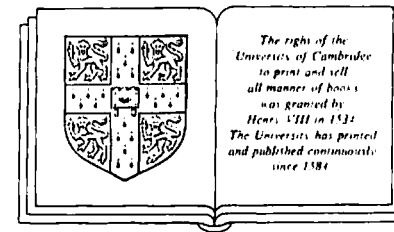


EMPIRE ON THE NILE

The Anglo-Egyptian Sudan
1898-1934

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'Tribute' was imposed on the herds of an entire tribe, but apportioned within a tribe by its shaykh. It was introduced in The Tribute Ordinance of 1901, and was lightly assessed by an unsure government incapable of closely estimating the animal wealth of far-flung tribes and desirous of winning their confidence.¹⁴ The contribution from tribute to the government's coffers rose gradually from a modest £E5,164 in 1901 to just over £E30,000 in 1913. Annual variations were caused by differing methods of assessment, non-payment, payment of arrears, a fluctuating incidence of animal disease, the variable availability of good pasturage owing to rainfall, and the remission of payment in hard times. An increase from £E24,160 in 1912 to £E30,059 in 1913, however, reflected a more thorough assessment because of the government's increased need for revenue after the Egyptian subvention had ceased.¹⁵ Even at that late date the government remained concerned about tribal reaction: Slatin was reported to be 'a little apprehensive' but 'anxious to . . . contribute with tribal re-assessment' towards increasing government revenue.¹⁶ By 1918 tribute reached an annual level of £E42,667,¹⁷ reflecting the higher prices commanded by livestock because of the war.

For sedentary people the herd tax was replaced under terms of The Taxation of Animals Ordinance of 1901 by animal tax. Its provisions were introduced gradually, and imposed a per capita tax on mature horses, camels, donkeys, cattle, and even sheep and goats. Rates were altered occasionally and differed from place to place, but they were invariably very low. Animals used for working *saqias* were not taxed. Initially assessment was lax, because of a shortage of government staff and a desire to accustom the people gradually to the tax and avoid political upset. Remissions were granted according to local circumstances. Efforts were made to replace tribute with animal tax wherever practicable, because the latter was much cheaper and easier to administer. By 1913 revenue from animal tax had reached £E81,599, and in 1919 it stood at £E148,950,¹⁸ another result of the improved demand during the war years.

Agricultural production was taxed in two main ways: *ushur* and land tax. In December 1896 the *ma'murs* of newly-conquered Dongola were told to tour their districts and report on the conditions of the people, the countryside, and the economy. The *Intelligence report* for February and March 1897 included a survey, probably compiled from information gathered during the *ma'murs*' tours, of the state of the province. Notwithstanding the fact that famine threatened, land tax was introduced at the beginning of 1898. Based on the experience gained in Dongola, the first taxation measure promulgated by the Anglo-Egyptian regime, The Land Tax Ordinance of 1899, levied tax on all irrigated cultivable land. Four rates were set down. 'Island land irrigable by means of *sakias* and *shadoofs*' was

assessed at a rate of 60 piastres per feddan for first-class land, and 50 piastres for second-class. 'Land on the mainland irrigable by means of *sakias* or *shadoofs*' was assessed at 40 and 30 piastres per feddan. 'Fore-shore land irrigable by flood' and 'land irrigable by well' were assessed at 20 piastres per feddan. Tax was due even on uncultivated land, but remission was commonly given. The government preferred land tax to *ushur*, where a choice was possible, because of its relative simplicity. But the assessment of land tax was initially greatly complicated by the vexing question of land ownership, and this could be solved only after a comprehensive cadastral survey had been completed. Land tax was therefore introduced only gradually, as progress was made in land settlement and because some provincial officials preferred levying *ushur*. A progressive land tax, designed to force landowners to cultivate, was levied from 1906, but had little effect: the rates were low and it appears that provincial officials were reluctant to enforce the rules. In 1907 only 5,196 feddans were so assessed, in 1913 only 7,143.¹⁹

Ushur is the traditional Muslim tax of one-tenth of the harvest (the word means a tenth or tithe), and was levied under the Condominium on all rainland crops and, where more convenient than land tax, on crops from artificially irrigated land. Annual assessment and collection were expensive and time-consuming. Frequently the tax was paid in kind, and transporting it could cost more than it was worth. When the tax was to be paid in cash the value of the crop was fixed by reference to market prices. Like animal tax, *ushur* was introduced gradually, and in some areas not at all: those where assessment and collection would be very difficult or unremunerative. In the south no *ushur* was paid until 1911, and then only in parts of the Upper Nile Province. Official assessments tended to underestimate the size and value of crops, thus avoiding disputes and disaffection. Remissions in times of drought were common, and only certain crops, notably *dura*, were assessed at all.²⁰

The Land Tax Ordinance of 1899 imposed also a date tax of 2 piastres on every tree bearing fruit, an amount considered to be about one-tenth of the tree's value and thus corresponding to *ushur*. The tax was most important in Dongola and less so in the other northern riverain provinces.

Royalties were an important source of government revenue. These were collected on gum arabic, ivory, ostrich feathers, rubber, rhinoceros horn, and a few other products. By far the most important of these was gum. An 1899 ordinance fixed a tax of 20 per cent *ad valorem* on gum, ostrich feathers, ivory, and india-rubber 'coming from the provinces south of the town of Khartoum'. Royalties were payable in cash or kind, but a shortage of currency meant that payment was usually in kind until January 1901, after which only cash was accepted. In January 1912 the royalty rate on

of domestic animals received some (but never urgent) attention. During the first world war the export market, already well-established, grew enormously, with important social and economic results.

