

Review

Taxes, tax payers and collectors-pre and post Menelik: Harari experience

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Historically, Harar as a trade center linked the high land of Ethiopia with the rest of the world. While merchants were taking out from and bringing in products and services to Harar they were taxed by various institutions. The Amirs of Harar, the Oromo and the Somali chiefs were tax collectors. The Egyptians, occupying Harar for ten years, introduced new taxes. Menelik pledged the Harar customs revenue authority as a guarantee of interest and repayment for the money he borrowed from Italian government. The Hararis, the Oromo People and other merchants who came to Harar were tax payers. The taxes were multifaceted. To find out this, literatures and accounts written by different historians and travelers are reviewed. Various tax related documents are examined. Taxes from Islamic view point and manifestation of civilization are also discussed.

Key words: Amirs, Egyptian rulers, Harari and Oromo people, Menelik, Oromo and Somali chiefs, taxes, *Zakah*.

INTRODUCTION

Many travelers and scholars (Burton, 1966; Abbas, 1992; Ahmed, 1997; Caulk, 1977; Muhammad, 1973; Pankhurst, 1968; Stitz, 1976; Waldron, 1984; Yusuf, 1960) wrote about Harar trade history. Some dealt with the coins of Harar. Others discussed how the Hararis preserved Harar as a market place and secured the trade routes applying various methods. Nevertheless, they have not specifically said much about the tax systems existed under a variety of rulers. This article is based on the tax documents, stories told by merchants themselves, as well as literatures and reports produced by the scholars and travelers. This article would also share Harar's experience in various types of taxation under different rulers with those who would have interest in

undertaking further study and research on taxation system in Ethiopia.

Tax was one of the mechanisms Harar applied to smooth its relations with its neighbors, keep secured its trade routes to and from sea and land ports, when it was reduced to a mercantile city-state. Various institutions levied taxes from the people. Thus, Harar to survive as a mercantile city-state preferred trade to war. Hence, after brief mentioning of the foundation of Harar it is worthy to discuss why the militant kingdom was reduced to city state and shared resources to avoid conflict.

According to Burton (1966) and Abbas Ahmed (1992) Harar was found by Arab invaders or those Arab groups who Harris (1844) refers to as sons of Yemen migrated from Hadhramaut, who in the 7th century conquered and

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colonized the low tract between the Red Sea and the high lands. Nicholl (1997) agrees with this assertion. VO Van (2007) notes that "Harari tradition has witnessed a certain Haboba, the true founder of the city and its Emir." According to Maftuh (2000) and Haggai (1994), Harar was found by Aw Abadir, the legendary father of Hararis, in 940 to 950 A.D. in the present site of Harar. Similar folklore is told about who selected the present location of Harar. "A group of religious and civic leaders who met one day to determine a suitable site to establish a new city chose four sites. After long argument, a choice was made, and Harar was built on the site of the present old walled city. The choice was made because of the suitable elevation, the splendid landscape and the many rivers and streams in the area" (Amare and Krikorian, 1973). Alaqa Taye says Hararis are from Hamasin (Eretria). Whoever was the founder, Harar acquired its present shape by Amir Nur Ibn AL-Mujahid (1551 to 1568),

FROM A MILITANT KINGDOM TO A MERCANTILE CITY STATE

"As early as the fourteenth century, some members of the ruling family of the Walasma dynasty of Ifat shifted their political center from the eastern Shewa region to the highlands of Harar. Under the control of the rulers from Ifat, the town of Harar and its environs thus became the nucleus of the sultanate of Adal, which gradually extended its hegemony into large parts of the hinterland of Zeila, and challenged the Christian kingdom in the north" (Hussein Ahmed, 2010). Harar including Hararghe and its peaceable agricultural inhabitants, were ruled by seventy two (Wagner, 1974; Nicholl, 1997) or seventy six Amirs (Abdi-Khalil Edris, 2007).

Among the prominent Amirs who waged war against the Abyssinian kings was Mahfouz who was finally killed in the battle field. He was succeeded by his son-in-law, Imam Ahmed Ibn Ibrahim known as *Gragn*. He ruled Ethiopia for 15 years. Imam Ahmed when defeated by king Galaudius with the help of the Portuguese contingent, was succeeded by his nephew, Amir Nur. He defeated Galaudius. He, however, neither ruled Ethiopia nor defeated by the Abyssinians. Nevertheless, he was confined into the city of Harar by the Oromos who "taking the advantage of the exhaustion of the two states, overran both, damaging them irreparably for long time" (Muhammad, 1980).

As a consequence, the Adal kingdom shifted its capital to Awsa leaving Harar to its own fate. While Harar survived miraculously, Awsa disappeared. One of the miracles could be the *Jugal*, the wall around the city built by Amir Nur (Ahmed, 1997). Another miracle could be Harar's preference institutions like trade, marriage and religion to waging war. Hence, though Harar was isolated from its vassals, it continued to be "the seat for an Emirate which, although small in size, was noted as a center of trade and Islamic learning in the horn of Africa"

(Abir, 1968).

