communities as and when necessary. But British taxes in the region had eradicated any monetary gain to be had from selling the crop.

The events were the result of policies pursued in the late 1920s, when the British had levied excessive taxes in Kassala just as economic conditions deteriorated among some members of the Hadendowa, which are traced in Chapter 2 of this dissertation. The British eventually acknowledged their culpability in these events and stated taxes on dura had 'led, undeniably, to economic and administrative disaster'.³⁸⁴ Consequently, the British declared that cotton that was cultivated in the Tokar and Gash deltas would be the chief revenue sources in the province.³⁸⁵

But this was not the only response to the budding realisation among some British administrators that taxes had the potential to drastically shape economic and political futures in the province. The British also discussed whether, and how, to tax animals, even though this was a deeply unpopular and difficult practice among many nomadic and semi-pastoral peoples in the Condominium. These challenges also supported the decision to introduce cotton as a crop on the basis that it could be cultivated collectively.

³⁸³ Juba District Files, enclosed in Central District Information Book, 1933, Equatoria 1/1/5.

³⁸⁴ The Commissioner, Nomad Administration, Sinkat from Douglas Newbold, District Commissioner, Hadendowa District, 3 January 1929, 'The Tribal Economics of the Hadendowa', NRO Civsec 22/1/3.

³⁸⁴ Governor Kassala Province to Financial Secretary 'Striking off 1923/4 Tribute Arrears', 3 February 1926, Civsec 22/1/3.

³⁸⁵ Ibid.

But, as previous chapters illustrate, animals in particular continued to plague British tax collection efforts even though they were a widespread source of income in Sudan's peripheries, since they could be sold when needed. Indeed, as the British learned in Darfur in 1921, taxing animals could lead to rebellion and by the mid-1920s in Red Sea and Kassala, taxing livestock heavily resulted in devastating economic conditions. Meanwhile, throughout the first three decades of British occupation of parts of the Zeraf Valley in Upper Nile Province, taxing cows in part contributed to military action between upset taxpayers and the British. Moving away from taxing animals was therefore a sensible strategy of appeasement in order to deepen control over the territory. But it also gave rise to the question as to what else the British could tax, which contributed to attempts to monetise through agricultural production.

Indeed, the persistent difficulties of taxing animals in the peripheries were so extreme that Paul James Sandison, an Assistant District Commissioner in Kassala, questioned the entire applicability of direct taxes after these calamitous events. Sandison stated that he felt torn by the imposition of taxes as on 'one hand' he felt that direct taxes were a 'mistake' in this territory given its economic hardships. Sandison added that:

'[T]he vast bulk of the English pay no direct taxation, and never had done' but still managed to 'preserve their allegiance to the state without the anthropologist-Perhamite device of an 'acknowledgement tax'.³⁸⁶

While on the other he recognised that in light of economic pressures that confronted the district, particularly in the build-up to World War II, 'the government will need every penny it can get'.³⁸⁷ The latter is one of only a few examples that emerged during the 1930s and 1940s that linked taxes to national budgetary considerations, even if direct tax contributions to the national budget fell by over 50% during this same timeframe.

³⁸⁶ Paul James Sandison to E.C. Haseldon, Private Letter on Discussions on the Levying of Tribute from the Hadendowa, SAD 730/2/54-56.

³⁸⁷ Ibid.

Part of the unique focus on national budgetary considerations is likely influenced by Kassala's proximity to Italian-occupied parts of Abyssinia. The British eventually used a military force drawn from members of the Hadendowa, which they called 'Frosty Force', after a British nickname for a Hadendowa chief, to act as a military buffer between the two territories during the war.³⁸⁸ These geopolitical and national budgetary considerations aside, this passage is also pertinent for the ways in which it continues to underscore the ambivalence that some British officials felt towards the multifarious aims of direct taxes in the peripheries.

Indeed, Sandison's comment also reflects a conscious modelling of the territory's tax system on the British imagination of the UK tax system. Nevertheless, some of the assumptions that Sandison made about British taxes were incorrect or questionable. For instance, though the individual tax burden of direct taxes is difficult to ascertain and often targeted more affluent Britons, direct taxes had been levied in the England well into the 18th century.³⁸⁹ Some of the error in Sandison's assumption might also come down to the shifts in how direct taxes were levied in the England. Indeed, debates on direct taxes in England considerably varied even when they were levied in the early 19th century.³⁹⁰ This observation highlights that the confusion over the tax regimes has long been a factor in the UK and is not limited to British overseas territories such as the Anglo-Egyptian Condominium.

In a sense, since pacification was more or less complete in the peripheries in the 1930s and 1940s, taxes gave rise to an internal questioning among the British administration. Now that the British effectively occupied the peripheries, the larger consideration as to what to do with the people within them emerged. This is distinct

³⁸⁸ Ibid.; Douglas Newbold, 'The Sudan's Road to Independence' in Henderson, K.D.D. (Ed.) (1953) *The Making of Modern Sudan*. London: Faber and Faber.p.555.

³⁸⁹ O'Brian, P. (2007) 'The Triumph and Denouement of the British Fiscal State: Taxation for the Wars Against Revolutionary and Napoleonic France, 1793-1815', London School of Economics and Political Science, Economic History Working Papers 22319, London: London School of Economics and Political Science, Department of Economic History.

³⁹⁰ Ibid.

from the first 30-years of British occupation where logics of submission between the British-led state and customary authorities, rather than the majority of taxpayers, predominated. Critically, however, the idea of modernising or civilising through taxes belied how little British administrators such as Sandison understood about how taxes were actually assessed by customary authorities.

Indeed, for the first time, taxes emerged as one of the most significant ways that British administrators performed a variation on what the political scientist Christian Lund usefully refers to as 'stateness'.³⁹¹ In a sense, evidence from these years illustrate that the British state was often collecting taxes performatively both to taxpayers and to British administrators in the peripheries. This was to convince taxpayers to pay taxes to help construct a modern Sudanese state, even though the terms of modernity were narrowly defined by the British and the privileges of belonging were largely confined to customary authorities. No less significantly, similar logics appeared to have been relevant to members of the British administration to perpetuate the notion that they were occupying Sudan to redress what they had labelled as a deficiency in the region. According to this thinking, people in the peripheries needed to be coded as 'traditional' or 'primitive' to legitimate the British presence in the region.

Moreover, British policy during these years effectively points towards a preference towards cordoning people in the peripheries into what was effectively a liminal state between British ideas of modernity and tradition. Sudanese in the peripheries were adequately modern so as to begin learning the value of money and what money would bring, presumably for the first time, but sufficiently primitive to still need to be guided by a government selected customary authority. They were also, to British eyes, sufficiently simple so as to not mind the transition to a new form of government backed customary authority. But the memory of state-backed force in propelling these dynamics between customary authorities and government and between

³⁹¹ Lund, C. (2006) 'Twilight Institutions: An Introduction', *Development and Change*, 37(4). p.680.

customary authorities and their people, to paraphrase Evans-Pritchard, was conveniently forgotten by the British.

And yet somehow, Margery Perham and Frederick Lugard, and quite a number of contemporary scholars effectively argued that a kind of fiscal social contract would be triggered by taxes. However, this seems unlikely given how taxes were actually collected, which the final chapter explores in more detail. More realistically, the closest thing that seemed to resemble a social contract around taxes took place between British administrators and local elites who became government chiefs or sheikhs.

Moreover, the contract seemed to amount to little more than authority could essentially be bought and sustained through taxes with indifference about what this meant for people under a chief or sheikhs' control so long as they paid their taxes. Without actual budgets that went beyond barely paying for the salaries of customary authorities it is unclear what value the state really posed for the majority of people in the peripheries other than something to try and somehow subvert to their own ends. Meanwhile, rather than recognise this dynamic or try and meaningfully change it, on the whole the administration decided to continue performing tax collection rather than interrogate the questionable foundations of the endeavour they were engaged in.

In the 1940s, the debates about transitioning from poll tax, and ushur where it was still levied, to tribute continued to advance. These discussions among British administrators were unified in their intention to ensure that tribute did not interfere with animal ownership, as in Kassala, or with cotton cultivation, which was to become the primary cash crop for paying taxes if the British could have their way. And, social control, rather than revenue raising or power sharing between the centre and the peripheries, was the prevailing logic.

As in Kassala and Equatoria Provinces these debates eventually transitioned to a desire to ensure that tribute was a modified form of income tax across all of Sudan's

peripheries. Whereas, in reality it was a reversion to an archaic form of taxation that had been applied at the start of the Condominium and would have been far from any other concepts of an income tax in other contexts. For instance, in 1944 the Governor of Upper Nile Province acknowledged that in most districts of the province tribute was introduced as:

'a form of income tax on general wealth, and not the particular wealth that comes from the cultivation of crops or possession of animals, though this must still form the greater part of wealth'.³⁹²

These developments marked a broader transition in how the British used taxes to experiment with different ideas about how to govern Sudan's peripheries. At the start of British rule, they were integral to ensuring people had 'submitted' to government. But as pacification campaigns wrapped up in the 1920s, they were increasingly tied to regulation. However, by the 1930s and 1940s taxes were a vital tool for social and economic transformation that was still subordinated to the British state's desire to control the peripheries.

Meanwhile, to paraphrase James C. Scott, the collective cultivation of goods that required labour over a long timeframe, as well as taxes levied on these cultivation efforts, continued to help make the peripheries 'legible' to the state. And, even as British attempts to transition people in Sudan's peripheries from poll taxes to tribute were diffuse, the overarching aim of using taxes to force people into labour and taxes were distinct efforts to coercively impose order on these regions and compel people to produce cash crops for the export economy, even if it came at the expense of raising money.

³⁹² Governor Equatoria to Financial Secretary Thro' Civil Secretary, 1 March 1944, NRO Civsec 22/1/3.

Part 4: Escaping 'Implied Tyranny' via the State

Even as the British strengthened their grip on the peripheries through efforts to control customary authorities and the people these officials oversaw, some taxpayers in the peripheries found innovative ways to avoid the state's efforts to control. This notably emerged by obtaining exemptions by working for the state, which in some instances granted exemptions from taxes, rather than adhering to British ideas of tradition that privileged chiefship, shiekhship and kinship structures. This section explores British reports of how Sudanese taxpayers in Equatoria implicitly critiqued or navigated these changes to how taxes were defined and collected.

Strikingly, it also illustrates some of the unexpected ways they managed to flee the deepening control of the tax regime by participating with it. However, this analysis is restricted to Equatoria Province owing to limited number of other sources that reported on what would, by some accounts, have been failures of these policies. Even if drawn from a limited geographical scope, they nevertheless raise compelling questions about the impact that these increasingly repressive tax policies had on relations between people and government that would otherwise be absent.

Indeed, cash-crop cultivation was claimed by some Sudanese as a type of forced labour and money consciousness was also undermined by the undesirability of the very things that could be purchased with money. For instance, in 1939 in Meridi in Equatoria even when cotton growing was 'encouraged but not compulsory':

'Originally every taxpayer had to grow at least 1/2 acre, and cultivation etc carefully supervised – "but this constant 'prodding' of the people evoked a general distaste for the whole crop which has not yet been outgrown. To the people's mind cotton is a Government 'forced labour'... This distaste grew up when money and the things that money could buy were not desired".

*People [are] now more money-conscious – cotton should be encouraged as the only viable cash crop’.*³⁹³

As this example illustrates, British efforts to monetise through cash crops sometimes failed to produce any money beyond that which could be used to pay taxes. So, while the British notion of money consciousness might have emerged among some taxpayers through the cultivation of cash crops, it was one that frequently associated crops such as cotton as a type of ‘forced labour’. However, as Tosh notes, the failure of cash crops in what is now South Sudan is not solely attributable to these types of complaints. Tosh notes that transport costs were higher since the southern region was a net importer of food from the north throughout most of the timeframe between 1930 and 1953. As a consequence, the price of food was much higher, which meant that the revenue from cotton cultivation stretched even thinner than it might have already done.³⁹⁴

For other taxpayers, even in the face of closed district ordinances that limited the travel of individuals into other parts of Sudan or neighbouring countries it made more sense to migrate to other districts to earn higher wages. For instance, the 1939 Juba District Annual Report notes that though there was ‘plenty of local labour’, some individuals:

[...] sought work outside the district, at the Lure mines, Juba and Torit. A certain small amount was employed regularly at Iwatoka [...] It still appears that these migrations are stimulated not only by the need to earn tax money but also by the desire to avoid the numerous

³⁹³ Moru District Annual Report 1939, enclosed in Equatoria Annual Reports from Districts 1939, NRO Equatoria 2/26/94

³⁹⁴ Tosh, J. (1981) The Economy of the Southern Sudan Under the British, 1898-1955’, *The Journal of Imperial and Commonwealth History*, 9:3.pp.281-282.

