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AN ANALYSIS OF DECISION-MAKING  
IN THE POLITICAL SYSTEM OF ETHIOPIA

by

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To Professors Herbert Gutman and Adamantia Pollis,  
and to my parents.

P.S.

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## INTRODUCTION

Haile Selassie, the Emperor of Ethiopia since 1930, is well known both in and out of Africa. Within Africa he has always been respected by many because he ruled a sovereign state at a time when most of Africa was controlled by European powers. Outside of Africa Haile Selassie is known for his extraordinary speech given before the League of Nations on June 30, 1936, in which he "demanded to know why the principle of collective security had not been applied to Ethiopia"<sup>1</sup> when the Italians invaded the country.

Despite the fame of Haile Selassie and the long history of Ethiopia, few scholars have attempted to analyze politics in the Imperial Ethiopian Government, and even fewer have tried to invalidate all the myths which surround the Emperor and the political system of Ethiopia. In the fields of anthropology, linguistics, history, and international relations, a fair amount of research has been accomplished. But this can not be said for either politics or economics. Christopher Clapham, Richard Greenfield, Robert Hess, Donald Levine, George Lipsky, John Markakis and Margery Perham have published works of political analysis. But the names are few and this certainly validates the theory that Ethiopia has been, and continues to be, neglected by Western and non-Wes-

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1. Robert Hess, "Ethiopia", in National Unity and Regionalism in Eight African States, edited by Gwendolen Carter (Ithaca 1966), p. 466.



tern political scientists. This study is an attempt to fill part of the vacuum regarding Ethiopian politics.

I have used the case study approach to analyze the interaction between the forces of modernization and tradition in Ethiopia. The Agricultural Income Tax bill of 1966-67 is the focus of this study. Because of the modern nature of the bill various political forces were set in motion, in support of, and opposition to it. This presented the author with the opportunity to see more clearly the relationships of the various political structures to one-another.

It will be seen vividly that the Emperor along with the Ministry of Finance, the Ministry of Land Reform and Administration, and to some degree, the university students, are interested in a policy of political and economic modernization. The Emperor has been interested in modernization since 1931, but due to a variety of reasons which are analyzed below, this policy has been speeded up since 1960. But, in opposition to modernization is found the most traditional, potent, and powerful institution in Ethiopia--the Ethiopian Orthodox (Coptic) Church. And it is allied with landlords, tribal chiefs, provincial leaders, and, in the issue over the agricultural Income Tax, the Parliament. In fact, the independent position taken by parliament in this matter will be interesting for those authorities who have always maintained that the two houses of parliament are merely puppets in the hands of the Emperor. This is no longer so.

Although this is an analysis of the Ethiopian political system, it is certain that the issues and forces which operate in Ethiopia exist in other states too. It is felt that some of the fundamental aspects of this study can be applied to other political systems. As Gabriel Almond and James Coleman state in The Politics of the Developing Areas, "out of the many thousands of experiments with politics which have occurred in history and exist today, political science derives its generalizations from the study of a relatively small number."<sup>2</sup>

Ethiopia has a population of between twenty-two and twenty-seven million people. Historically, the country has been ruled by the Amhara and Tigrai tribes, who together constitute approximately one-third of the population, inhabit the northern provinces, and speak Amharic. Both the Amharas and the Tigras are Ethiopian Orthodox (Coptic) Christians. The largest ethnic group in Ethiopia are the Gallas who comprise some forty per cent of the population. They are bound by their common language (Galla) and inhabit the southern regions of Ethiopia. The Galla people who reside close to the Muslim population in the east have adopted Islam as their own religion, while those living in the southwest have joined the Coptic Church. Although the Amhara and Tigrai peoples

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2. Gabriel Almond, James Coleman, The Politics of the Developing Areas (Princeton 1960), p. 9.

are a minority of the population, "the economic, political, and social life of the country is dominated by [them], and it is their system and their standards that are being imposed wherever possible on the other ethnic groups."<sup>3</sup>

Amharic is the official language of Ethiopia, and the Amhara-Tigrai own much of the land in Ethiopia, and fill most of the political institutions.