The political economy of the Hararis and Oromos

The *Alla*, *Jarso*, *Nole*, *Obora*, *Anniya* and *Ittu* are the main Oromo clans living around Harar and Hararghe since Amir Nur (Muhammad, 1973). The first four clans are designated as the sons of *Qalu*, where the name of their confederation is derived from, that is, *Afran* (four) *Qalu*. Each *gosa* or clan consisting the confederation had its own government headed by a *Bokko* (Muhammad Hassen, p. VI). They, however, had a common political institution, called the *Raba-Dori* situated at *Gara Mullata*, "about three days to the South-West" of Harar (Neumann, 1902).

The Oromo People were organized in "a system of classes (*luba*) that succeed each other every eight years in assuming military, economic, political and ritual responsibilities" (Waldron, 1984), and especial age group were assigned to defend and wage war against enemies, and sometimes one clan against another (Caulk, 1977). Hararis, however, resorted to different mechanisms to have peace with the Oromos (Caulk, 1977). They offered clothes, either made in Harar by the Hararis or imported, as a gift. Amir Abd al-Shakur ibn Yusuf (1783 to 1794), went with a friend to the *Jarso* and other *Nole* clans, taking bales of sheeting with him to deal in peace with them. According to Caulk, these gifts may have been a subsidy to free the way for salt and other caravans, which must have arrived through the *Nole* country.

Hararis also applied preferential treatment, allowing the Oromos to buy goods in Harar for fixed prices while they sold their products at market price (Muhammad, 1999). The Amirs, through adoption and marriage contracts, allowed the Oromo chiefs and their lineages to receive special treatment and services when they came to the city. Likewise, "Merchants living in the vicinity of Harar married Oromo women" (Abbas, 1992) Furthermore, Hararis empowered the Oromos in the administrative hierarchy under different titles of *Malaq*, *garad* and *damini*. According to Muhammad (1980), the *Malaq* was a chief to the smallest unit in administration. The *damini* was chief of a village and the *garad* was chief of a 'clan' with authority over several *damins*.

All these maneuvers and the alliance between the Amirs and the Oromos who settled and turned into farmers with some dozens of matchlock men saved Harar from similar fate like the Adal Emirate at Awsa (Caulk, 1977). Hence, the townsmen must have benefited as much from cooperation between farmers, traders and cattle breeders as from war. In addition to the neighboring Oromos, the Hararis reached a deal with the Somalis, who provided passages to the two ports, Zeila and Berbera and supplied camels to transport import and export goods (Blundell, 1900; Caulk, 1977). The Somalis also served as *abban* for they were not having much trouble when passing those territories held by the Oromos

with whom they intermingled (Caulk, 1977).

TRADE ROUTES

Harar's civilization as any other civilization is manifested in its "bureaucratic political body, a military, a body of religious leadership, large urban centers, monumental buildings and other works of architecture, networks of trade, and food surpluses created through extensive systems of farming, systems of writing, numbers and mathematics, and the calendars, road systems; a formalized body of law; and facilities for education and tax systems." (Potts, Richard B. "Human Evolution." Microsoft Encarta 2009 [DVD]. Redmond, WA: Microsoft Corporation, 2008). Nevertheless, only brief account of trade networks and related tax systems are discussed below.

The market places in Harar were always stuffed with goods and merchandises imported from abroad via Zayla or Barbara trade routes. The Zayla route cuts through the Somali *Eesa* territory. The Barbara route cuts through the mountains of the *Nole* tribe (Burton, 1966). The imported goods and merchandise were either consumed in Harar or were taken either by Hararis or other merchants from the high land to the interior part of Ethiopia, especially to the province of Shawa and Arsi, (Hetch, 1992; Pankhurst, 1968). Those merchants used the trade routes those which converged at Aleyu Amba. Thus, they connected Shawa with Harar (Ahmed, 2001). Hence, "Harar was essentially a commercial town and a point of contact between the rich interior Ethiopia and the countries of the Gulf of Aden and beyond" (Abbas, 1992), as mentioned by Bender and Dawit (2010) it was "one of the main links between the Red Sea/Indian Ocean coast and the Ethiopian highlands".

HARAR AS A COMMERCIAL TOWN

Key players in Harar trade could be classified into four categories. Hararis are the first categories who became traders either after losing their land or were attracted by the lucrative trade (Abbas, 1992). The second categories were the *Alla* clans of the Oromo in the west and south, the *Babile* to the east and the *Nole* in the north, the *Eesa* in the lowlands northwards to the sea; the *Geri* and *Bartari* (who thrust the Oromo back from the Jiggiga plain and mingled with them); the Ogaden Somali who with another branch of the Oromo, the *Anniya*, who occupied the headwaters of the Wabi Shebelle to the south of the *Alla*, shared an interest in long-distance trade (Caulk, 1977).

Merchants from Shawa used to come to Harar and do business with their Harari partners. Forefathers of Jalalle, Sheikh Muhammad Saleh, and Asma Georges commonly known as *Alaqa* Atsme were some of the merchants who participated for a long time in the Shawa-Harar trade (Ahmed, 2001). These were the third categories. The

ferengis (foreigners) who were residing either in Harar or Eden were also engaged in import and export business. These included, Alfred Bardey a French merchant, Arthur Rimbaud, the former French poet who became Alfred Bardey's agent in Harar, Mr. Piten a British agent, Gaetano Sacconi an Italian who was engaged in whole sale trade, etc. (Pankhurst, 1969). There were also Indians and Pakistanis like Muhammad Ali who was "doing a thriving business in Japanese fabrics in which nearly all Harari women were dressed" (Geoffrey, 1935). "His house is still admired and then caused the Harari women to develop a certain basketry pattern named 'Muhammad Ali *Gar*'" (Hitch, 1987).

