

1865 – 1873

The first tax that is recorded by Ronald Derrick in his book 'A History of Fiji' (1950) was imposed by individual chiefs in the General Assembly established in Levuka in 1865. According to Derrick, 12 chiefs exercised power over Fiji in 1860, of which 8 were located along the coast of Viti Levu. Of these, 7 signed an agreement in Levuka on 8th May 1865 constituting themselves a General Assembly who would meet annually to discuss and decide on the affairs of Fiji. These 'Independent Chiefs of Fiji' represented the 'states' (as they were called at that time) of Bau, Rewa, Lakeba, Bua, Cakaudrove, Macuata and Naduri and they claimed that they had the right to speak and act for the entire group. Legislative powers were assigned to the General Assembly and the code of laws was to be effective throughout Fiji. Thus the running of each of the 'states', collection of taxes etc was the responsibility of each chief (Derrick, 1950, page 158-159).

The 7 had to elect one chief to act as President until the next meeting the following year. As a result Ratu Seru Cakobau was elected President for 2 years running from 1865. The editor of the Historical Flags (Fiji) page, Ian Macdonald, on the FOTW Flags of the World website at <http://flagspot.net/flags/states> that these independent chiefs named themselves the United Tribes of Fiji and as Derrick (1950) highlights, adopted a national flag, a white star on a dark blue background (below).

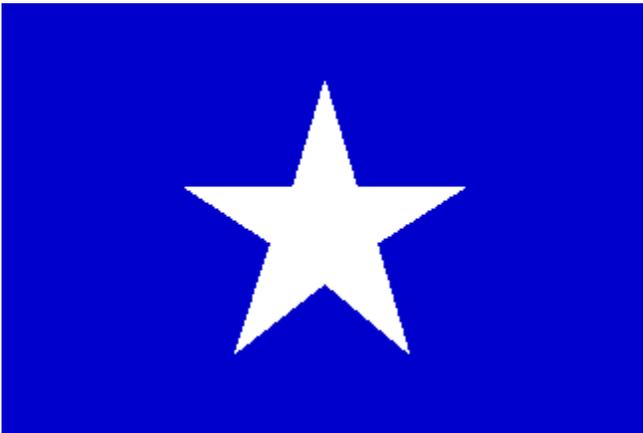


Image by Mark Sensen on <http://flagspot.net/flags/>

In 1867, Ratu Seru Cakobau's General Assembly collapsed as Ma'afu (who was not a part of the Assembly) persuaded a number of the chiefs to back him to overthrow Cakobau. Unfortunately for Ma'afu the rest of the Fijian chiefs did not like nor trust him hence they withdrew resulting in the collapse of the Assembly.

Early the same year, Ma'afu persuaded the chiefs of Lau, Cakaudrove and Bua to unite as the Confederation of North and East Fiji more commonly known as the Lau

Confederation. Ma'afu let the Tui Cakau become paramount chief and this General Assembly met in Somosomo, signing a constitution on 13th February. The constitution and system of government developed was similar to that which was adopted by Cakobau's General Assembly. Legislative powers were assigned to the Confederation who met annually and had the power to levy taxes, pay debts and do the needful to ensure its welfare (Derrick, 1950 page 161-162).

It has to be highlighted that these chiefs had European secretaries and advisors who assisted the chiefs in establishing these Confederacies. The push to develop some sort of a government who could uphold law and order came from settlers who migrated from the New Zealand and Australian colonies and at that time lived in Fiji. The settlers in Levuka and Viti Levu numbered more than those in Lau and according to Derrick (1950) were more outspoken. Consequently under their urging, Ratu Seru Cakobau worked on uniting the chiefs in his region to come under one headship.

On the 2nd of May 1867, after Ratu Seru Cakobau's secretary had drafted a constitution and the European residents discussed and agreed to adopt it for 3 years, Cakobau was crowned as King of the Kingdom of Bau. Under the constitution, supreme power was assigned to the King. His executive officers were a Secretary of State, a Treasurer, a Minister of War, a Collector General of Revenue and a Minister of Police, all of whom made up the Cabinet Council. A royalty of 1 shilling an acre was to be paid on all land purchased from Fijians living in Viti Levu, a

capitation or poll tax of £1.00/year was required for all Fijian employed labourers. In addition a financial measure imposed poll and land taxes on all Fijians and a poll tax of 50cents on all foreign servants (Derrick, 1950, page 164).