*unremunerated services which are required of them by the Government.”*³⁹⁵

This highlights related contradictions about whether and how imposing taxes could introduce the ‘Perhamite device of an acknowledgement tax’ that bound people to the state without the provision of any sort of public services in exchange for taxes. That same year the District Commissioner of Yei District in Equatoria Province provided additional evidence for how British tax policies were undermining these efforts when writing to the Governor of the province:

*“It is undoubtedly the imposition of these unremunerated services that is stimulating migration. Juba, Lure, Torit and central Uganda are full of Yei citizens, seeking for work or now settled there. In migration they have found a means of escape. The labour, exacted at home as a supertax, they find convertible to their own uses – drink and clothes. Those who remain at home are alone available for the Chief’s governmental demands.”*³⁹⁶

Labour migration also included travel to neighbouring Uganda, even though movement was restricted and monitored by chiefs owing to efforts to limit sleeping sickness between the two countries. For instance, the same report noted that ‘[a] British recruiter from Uganda drew 500 men from Yei district’.³⁹⁷ Moreover, in order to migrate people had to have paid their taxes to chiefs who then granted travel passes, which meant that customary authorities had the authority to determine who could travel to Uganda and benefitted from taxing migration.³⁹⁸

³⁹⁵ Juba District Annual Report 1939, enclosed in Equatoria Annual Reports from Districts 1939, NRO Equatoria 2/26/94.

³⁹⁶ Note on Native Administration, Yei District, Equatoria (Sent to Governor 15 February 1939) by DC Tracey, NRO Equatoria 2/2/8.

³⁹⁷ Juba District Annual Report 1939, enclosed in Equatoria Annual Reports from Districts 1939, NRO Equatoria 2/26/94.

³⁹⁸ Allen, T. (1996) ‘Incorporating Testimonies by Ronald Iya, Zacharia Eno and Others: A Flight from Refuge, The Return of Refugees from Southern Sudan to Northwest Uganda in the Late 1980s’, in

As illustrated in the first section of this chapter, throughout the 1930s and 1940s, direct taxes almost exclusively funded the salaries for customary authorities and other types of emoluments. This was opposed to linking taxes to the delivery of notionally public or state-provided services, which were provided by missionary societies rather than the state in parts of the territory such as the southern provinces. Moreover, as Native Treasuries were not extensively developed during this time, even if they raised enough taxes, there was little ability for customary authorities to devote tax revenues towards public services in the first place.

And even if the state attempted to increase the extent to which direct taxes funded any type of public service, some officials still had a very limited insight into how direct taxes were collected by government chiefs and sheikhs. The limited extent to which British officials understood how taxes were practically assessed by traditional authorities was highlighted by the Juba District Commissioner in 1940:

*'All are supposed to be on tribute in theory but [it is] difficult to find out how it is working in practice. Do clans really assess all members irrespective of whether they are on the tax lists or not? Probably a few chiefs see that this is done.'*³⁹⁹

The same file acknowledges that there was evidence that taxes were being unfairly levied, which contributed to complaints to the British:

'[Because] there have been a few complaints by police, dressers and other Government paid servants possibly it [tax assessment through clans] is gradually taking place. I would like to see a much stronger line taken and not have any Government paid persons excused [from taxes].'

Allen, T. (Ed.) *In Search of Cool Ground: War, Flight and Homecoming in Northeast Africa*. London: James Currey. p.224.

³⁹⁹ Juba District Files, enclosed in Central District Information Book, 1940, NRO Equatoria 1/1/5.

In fact every one as soon as he has reached tax paying age should [be] listed and only those excused who are exempted by the clans etc. Surely this is allowing the Native Administration to regulate its own affairs. They know better than we do who should be and who shouldn't be excused".⁴⁰⁰

As this passage illustrates, in addition to limited financial oversight, some officials were unclear about how much independence Native Administrations should have in the first place. These types of uncertainties contributed to a series of communiques among British officials to try and establish the basis for how taxes were to be assessed by customary authorities, including how exemptions were determined.

More significantly, government employees were immune from paying tribute and poll taxes. Government employment was broadly defined as individuals who were 'in direct receipt of pay or pension from the Sudan and Egyptian Governments provided they do not cultivate or possess animals'. This did not include 'daily or monthly paid labourers not permanently employed and ex-soldiers and ex-policemen' and it also did not extend to ex-soldiers or ex-policemen who had been convicted under the Sudan Penal Code. Traders who held a licence were also exempted.⁴⁰¹

In addition to more straightforward government employment, exemptions were also granted to teachers and students. Akin to salaried and pensioned government employees, teachers and students in mission schools were also free from the tax, so long as the former did not 'cultivate or possess animals'. Any of the latter who were in a 'non wage earning capacity for over six months in the year and were not taxable before they entered the school'.⁴⁰²

⁴⁰⁰ Ibid.

⁴⁰¹ Equatoria Province Standing Order No. 5 Tribute and Poll Tax, Undated, NRO Finance 163/6/29.

⁴⁰² Ibid.

Given these strictures that notably excused people who were either not able-bodied, too young, or in education from paying taxes the most reliable path to obtaining a tax exemption was through government employment. This had tremendous implications for what the idea of government might have practically meant in the lives of people in the Condominium's peripheries that drastically contrasted with British aspirations for what direct taxes could achieve.

For instance, the opportunity to acquire a tax exemption motivated people to apply for government employment in Equatoria. And this, according to the Governor of the province, was a deeply worrying development. Indeed, in a blunt note to the Financial Secretary in 1946, the Governor of Equatoria Province, B.V. Marwood, used the following vivid example to illustrate how people were drawn to government to escape taxes to his immense displeasure. The example concerns recruits from the resident populace applying to government administration. These recruits were sitting for the 1945 Special Entry Examination into government administration and were asked the following essay question: 'would you rather work for the Government or a merchant at 15% higher wages'?⁴⁰³

The recruits' answers disturbed Governor Marwood and triggered broader discussions among the British administration about exemptions in the province. Marwood vividly commented on the recruits' answers and his views on it in the following passage:

'All but two of some 40 candidates voted for Government Service and nearly all for the same reasons which were as follows:- The usual reasons were given in favour of Government employment – security of tenure, small but assured pay, sick benefits, housing, pension etc. But the most striking and deplorable reason given in favour of Government

⁴⁰³ Governor Equatoria to Financial Secretary thro' Civil Secretary, 22 November 1946, NRO Finance 163/6/29.

*employment was the fact that it meant freedom from the chiefs and from the obligation to pay Poll Tax’.*⁴⁰⁴

Marwood then argued that this was an indication that government selected traditional authorities were engaged in despotic tax collection practices:

*‘Employment by Government meant an escape from the implied tyranny of the chiefs and a throwing off of all tribal loyalties and obligations. The Government Official joined a special privileged class which owed service and obedience only to its particular departmental superiors but that service did not appear to extend beyond the office and, in the general rejoicing at not having to pay taxes, any idea that he had any duty to perform for the general good seemed to have been forgotten’.*⁴⁰⁵

Though more research is needed to study the extent to which chiefs had become despotic owing to their power to collect taxes, this example of ‘tyrannical’ chiefs also resonated in other parts of the peripheries. For instance, Chris Vaughan argues similar accounts of despotism emerged in Darfur and Justin Willis reports of the same dynamics among the Dar Kababish in large parts of northern Kordofan.⁴⁰⁶ Nor was this unique to Sudan: Leigh Gardner argues such outcomes were widely found throughout British occupied territories in Africa and personal enrichment was a ‘motivating factor in instances of financial malfeasance’. Gardner adds that this might have even allowed the colonial state to leverage these practices to their advantage since they could still collect taxes with less effort than if they collected them more directly.⁴⁰⁷

⁴⁰⁴ Ibid.

⁴⁰⁵ Ibid.

⁴⁰⁶ Vaughan, C. (2015) *Darfur: Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey.p.103.; Willis, J. (2005) ‘Hukm: The Creolization of Authority in Condominium Sudan’, *Journal of African History*, 46(1).pp.31-32.

⁴⁰⁷ Gardner, L. (2010a) ‘Decentralization and Corruption in Historical Perspective: Evidence from Tax Collection in British Colonial Africa’, *Economic History of Developing Regions*, Vol.25 (2), pp.231-232.

Meanwhile in the Condominium, the idea that anyone would 'rejoice at not having to pay taxes' was so troubling to the British administration that it led to collective head scratching among British officials. This eventually culminated in a meeting of all the District Commissioners in Equatoria Province in February 1946. During this meeting participants echoed Marwood's concern with the following pronouncement:

'[E]xemption from payment of Poll Tax or Tribute by a salaried Government servant etc. who thus tended to regard himself as a member of a privileged class free from any obligations to his Chief, community or tribe. We regarded this as a most deplorable trend which should be counteracted'.⁴⁰⁸

Marwood went on to report that the District Commissioner of Eastern District in Equatoria Province suggested removing all exemptions to prevent this behaviour. Moreover, the ability to fall outside of the chief or other traditional authority's remit was said to have caused a 'bad psychological effect on the man who is exempted'. This was because he tended 'to regard himself as entirely outside the law, particularly if his employment is only indirectly under the Government'.⁴⁰⁹

Vivid as Marwood's claims were, they further underscore how changes to the ways in which taxes were assessed in the 1930s and 1940s were almost exclusively about social control in Equatoria. According to this logic, taxpayers were not to join the state; they were explicitly to be subordinated to customary authorities who then reported to government. In Marwood's estimation this meant that the non-taxpayer essentially became a ghost in the eyes of the state, which was especially troubling for the British administration.

⁴⁰⁸ Governor Equatoria to Financial Secretary thro' Civil Secretary, 22 November 1946, NRO Finance 163/6/29.

⁴⁰⁹ Ibid.

Marwood bluntly stated as much when noting the ‘unitentionally [sic] far-reaching results of the exemption, which provide that a man whose name is not registered for any civic duties at all’.⁴¹⁰ This included some of the non-monetary roles that taxes played, such as electoral rolls and acting as a type of census. He suggested that the ‘trouble begins’ when an individual was exempted from paying the tax as it resulted in them being ‘cut off from his tribe and environment’.⁴¹¹

Marwood was also concerned that exemptions would poison the minds of the everyday taxpayer and go against his imagination of taxes that linked poll taxes and tribute perform the function of Margery Perham’s idea of an ‘acknowledgement tax’. Marwood noted that he ‘[held] strongly, with Miss Majory [sic] Pehram, that great importance should be attached to an acknowledgement tax of sovereignty [sic] by the ordinary individual’.⁴¹² And he went headfirst into the claim that poll taxes were unfair with the following statement:

‘I reject as inapplicable in Equatoria Lord Cromer’s dictum that “Poll Tax” is immoral as it is tantamount to taxing the individual for existing. It is in fact the one tax that is understood and is acceptable to the people of this Province in their present stage of development.’⁴¹³

This represented a significant spanner in British plans to transition taxpayers in the peripheries from poll taxes to tribute. In Marwood’s eyes, taxpayers were too primitive to comprehend anything other than poll tax and this type of tax should therefore be maintained in the Condominium. In his estimation, poll taxes were necessary as they ensured that people understood their ‘civic duties’ to the group, and therefore maintained kinship and chiefship ties. Nor was this an individual phenomenon;

⁴¹⁰ Ibid.

⁴¹¹ Ibid.

⁴¹² Ibid.

⁴¹³ Ibid.

Marwood feared that the ‘deplorable’ pattern of seeking government employment to avoid taxes would spread across the taxpayers in the province:

‘The exemption does not extend to the individual unit head to contribute. This is where the trouble begins. The ordinary inhabitant himself [sic] individually exempt. The unit head is in a far better position to pay than Pauper “B”. “A” [the exempted taxpayer] being encouraged in his individualistic out-look opposes the obligation laid on him by his tribal head and claims exemption under the aegis of “government employment”. [...] It is this attitude which we must combat.’⁴¹⁴

To support his assertions, Marwood drew upon a 1946 budget speech by the Financial Secretary in Kenya.⁴¹⁵ This starkly outlined the British thinking of direct taxes across the African continent, which emphasised the challenges of dealing with ‘backward communities’ who did not belong to the monetary economy. This characterisation of individuals in ‘backward communities’ was such that they required currency to only be used for ‘certain limited purposes’, which included taxes, farming equipment, clothes and other ‘simple requirements’.⁴¹⁶ In this sense, the language of ‘backward areas’ also becomes a proxy for the economic periphery, which was in part defined by falling outside of, either deliberately or because of exclusion from, the state-controlled monetary economy.

Conclusion

This chapter explored how the British used taxes to expand their control in the peripheries from customary authorities to the taxpayers customary authorities oversaw in four parts. The first illustrated how revenue was steadily centralised in the

⁴¹⁴ Ibid.

⁴¹⁵ ‘Extract from 1947 Budget Speeching [sic] Financial Secretary Kenya Publication E. African Standard, 25 October 1946, enclosed in Governor Equatoria to Financial Secretary thro’ Civil Secretary, 22 November 1946, NRO Finance 163/6/29.