The Ethiopian Orthodox Church, in existence in Ethiopia since the fourth century, is the established Church of the Empire, and its membership is made up almost entirely of the Amhara-Tigrai people. Not more than thirty-five to forty per cent of the population belong to the Ethiopian Orthodox Church. There are approximately the same percentage of Muslims in Ethiopia, while the balance is made up of pagans and a small Jewish group known as the Falasha. The Ethiopian Orthodox Church is at present one of the most powerful institutions representing tradition in Ethiopia.<sup>4</sup>

Until 1931, the power of government remained completely in the hands of the Emperor and "the Ethiopian Crown served primarily as a symbol and guarantee of the unity and integrity of, initially, the Christian group and, more recently, the

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3. George Lipsky, Ethiopia: Its People, Its Society, Its Culture (New Haven, 1962), p. 62.

4. The position of the Church will be analyzed below.

Ethiopian nation."<sup>5</sup> In 1931, however, Emperor Haile Selassie promulgated the first Ethiopian Constitution. Although the Emperor did not relinquish any power he did institutionalize the separation of powers, which became important in 1955. According to the 1931 Constitution, two deliberative chambers were established, consisting of the Senate and the Chamber of Deputies. The members of the Senate were appointed by the Emperor, while the members of the Chamber of Deputies were selected by the "Nobility and the local Chiefs." "Neither the size of the chambers, nor the duration of their sessions, or the length of their members' terms of service were specified in the Constitution."<sup>6</sup> Active participation in the decision-making process was extremely limited. Article 34 stated that "no law may be put forth without having been discussed by the Chambers and having obtained the confirmation of the Emperor." In addition, if the Deputies wanted to initiate programs they could do so only by informing the Emperor and requesting him to take the necessary action. The decision-making power remained with the Emperor for Article 6 states that "In the Ethiopian Empire supreme power rests in the hands of the Emperor."

In 1908, Emperor Menelik II "set up a system of Ministers;

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5. John Markakis; Asmelash Beyene, "Representative Institutions in Ethiopia." The Journal of Modern African Studies, Vol. 5, No. 2 (1967), p. 195.

6. Ibid., p. 199.

nine members were appointed, later to be increased to eleven, and provided with lists of the functions which their Ministries should carry out."<sup>7</sup> In 1931, Haile Selassie institutionalized Menelik's efforts to set up a more modern bureaucratic administration by formalizing the existence of Cabinet Ministers in the Constitution.<sup>8</sup> As a result, the Executive government was divided between the Emperor and the ministers, though the ministers were appointed by, and responsible to, the Emperor. The three major ministries at that time were the Ministry of Defence, the Ministry of Interior, and the Ministry of Finance.

There were two prime motives for Haile Selassie's actions in 1931. The Emperor has always been concerned with his country's image abroad, and the proclamation establishing the Constitution was an attempt to better "an image that was none too bright at the beginning of this century."<sup>9</sup> In addition, the Constitution was used as a means of reforming the political system in an attempt to destroy the traditional power bases of many of the provincial lords (Ras') who ruled the provinces "like pure autocrats".

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7. Christopher Clapham, The Institutions of the Central Ethiopian Government. Unpublished Ph.D. Thesis in the University of Oxford (1966), p. 57.

8. The Revised Constitution of Ethiopia (1955), Articles 48, 49.

9. Markakis, Beyene, op.cit., p. 200.

It aimed thus to eliminate gradually the personal and arbitrary power of the nobles by tightening the legal reigns on its exercise. As long as the Emperor retained complete control of the constitutional process of legitimation--and the Constitution was designed to ensure such control--there would be no legal justification for such power.<sup>10</sup>

In 1955 Emperor Haile Selassie proclaimed a new Constitution. New institutions were established in the Executive office, and the power of parliament was increased.

The Executive office under the 1955 Constitution included a Council of Ministers, the Crown Council, a Private Cabinet and, of course, the Emperor. The Council of Ministers, consisting of a Prime Minister and all the cabinet Ministers, is an advisory body which meets regularly. (The Prime Minister is the spokesman of the Emperor in Parliament and both he and the cabinet Ministers serve without any fixed term of office and are appointed to their respective positions by the Emperor.) This body was institutionalized in Article 69 of the 1955 Constitution. At present, all draft bills and issues of major and minor importance go to the Council for study. The Council then presents its recommendations to the Emperor. The draft bill, along with the recommendation of the Council of Ministers, is then presented to the Crown Council. The latter group consists of the Archbishop of the Ethiopian Orthodox Church, the President of the Senate, and other dignitaries appointed by the Emperor.

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10. Ibid., p. 201.