In 1869, the Parliament in Lakeba met under the presidency of Maafu. The Fiji Times, (their very first edition) printed on September 04th in Levuka, Ovalau recorded that the current tax of 15 gallons of oil per man was insufficient to meet expenditure thus it included 5 more gallons which was “imposed as supplementary tax to avoid the difficulty and danger of public debt. Tax for the present year (1869) is to be 20 gallons per man to be paid before the end of April.” Men and women were taxed differently. Women paid a tax of 3 shillings/head, which made men with large families “tremble” as the next Parliament might impose a tax on babies. Liquor was taxed as well. The chiefs of Bau met on the 25th (date not certain) and imposed a tax on spirits of \$3 and ...shillings per case and six pence per bottle. To this the Fiji Times reported, that the Parliament “...were imposing a prudent legislation of a civilized country” (1869, September 04, The Fiji Times, page 4).

On 5 June 1871 Cakobau was made King of Fiji (or Tui Viti) and because the nation needed a proper government he had accepted the services of “...certain European residents to form an Executive to act under the Constitution of 1867.” These consisted of Sydney C. Burt Premier and Minister of Finance, George Austin Woods, Minister for Foreign Affairs, Ratu Savenaca Naulivou Minister for Native Affairs, Ratu Timoci Tavanavanua Minister for War and Police, John Temple Sagar Minister for Trade and Commerce, James Cobham Smith and Gustavus Hennings members of the Executive Council. Whether or not this new government would succeed depended entirely on Ma’afu who arrived in Levuka on 22 July to visit the King. However, within two days of his arrival he acknowledged Cakobau as King, renounced all claims to territory outside of Lau and took the oath of allegiance.

The first session of this Legislative Assembly was opened by the King on 3 November. Apart from various changes to law, authority was given to use Fijians who had not paid the Labour Tax to do public works when there was not enough prison labour. Revenue of £23,595 was expected from licenses, dues, fines, fees and direct taxation. A Poll tax was levied upon men of all races, Europeans, half castes and chiefs were to pay \$10 or £2 and Fijians above 15 years of age \$5 or £1. A Land tax of 2.5% on the annual net value of cultivated land and Crown leases, 2cents an acre on unoccupied lands was also imposed (Derrick, 1950, page 209)..

By May the following year, the Cakobau Government was experiencing problems, no taxes had been collected for the previous six months and £3,000 was overdue in payment. The Land tax was in arrears of £1,000 to £1,500. Liabilities totaled £12,000 and there was a deficit of £7,000. Explanations for this state of affairs ranged from non-payment of taxes, to unsystematic collection of harbor dues and the low charges for Crown land. Thus the Ministry decided to change fiscal policy and rely on indirect taxation. Custom duties were imposed on all imports not classed as necessities or equipment for the development of the country. Liquor was to be taxed to the extent of £6,500, duty on tobacco and cigars were to generate revenue of £400, sugar £500 and those on other imports £2,500. Firearms were taxed at the rate of 100% and a tax of 2.5% on the declared value of exports was expected to bring in £2,000. This would bring the total revenue to £26,000.

In May 1873 after a tumultuous year of regional fighting between the Fijians, the rebellion of the foreign settlers against the Government of the day and discussions between the resident Acting British Consul J. B. Thurston and relevant authorities in Australia and Britain to annex and protect Fiji, the House (at its third seating) learned with anger that the change in fiscal policy had not worked and that liabilities had increased to more than three times the previous amount and now stood at £40,327. In addition there was a deficit of £12,279 from the previous financial year and only £7,700 had been collected out of an estimated revenue of £24,000. In the ensuing uproar and heated debates, the Ministers sent their resignations to the King who was in Ba. Forced to choose between the Ministers and the House, the King chose the former and dissolved the House on 11 June, resulting in the breakdown of the constitution and the abuse of the Fijians by the foreign settlers.

The current Poll tax of twenty shillings for men and four shillings for women during that period was the cause of much sorrow amongst the Fijians. It could be paid in cash or in kind and those who did not pay would have their possessions removed to pay the tax. In most cases the tax could not be paid and the defaulting taxpayer was imprisoned and had to work on the plantation of the settler who could pay the tax. In poorer provinces, where Fijians could not pay with farm produce or goods, most or all of the men in a district were hauled off and sold as labourers to European planters. Leefe the Warden of the province of Ra ordered a whole town (19 men and 20 women) to pay for arrears of taxes. They were hired out to planters until the tax was paid, thus the men worked for 9 months whilst the women worked for 5. Consequently village life was destroyed, families broken up and farming neglected (Derrick, 1950, page 229-231).