⁴¹⁶ Ibid.

central government in Khartoum as local governments relied on the central government for fiscal transfers. This emerged despite a few British officials calling for a local governments to retain a proportion of local revenue to be spent locally and giving the local government some control over their spending.

Moreover, British official portrayal of their inability to control the 'implied tyranny' of some chiefs further exacerbated the deleterious impact of British policy towards the Condominium's economic peripheries. This narrative also, of course, disguised the reality that official taxation was such a burden for some taxpayers that people went to great lengths to escape it. Much to some officials' chagrin, the state emerged as a place for people to hide from both the labour associated with paying taxes and the tax burden itself.

All the while, even as the British claimed that their taxes were modernising Sudan's peripheries in the 1930s and 1940s, on terms of modernity that the British narrowly defined, they reverted to a collective tribute, which was a conservative tax that was largely imposed to maintain control through chiefs and kinship structures. This chapter also furthers one of this dissertation's central arguments, which is that taxes continually were a key way in which the administration performed like a state. And, in some ways this performance of stateness appeared to be more important than the actual outcomes or impact taxes were having on Sudan's peripheries.

No less significantly, similar logics appeared to have been relevant to members of the British administration to perpetuate the notion that they were occupying Sudan to redress what they had labelled as a deficiency in the region. According to this thinking, people in the peripheries were coded as 'traditional' as well as 'primitive' to legitimate the British presence in the region. Crucially, as the next chapter illustrates how these dynamics continued to take shape, most notably by expanding to ideas about local government, in the final decade of British occupation held implications for conceptions of citizenship. It also greatly impacted the ways in which the state centralised its authority even as it claimed to be decentralising.

Chapter 4: Taxes, 'Financial Bondage' & Local Government, 1946-1956

Despite the British rhetoric of the 1930s and 1940s that taxes could engender a sense of belonging to the state in Sudan's peripheries, taxes effectively remained a tool for social control until and beyond the end of British rule in 1956. Indeed, even with the introduction of new local government legislation in 1951, prior modes of centralised control endured. Thus, as in previous decades, state power was highly concentrated in the riverain north while decentralisation continued to rely on government sheikhs and chiefs to control the peripheries. The centralisation of revenue was so acute that one report noted that the local governments of the peripheries were in 'financial bondage' to the central government.⁴¹⁷

This chapter explores the enduring legacy of taxes and decentralisation as tools for controlling the peripheries in two parts. The first briefly contrasts emerging Sudanese narratives on taxes and decentralisation with a more detailed study of how local government finances were controlled at the end of British occupation. As previous chapters illustrate, the overarching story of fiscal decentralisation in the Condominium is one of continuity rather than disruptive change.

The second section of this chapter expands this analysis and weighs emergent Sudanese discourses on taxes in the final decade of British occupation. It illustrates that taxes also remained a tool for social control into independence even as contrasting discourses around taxation and citizenship emerged. This part of the chapter also considers how tax collection by customary authorities might have structured or framed the blurred line between subjecthood and citizenship in the peripheries.

⁴¹⁷ A.H. Marshall, *Report on Local Government in the Sudan*, April 1949, School of Oriental and African Studies, London, UT184883.

Part 1: Local Governments at Independence

The road to independence from British occupation was partially paved by the Sudan Administrative Conference that took place on 22 April 1946. Among other outcomes, the Conference advocated for 'Sudanisation', which meant replacing British administrators with Sudanese officials in preparation for independence, which was gradually being negotiated. This section analyses the discussions that took place over decentralisation during the final decade of British rule and illustrates that its role as a mode of social control persisted even when Sudanese officials took over.

Sudanisation processes were in part ushered in via two sub-committees, one of which was on the central government while the other was on local government. On the former, the Conference suggested that Sudanese, rather than British officials, were to be better represented across the central government.⁴¹⁸ The Conference also established a system of Parliamentary Government, including a Legislative Assembly, but this was largely comprised of urban elites from the riverain north. Civil servants, who were also almost exclusively northern, could even jointly serve as politicians in the Legislative Assembly, though the blurring between civil servants and politicians was unique to Sudan.

The Legislative Assembly was exclusively granted the purview to 'speak with an authority in the name of the whole Country'. This was despite the fact that peripheries had comparatively limited opportunities to participate in the election of Assembly members, particularly in the South: there were thirteen appointed representatives from southern Sudan and forty-seven individuals from the north at the Legislative Assembly's inception.⁴¹⁹

⁴¹⁸ Al-Rahim, M. (1969) *Imperialism and Nationalism in the Sudan: A Study in Constitutional and Political Development, 1899-1956*, Oxford: Oxford University Press. p.161.; Willis, J. (2015) 'The Southern Problem: Representing Sudan's Southern Provinces to c.1970', *Journal of African History*, 56.

⁴¹⁹ Ibid.

Meanwhile the civil service was also heavily manned by individuals from the northern riverain core rather than the peripheries. A 1980 survey on the home regions of civil servants who retired in 1970-1980 and constituted the main part of the civil service in the 1950s is illustrative of this imbalance. Of these, 86% were from Khartoum and riverain provinces and 'only 8% were from Kordofan'.⁴²⁰ It is unclear where the remaining 6% were from. However, the northern riverain elites were no monolith. Indeed, C.R. Tripp notes that it was a 'heterogenous elite' which came from 'a range of different families, clans, towns, sufi brotherhoods and socio-economic backgrounds'.⁴²¹

Just over a year later, in June 1947, the report of the Sudan Administration Conference was discussed in the Juba Conference in southern Sudan. This meeting was meaningful because it contributed to the end of Closed District Ordinances, which meant that restrictions on trade and movement were subsequently lifted that year. Vitally, it also concluded that the Southern Provinces would remain in Sudan and be represented by the Legislative Assembly. In addition to these substantial changes, in July 1947 Sudanese nationalists in the Assembly took an interest in taxes and argued that they should have the authority to reject legislation that notably included tax policy:

'[the Assembly] as from now, [should be granted the authority] to approve taxation in accordance with the well-known principle: "no taxation without representation"'.⁴²²

Vitally, this statement represents the first-time taxation became a focus of nationalist politics. This rhetoric suggests a break from British considerations about taxes, which

⁴²⁰ el-Battahani, A. and Gadkarim, H. (2017) 'Governance and Fiscal Federalism in Sudan, 1989-2015: Exploring Political and Intergovernmental Fiscal Relations in an Unstable Polity', Chr. Michelsen Institute, Sudan Report SR2017:1. p.12.

⁴²¹ Tripp, C. (1997) 'Sudan: State and Elite', *Africa*, Vol. 67, No.1.pp.168-169.

⁴²² Al-Rahim, M. (1969) *Imperialism and Nationalism in the Sudan: A Study in Constitutional and Political Development, 1899-1956*, Oxford: Oxford University Press, p.173.

as previous chapters illustrate, sought to manage or limit the impact of change in the peripheries while effectively subjugating these regions to the centre. Indeed, as other parts of this chapter indicate, local government finances were still very poorly understood by the British and local governments were largely reliant on fiscal transfers from the centre instead of being self-sustaining. And yet, the Legislative Assembly made this evocative claim despite any evidence that taxes had previously contributed to increased representation in Sudan; and, as this thesis illuminates, this was especially true in the peripheries. Likewise, there was still considerable uncertainty over how the taxes applied in the peripheries, which were tribute and poll and hut taxes, were defined and collected, which this section of the chapter illustrates continued into the end of British rule.

What is also striking about this statement is that the Legislative Assembly was leveraging an ideal of taxation based on individual right to political representation, which widely diverged from the tax systems in the peripheries that reinforced collective subjugation under chiefs and other customary authorities. Two different tax systems were therefore being conceptualised: One for the north and another for the peripheries, which would hold potentially different implications for how citizenship would be conceived in different parts of the territory.

Moreover, this is one example of how elected officials were performing like a state, again via what Christian Lund terms 'stateness', which was modelled on Western ideas or slogans related to the state and democratic ideals.⁴²³ As Richard Rathbone argues in colonial Ghana, the deployment of this kind of nationalist language might have been intended to appeal to British overseers of the Condominium so as to illustrate the territory's preparedness for independence.⁴²⁴ Indeed, despite the Legislative Assembly's statement, the national budget still remained largely under the Financial Secretary's rather than the Legislative Assembly's control for a few more

⁴²³ Lund, C. (2006) 'Twilight Institutions: An Introduction', *Development and Change*, 37(4). p.680.

⁴²⁴ Rathbone, R. (2000) *Nkrumah and the Chiefs: The Politics of Chieftaincy in Ghana, 1951-60*. Oxford: James Currey. P.7.

years. This endured until changes were introduced in the 1951 Local Government Act.⁴²⁵

In further contrast to the concerns about taxes and representation raised by the Legislative Assembly in 1947, that same year the Financial Secretary still firmly maintained that taxes were a tool for social control in the peripheries. This was primarily mediated through a bond between people and a customary authority rather than between people and government:

“[On] June 4 Governor Equatoria Province has [...] point[ed] out that the exemption of salaried government official from payment of tax [sic] to having the official to regard himself as a member of a privileged class and insofar as taxation is way of tribute through tribal [means], free of any obligation to his chief, community or tribe. This [erosion] of tribal ties we regard a most deplorable trend which must be counteracted. Information as to the extent you consider exemption from taxation affects the tribal [authority would] be appreciated.”⁴²⁶

In 1947 the Civil Secretary replied to the Financial Secretary that:

In Equatoria, even in so-called Tribute areas, a flat rate Poll Tax is collected and is the only thing that is understood by the people. [...]

Such persons [who obtain exemptions from poll tax or tribute] tend to regard themselves as a class apart from their tribe or local units.

⁴²⁵ Al-Rahim, M. (1969) *Imperialism and Nationalism in the Sudan: A Study in Constitutional and Political Development, 1899-1956*, Oxford: Oxford University Press, p.161.

⁴²⁶ Financial Secretary to Governor Blue Nile Province, Governor Darfur Province and Governor Kordofan Province, ‘Exemptions from Poll Tax’, 21 January 1947, NRO Finance 163/6/29.

*Taxation is a tenuous but important bond and for social reasons it is advisable that all should be liable.*⁴²⁷

Thus, in 1947 taxes were linked to two contrasting notions of citizenship. Sudanese members of the Legislative Assembly, who would have roughly constituted a rising, primarily northern, elite, asserted that taxes linked government to people and enhanced representation. But for the remaining British administrators in southern Sudan, and the Sudanese officials who succeeded them, taxes were understood as a tool for linking people in the peripheries to 'their tribe or local units' rather than directly to government.⁴²⁸

There were two ways in which these contrasting dynamics unfolded even as Sudan transitioned from British to Sudanese rule. The first, which explored in this part of the chapter, concerns decentralisation processes that fiscally maintained control in the central government instead of expanding it to the peripheries. This continued despite discussions that touched on the 'evils of centralisation'.⁴²⁹ The next relates to how taxes were actually understood, or rather very poorly understood by the state, and how the state continued to rely on customary authorities to collect taxes in the peripheries. The latter is also salient because it contributed to centralisation and had implications for how taxes shaped burgeoning ideas of citizenship. These considerations are addressed in part two of this chapter.

On the former, the 1951 legislation that sought to control how local governments functioned at the end of British occupation was largely based on the findings presented in a 1949 study of local government generated by Arthur Marshall. Marshall was a Treasurer to the Coventry City Council at the time who had been brought in by the still British-led government to review local government in Sudan along the lines

⁴²⁷ Civil Secretary to Financial Secretary, Reference Governor Equatoria Province's Letter No. EP/91.A.1. dated 22.11.46, 21 January 1947, NRO Finance 163/6/29.

⁴²⁸ Ibid..

⁴²⁹ Governor Bahr el Ghazal to Financial Secretary, 'Poll Tax and Tribute', 22 April 1949, NRO Finance, 163/6/29.

of the British local government system that was meant to be a model for Sudan.⁴³⁰ This study was called the 'Report on Local Government in the Sudan' but was generally referred to as the 'Marshall Report'. Marshall's recommendations strongly echoed earlier ideas such as Douglas Newbold's, who died in 1945 before the report was 'unanimously adopted' by the Legislative Assembly in 1949 and became law in the 1951 Local Government Ordinance.⁴³¹

Indeed, the main difference between Newbold's suggestions and those in the Marshall Report and the 1951 Local Government Ordinance that it contributed to, was that Native Administrations were renamed Local Government. More importantly, the Marshall report also echoed Newbold's identification of government finances as the main problem with local government in the country. According to the Marshall Report the most substantive problem was that there was a large variation in how native authorities were financed. Local governments were only unified only in their disarray. Given this disorder, the report provides insights into the extent to which local governments were financially autonomous prior to the introduction of the 1951 Local Government Ordinance.