"It may be...inferred that one of the main features of the [Crown] Council [is] to represent the traditional elite...."<sup>11</sup> The Crown Council, institutionalized under Article 70 of the 1955 Constitution, is presided over by the Emperor "or a member designated by Him." "Decisions made in Council and approved by the Emperor shall be communicated by the Prime Minister to Parliament in the form of proposals for legislation."<sup>12</sup> The role of the Private Cabinet remains shrouded in secrecy. It "was never formally established...but its first appointments were made to it in December 1959. Examples of the effectiveness of the Private Cabinet are hard to find, since its advice is given and discussed behind the scenes."<sup>13</sup> It does, however, deal mainly with issues relating to international relations.

The 1955 Constitution expanded the powers of Parliament by requiring that proposed legislation be submitted to Parliament, and in order to become law, such legislation must receive the approval of both the Senate and the Chamber of Deputies. Senators continued to be appointed by the Emperor from among Princes and other dignitaries, but members of the Chamber of Deputies were to be elected by universal suffrage. This innovation was an attempt by the Emperor "to provide a

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11. Clapham, op.cit., p. 239.

12. Constitution (1955), Article 71.

13. Clapham, op.cit., pp. 232, 236.

new basis of legitimacy designed to attract the loyalty of the modernizing sector."<sup>14</sup> Whether Haile Selassie has succeeded or failed in this endeavor will be analyzed below.

A provincial administration was established in 1942 in order to insure that the twelve provinces of Ethiopia remained loyal to the Emperor. This was another attempt on the part of Haile Selassie to weaken the traditional elites by establishing political institutions whose authority could be controlled by the Emperor. The Governors of the provinces were, and continue to be, appointed by and responsible to, the Emperor.<sup>15</sup>

The creation of the Constitution in 1931, the revision of it in 1955, and the establishment of local administration in 1942 were continuing attempts by the Emperor to break the power of the traditional power blocs in Ethiopia by developing central administrative and political institutions. This thesis is an attempt to analyze these, and other, political institutions in Ethiopia, using a tax reform bill as a vehicle for this analysis. By viewing a part of the political system, through an analysis of the new agricultural income tax, it will be possible clearly to separate from the whole some major political structures and study their functions. It will then be possible to determine to

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14. Markakis, Beyene, op.cit., p. 217.

15. Local Administration will be discussed below.



a greater extent than in the past where political power lies in Ethiopia, and if traditional ascriptive norms of political behavior are evolving into modern norms.

From 1942 to 1967 certain events occurred in Ethiopia which serve to illustrate the power of traditional forces. This will be clearly shown by discussing the contemporary land tax laws and the myriad land tenure systems in Ethiopia. The balance of the thesis will be devoted to analyzing the role of Parliament, the Executive government, and the bureaucracy in decision-making, and describing their actions in applying the new law throughout the state.

In February 1967, the lower house of the Ethiopian Parliament, the Chamber of Deputies, began debate on a tax reform bill. The bill, proposed by the Ministry of Finance, with the support of Emperor Haile Selassie, had as its major provision a tax on income from agricultural activities. The debate, which lasted until October 1967, made it quite clear that some of the heretofore traditional norms of Ethiopian political society were undergoing a subtle, though fundamental, change. That the two deliberative chambers, the Senate and the Chamber of Deputies "are not expected to play a major role in the decision-making process"<sup>16</sup> may have been true in the past, and may yet be true, but it is at this point certain that the Parliament itself does not see fit to abide by this

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16. Markakis, Beyene, op.cit., p. 207.

assumption. Through the eight months of discussion Parliament vetoed, extended, and altered various sections of the bill. Though many members of the Chamber of Deputies are landowners affected by the bill (which became law in November 1967) their negative reaction was not only due to a particular self-interest, but also to the fact that they felt they were indeed representatives and would be held responsible for their actions in the upcoming June 1969 elections. The manner in which Parliament opposed sections of the bill has altered to some degree the process of rule-making. Certainly the role and reaction of Parliament was a surprise, if not a shock, to many of the bureaucrats and rule makers in the Ministry of Finance.