Foreign merchants were also running local business. Armenians and Greek communities involved in the trade of modern medicine commonly known as Harar (Ahmed, 2001). Besides Indians, Syrians, Greek and Italians and several Egyptians were engaged in selling cotton cloth, clothing, glassware, brass and copper, drinks and preserves (Pankhurst, 1968: 410). Earlier when Harar was occupied by the Egyptians (1875 to 1885) there were "3,000 Amhara Christians, 5,000 Somali Muslims, a handful of Arab, Turkish, Greek, Indian, Syrian, Italian and Armenian traders, and French missionaries all living among 25,000 Harari Muslims" (Bender and Dawit, 2010). This representation continued even during the reign of Haile Sellassie for "every race and creed seemed to be represented here" (Geoffrey, 1935).

Hence as Abbas (1992) postulated, that trade center Harar market served as a point of cultural contact. The multi-faceted relationships were regulated through property rights, price settings, taxes, agency, etc. Apart from discussing some of these, this article discusses how the Hararis applied taxes to defuse tension with their neighbors, especially with the Oromo people.

TRADE ITEMS

Coffee, tobacco and safflower were the principal commodities of the export trade (Burton, 1966). The quantity was 200-300 tons per year. *Chat* with a market price of a quarter of rupees per parcel was another commodity that was either consumed locally or exported to Aden. About 280 camel loads were annually exported (Burton, *ibid*). These trade items were brought to the Harar market by the Hararis and Oromos (Burton, 1996). Locally woven clothes, ear-rings, bracelets, wax, butter, honey, mules, sorghum, wheat karanji (a kind of bread used by travelers) ghee and all sorts of tallow were also brought to Harar and then exported to different parts of the world (Harris, 1844: 222; Burton, 1966; Pankhurst, 1968). Export of Ivory, ostrich feather and musk were monopolized by the royal family (Burton, 1966).

Skin and hides, including lion and leopard, goats and sheep, cows and oxen, donkeys, mules, horses, ostrich feathers, ivory civet and other agricultural products were brought to Harar market either for local consumption or to

export (Pankhurst, 1968). Slaves who were brought in from Kaffa and adjacent regions and bought into Harar for a few meters of Indian textile or shell-beads called *gurdummo*, used by the Oromo women as necklace were also export items (Burton, 1966).

From the proceeds of the export, textiles consisting of European, American or Indian sheeting, copper, zinc and lead, beads and coral-colored silk thread, salt, dates, rice and sugar, paper, gunpowder, rifles were imported to Harar either for immediate consumption or export to Abyssinia (Harris, 1844; Yusuf, 1960; Pankhurst, 1968). Corrugated iron and sewing machines were also for the first time imported to Ethiopia by the Harari merchants (Pankhurst, 1968).

Islamic taxation

Apart from the ingenuity of the Hararis, various scholars attributed the continued prosperity of Harar to a number of factors, such as geographical location, climate and weather, legal basis for property rights and highly organized tax system in Harar (Yusuf, 1960). This article identifies those taxes and discusses how they were organized and their type under different rulers of Harar. Prior to this it is worthy to say few words on Islamic taxation as Harar were Islamic state till it was incorporated into Ethiopia.

The relation between taxes and religions is as old as the religions. For instance, the early Judea-Christian exemplifying Abraham, who presented a tenth of his property, practices tithing as found in the Old Testament. Tithing means giving a tenth of one's property for religious purposes as a moral obligation (Freudenberg and Nathie, 2011). When Jesus was asked about taxes he replied "what belonged to Caesar must be given to him and so must things that are God's" (Matthew, 22:17, 21). There is also the view that, in terms of Jewish law, a person is duty bound to follow the laws of a country which includes the payment of taxes (Freudenberg and Nathie, 2011).

The teaching of Islam on taxes is not different from Judea-Christian. The equivalent of tithes in Islam is the *ushr* or a tenth of gross agricultural output (Freudenberg and Nathie, 2011). A different variant of the *ushr* known as the *ushur* that was charged to traders, who entered the Islamic state to conduct trade, was introduced by Umar, the second caliph. It resembled a type of sales tax. *Kharaj* or land tax is a third form of taxation payable to the state – irrespective of who owns the land (Freudenberg and Nathie, 2011). It is plausible to say, therefore, that Islam allows levying taxes to meet all necessary and desirable state expenditures. Muslim jurists, however, differ on this point. Some argue that governments are allowed to levy taxes from their citizens only as far as expenditures are not covered from *Zakah* and *sadaqah infak* (Nafik and Widiastuti, 2012). Other

scholars such as Dr. Hasan Turabi described tax as Haram (Nafik and Widiastuti, 2012). According to these scholars Muslims only have obligation to pay *Zakah*. To which approach Harar had adhered is discussed below.

Subjects and types of taxes

In Harari language tax is referred to as *miri*. There were many types of taxes: the main ones were *gar miri* (house related taxes) *harshi miri* (farm related taxes) and *uga miri* (tolls). There was also fourth type called *Zakah miri* or *Zakah* (Abbas, 1992). The last one refers to tax paid in the form of grain to Amirs as head of the state when Harar was ruled by the Amirs (Yusuf, 1960).