For instance, some of this variation extended to whether and how native authorities had 'separate budgets', as separate budgets were only granted to native authorities if they were 'deemed to be sufficiently advanced'. And, 'advanced' native administration budgets were those that detailed taxes and revenue 'of a purely local kind' against a list of the local expenses. Local expenses included native administration salaries and the 'local services for which the native authority was partly responsible', which primarily referred to courts. But direct taxes were not necessarily

⁴³⁰ Vaughan, C. (2010) 'Reinventing the Wheel? Local Government and Neo-Traditional Authority in Late-Colonial Northern Sudan', *The International Journal of African Historical Studies*, Vol. 43, No 2. pp.255-278.

⁴³¹ Henderson, K.D.D. (Ed.) (1953) *The Making of Modern Sudan*. London: Faber and Faber.

linked to local expenditure although 'a separate budget became the aim of every ambitious native authority'.⁴³²

Ultimately, separate budgets, which were Marshall's firm indication of whether a native administration had the authority to raise and spend its own revenues, also varied depending on whether the region was considered rural or urban. Rural councils raised far less locally derived revenue than councils in towns. As the last chapter also argued, Marshall found that the 'finances of rural authorities were consequently complicated, and little understood even by the local authorities themselves'.⁴³³

Rural councils therefore had less financial and political autonomy from the central government than urban councils as they raised less revenue. Poor financial management was used as a justification by the central government to expand its control over rural councils. Indeed, rural areas, which the state deemed 'backward' were subject to 'even more stringent financial tutelage than with urban authorities'.⁴³⁴ And, since they could not raise funds independently, rural authorities were 'therefore dependent for their existence on receiving back, in one way or another, some of the proceeds of direct taxation, the collection of which they are the agents'.⁴³⁵ Or, in other words, rural authorities continued to deeply depend on the national government for revenue transfers.

The evocative outcome was that local governments, in Marshall's estimation, regarded themselves as being in 'financial bondage to the state'.⁴³⁶ Though Marshall reported on the contours of this bondage in an accountant's dry language, their salience remains. For instance, he lamented that revenue and expenditure from

⁴³² A.H. Marshall, *Report on Local Government in the Sudan*, April 1949, School of Oriental and African Studies, London, UT184883.

⁴³³ Ibid.

⁴³⁴ A.H. Marshall, *Report on Local Government in the Sudan*, April 1949, School of Oriental and African Studies, London, UT184883.; Mamdani, M. (1996) *Citizen and Subject: Contemporary Africa and the Legacy of Late Colonialism*. Princeton: CUP.

⁴³⁵ A.H. Marshall, *Report on Local Government in the Sudan*, April 1949, School of Oriental and African Studies, London, UT184883.

⁴³⁶ Ibid.

different provinces in the territory did not necessarily correspond with what was collected or budgeted within each local government authority. This is despite the fact that local governments had very small budgets, which presumably would have been relatively easy to manage. Indeed, as noted in Chapter 3, local government expenses notably included salaries for customary authorities and local government staff such as police.⁴³⁷

Marshall also noted that for most areas outside of southern Sudan, tribute was an important part of their local budgets.⁴³⁸ This finding is informative because the government's efforts to transition people from poll taxes to tribute, which was a focus on the 1930s into the mid-1940s had largely succeeded only in areas of the periphery outside of the Southern provinces.

Significantly, the 1951 Local Government Ordinance also resulted in a newly created office, the Assistant Civil Secretary for Local Government, which was located within the Civil Secretary's Office and, in 1954 a Ministry of Local Government was created. By 1955, the Ministry of Local Government attempted to play a robust role in the finance systems of local governments including discussions on the risk of centralisation.⁴³⁹ This also broadly fell in line with the dynamics Alden Young describes during these years whereby Sudanese politicians and administrators 'accelerated the development of a national development strategy'. The explicit aim of this was to ensure their path to independence, but this notably precluded involvement from the peripheries, which were '[written] off' as 'risky and unprofitable'.⁴⁴⁰ Indeed, as this section's findings illustrate, this national development

⁴³⁷ Ibid.

⁴³⁸ Ibid.

⁴³⁹ Mohamed, A.S. (1984) 'Local Government Finance in the Gezira Province', Unpublished Doctoral Thesis', Department of Political Science, Faculty of Economic and Social Studies, University of Khartoum. p.82.

⁴⁴⁰ Young, A. (2017) 'African Bureaucrats and the Exhaustion of the Developmental State: Lessons from the Pages of Sudanese Economist', *Humanity: An International Journal of Human Rights, Humanitarianism and Development*, Vol. 8, No. 1, pp.55-57.

strategy was notably devoid of a changed status of local governments, which remained tethered to the centre for financial control.

For instance, in 1955 the Sudanese Director of the Ministry of Local Government, A.H. Abdulla, wrote to the Governor of Blue Nile Province and communicated his views on the essentials of 'Local Govt. Financial System[s]'. Abdulla argued that a 'local government council is an autonomous body' and that the Local Government Ordinance provided provisions for the levels of contribution between local governments and the national government. This also included the requirement that '[e]very council [...] render annually its Budget Estimates for approval by the Minister of Local Govt.' According to this edict, the Ministry of Local Government had exclusive control over local budgets as 'Local Govt. Councils [sic] Budgets are outside parliamentary control'.⁴⁴¹

Despite this attempt, rather than centralise authority over local government finances in the Ministry of Local Government, the decision was supported across government that Governors had the authority to ensure that taxes were unique to each province. Some of these debates notably touched on the 'evils of centralization', which echoed Marshall's reports of local governments being in financial bondage to the centre, and permitted an ostensibly deconcentrated decision-making over some matters. For instance, the British Governor of Bahr el-Ghazal Province, T.R.H. Owen argued 'with all humility' that it 'might be better in the long run to allow a Provincial Governor...to be the best judge of such details within the Province'.⁴⁴²

An earlier statement from the Civil Secretary, J.W. Robertson, was used to bolster arguments for decentralised authority over revenue in Sudan's peripheries. Robertson argued that 'I personally do not believe that the law intended the Financial

⁴⁴¹ Director Ministry of Local Government to Attorney General Sayed Attabani, 'Urgent', 8 January 1956, NRO Finance 163/6/29.

⁴⁴² Governor Bahr el Ghazal to Financial Secretary, 'Poll Tax and Tribute', 22 April 1949, NRO Finance 163/6/29.

Secretary to be the final arbiter or it would have said so, and I believe that the Governor is the best judge of what is needed locally'. He added that he understood that the Governor was the 'real authority, otherwise the law would have given you (or we) the power. Our [the Civil and Financial Secretaries'] consent is presumably to be given to ensure that Governors behave reasonably'.⁴⁴³ This was supported by the 1951 Local Government Ordinance, which noted that the 'initiative and authority' for reforms resided 'in the hands of the local authorities and the Governor'.⁴⁴⁴

Moreover, even as concerns about the financial bondage of local governments to the state were raised, the Sudanese inheritors of the Condominium government failed to redress this. Their excuse was that it would be too administratively onerous for the Parliament to 'scrutinize' Council Budgets. A sticking point was that the 1951 Ordinance legislated that 'the revenue side of any [local council] budget is approved only when related to the expenditure side of the budget'.⁴⁴⁵

Confronted with this resistance, Abdulla continued his earlier attempts to centralise the decision making over local government finances in the Ministry of Local Government, which he oversaw. He expanded his argument by adding that oversight from the Legislative Assembly would indeed 'add too much work on the parliament' because there were 70 local government budgets to review. Moreover, local government budgets 'exceed[ed] in volume and detail those of the Central Government'. Abdalla proposed that the way to overcome this was to have his office approve 'all taxation and rating proposals submitted to him by councils without reference to the parliament' [emphasis original].⁴⁴⁶

⁴⁴³ Financial Secretary to Governor Bahr el Ghazal, 'Poll Tax and Tribute', 31 March 1949, NRO Finance 163/6/29.

⁴⁴⁴ Governor Wau to Malisudan Khartoum, 1 December 1954, NRO Finance 163/6/29.

⁴⁴⁵ Director Ministry of Local Government to Attorney General Sayed Attabani, 'Urgent', 8 January 1956, NRO Finance 163/6/29.

⁴⁴⁶ Ibid.

The final point Abdulla remarked upon was that the ‘golden rule in Local Government’ was that the ‘council be left free to tap every source of revenue to the utmost to enable it to render as much services as the locality will need’.⁴⁴⁷ However, as detailed in this chapter, the revenue that was generated in the peripheries was still largely limited to tribute and poll taxes. This is despite the Appropriation of Taxes Ordinance 1954, which largely applied to the riverain north as the taxes detailed were: rainland Taxes (equivalent to ushur), animal taxes, entertainment taxes, land taxes and local rates.⁴⁴⁸ But in the peripheries, akin to earlier years of British occupation, the main taxes remained poll taxes and tribute, which were still primarily not levied for financial reasons and did not raise substantial amounts of revenue for local governments.

Interestingly, Abdalla proposed financing public services by rates, which the national rather than the local government controlled.⁴⁴⁹ While this proclamation might have theoretically worked for northern parts of the territory, in the absence of other sources of revenue in the economic peripheries, these regions faced an uphill battle to finance local government services. Nor was the state providing much in the way of what might be considered public services beyond courts and basic infrastructure, which was limited.

Thus, even when the ‘evils of centralisation’ due to budgets that could not raise enough revenue to pay their own way were raised they failed to match up to what was actually possible. Indeed, A.L. Chick, the Financial Secretary at the time, explicitly acknowledged that the ‘revenue aspect’ of proposals surrounding the collection of tribute and poll taxes was ‘insignificant’.⁴⁵⁰ Moreover, the extent to which different government selected traditional authorities could spend locally

⁴⁴⁷ Ibid.

⁴⁴⁸ Mohamed, A.S. (1984) ‘Local Government Finance in the Gezira Province’, Unpublished Doctoral Thesis’, Department of Political Science, Faculty of Economic and Social Studies, University of Khartoum. p.40.

⁴⁴⁹ Ibid.

⁴⁵⁰ Financial Secretary to Civil Secretary, ‘Poll Tax, Bahr el Ghazal Province’, 14 June 1949, NRO Finance, 163/6/29.

derived revenues still widely varied. As Marshall pointed out, this authority was very limited in rural parts of the Condominium and particularly absent in southern Sudan.⁴⁵¹

Abdulla's suggestion was therefore too ambitious, or out of touch with local realities and the political concerns of Province Governors who appeared wary of losing their authority to the central government. It also speaks to a substantial disconnect between the self-financing local governments he wished for rather than speaking to the ulterior motives of taxes in the peripheries that were less overt but nevertheless remained. Indeed, as the next section of this chapter illustrates, they went against the continued 'real politics' of direct taxes in the peripheries, in which poll taxes and tribute were used as a tool for social control rather than revenue raising.

Even so, given the challenges of raising revenues in the peripheries, several creative methods to build local budgets were deployed, but all required a dependence on the central government. For instance, in Gedaref, which bordered Abyssinia, if there was a revenue shortfall and local government operational expenses were not paid, the central government 'stabilised' local government budgets, which meant that the central government paid for the budget that could not be locally generated. And in other parts of the peripheries, some of the expenditure, such as the 'administration of justice and salaries of tribal hierarchy' was earmarked as central government funds.⁴⁵²

Other approaches included 'fixing, on the basis of the budget each year, the amount of direct taxes to be retained by the local authority', ostensibly to make it easier for the central government to plan for how much to transfer to local governments. But this nevertheless meant that the amount varied from year to year since 'the local authority [was granted] the percentage of expenditure or on a formula basis'.⁴⁵³ And, in southern Sudan, local governments did not have separate budgets to pay for

⁴⁵¹ A.H. Marshall, *Report on Local Government in the Sudan*, April 1949, SOAS UT184883.

⁴⁵² Ibid.

⁴⁵³ Ibid.

chiefs, even though they ‘were made responsible for law and order and tax collection’.⁴⁵⁴

The question of financial decentralisation was given some consideration in debates around federalism that emerged in the Pan-Southern Conference that took place in Juba, the capital of Equatoria Province, in 1954. The Pan-Southern Conference took place in October of that year and debated the political future of Sudan and of the south before southerners decided their positions. Prior to elections on the status of this question, in which they unanimously voted for independence from the British and against a union with Egypt, southern politicians called for federalism.

Although the analysis of this record is drawn from the south, it is still relevant because discussions around federalism as a potential form of government in the new country were, and remain, tied to considerations about decentralisation and taxation. Specifically, for the purposes of this dissertation, federalism debates are of note because they raised questions about how to pay for different parts of the state that touch on taxes and revenue sharing. Moreover, they also provide some indication of the extent to which a broader swathe of people outside of customary authorities and predominantly British officials considered whether and how to pay for the state.

Significantly, the 1954 Pan-Southern Conference was arguably more representative of the south than the Sudanisation that had taken place in the Legislative Assembly and the civil service. For instance, participants included 250 delegates from the three southern provinces, ‘including chiefs from rural areas, representatives from the southern diaspora in Khartoum and seven members of the ruling National Union Party’.⁴⁵⁵ In these debates, Necedemo Gore from Juba raised the lingering question that had also not been resolved by previous local government legislation:

⁴⁵⁴ Ibid.