The Wild Animals Preservation Ordinance of 1900 and subsequent ordinances and regulations provided for licensing and restricting hunting, and empowered the governor-general to set aside areas as game reserves. In January 1902 the wild animals preservation department became the game preservation department. The first superintendent, A. L. Butler, who served from 1901 to 1915, was faced with a hopeless task. It was felt that the department should be run on a commercial basis, and in fact its revenue from licensing and shooting fees usually balanced its modest expenditure, limited as this was largely to a few salaries. In 1908 licence fees were raised for the specific purpose of providing for the salary of an assistant superintendent,¹⁰⁰ but in 1912 Butler's continuing plea for an assistant was 'vetoed' on the grounds that his department 'would have to become a much more paying one before such an expense could be justified'. Wingate had hopes of marketing wild animals abroad to raise money.¹⁰¹ With no staff, enforcement of regulations was purely notional, and the difficulty was compounded by suspension of the rules in favour of Wingate's and Slatin's friends and prominent acquaintances. Two examples may be cited. In 1910 Wingate decided to allow Prince Henri Liechtenstein the 'special privilege' of hunting the rare Giant Eland, 'on the strict understanding that he [say] nothing to anyone' about it. In 1913 Wingate complained to W. Stuart-Menzies of the latter's having revealed that he had 'shot three white Rhinoceroses' and had hunted in a reserve.¹⁰² It may be added that Wingate's successors continued his habit of selective application of the game laws. In 1921 the Duke of Sutherland shot a female rhinoceros and her calf, then denied the facts and refused to pay an extra fee. In 1927 he broke other game laws and the game warden requested that he be blacklisted, to which the then governor-general, Sir John Maffey, agreed. But in 1928, when the duke planned another expedition, Maffey abruptly cancelled the ban, and in 1934 the new governor-general, Symes, actually helped in making the duke's arrangements and invited him to stay at the Palace.¹⁰³

Wild animal products continued during the Condominium, as they had before, to provide a source of government revenue. Chief among these were ivory and ostrich feathers. Rhinoceros horn was also traded. Royalties were assessed on all three, and in 1903 ivory was made a government monopoly in the Bahr al-Ghazal and the Upper Nile, but the following year most of the south was opened to traders by permit, because the government monopoly had been evaded. In 1901 a bounty of 10 per cent (raised to 25 per cent in 1902) of the value of goods evading royalty

payment was offered to informers,¹⁰⁴ and a ban was placed on female and immature ivory, but government regulations were still impossible to enforce effectively. The government held irregular sales from its stockpiles. Statistics in respect of sales and exports can be misleading: some government sources conflict; annual totals included 'old ivory' and ivory originating outside the Sudan, and excluded, of course, ivory easily smuggled out of the country. In 1901 15 tons of ivory, worth £E7,925, were exported. In 1902 the figures were 52 tons and £E34,701. The highest level of the trade was reached in 1913 when the enormous (and appalling) amount of 125 tons of ivory, worth £E113,236, were exported, an amount equal to about 10 per cent of the country's total exports. For no year between 1901 and 1919 did the amount exported fall below 39 tons, and the average was over 67 tons a year. It was only in 1909 that the value of cattle, sheep, goats, and untanned hides together exceeded that of ivory for the first time.¹⁰⁵

The trade in ostrich feathers was much less important. Demand depended on European fashion, and primitive hunting of the birds, rather than farming them, limited supply. No safe estimate of the total annual yield can be made, because before 1911 most feathers were sent by post to Europe and went unrecorded in customs figures, and after that date evasion of customs was not difficult. Based on royalty collections it has been estimated that some 6,000 kilos were exported in 1900, and that the average annual pre-war export was about 14,000 kilos. Government investigations showed that to develop ostrich farming or to control hunting would be costly and difficult, and in any case demand all but disappeared during the war years as a result of changing fashion.¹⁰⁶

Until 1910 veterinary work in the Sudan was undertaken solely by the Egyptian Army's veterinary department, the senior officers of which were seconded from the British Army's veterinary department (reorganised in 1903 as the army veterinary corps). Early attempts to establish a regular veterinary department of the government were frustrated, and until 1913 efforts were directed mainly towards combating cattle plague. The Cattle Plague Ordinance of 1901 codified rules to restrict the spread of that disease. In 1902 the ordinance was amended to apply to camels, sheep, goats, horses, and donkeys. An Egyptian ban on the importation of all ruminants from the Sudan, imposed in January 1902, was eased later that year to apply only to cattle, and in 1903 and 1904 was further relaxed to allow the importation of live animals. This followed the establishment of a quarantine station at Wadi Halfa to screen exports. A new outbreak of rinderpest in 1904, however, resulted in the reimposition of the Egyptian ban on imports from Wadi Halfa, although importation via Suakin was allowed. Severely restricted trade via Wadi Halfa resumed in 1908, but, at the same time, exports from the Southern Sudan were prohibited because

Note 102: Wingate to S.M. 4 May 1913

SAO 186/2/2. SM was fined £E50