The cultivators were taxed 10% of their harvest while traders were charged 16 cubits of cotton clothes per donkey load when passing through any of the five gates which forced each tax payer to overload the animal to minimize the tax he paid. "The Amir received from 8 to 15 cubits of cutch canvas for every donkey load passing the gate" (Burton, 1966). This goes along what Yusuf (1960) noted that clothing (tobe) were paid by the merchants to the Amirs as merchandise passed through the gates.

The farmers might not probably look for cash or other item other than their harvest to pay taxes as they were obliged to pay from their harvest. It is not clear, however, if they could settle in cash. Where the items owned were not clothes the merchants to settle their debt, however, either had to exchange or purchase clothes for cash. Still it is not clear if they could pay in cash.

Merchants were also paying taxes which were levied by the Amir on every slave passing through his dominion from Shawa. According to Harris (1844) these taxes were levied as transit duty equal to one frazit of the metal zinc on every slave passing through his domain from Shawa. Thus, according to the Harari manuscript quoted by Abbas (1992) "a certain Harari merchant paid a tax of 5 *Ashraf* on 4 slaves."

It is interesting to find in the three stamps provided in Appendix 1 a word ($\nu\text{ḥ}c$) *hadar*. This word is Harari and it refers to a kind of tax collected on those merchandizes whose owner did not take delivery on time or left behind his merchandise overnight or for few days in the store. It could be said these taxes were revenues from storage services. In the early 18th century in one case, a certain unidentified man paid 5 *Ashraf* for storage services for two farasula of coffee (Abbas, 1992). Hence, this important concept in the realm of Ethiopian tax system is introduced by the Hararis.

Various coins were used to pay taxes at the custom offices as it can be observed from the name of the currencies on the stamps (Appendix 1). *Mahaleq*, *Piastre*, Egyptian currency, as depicted by Blundell (1900), Maria Theresa and Birr (Pankhurst, 1968), were used to settle debts at the custom offices. The utilization of various currencies with different unit of values presupposes free

market (Murray, 2002) and free follow of cash.

Before and after leaving Harar, the merchants were paying taxes to the Oromo or the Somali chiefs. For instance, the Jarso and their neighbors were exacting payments, clan by clan from caravan passing through their territory (Caulk, 1977). Burton in Abbas (1992) mentioned that "from a certain inheritance case 30 *sa'a* of sorghum, which was 1/10th of 5 *Awsaq*, was paid in tax."

Zakah was another tax paid by everybody including probably the Amirs. *Kabir* Abdulmuheimen a local historian stated that the amount was fixed on an estimate of the total by a supervisor called *Zakah-muri* who would visit the farmers while they were threshing the products at threshing ground called *Ud*. Small quantities were free of *Zakah*. The collected *Zakah* would be stored in state owned granary at *feres me-gala* (horse market), granary at locality currently where Harari Regional State Correction Centre is situated, referred to as granaries of *Sona*¹ built by the Egyptian, granary at the present site of the *Duke Ber* or gate, the granaries outside of Harar at *Aw Baher* in *Harewe*, and at *Besidimo* (Yusuf Ahmed, 1960: 392). *Zakah* granaries or *hufratu Zakah* were granaries where grain collected was to be distributed amongst the poor and the needy. The rest was reserved for government needs such as rations to the army, the Qadi, the teachers and the public feast during the *Arafa* festival.

The Oromo farmers from some thirty miles north-east of the town seem to have been the Amir's tax-paying subjects (Yusuf, 1960). As mentioned by Abbas Ahmed (1992) during the reigns of Amir Abd-alkarim bin Muhammad (1825 to 1834) and Amir Abu Baker bin Amir Aftal (1834 to 1852) the neighboring Oromo farmers paid the annual tax in cattle. This type of tax was probably different from the tax that was paid by those Oromos who were entrusted with the Amirs' herds and returned some of the calves they bred as a form of tax or rental (Caulk, 1977).

Yusuf (1960) and Muhammad (1973) mention the peasants were paying taxes to the Amir through *garad*, the *damin*, or *malak*. Tolls and other fees as well as other taxes from the peasants were also collected by the powerful Oromo chiefs in alliance with Hararis (Caulk, 1977). Ordinary Harari citizens were also tax payers. Amir Muhammad (1856 to 1875) after being adopted by the Oromos as *ilma gosa* and assisted to take the throne imposed an extra tax on Hararis referred to as *Mahaleq Oromo* to pay tribute to the Oromo chiefs (Waldron, 1984). The Hararis thus withdrew their support from Amir Muhammad who was ousted and finally killed by the Egyptians who took over the power of collecting taxes.

According to the Shawa merchant who kept diaries preserved for generation, the taxes levied by the Egyptian were heavier (Ahmed, 2001).