⁴⁵⁵ Johnson, D. (2014) ‘Federalism in the History of South Sudanese Political Thought’, Rift Valley Institute Research Paper 1. London: Rift Valley Institute. p.10.

*'In case we receive Federation where shall we get our people to run it?
How shall we Finance it?'*⁴⁵⁶

Another participant, Buth Diu, a member of the House of Representatives, dismissed Gore's consideration with a lengthy impassioned reply that concluded with the direct statement that:

*"Mr. NECODEMO GORE we are here for Freedom and not money."*⁴⁵⁷

This blunt statement hardly concluded the debate about federalism and other forms of relations between central and local government such as decentralisation, which was used in subsequent legislation for Sudan well into independence. Indeed, they also emerged in the Constituent Assembly on 19 December 1955 when a push for Sudanese Independence was rushed through. Southerners in the Constituent Assembly accepted northern proposals for independence so long as federalism was adopted; however, this was rejected in December 1957.⁴⁵⁸ This is despite the fact that the increasingly Sudanese government promised federalism following the 1955 Torit Mutiny, in which units within the Equatoria Corps rebelled in Torit, which is in southern Sudan near the border with Uganda and which in turn sparked a wider uprising.⁴⁵⁹ It is also indicative of a broader trend towards dismissing the relevance of taxes to pay for the state that persisted into independence. This is despite the longevity of these debates, which were addressed through different terminologies through the years.

So, if Rudolf Goldschied's dictum that the 'budget is the skeleton of the state stripped of all misleading ideologies' were applied to local government budgets in 1949, the skeleton of the local state was disorganised, unreliable and dependant on the riverain

⁴⁵⁶ Ibid.

⁴⁵⁷ Ibid.

⁴⁵⁸ Kacuol, A. (2008) *Implementation of Federalism in the Sudan*. Khartoum: Sudan Currency Printing Press.p.81.

⁴⁵⁹ Tripp, C. (1997) 'Sudan: State and Elite', *Africa*, Vol. 67, No.1. pp.166-167.

core.⁴⁶⁰ Given that the peripheries likely constituted most of territory's population and undoubtedly were the physically largest parts of the territory, the omission of these realities from national discourses when the country was decolonising is all the more striking.

Returning to the significance of the decisions made on the eve of Sudan's independence from the British in 1956 little was understood by the central government about what constituted a tax or how budgets would be paid for or spent. Nor did the Legislative Assembly or the increasingly Sudanising civil service recognise the ways in which taxes were actually being used to assert control over the peripheries rather than raise money from them. More cynically, the Legislative Assembly's 1947 claim that taxation should lead to representation paints either a disconnect on tax policy in the peripheries or a strategic move to advance Sudanese independence by speaking the language of liberation. However, to investigate the enduring relationship among taxes, state centralisation, and citizenship in more depth, the next section explores how taxes were collected during the final years of British rule.

Part 2: Sudanese Faces; British Tax Policies

Despite local governments' overarching financial dependence on the central government, the non-monetary orientation of tribute and poll taxes continued until the end of British rule. This included sustained efforts to spur individuals into the monetary economy by providing an incentive for people to find a way to earn the cash needed to pay taxes. And, even though poll taxes were more onerous to collect owing to the additional administrative effort they required, they still persisted. This is despite the objections that were raised in chapter three that poll taxes were a threat to indirect rule.

⁴⁶⁰ Gardner, L. (2012) *Taxing Colonial Africa: The Political Economy of British Imperialism*. Oxford: Oxford University Press. p.2.

Indeed, on the one hand the increasingly Sudanised administration considered taxes a useful tool to push people into the monetary economy. However, some resistance to change also came from some government chiefs, who argued that poll taxes were a lower rate than the other types of taxes proposed by the British and were therefore preferable because they were less financially burdensome. And, in one instance, a chief refused to comply with the demand to change to any other type of tax on the grounds that any other types of taxes were unjustifiable unless the state provided better services.⁴⁶¹

Regarding some chiefs' resistance to shifting away from poll tax, in 1955, the Governor of Equatoria wrote to the Permanent Under Secretary in the Ministry of Finance and Economics that poll taxes were 'very successfully working as a strong insentive [sic] for work'. He added that '[w]e [the British administration] have to face the bitter fact that the vast majority of the [people] here need an impetus for work'.⁴⁶² Nor was this perspective unique to Equatoria. The same link between taxes and participation in the labour economy was echoed in a minute to the Permanent Under Secretary of Internal, Finance & Economics from the Governor of Blue Nile Province in 1955.⁴⁶³

Other non-monetary applications for the uses of taxes as a measure of social control included using Poll Taxes as a form of census that included preparing electoral rolls. For instance, in discussions about whether to abolish poll taxes, the Director of Local Government argued Poll Taxes had 'many advantages in connection with the preparation of Electoral Rolls both for Local and Central Government Elections'. More critically, in 1955 the Governor of Darfur Province, who was by then Sudanese, remarked that 'however abominable' poll taxes were, they were also vitally used for

⁴⁶¹ Governor Equatoria to Permanent Under Secretary, Ministry of Finance, & Economics, Khartoum, 'Poll Tax', 16 July 1955, NRO Finance 163/6/29.

⁴⁶² Ibid.

⁴⁶³ Governor Blue Nile Province to Permanent Under Secretary, Internal, Finance & Economics, 'Minute 112: An Alternative for Poll Tax', 3 August 1955, NRO Finance, 163/6/29.

the purposes of ‘the identification of individuals for security and other purposes’.⁴⁶⁴ Tentative discussions about poll taxes also touched on whether they could be used to discourage the migration of people from rural areas to towns, as evident in a series of exchanges between the Financial Secretary A.M. Baird to the Governor of Bahr el Ghazal Province, T.R.H. Owen, in 1949. Baird writes that Poll Tax rates were increased from 40 P.T. to 50 P.T. in the town of Wau in order to ‘penalise urbanism and discourage the drift to the towns’.⁴⁶⁵

These attempts to prevent ‘urbanism’ were in part motivated by concerns that when people moved to towns this disrupted cash crop cultivation and ‘traditional’ society ruled by customary authorities. But this too was a move to control the population to suit British objectives. For instance, in the Nuba Mountain region Kamal Osman Salih notes that the move to towns was considered a threat to the British because it would lead to ‘detrribalization (and in turn Arabization)’.⁴⁶⁶

Meanwhile, the increasingly Sudanised state’s efforts to tie people to land or a specific territory through taxes also continued. In some instances, taxes were used to ‘punish’ nomadic livelihoods in part because the state could more readily monitor settled cultivators. ‘Itinerant peoples’, which included individuals the British called ‘nomadic Arabs’ and semi-nomadic pastoralists in southern Sudan, were much more difficult to ‘make legible’ in the eyes of the state, to paraphrase James C. Scott.⁴⁶⁷ Nor was this the only attempt to lead people to a ‘settled life’. In 1954 the British District Commissioner for Eastern District in Equatoria Province wrote:

But I think, in most cases here, the only sign of alligience [sic] to the Government is the payment of tribute and poll tax by the wandering local

⁴⁶⁴ Governor Darfur to Director, Local Government, 6 January 1955, NRO Finance, 163/6/29.

⁴⁶⁵ Financial Secretary to Governor Bahr el Ghazal, ‘Poll Tax and Tribute’, 28 February 1949, NRO Finance, 163/6/29.

⁴⁶⁶ Salih, K.O. (1990) ‘British Policy and the Accentuation of Inter-Ethnic Divisions: The Case of the Nuba Mountains Region of Sudan, 1920-1940’, *African Affairs*, Vol.89, No.356.pp.428-429.

⁴⁶⁷ Scott, J.C. (2009) *The Art of Not Being Governed: An Anarchist History of Upland Southeast Asia*. New Haven: Yale UP.

*tribes. The obvious alternative is to introduce animal tax, Ushur, etc. etc. But the introduction of such taxes is not practically possible before the excavation of Haffirs [small water reservoirs] and sinking of wells which will, no doubt lead to a settled life. Any attempts to list herds of cattle, sheep and goats will result in failure and it is not worth the trouble and expense that will be involved. Furthermore, any other form of taxation will be much resented and may lead to undesirable results, let alone the considerable difficulty in enforcing it.*⁴⁶⁸

Thus, to some state officials, taxes remained the sole bond between people and government, which were to be mediated by customary authorities, well into the 1950s. Moreover, these types of comments illustrate the limits of the state's capacity to impose particular taxes; in a sense, poll taxes and tribute persist in large part because alternatives were unworkable because of resistance. And, this example also highlights how the British attempted to 'settle' people using wells, which would have been impracticable for people while they were dependant on seasonal rains sources.⁴⁶⁹ Thus, at the end of British rule, the government wielded taxes to consolidate peoples in the territory so as to make them more governable. These efforts deepened and now specifically targeted groups that the state most struggled to control.

Moreover, in the final years of British rule the logic of tax collection also loosely extended to what the British considered equivalent to public services. But this also amounted to another way to buy collaboration from people and to pastoralists in particular so as to prevent resentment or 'undesirable results', such as conflict or rebellion. For instance, though the revenue from poll taxes did not necessarily contribute to local government public services they still were justified on the grounds that the 'itinerant cultivator' still benefitted from 'social services in the area'. These

⁴⁶⁸ District Commissioner Eastern District to Governor Equatoria, 'Direct Taxation', 21 December 1954, NRO Finance, 163/6/29.

⁴⁶⁹ Governor Darfur to Director, Local Government, 6 January 1955, NRO Finance, 163/6/29.

included, 'Dispensaries, Water Supplies, etc. etc.'⁴⁷⁰ More critically, the central government accounts that emerge from this timeframe fail to detail whether these 'services' appealed to the people in these regions.

Despite such allusions to a fiscal social contract, the enduring colonial ideologies and policies of taxation denied the diverse individuals within the peoples of Sudan's peripheries an autonomous or individual identity or rights. To the extent to which they were taxed as individuals this was exclusively to be mediated through a government-selected customary authority who collected taxes from his collective subjects on the government's behalf. Instead of forging ties between people and government, tribute and poll taxes sought to bond taxpayers in the Condominium's peripheries to a government chief, sheikh or other customary authority. And as the Financial Secretary's 1947 remarks underscore, this was an intentional aim.

Even though poll taxes were a primary mode of social control in parts of the peripheries well into the 1950s, several of the discussions among Sudanese and British officials focused on whether the tax system in the Condominium's peripheries should align with taxes in the riverain core. So even though poll taxes proved useful to control the peripheries, debates continued on whether to abolish them. Significantly, the tone of these discussions is misleading because it painted a picture of an administration in relative command of tax policies in the peripheries, when in reality the state still had a weak authority over how taxes were defined or actually collected. For instance, a 1951 file on direct taxes in southern Sudan addresses some of this confusion and explicitly notes:

"Tribute is not strictly speaking a tax but a method of collecting Poll Tax, Animal Tax, and taxation on cultivation. This last point had rather been

⁴⁷⁰ Ibid.

*lost sight of due to the fact that the Tribute Ordinance does not indicate how it is to be assessed [...]”*⁴⁷¹

By 1954, at least in some parts of southern Sudan, a ‘graduated form of Poll Tax was introduced’.⁴⁷² As part of this operational rather than legislative variation on the Poll Tax, there was an ostensible attempt to ensure that these types of taxes were fairly distributed on rich and poor individuals.⁴⁷³ This represented the extent to which the tax was intended to be fair or less burdensome for taxpayers, which was an enduring critique levied on the type of tax that had also been raised in the 1930s and 1940s. But even then, considerations about how to effectively assess wealth remained unresolved.

Importantly, these exchanges were not just relegated to administrators in the peripheries and also included the Ministry of Local Government and the Ministry of Finance and Economic Planning as well as the Civil Secretary in Khartoum. They eventually culminated in a Governors’ Meeting about poll and hut taxes that took place in 1955, at which arguments were made for and against unifying the tax system across the peripheries by abolishing poll taxes and replacing them with tribute.

The involvement of central government officials and ministries in these debates with province governors is also notable because it contrasts with earlier years of British rule in the territory. Indeed, tax policy was initially more individually driven by Governors and District Commissioners with limited oversight from the central government. And, as previous chapters illustrate, in the first three decades of British rule, the primary considerations were using taxes as a ‘tool’ of government that gauged the extent to which people had ‘submitted’ to or ‘acknowledged’ government. But now, with increasing Sudanisation of the national ministries, these

⁴⁷¹ Assistant Financial Secretary to Financial Secretary thro’ Deputy Financial Secretary, Direct Taxation 1951, 30 November 1950, NRO Finance 163/6/29.

⁴⁷² Governor Wau to Malisudan Khartoum, 1 December 1954, NRO Finance 163/6/29.

