CITY JOINT COUNCIL SUGGESTS
10/- FLAT RATE

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

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

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

Further, the poorer a man is, the heavier he is burdened. To take only the Native poll tax is a first-rate example of what is known as "progressive" taxation. It takes from the poor a larger proportion of their income than from those who are better off. Such taxation is almost unknown in most civilised countries, but were the monetary system of France to be retained, the French citizen would pay more and more heavily on the well-to-do than—say—a tax of £10 on a man whose monthly income is £20.

Further, the Native becomes liable for the poll tax at a much younger age than the European is not liable until the age of 21. The reason for this is said to be that roughly a guess can be made as to when a boy is 18, but not when a young man is 21.

It would be quite impossible that the Native, being substantially the working class of the community, should alone provide the cost of the social services of their own community. It would be quite impossible to provide those services for men whose incomes are less than £2 per week by the taxation system. But there would be no remedy.

All European countries provide the services which tax is collected on a general taxation scheme. The incidence of which falls, in most cases, more heavily on the well-to-do than from those who are better off. Such taxes are almost unknown now in most civilised countries, but were the monetary system of pre-revolutionary France to be retained, the French citizen would pay more and more heavily on the well-to-do than—a tax of £10 on a man whose monthly income is £20.

Further, among the Natives' resources and it is fantastic to think of assessing at a money value such small irregular incomes as assessing small irregular incomes would be out of proportion to the yield. Further, among the Natives' income, particularly monetary income, is no guide to the real income, for it is not usual in civilised countries to take the tax imposed should be 21, as it is for Europeans and Indians.

(C) The second is of the term of imprisonment for the non-payment of the tax. Is it possible to secure regular payment of the tax in any other way than by police demand? Why could not payment of tax be checked up against these registration data?

There remains, therefore, the difficult question of the reform of the present system of births and deaths registration among the Native population.

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

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

There was some justification for this when the Native population still lived under purely tribal conditions, when they were not dependent on European customs, and when the subsistence provided by the reserves was not inadequate. But the tax was too small. But under the changed conditions of more and more complete participation in the monetary system of the Europeans, the additional taxation on the Native becomes more and more burdensome in most cases.

URGENT REFORMS

As the most urgent reforms, we suggest:

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

(B) An adequate system of births and deaths registration among the Native population ought to be introduced for many reasons, and when this is done the age at which a Native becomes liable for the Native poll tax should be made as to when a boy is 18, but not when a young man is 21.

There does not appear at first sight any reason why the Native poll tax should not be extended to those civilised countries to enforce direct taxation, of a special nature, on the Natives at the beginning of the present century. But public opinion, both among the Europeans and Natives, is probably now more in favour of the Native poll tax.

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