Menelik was the only king of Shawa when he started preparations to occupy Harar. Among the reasons, Menelik gave priority to occupation with the fact that Harar was one of the few areas in North East Africa which had developed commercial agriculture based on the export of coffee which would enable Menelik to pay for fire arms from Assab and Bay of Tajura after 1884; Harar also possessed a custom house from which Menelik could draw regular cash supply (Caulk, 1971). Menelik continued to collect *Zakah*, as *asrat* (tithe). They were grains collected from farmers in different regions by their administrators in the district of *Gultua*. As Seifu (1974) noted, Ras Makonen through Belatta Aggedaw, who was head of the Harar provincial office and entrusted with collecting various taxes, used to collect these *Zakah* from each farmer around the five *Baris*. Yusuf (1960) however, noted that after the fall of the Amirate, the *Zakah* was replaced by *gabar*, which was not directly paid to the government but collected from the tenants by the landowner. Menelik was also introduced in the year 1895 to 1896 as noted by Stitz (1975)

1. *Anka*, tax collected from each threshing floor.
2. *Badal*, tax paid in lieu of working *hudad* land.
3. *Kalab*, tax for the upkeep of soldiers.

This put Harar in advantageous position as all the bulk of the Shawa trade passed through Harar. That gave confidence to Menelik to pledge the Harar customs revenue as a guarantee of interest and repayment for the 4,000,000 lire loan from Italy (Pankhurst, 1968).

Gar miri (Taxes collected from immovable owners)

Taxes were also collected from owners of immovable. Authentication and registration of ownership of immovable, which were as old as the history of Harar is, pre-requisites to own immovable property and pay taxes. Hence, according to Stitz (1975) the Qadi courts, referred to as *Diwan* were entrusted with authentication and record keeping. As noted by Ahmed (1997) it was Amir Abd al-Shakur (1783 to 1793) who reconstituted the two institutions referred to as *Sijil* (register) and *Diwan* (chancery). Ahmed Zekaria, it can be assumed, used reconstitution to indicate these basic institutions were not first initiated and organized by Amir Abd al-Shakur. Rather they existed at least during Amir Nur (1549 to 1553) or beyond during the reign of Amir Talhab (1111 to 1134) though in the middle they were ignored by Amir Usman al-Habash (1567 to 1568).

In recognition of private ownership of land and house, the Amir through the Qadi would issue a title deed called *huja*, constituting the following, to the owner (Yusuf, 1960).

1. The name of the owner of the property, and how it came to him or her.

¹After the withdrawal of Egyptians, Amir Abdullahi distributed the deposit of grain in the Sona granary to the public as a compensation for the nine year of foreign rule

2. The nature of the property, whether house or land, with specification of the type of house or land.
3. The location of the property.
4. The size of the property in *garib*, (equivalent to 1296 sq. meters) or fractions such as *nus*, *rub*, *habbah* and *danik*.
5. The limits of the property on all sides, with reference to neighboring farms or houses, or rivers, or public streets.
6. If purchase or sale were involved, the question of whether the contract was formally and materially examined.
7. The witnesses to the contract are always mentioned at the end of the document and;
8. Seal of the Qadi and signature of witnesses

Paulitschke in Yusuf (1960) noted that the title deed or *huja* was introduced by Egyptians who surveyed and registered all houses, farms and gardens. The Hararis, however, used to have another type of document called *tamassuk* issued to authentic ownership of immovable property. To produce this document the land area had to be measured by a measurement referred to as *baramoy* equivalent to the extent of land which a pair of oxen could plough in a day. This measurement was replaced by *garib* equivalent to 1296 sq. meters during the reign of Amir Hamo (1146 to 1160).

Once the legality of the title deed is confirmed it would be entered. The latest registry that is kept in Sheriff Harar City Museum is the one which was initially in Arabic and translated into Amharic². It provides information on the ownership of farm lands by the Hararis around 1895 and before. On the cover, የሀረሪ የእርሻባለቤትነት መዝገብ is written. The following items are included in the registry.

1. Serial number given to the farm, for instance 2559, 213, 1699, etc. are numbered in the first page of the registry; may be these numbers are identification numbers for the plots of land.
2. The name of the owner; for instance, the farm land designated with number 2559 was the property of Haji Yusuf Adam while 213 was the farm land of Yusuf Hamid. The farm land with serial number 1699 was owned by lady Aisha Ibrahim.
3. The exact location of the property, for instance of Haji Yusuf's and Aisha's farm lands were situated at *Argoba Bari* or *Yarer Ber*, Yusuf's was situated at *Badro Bari* or *Buda Ber*.
4. The quality of the farm land in respect to its fertility, that is, *lem*, (fertile) or fully cultivated, *tef* (marginal) and *lem-tef*, (intermediate cultivated land) Y
5. Seize of the farm land; the units at that time were referred to as *jerib* and *kend-kare*. For instance, while Haji Yusuf Ahmed's land size was one *jerib* and 1275 *kend-kare*, Yusuf's was only 3075 *kend-kare*. Aisha's was also 3300 *kend-kare*.

6. Amount of land taxes paid in *Mahaleq* and *fida*; forty *fida* is equal to one *Mahaleq*.

Each serial number represents one plot of land. An individual, however could own number of plots of land. For instance, Haji Yusuf Adam owned 11 plots of land situated at different localities with a total area of 11 *jerib* and 2825 *kend-kare*, Yusuf Hamid owned only 5 plots of land with a total area of 5 *jerib* and 2700 *kend-kare*. Aisha owned 6 plots of farm lands with a total area of 4 *jerib* and 1250 *kend-kare*. Accordingly Haji Yusuf paid 106 *Mahaleq*; Yusuf Hamid paid 52 *Mahaleq* and 20 *Rida* while Aisha paid 46 *Mahaleq*. According to the first page of the registry, 40 *Rida* was equal to one *Mahaleq*. Harar, therefore, had experienced various types of taxation under different rulers, rich sources of information on different cultures of Ethiopia.