⁴⁷³ Ibid.

views were espoused by Sudanese as well as British officials and across government rather than largely from Governors and District Commissioners.

The 1955 Governors' Meeting sought to definitively resolve the push that began in the 1930s over whether and how to transition the peripheries from poll taxes to tribute. This meeting ultimately concluded that the distinction between these taxes was meaningless as the primary purpose of both taxes was that they were intended for 'backward' areas of the country and 'primitive' peoples.⁴⁷⁴ Each had also often been modified to local circumstances, even if they were ostensibly unified across the territory through national or provincial legislation or ministerial decree.

Though the line between these two taxes was blurred, other sources note that there was an urban-rural divide between tribute and hut and poll taxes that was visible at the end of British rule. Moreover, it reflects a difference in the methods of collection rather than the type of tax; urban residents were therefore more likely to be taxed on an individual basis by a junior administrative official such as a sub-mamur, whereas in rural areas the group was the unit of taxation, even individuals were listed within the group.

For instance, a 1954 policy note that contributed to the 1955 Governors' Meeting reports that 'generally speaking' poll taxes were collected from urban areas and tribute applied to rural areas.⁴⁷⁵ The complete list of areas where tribute and poll and hut taxes were collected in 1954, just two years before independence, presents a more detailed synopsis of the physical territory that constituted the economic and social peripheries of the Condominium. Areas where these taxes were still collected included: all of southern Sudan, Kordofan and Darfur and northern parts of the Condominium, such as Kosti, which is 300 kilometers south of Khartoum.⁴⁷⁶

⁴⁷⁴ Governor Kordofan Province to Permanent Under Secretary, Ministry of Finance & Economics, 7 July 1955, NRO Finance 163/6/29.

⁴⁷⁵ Ibid.

⁴⁷⁶ Ibid.

In the build-up to the 1955 Governors' meeting, in 1954 the Sudanese Governor of Kordofan Province, Meccawi S. Akrat, reported some of the objections to poll taxes in the province. Akrat noted that in the areas where the taxes were collected the local government councils 'do not agree to abolish the poll tax but would like to have it given any other name i.e. National Tax'.⁴⁷⁷ This reflected a divergence between the concerns of the Legislative Assembly, which linked taxes to political representation and liberation from colonial occupation and the desire for chiefs and other customary authorities to be 'seen' by the state as equal rather than 'primitive' and therefore subjugated to a lower status of personhood in the eyes of the state.

And in a move that reflects one of the few references to financial considerations of these tax policies, Akrat expressed reservations about the potentially lost revenue that would occur if the tax was abolished. But his solution for overcoming these changes was to transfer people from poll taxes to animal taxes and introduce ushur, which was a tax that was almost exclusively only applied in the riverain north of the country. As addressed in the first chapter of the dissertation, ushur, which is Arabic for 'tenth', was imposed on the sale of agricultural production.

Furthermore, it also touches the question raised by the Legislative Assembly in the first part of this chapter: was this proposed change in tax linked to the 'well-known principle' of 'no taxation without representation'? Troublingly, Akrat failed to advance any arguments that suggested that the substantive relations between people and government in exchange for paying the tax would in any way change. Rebranding poll taxes as a national tax was little more than a superficial cover up for a tax that had a deeply extractive, ultimately forceful, history. Moreover, it also contributes to this chapter's argument that the transition from British administrators to Sudanese ones did not result in a meaningful change in attitudes towards the peripheries. Troublingly, these regions were to remain effectively subjugated to the national

⁴⁷⁷ Governor Kordofan Province to Permanent Under Secretary, Ministry of Finance & Economics, 7 July 1955, NRO Finance 163/6/29.

government at the subnational level through a dependence on fiscal transfers from the centre.

Even so, the Governor of Kordofan Province was not the only individual to think that a quick change of the name of the tax would seamlessly resolve objections to Poll Taxes owing to logics that it would somehow undermine chiefs and sheikhs. For instance, the Governor of Bahr el Ghazal Province suggested changing the name of Poll Tax to a 'Town Tax' in towns and 'to conceal it, in rural areas, under tribute'.⁴⁷⁸ As another example, in 1955 the Governor of Blue Nile Province, H. A. Abdalla advocated replacing Poll Taxes in rural council areas with ushur and animal taxes. Abdalla enthusiastically endorsed the substitution as it would 'not only cover the Poll Tax figure of LE.7410, but will also provide an over-all increase of LE.450'. Practically, Abdalla suggested that ushur could be collected in markets. But, if this proposal were to fail, Abdalla simply suggested that 'the same Poll Tax can continue but disguised under the cloak of tribute'.⁴⁷⁹

But there were limitations to these proposals, which proved that it was not quite so simple for the government to deceive taxpayers by changing the name of a tax. It also, of course, speaks to the overarching paternalism and demeaning attitude the increasingly blended national government had towards the peripheries, which they continued to deem 'primitive'. In these administrators' opinion, the simple people of the peripheries could be easily duped by taxes that were 'cloaked' or 'concealed' in different names without any meaningful changes or concessions to treating these regions differently.

Meanwhile, some taxpayers did not agree to these nominal changes for reasons that appear rooted in practical considerations. Importantly, it also underscores the extent

⁴⁷⁸ Joint Under Secretary Internal Finance and Economics to Director Local Government, Ministry of Local Government, 'Summary of Governors' Views as Regards the Abolition of Poll Tax and the Imposition of an Alternative One', 3 October 1955, NRO Finance 163/6/29.

⁴⁷⁹ Governor Blue Nile Province to Permanent Under Secretary Internal, Finance & Economics, 3 August 1955. NRO 163/6/29.

to which parts of the peripheries could still push back against the centre in ways that endured through and beyond independence. For instance, switching taxpayers from Poll Tax to Animal Tax was only feasible in areas where cattle were not socially and spiritually meaningful. This precluded Dinka areas, which the Governor of Kordofon Province acknowledged.⁴⁸⁰ But it also limited Nuer and some Shilluk parts of the country that the British had struggled to ‘pacify’ for the first 30-years of British occupation.

As another example, in Upper Nile Province in southern Sudan a compendium of the diversity of direct taxes in the province was compiled by the Ministry of Local Government in 1955.⁴⁸¹ The Ministry of Local Government’s aim was to try and see whether it was viable to transition taxpayers away from hut and poll taxes onto other forms of taxes that were practiced in other regions in the territory. Akin to other parts of the Condominium, the main alternatives to hut and poll taxes largely included animal taxes, but as identified throughout this dissertation, animal taxes were the most volatile taxes imposed in the Condominium.

Additional taxpayer objections to the changes to the direct tax regime are evident from other sources that were generated during the final years of British rule in Sudan. For example, in Eastern Nuer District no poll taxes were collected in the district; instead, tribute was collected on a group basis and was assessed on the basis of ‘the average [group] wealth in [the] form of cattle and grain’. In Western Nuer District tribute was collected, which was based on the idea of poll tax.⁴⁸²

But, when the chiefs in the district were questioned about their sense of the poll tax, they argued it should still be collected as they were ‘quite happy with the present system’.⁴⁸³ Whether this was because they benefitted from the ability to obtain

⁴⁸⁰ Ibid.

⁴⁸¹ Governor Upper Nile Province to Permanent Under Secretary, Ministry of Finance and Economics, ‘Poll Tax’, 20 August 1955, NRO Finance163/6/29.

⁴⁸² Ibid.

⁴⁸³ Ibid.

authority and some power to collect taxes for their own personal gain is unclear from these sources. Further insights come from Zeraf District, where cattle were the only form of wealth and it was reported that:

'[T]he Chiefs and the multitude of the population are opposing animal tax for two reasons (1) they do not like their cattle to be counted (2) the new system [which proposed shifting away from poll taxes to tribute] may result in a remarkable increase in the tax itself'.⁴⁸⁴

Indeed, the disdain among some taxpayers in the peripheries to have their cows taxed was so formidable that the Minister of Local Government concluded that he 'could not foresee any possibility for the time-being, for any change in the system'.⁴⁸⁵ In contrast, in Shilluk District, among pastoralists such as the Shilluk, tribute was the main tax collected and the government argued that the only viable alternative to this type of tax was again animal tax. But this posed similar challenges on the grounds that people understood that the nominal value of the tax would be higher than the pre-existing system and that it would lead to 'counting of animals which the people try to avoid'.⁴⁸⁶

Likewise, in other parts of Southern Sudan, such as Bor Rural District Council, Poll Taxes were only collected in Bor Town, which reflects the urban orientation of poll taxes. But, the main justification for maintaining the tax was that any change would lead to increases in rates, which were unwanted. All the while, among 'a number of Nilotic members of Parliament and Lou Chiefs' in Lou Nuer District, poll tax was discussed but they preferred to remain on tribute 'until social and economic conditions change a great deal'.⁴⁸⁷

⁴⁸⁴ Ibid.

⁴⁸⁵ Ibid.

⁴⁸⁶ Ibid.

⁴⁸⁷ Ibid.

This reply from Southern political elites at the end of British rule is notable because it illustrates one of the first objections in the sources that reflects a desire to change the tax regime so as to improve economic outcomes in the region. Meanwhile, in Pibor District, pastoralist members of the Dinka and Mabaan tribes paid tribute on a 'per capita basis similar to poll tax'. In these areas, once again, it was 'found practically impossible to introduce a herd tax on their cattle' because cattle ownership 'normally changes very quickly from one hand to another because of marriage customs'.⁴⁸⁸

The increasingly Sudanised administration's efforts to transition away from poll taxes to other types of taxes were more successful in other parts of the country where cattle were not as integral to the resident populace's livelihoods and cosmologies. For instance, in 1954, Gederaf, Eastern Kordofan and Kosti had successfully transitioned away from Poll Taxes and Tribute towards ushur. But, importantly, the basis for why these initiatives succeeded was because these were areas where 'cultivation provides the main basis of wealth' rather than cattle or other pastoralist livelihoods.⁴⁸⁹ And, following the 1954 Annual D.C.'s Meeting, the Director of Local Government argued that Poll Tax could be 'partly replaced by raising the rate per animal'. But this was only in areas where animal wealth was the main source of income.⁴⁹⁰

Meanwhile the concern about poll taxes and tribute as being intended solely for 'primitive' peoples again persistently emerges in multiple sources and reflects how some Sudanese officials had adopted aspects of British colonial perspectives. For instance, in a 1955 communique to the Director of the Ministry of Local Government the Governor of Kordofan Province, Meccawi S. Akkrat, bluntly contributed to the poll tax debate with the following statement:

⁴⁸⁸ Ibid.

⁴⁸⁹ Director Ministry of Local Government to Governors Darfur, Blue Nile, Kordofan, Kassala, Upper Nile, Bahr el Ghazal, Equatoria, 18 December 1954, NRO Finance, 163/6/29.

⁴⁹⁰ Governor Kordofan Province to Permanent Under Secretary, Ministry of Finance & Economics, 7 July 1955, NRO Finance 163/6/29.

*I do not think that the imposition of poll tax in the backward areas where it is levied is contrary to dignity or that it is obnoxious – and I suggest that it should be maintained for at least two years before a final decision as to its abolition is taken.*⁴⁹¹

Perhaps unwittingly, Akrat's view mirrors some of the language and categories associated with different taxes, notably that tribute and poll taxes were for 'backward areas' or 'primitive' peoples, that his British predecessors also used. Moreover, it also reflects how the administrative officials who collected taxes in the peripheries assumed the perspective that the peripheries were 'backward' and therefore deserved a distinct 'simple' tax system that they could understand.

Akrat's perspective is also notable because of his long history within the Sudan Political Service, which he had served in from 1927. Of his more substantive roles prior to becoming Governor of Kordofan Province in 1954, he had also first served as a Local Government Officer in the Civil Secretary's Office in 1946. Prior to this, he had served as the Under-Secretary for Finance from 1949-1952 and had held a post in London as the Sudan Agent from 1953-1954.⁴⁹² The ways in which Sudanese officials such as Akrat adopted British views suggests a practical disposition towards tax policy that prioritised control over the 'backward' peripheries rather than financial gain or public service provision. This is opposed to the substantive changes to how taxes could have been linked to 'representation' as advanced by the Legislative Assembly in 1947.

The debates surrounding Poll Taxes at the end of British occupation also reveal how considerations endured about whether and how taxes acted as a glue between chiefs and their people and in turn informed ideas about citizenship. For instance, in an

⁴⁹¹ Ibid.

⁴⁹² The International Who's Who (1966) *The International Who's Who 1964-65*. London: Europa Publications.

extract from the minutes of the 50th meeting of the Finance Committee on 26 May, 1955, reported:

*'The Poll Tax is the only line between the Citizen and his Chief here, the disappearance of which will cause the Cheif [sic] or Sultan to loose [sic] the ability of locating and supervising his subordinates, the matter which has a great Administrative importance'*⁴⁹³

Meanwhile, these enduring debates about the poll tax, which was individually assessed, and tribute, which was levied on groups are meaningful for two reasons. From a theoretical perspective, it draws on what Megan Vaughan refers to the disjuncture between 'unitization' and 'objects' versus the 'creation of individual subjectivities'. Vaughan defines unitization as the 'procedures by which people are counted (sometimes over and over again) for tax purposes or in censuses, weighed and measured [...], and in some cases, "given" medical histories and medical records'.⁴⁹⁴

Vaughan argues that in colonial medical discourse, colonial Africans were conceptualised 'first and foremost as members of groups (usually but not always defined in ethnic terms'. And at the group-, rather than individual-, level distinctive theories of the black African colonial subject emerged. This was embedded to such an extent that there was even a robust theory held by colonial psychologists that 'denied the possibility that Africans might be self-aware individual subjects, so bound were they supposed to be by collective identities'.⁴⁹⁵

Crucially, the view that groups that the British colonial state deemed insufficiently modern were excluded equal citizenship rights was also not unique to Sudan.

⁴⁹³ Extract from Minutes of the 50th Meeting of the Finance Committee, 26 May 1955, NRO Ministry of Finance and Economics 163/6/29.

⁴⁹⁴ Vaughan, M. (1991) *Curing Their Ills: Colonial Power and African Illness*. Stanford: Stanford University Press. p.11.

⁴⁹⁵ Ibid.

Mamdani argues that this was a clear objective of indirect rule and the colonial endeavour as a whole. Indeed, citizenship, according to Frederick Lugard's conceptualisation of indirect rule, was a 'privilege of the civilized'. Rather than political rights, such as increased representation, the 'uncivilised would be subject to all-round tutelage', which Mamdani suggests provides a 'modicum of civil rights'.⁴⁹⁶ As the previous section of this chapter illustrates, 'tutelage' also expressly included central government oversight of local government budgets, which enforced centralisation through decentralisation in Sudan and South Sudan that persists today.

These challenges associated with poll taxes in the Anglo-Egyptian Condominium's peripheries contributed to the soon to be independent Sudanese state's decision to maintain a diverse tax regime. And a conclusion to these debates was reached on 31 December 1955, which was the literal eve of Sudan's independence, when the Sudanese Director of the Ministry of Local Government, A.H. Abdulla wrote to Attorney General Sayed Attabani:

'This Ministry is in general agreement with the views raised by the different Governors with regard to maintaining poll tax and appreciate the difficulties if poll tax was abolished abruptly'. The policy which this Ministry therefore recommends to be followed is not to rush or hurry the expressed wish of the Parliament in a way which may be detrimental to public interest and poll tax should only be abolished when satisfactory and acceptable alternative taxes have been devised'.⁴⁹⁷

Thus, by the end of British rule, the only areas that successfully abolished poll taxes were: 'the three rural Councils of Gedaref, in Roseries [sic] and southern Darfur'.⁴⁹⁸ While the Ministry of Local Government declared that the Poll Tax was to be

⁴⁹⁶ Mamdani, M. (1996) *Citizen and Subject: Contemporary Africa and the Legacy of Late Colonialism*. Princeton: Cambridge University Press. p.17.

⁴⁹⁷ Director Ministry of Local Government to Joint Under Secretary Internal Finance and Economics, 'Poll Tax', 31 December 1955, NRO Finance 163/6/29.

⁴⁹⁸ Ibid.

abolished from the beginning of the 1955 financial year it remained in place nearly ten years after independence when it was abolished in 1965.⁴⁹⁹ And, in a 1989 text by Abdin Ahmed Salama the only areas in which it remained in place at the time it was repealed included Southern Sudan and parts of Kordofan and Darfur.⁵⁰⁰

Likewise, according to Salama's calculations it also continued to contribute a marginal proportion of total government revenue after independence, ranging from 1.7 to 1.1 percent of total local government revenue between 1956 to 1965-66. In a further continuation of pre-independence patterns, the 'base source of the tax' remained Kordofan, the three Southern Provinces and Darfur. Similarly, local government spending in these provinces still continued to be spent on little other than salaries into the earliest years of independence.⁵⁰¹ Indeed, even during the 1980s the Southern Regional Government remained dependent on central government for fiscal transfers, which again only covered salaries.⁵⁰²

This section investigated the debates around the main types of direct taxes that were introduced in the peripheries, tribute and poll taxes, which persisted into independence. Akin to the British, some Sudanese administrators adopted some of the same perspectives towards the peripheries that favoured assessing taxes on a group rather than an individual basis as this was easier for the state to control. Likewise, the financial implications of the taxes levied in the peripheries remained secondary to the state's efforts to make these regions legible.

But these efforts were thwarted by how little Sudanese and British officials understood of how taxes were collected in these regions or essential considerations

⁴⁹⁹ Salama, A. (1989) *Local Government an Instrument of Revenue Mobilization in Developing Countries: A Case Study of the Sudan*. Khartoum: Khartoum University Press. p.91.; Director Ministry of Local Government to Joint Under Secretary Internal Finance and Economics, 'Poll Tax', 31 December 1955, NRO Finance 163/6/29.

⁵⁰⁰ Salama, A. (1989) *Local Government an Instrument of Revenue Mobilization in Developing Countries: A Case Study of the Sudan*. Khartoum: Khartoum University Press. p.91-127.

⁵⁰¹ Ibid.

⁵⁰² Dhal, A. (2002) *Local Government Financing in the Southern Sudan*. Khartoum: Khartoum University Press, cited in Thomas, E. (2015) *South Sudan: A Slow Liberation*. London: Zed. p.105.

such as what constituted wealth among taxpayers. Likewise, even though pacification campaigns had ended and the British were handing over to Sudanese counterparts, the government remained cautious of the potential for taxes to trigger animosity or resentment against the state. The peripheries therefore remained poorly understood by the central government, but also still had a degree of autonomy from the political and economic centre as a consequence.

Moreover, as far as citizenship claims were concerned, as Cherry Leonardi and Chris Vaughan note, citizenship in the southern and western peripheries of the Condominium was 'primarily negotiated within local political communities'. These notably included chiefdoms and districts and the primary way that people claimed rights was through appeals to state authority in courts or via chieftaincies and presumably also sheikhships. Thus, Leonardi and Vaughan insightfully argue, the 'boundary between subjecthood and citizenship was continually blurred and contested'.⁵⁰³ However, other scholars of Sudan such as Mark Massoud have actually argued that because the Condominium relied on export revenue rather than direct taxes, the state was 'insulated' from 'bothersome queries about taxation without representation'.⁵⁰⁴

This chapter adds to these contrasting arguments as it highlights that the conception of subjecthood was also tied to tax assessment, which was notably enforced on a group basis and collected and mediated by a customary authority. This is key because it reinforced the centrality of chiefs and sheikhs in peripheral areas as the primary mediators between people and the state. Even as some members of the Legislative Assembly deployed western-inflected rhetoric of taxation and representation, taxes remained essential for customary authorities rather than local,

⁵⁰³ Leonardi, C. and Vaughan, C. (2016) 'We are Oppressed and Our Only Way is to Write to a Higher Authority: The Politics of Claim and Complaint in the Peripheries of Condominium Sudan', in Hunter, E. (2016) *Citizenship, Belonging, and Political Community in Africa: Dialogues Between Past and Present*. Athens: Ohio University Press. pp.96-97.

⁵⁰⁴ Massoud, M. (2013) *Law's Fragile State: Colonial, Authoritarian and Humanitarian Legacies in Sudan*. Cambridge: Cambridge University Press. p.50.

let alone national, budgets. Of course, as this dissertation highlights, customary authorities were also recorded using these tax collecting powers for personal enrichment.

Thus, so long as this remained the case, local courts appear likely to have remained the primary venue for people to make the claims, which as Leonardi and Vaughan detail were often against chiefs for ‘favouring their own clan or lineage group’.⁵⁰⁵ Indeed, other work by Vaughan argues that the British had an ‘endless focus on chieftaincy politics [which] created a hegemonic system of local governance’. This notably meant that claims against customary authorities were typically directed at the individual chief rather than the state.⁵⁰⁶ Or, to paraphrase Tayeb Saleh’s novelistic portrayal of tax policies in the riverian north, ‘[i]n this way [the British] sowed hatred in the hearts of the people for us, their kinsmen [including customary authorities] and love for the colonizers, the intruders’.⁵⁰⁷

However, this dissertation makes a compelling case for the ways in which tax collection through customary authorities might have fostered the spectrum of debates between people and government and customary authorities and people. Indeed, a 2014 article by Øystein Rolandsen and Cherry Leonardi adds that the ‘central role of chiefs in policing and security helped to maintain the government focus on justice’. However, the arguments in this dissertation highlight an overarching way in which the centrality of chiefs was underpinned via their principle role as tax collectors in the eyes of the state.⁵⁰⁸ In sum, taxes might be the mechanism that contributes to the blurring of citizenship and subjecthood that characterised people’s relationship with government in the peripheries at the end of British rule. But among the emerging elite, which was primarily drawn from the riverain core, dynamics linking

⁵⁰⁵ Ibid.

⁵⁰⁶ Vaughan, C. (2015) *Darfur: Colonial Violence, Sultanic Legacies and Local Politics, 1916-1956*. Woodbridge: James Currey.p.152.

⁵⁰⁷ Saleh, T. (1969) *Seasons of Migration to the North*, Oxford: Heinemann Publishers, p.53

⁵⁰⁸ Rolandsen, Ø. and Leonardi, C. (2014) ‘Discourses of Violence in the Transition from Colonialism to Independence in Southern Sudan, 1955-1960’, *Journal of Eastern African Studies*, Vol. 8, No. 4. p.616.

tax revenue to increased representation from the state emerged; however, these followed logics that closer adhered to idealised notions of citizenship.

Conclusion

This chapter illustrates that even at the end of the Condominium, British and increasingly Sudanese leadership continued to use taxes to socially control the peripheries and financially subjugate them through fiscal dependency. Likewise, the state inadvertently centralised through decentralisation in large part because the peripheries remained almost wholly dependent on the centre for revenues. But this transition cannot be easily explained by a narrative that Sudanese officials simply adopted the language of the coloniser. Instead, the increasingly Sudanese government's reforms to the tax system and local government finances failed to acknowledge the 'real politics' of both, which were rooted in social control and subjugation of the peripheries and the people within them.

To borrow Karen Barkey's analogy, Sudan in the final decade of British rule thus emerges more like a wheel with spokes tensioned by bargained relations between the centre and local elites.⁵⁰⁹ These spokes pointed to Darfur, the Nuba Mountains and parts of Kordofan, Kassala and the region that is now South Sudan. But the state's grip on these regions was tenuous and almost unilaterally determined by economic and social control that was mediated by taxes and local government reforms. The British and increasingly Sudanese state was wary of a spoke splintering and shattering its illusion of control that was underscored by its performance of stateness that taxes and tax collection were part of.

These relations would have lasting repercussions for how Sudan would be governed in ways that remain salient today. People in Sudan's, and the region that has become South Sudan's, peripheries seem likely to have faced an uphill battle to obtain

⁵⁰⁹ Barkey, K. (2008) *Empire of Difference: The Ottomans in Comparative Perspective*. Cambridge: Cambridge University Press.

financial or political gains from taxes in ways that resemble, predominantly western, narratives on the fiscal-social contract. This is despite the fact that members of the Legislative Assembly deployed language that indicates that they somehow aspired for taxes to adhere to this model of taxes and the fiscal social contract. However, more research is needed to determine whether and how people might otherwise be able to shape the decisions made by chiefs and other types of customary authorities remains.

Nevertheless, people in the peripheries were subordinated at the local level under chiefs and other types of customary authorities, largely because it was administratively easier for the state to govern through them. They were also controlled through fiscal dependency, since local governments in the peripheries depended on handouts from the central government to function. The story is one of continuity, but it also crucially speaks to the deeper 'rules of the game' that defined relations between the centre and the peripheries in ways that more clearly illustrate how the core centralised even as it claimed to be decentralising.

Conclusion

This dissertation is divided into four chapters. Chapter one illustrates how the British practically understood that the monetary value of taxes was far less important than the potential for taxes to control people in the peripheries. It also analyses how a particular kind of tax known as tribute effectively defined the geographic and ethnographic boundaries of the centre and the periphery. It concludes by illustrating that these patterns compelled the de facto rather than the de jure imposition of indirect rule, as the British begrudgingly realised that violent tax collection practices undermined their grip on the peripheries. The periodisation of this chapter is dated from 1899, which was the start of the Anglo-Egyptian Condominium, until 1921, when indirect rule was formally legislated following the Milner Report.