Tax collecting institutions

Various institutions were involved in collecting taxes. In the Emirate of Harar, the Amir was at the top of tax collecting institutions (Appendix 5). His five top advisers on taxes were called *Bari Malaq* or *Bari goyta*. They were five as the *Bariyach* (plural for of *Bari*). They were custom officers at each *Bari* where each merchant paid taxes on his merchandize. Second to the Amir and his custom officers, there were chiefs. Yusuf (1960) classifies chiefs into three; the *malak*, *garad* and *damin*. The *malak* is the chief of a small locality, usually in a town quarter and probably similar to what is known in Amharic as *ya-safar-Shum*. Following Harar's division into five quarters, the *malaks* were known as *Asmadin Bari malak*, *Assum Bari malak*, etc. Most probably these were the five advisers of the Amir. The *garad*, was a chief of a village (Seifu, 1974), or sub-village (Yusuf, 1960) a title similar to governor, "which was common throughout Muslim-dominated eastern Ethiopia" in the sixteenth century (Hussein, 2010), The *damin* (Yusuf, 1960; Muhammad, 1973) is the chief of the whole tribe and several *Garads*, sometimes five or six, come under one *damin* (Yusuf, 1960).

As Yusuf (1960) wrote, the *garad* or the *damin*, each on his own capacity is the Amir's administrative agent. He administers justice and collects taxes or tithes. Stitz (1975) notes that these were institutions assigned to collect taxes from the farmers who paid the annual tax in cattle (Abbas, 1992) or from the farmers who were entrusted with the Amirs' herds and returned some of the calves they bred as a form of tax or rental (Caulk, 1977). At the head of the earlier mentioned chiefs is the *dogin*-the governor of the outer districts referred to as 'the eye of the king'. He collected taxes too. Some taxes were as well collected by the Amirs in alliance with the powerful Oromo chiefs (Caulk, 1977). After taking power of collecting taxes from the Amir and the Oromo chiefs, the Egyptians continued collecting taxes from traders and as Caulk (1977) noted from those who submitted to obtain

²The correctness of the translation was confirmed by Abdullahi Adus who was a polyglot. The date of translation is 0.7.7.1941 Julian Calendar

peace and fees for new titles. Even they forced the Oromo women to sell their various products in exchange for cash to pay tax.

Menelik, Ras Makonen and Haile Sellassie continued to use the five gates as offices of the custom authority or *gumruk*. As it is provided in Appendix 1, *Sukutat Bari* and *Senga Ber*, appeared as a custom authority office in the stamps issued to collect taxes paid in the various form of currencies. Hence, during the reign of Menelik, besides commodities, cashes were used to pay taxes as it is observed from a letter written by Ras Makonen to Haji Ahmed Abogn, on Genbot 20 with no year (Seifu, 1974) who was the chief for the *Diwan* of Harar and personal treasurer and accountant of Ras Makonen (Manuscript no. 3, Register Book no. 3-0729-1134, p. 36, Institute of Ethiopian Studies). According to that letter (Appendix 3), each owner of cattle, camel or even calves was ordered to pay one Birr per animal's tail and for every teen sheep or goats one Birr. "If a man owns one sheep or one goat only" the letter instructed "he should add to that of his neighbor and pay (accordingly). Having one only should not be an excuse for not paying."

The implementing agencies of that instruction were three: *yashalqa* (major), *malkanga*, the one who owned *gabar* and third *garad*. Two mechanisms were used by Menelik to make sure they executed the order. One was excommunication which was an oath undertaken by the collectors of such taxes to swear on the book of their religion to ensure honesty (Seifuz, 1974).

Corollaries of taxes

The application of some principles of taxation may improve trade while others may retard it bringing impoverishment, riots or even revolution. Whenever the tax is fair it enhances economic development. From the Harari experience the first step to have fair tax is to know what each individual owns including Amirs. That enables one to determine the amount of tax each owner should pay. This was done through registration and authentication of property. Thus, during Amir Abd al-Shakur, registration and authentication were reinstated and people were only obliged to pay taxes accordingly and this boosted business in Harar (Ahmed, 2011).

On the other hand, whenever taxes are discriminatory and unfair they are counterproductive. Amir Muhammad (1856 to 1875) imposed on his subjects *Mahaleq Oromo* and drained wealth from Harar, he impoverished the citizens which eventually led to his down fall (Waldron, 1984). Like Amir Muhammad Bonaro, the king of Ennarya, was killed by the treachery opposition led by a man called Sisgayo who was supported by a large segment of the population who were angered probably by the king's heavy taxation. The cause for his heavy taxation was his paying tribute for both Sela Christos, the governor of Gojjam and Emperor Susenyos (Mohammad, 1990).

A diary of Jalâllé's father (Shawan merchant) tells a story of heavy taxation imposed on the local merchants by the Egyptians. It reads:

Man does not know what affluence . Imeyegebewi country since he came Zohar Debts mek'uret'u bebelegeru on us ... but unprecedented in the blood because of their race, Harar äyışetutimi (Ahmed, 2001).

አወይ የሰው ነገር ቢታኝን አያውቅም። አማያገባው አገር ሐረር መጥቶ የከን ክፈሉ ብሎ በእኛ በባላገሩ ላይ መቆረጡ... በእነሱ ምክንያት ያዳም ዘር ሐረር ላይ መጨነቁን ግን አይሰቱትም (Ahmed, 2001).