The second chapter identifies the extent to which indirect rule was linked to administrative decentralisation as both were vital tools for dividing the peripheries into regions that the British thought they could more readily control. It also traces how brutal tax methods during the pacification campaigns in Zeraf Valley in Upper Nile Province substantially weakened relations between the people and the government, even as it became somewhat clearer to the British regime that they would need to work with, rather than combat, customary authorities. It then illustrates how the practice of obtaining collaboration from customary authorities was initially advanced through the 1922 Power of Nomad Sheikhs Ordinance. Vitally, it also served as the precursor for how to implement indirect rule throughout the peripheries by leveraging tax collection powers and tax exemptions. This chapter expands from 1921 until 1929, which was approximately when the pacification campaigns concluded in the Zeraf Valley and chiefs in the area were increasingly bargaining with government regarding tax collection powers.

Chapter three briefly analyses Sudan's national budget from 1930 to 1946 and argues that the Condominium was becoming even more financially centralised than it had in previous years as revenue windfalls from cotton rapidly expanded the budget. In

effect, when the peripheries became less volatile for the British in the 1930s and 1940s the limited tax revenue that these regions generated diminished in importance compared to that of the central government. Nevertheless, experimentation with taxes continued as a tool for social control in the peripheries. This chapter is dated from 1930, which was when the last of the Closed District Ordinances that cordoned off the peripheries was enacted, until 1946 when these policies ended.

During these years the British were no longer solely focused on whether customary authorities had paid tribute to gauge whether they submitted to government as they had in previous years. They were also increasingly concerned about extending their control to the taxpayers under a customary authority's remit. This was primarily achieved by collecting taxes on a group rather than an individual basis. Significantly, these discussions were deeply shaped by ideas that were considered anthropological and ethnographic at the time, which masked and even legitimated policies that deepened the state's control over these regions. Paradoxically, even as the new monetary orientation took shape, its potential implications for financing regional or national budgets were largely overlooked by the administration.

The fourth chapter explores the enduring legacy of taxes and decentralisation as tools for controlling the peripheries. It proceeds by briefly contrasting emerging Sudanese narratives on taxes and decentralisation with a more detailed study of how local government finances were controlled at the end of British occupation. This chapter also weighs emergent Sudanese discourses on taxes in the final decade of British occupation and illustrates that taxes also remained a tool for social control into independence. This chapter spans from the start of the 1946 Sudan Administrative Conference, which sought to transition the administration of the state from British to Sudanese rule, until unified Sudan's independence from British occupation in 1956.

Evidence from this chapter suggests that the emergent Sudanese leadership and the remaining British officials in government just before independence failed to acknowledge the 'real politics' of taxes and local government. In sum, taxes in the

peripheries remained primarily concerned with social control rather than revenue raising at the end of British rule and at least into the early years of independence and perhaps into the present.

Though this dissertation's analysis fills an important gap in the historiography on state centralisation in Sudan and South Sudan there are still several outstanding questions that could be addressed in future research. For instance, the looming question of what a tax means to taxpayers when it has not been generally used to pay for governments remains. As noted in the fourth chapter, this likely holds significant insights into the spectrum of citizenship that might exist in the peripheries in ways that are still not well understood but are likely to be clearly shaped by Sudan's historical trajectory. Though taxes were used to bind customary authorities to government, the mechanisms through which people can hold customary authorities to account are not well studied in both Sudan and South Sudan.

This might bear insights into how people conceptualise citizenship and stateness in both countries that are historically contingent and better reflect how power actually functions rather than imagined using western inflected discourse on these terms. For instance, as Andrew Mawson notes, in the 1980s members of the Agar Dinka in Southern Sudan used the term 'juer' for paying taxes and for religiously sacrificing animals.⁵¹⁰ Thus, when people are paying taxes in either territory, do they imagine or conceptualise themselves as citizens and what do they understand themselves to be 'buying' when they remit them? As also noted in the introduction, does the word 'juer', or sacrifice, still apply among the Dinka Agar when paying taxes and what might this say about their idea of the state?

Historians such as Paul Nugent have made similar arguments in West Africa's borderlands, whereby social contracts, including citizenship 'hinged on the interplay

⁵¹⁰ Mawson, A. (1989) 'The Triumph of Life: Political Dispute and Religious Ceremonial Among the Agar Dinka of the Southern Sudan', Unpublished Doctoral Thesis, Darwin College, Cambridge University, Cambridge.

between the centre and the geographical margins'.⁵¹¹ However, more research on the taxes that actually impacted the majority of people in European colonies in Africa, such as tribute and poll taxes, even if these same taxes were marginal for colonial budgets, is deeply needed. As this dissertation illustrates, the real story, of social control and state centralisation through taxes remains understudied and is unlikely to be unique to Sudan or South Sudan. Indeed, similar dynamics might have also emerged in Sierra Leone, depending on interpretations of the 1898 hut tax war.⁵¹²

The ways in which taxes, revenue sharing and federalism continue to shape how the state has centralised in Sudan and South Sudan also deserves further study. For instance, from 1969 to 1989 Douglas Johnson argues that southern Sudanese discussions about federalism had been replaced by 'decentralisation' and 'regionalisation'. Johnson also espouses a narrative of the peripheries as largely being acted upon by the centre rather than playing an active role in their relations that continued into independence. Indeed, 'the central government retained its power in part by devolving its responsibility for providing services to the regions who, nevertheless, were denied the [financial] resources to bear the burden of that responsibility'.⁵¹³ Though I illustrate this relationship under British rule was more nuanced than all powerful core bending the peripheries to its will, the overarching point that there was continuity holds.

Nor were these patterns unique to the south. For instance, scholarship on local government and fiscal federalism by Atta El-Hassan El-Battahani and Hassan Ali Gadkarim argues subsequent changes to local government similarly subordinated regional and local governments. This included changes to local government legislation made in the People's Local Government Act of 1971, which abolished

⁵¹¹ Nugent, P. (2019) *Boundaries, Communities and State-Making in West Africa: The Centrality of the Margins*. Cambridge: Cambridge University Press. pp.4-5.

⁵¹² Frankema, E. (2010b) 'Raising Revenue in the British Empire, 1870-1940: How 'Extractive' Were Colonial Taxes?', *Journal of Global History*, 5. p.467-468.

⁵¹³ Johnson, D. (2014) 'Federalism in the History of South Sudanese Political Thought', Rift Valley Institute Research Paper 1. London: Rift Valley Institute. p.21.

native administrations in areas in Sudan outside of the south. This legislation is significant because it even tried to ‘mobilise local resources so that regions and localities could cover shortfalls in fiscal transfers from the centre to regional governments’. And yet, it too failed to achieve this just as the legislation under British occupation had done.⁵¹⁴ Indeed, Al-Agab Ahmed Al-Teraifi argues that it was also criticised because it concentrated power in province headquarters.⁵¹⁵

Meanwhile, following the 1972 Addis Ababa Agreement or Addis Ababa Accord that ended the first civil war between southern Sudan and the Sudanese government, the south was granted semi-autonomous regional status. But centralisation continued under this effort to decentralise too and some critics even noted that it might contribute to ‘regionalism’ that ‘might encourage separatist sentiment’.⁵¹⁶ For instance, Nick Devas’ 1982 paper on the legislation’s impact on the south argues that ‘local councils have done little more than pay the salaries of their own administrators’. And, the administrative costs of provincial local governments still did not fall proportionally on different regions within southern Sudan.⁵¹⁷ Indeed, ‘revenue sharing’ amounted to little more than regional governments depending on the central government for revenues as was the case in previous years.⁵¹⁸

Subsequent legislation that impacted local governments in Sudan and southern Sudan included changes to the 1994 federal constitution that created 26 federal states, ten of which were in the south. But the state only seemed to centralise power further throughout the peripheries. For instance, other writings by Douglas Johnson

⁵¹⁴ el-Battahani, A. and Gadkarim, H. (2017) ‘Governance and Fiscal Federalism in Sudan, 1989-2015: Exploring Political and Intergovernmental Fiscal Relations in an Unstable Polity’, Chr. Michelsen Institute, Sudan Report SR2017:1. p.16.

⁵¹⁵ Al-Teraifi, A-A. (1991) ‘Regionalisation in the Sudan: Characteristics, Problems and Prospects’, in Woodward, P. (Ed.) *Sudan After Nimeiri*. London: Routledge. p.95.

⁵¹⁶ Ibid.

⁵¹⁷ Devas, N. (1982) ‘Regional and Local Government Finance in the Southern Region of the Sudan’, Development Administration Group (DAG), DAG Occasional Paper No.14. p.21.

⁵¹⁸ Rondinelli, D. (2008) ‘Administrative Decentralisation and Economic Development: The Sudan’s Experiment with Devolution’, *The Journal of Modern African Studies*, Vol. 19(4). pp.595-624.; Norris, M. (1983) ‘Local Government and Decentralization in the Sudan’, *Public Administration and Development*, Vol.3. p.214.

argue that in South Sudan, '[b]y 1999...it was clear from the implementation of these agreements that the Khartoum government's vision of federalism was highly centralized'.⁵¹⁹ Additionally, separate analyses by Johnson go so far as to suggest that the failure to take into resource constraints during decentralisation efforts, which dates back to British rule, has led to on-going ethnicization of territory in South Sudan.⁵²⁰

Additional ways in which the legacy of British tax practices might persist into the present is also a compelling subject for further inquiry. For instance, during South Sudan's wars for independence that continued after unified Sudan became independent in 1956, the main rebel group, the Sudan's Peoples' Liberation Army/Movement (SPLA/M), collected 'unofficial' taxes.⁵²¹ This likely remains salient today, given research by Kaspar Hoffmann, Koen Vlassenroot and Gauthier Marchais in contemporary Democratic Republic of the Congo suggests these types of patterns are likely to endure into the present.⁵²² This likely has deep implications for how state formation, or state deformation is taking place in South Sudan that will also be of note for a wide range of audiences. Conversely, the impact of pre-Condominium tax practices on the Condominium into the present also demands further study. It is unlikely that British occupation uniquely invented these dynamics though it is likely they transitioned during their occupation of the territory.

⁵¹⁹ Johnson, D. (2014) 'Federalism in the History of South Sudanese Political Thought', Rift Valley Institute Research Paper 1. London: Rift Valley Institute.: 24.

⁵²⁰ Johnson, D. (2009) 'Decolonising the Borders in Sudan: Ethnic Territories and Development', in Hewitt, V. and Duffield, M. (Eds.) *Empire, Development and Colonialism: The Past in the Present*. Woodbridge: James Currey. p.176.

⁵²¹ Rolandsen, Ø. (2005) *Guerrilla Government: Political Changes in the Southern Sudan During the 1990s*. Uppsala: Nordiska Afrikainstitutet.; Johnson, D. (2003) *The Root Causes of Sudan's Civil Wars*. Woodbridge: James Currey.; McCall, S. (1969) The Rise of a Provisional Government in Southern Sudan [Conference Paper], University Social Sciences Council Conference. University of East Africa. 12 December. pp.10-11.; Poggo, S. (2009) *The First Sudanese Civil War: Arabs and Israelis in the Southern Sudan, 1955-1972*. New York: Palgrave Macmillan. p.148.; Riehl, V. (2001) 'Who is Ruling in South Sudan?: The Role of NGOs in Rebuilding Socio-Political Order', Nordiska Afrikainstitutet Studies on Emergences and Disaster Relief, Paper No. 9. Uppsala: Nordiska Afrikainstitutet. p.11.; Walraet, A. (2008) 'Governance, Violence and the Struggle for Economic Regulation in South Sudan: The Case of Budi County (Eastern Equatoria)', *Afrika Focus*, Vol. 22, No.2. p.56.

⁵²² Hoffmann, K., Vlassenroot, K. and Marchais, G. (2016) 'Taxation, Stateness and Armed Groups: Public Authority and Resource Extraction in Eastern Congo', *Development and Change*, 47(6). pp.1434-1456.

Another striking strand throughout this dissertation is the fact that taxes were highly gendered throughout the duration of British rule in the peripheries. Poll taxes were collected on able-bodied men, not women. Tribute was assessed on a group basis that a male chief or sheikh or omda determined. Government backed customary authorities and members of the state were distinctly male. Moreover, when concerns about monetisation were raised, such as over the risk that they made it more difficult to escape a violent marriage as money was difficult to obtain in the peripheries they were made from a paternalistic perspective. Indeed, women's voices on what was surely a significant feature of their economic and social lives are starkly missing from the sources that this dissertation reviewed.

The impact of monetisation considerations more broadly deserves further attention; as this dissertation shows, while the British attempted to monetise through taxes, they largely failed. And yet, recent research by Eddie Thomas argues that monetisation has begun to take a deeper hold in South Sudan following the wake of devastating conflict and forced displacement after the 2013 violence. Money, much more so than during British occupation, now appears vital to pay for food to prevent food insecurity and famine.⁵²³ So the questions as to how money might be shaping social relations in South Sudan, and potentially also in Sudan, remain particularly salient.

⁵²³ Thomas, E. (2019) *Moving Towards Markets: Cash Commodification and Conflict in South Sudan*. London: Rift Valley Institute.

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