My translation "Human beings are greedy. It is unfair for a foreign power to invade others country and impose on its citizens such heavy tax. They are not aware how much the descendants of Adam are suffering from the heavy tax they imposed." According to Jalalle while the heavy taxes was imposed on the local merchants there were groups, may be Egyptian merchants, who received favorable treatment. That discrimination was contrary to one of the basic principles of taxation that is fairness (Smith, 1993). The Egyptians might have determined the amount of taxes not on the bases of income of the individual merchant; but the nationality.

Besides, a tax imposed by the Egyptians seems unacceptable no matter how much it is as Jalalle compares foreign power with citizens when he says:

Ämeyegebewi country since he came on bebelegeru shocking to us that yikini Kulu Debts

አማያገባው አገር ሐረር መጥቶ ይከን ኩሉ ክፈሉ ብሎ በእኛ በባላገሩ ላይ መቆረጡ.

Yet Jalâllé used the term *yadam zer* meaning descendants of Adam to refer to those who suffered from the heavy tax imposed by the occupying forces. If that was the case, there was no discrimination based on nationality. The unfairness, therefore, might have related to its failure to consider the income of each merchant in determining taxes.

The tax collected by the Egyptian was not limited to traders. As Caulk (1977) study noted "in 1882, one-third of the taxes reported to Cairo were levied from payments of those submitting to obtain peace. Another third came from fees for new titles. Even Oromo women were selling their various products in exchange for cash to pay tax." It might be that the Egyptians imposed those multiple heavy taxes to pay salaries to its soldiers who probably have transferred that payment wholly or partly as a remittance to their country through the Egyptian Bank established in Harar.

Tax exemption

Tax payers could be exempted from paying taxes for

various reasons. For instance, being Amir, king, prince could be ground for this privilege. As noted by Pankhurst (1968) one of the Amirs who exported coffee and ivory was exempted from paying taxes. Caulk (1977) stated that notables of Oromos who were given the old Harari title *Garad* were also exempted from paying a tithe on their harvest and herds to Egyptians. It is not certain if they were enjoying similar privilege on other properties they owned. Concerning *zakat*, however, they could not be exempted for it is a religious duty each Muslim observes.

The idea is that the exemption should be uniform and done by the government as per the law. It should not be on personal relations a trader could have with officials. For instance, as one can observe from Appendix 4, one of the traders Haji Abdullahi Ali was exempted from paying excise taxes due to intimate relations he had with Lej Eyasu while others were obliged to pay tax tail by tail.

On the other hand, Haile Sellassie through a letter written to Ahmed Abogn (Appendix 2), during his princess ship, had pardoned all those he called *yeamstum Ber Islamuch* (all Muslims residing around the five gates of Harar) from paying taxes for they were continuously hit for two years by draught. Though this exemption seems humanitarian it was grounded on the whims and wills of Haile Sellassie.

Conclusions

It is believed that others may make their own conclusion or take it from here and make further studies. Hence, this is a reflection on some of those ideas raised in this study. Harar as Islamic state did not refer to taxes as *Haram*. Rather it collected various forms of taxes to cover various government expenditures. The presence of various taxes and currencies in Harar could tell the level of economic development attained by Harar. Besides, the arrangement made between the Hararis, the Oromo and the Somali People to collect taxes from that economy is an indication how trade could serve not as a source of conflict rather of peace.

Tax is a compulsory payment to the government by tax payers (Atrostic and James, 1991). Hence the existence of taxes in Harar presupposed the existence of independent government with well-established structure and people with ability to pay. The Amirs at the top, the *grads*, *damins*, *malak* and the Oromo and Somali chiefs were officials with well-established tax system.

Hence, Harar was reserved by both the Oromo People and later Menelik as a source of income. Hence, when Menelik entered Harar victoriously he had not avenged as he did against the Arsi Oromos who fought him fiercely before he defeated them. Rather he continued to utilize the government structure and personnel to collect taxes. Good examples are the custom offices at each *Bari* and Haji Ahmed Abogn. Menelik would not have decided otherwise for as Teshale (1995) beautifully

stated it:

When Menelik II entered the city-state in 1887 it was in his capacity as the highest representative of the 'idiocy of rural life' of agrarian Shewa. The army of the city-state was no match for Menelik II's. Menelik's superiority was, however, a superiority of arms not of civilization. Harar was the only place, other than Jimma, that Menelik II occupied that was by any standards more advanced than the social relations that were represented by Menelik II. ...The Gabbi Lebash Showans had to learn the rather sophisticated urban splendor of Harari civilization. It was a contest between agrarian-orthodox-Christian-parochialism against urban-Muslim-cosmopolitanism. The Showans won militarily, but not civilizationally; the Hararis lost militarily, but won civilizationally. Twentieth century Ethiopia followed the urban-civilizational path of the nineteenth-century Harar. To this day, Harar implies urban, civilized culture. Compare Harar with say, Debre Markos (p. 43).

Hence the contribution made by Harar as a pioneer of Ethiopian civilization and independence is vivid. Egyptians squeezed as much revenue as they could to the extent of forcing the Oromo women to sell their ornament to pay taxes. As the then British Vice-Council, Wylde (1958: 58) noted the Egyptian had built improved houses from taxes they collected for themselves ignoring the inhabitants. Such measures may lead to at least to silence resistance or at most to revolt as it was observed by the act of the inhabitants of Harar who were expressing their joy by dancing and singing when the Egyptian forces left Harar (Sylvia, 1958).

Finally, cash as a means of medium and payment of tax was used in the Amirate of Harar. Barker (1842) and Ahmed (1997) while discussing Harar coin, they mentioned a small copper coin called *Mahaleq*; 22 units of which were equal to a nominal coin called *ashraf* and 40 units of that equal to one German Crown. The *Mahaleq* which was derived from the Harari word *Mahaleq* (to count) resembles the diwani of Jeddah; with one side inscribed in Arabic characters *La illaha illa-Allah* and the reverse the name of the reigning prince (Burton, 1966; Harris, 1844).

Continuing that trend, Menelik minted his first local currency at Harar that was referred to as *Mahaleq* until the Birr entered the circulation. It was made of silver approximately 15 mm in diameter bearing the date 1892 (Wood, 1936). All tax payers were not, however, paying their tax in cash. This probably had exposed the tax payers for various abuses such as different rate of payments for similar items. Uniformity in all aspects is essential to serve all tax payers equally.

CONFLICT OF INTERESTS

The authors have not declared any conflict of interests.

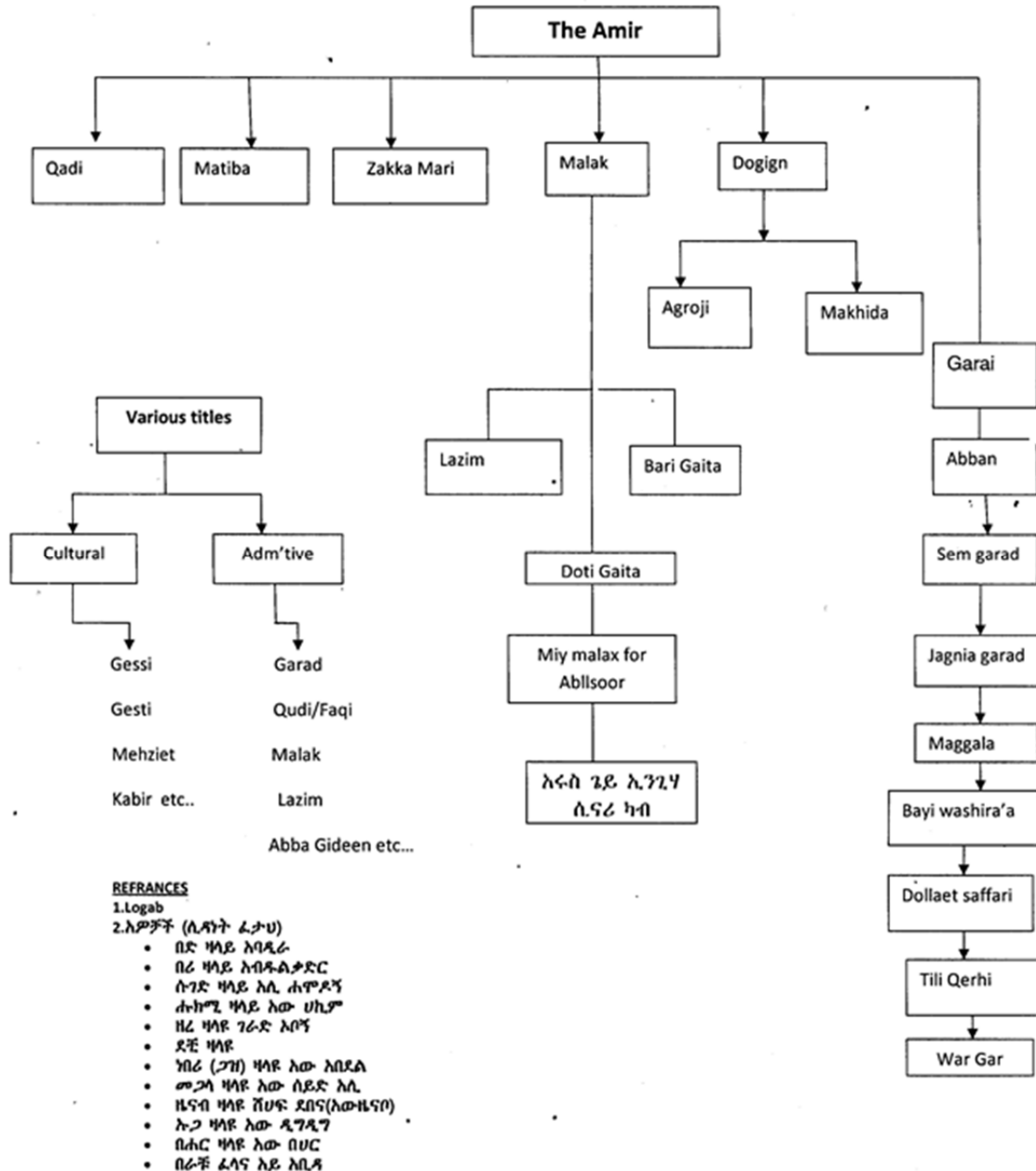
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Appendix 1.

Governmental structure of the Harar Amirate



Appendix 5.