Although the discussion of the bill and its ensuing passage are of fundamental importance vis a vis decision-making, the political consequences of passage are equally important. The Executive, in attempting to implement this decision, has often found itself in conflict with those groups traditionally supporting the Emperor: the Ethiopian Orthodox Church, and the landed aristocracy. The Executive has also found a reservoir of local and provincial hostility. The bureaucracy within the Ministry of Finance has had to make concession upon concession to traditional Ethiopian standards. And, in fact, the Imperial Ethiopian Government had a major revolt on its hands in the province of Gojam, which necessitated the use of the military. The multiplicity of

political problems that have arisen in attempting to apply the agricultural income tax afford an excellent opportunity to study the conflict between traditional and modern attitudes, and the process of modernization in Ethiopia. The conflict between the forces of modernization and tradition did, however, exist before 1967, and an understanding of the past is vital to an understanding of the issues surrounding the agricultural income tax.

From 1942 to 1967 the forces of modernization and tradition came into direct conflict over a number of issues, including various land tax laws. In addition, these forces opposed each other over the issue of landlord-tenant relationships, and land tenure systems. It will be seen that land tax laws were passed, in part, in an effort to destroy some of the large number of feudal land tenure systems which exist in Ethiopia. The holders of different types of land then attempted to circumvent the passage of these laws which led to additional conflicts between the forces of modernization and tradition. This is discussed in Part I of this study which attempts to place into perspective the events of 1967, discussed in Parts II and III.

**PART I**

**BACKGROUND OF ETHIOPIAN POLITICS  
AND THE EVENTS LEADING UP TO THE AGRICULTURAL INCOME TAX**

## Chapter I

### LAND TAX PROCLAMATIONS: 1942 AND 1944

In 1942 land taxes were levied throughout Ethiopia to obtain domestic revenues "in order to accomplish the stabilisation of Our Government."<sup>1</sup> All land in the state was divided into three categories: fertile, semi-fertile, and poor. For each gasha (forty hectars) of fertile land, an Eth. fifteen dollar tax was levied;<sup>2</sup> for semi-fertile land ten dollars was charged; and for poor land five dollars. The Minister of the Interior was empowered to make the rules providing for the measurement and classification of land.<sup>3</sup> The Proclamation would have one believe that no great diversity in land tenure existed, and that the universal standards demanded by the law would be applied equitably throughout the state. "Every landowner shall be liable to pay tax at the rates specified in this article."

Two years later, in Proclamation No. 70 of 1944, the government took note of some of the "difficulties" and determined that the "system of land taxation should be revised."<sup>4</sup>

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1. Negarit Gazeta. Proclamation No. 8 of 1942.

2. One \$US is equal to \$Eth.2.50. Unless otherwise mentioned, all figures on the following pages refer to \$Eth. In Ethiopia hectare may be spelled hectar, and the latter will be used in this study.

3. Proclamation No. 8 of 1942.

4. Proclamation No. 70 of 1944.

It is quite obvious from reading this law that the government of Ethiopia had to bow to many of the traditional forces in the country, and because of this the revised Land Tax Proclamation, which remained the fundamental land tax document until 1967, made particular reference to the provinces, allowed certain exemptions from the land tax, distinguished between measured and unmeasured land, and extended the tax to include a tithe. The law also shifted the power of measuring and classifying land from the Ministry of the Interior to the Ministry of Finance, where it has remained to this day.

The first major change stated in Proclamation No. 70 was the explicit reference made to the twelve provinces in the state. (The number has since been increased to fourteen). The provinces of Gojam, Tigre, and Beghemdir were excluded from the standards mentioned in Article 4. These standards include a land tax payable as charged in the 1942 Proclamation, and a tithe, traditionally paid in kind and henceforth to be paid in dollars. The rates for the tithe on land were thirty-five dollars per gasha of fertile land; thirty dollars per gasha of semi-fertile land, and ten dollars per gasha of poor land. "In these three provinces [Gojam, Tigre, and Beghemdir] the tax shall be paid in money at the rate which was in force in 1927, plus the estimated tithe in money."<sup>5</sup>

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5. Ibid.

The rates established in 1927 (1935 J.C.)<sup>6</sup> required each landowner to pay "30 thalers per gasha per annum."<sup>7,8</sup> The reason for excluding the three provinces was specifically due to the system of communal land tenure, which was and still is prevalent in these areas.

Of all the systems of land tenure existing in Ethiopia, one of the most problematic, at least insofar as Taxation is concerned, is the communal system. This system exists throughout most of Gojam Province, and is especially prevalent in Tigre and Beghemdir. The principle of communal land is "very simple and derives entirely from one principle. This principle is that the land of a parent is divided equally among all of his or her biological children (without regard to seniority or sex)."<sup>9</sup> This division of land, however, relates to usage rights rather than ownership, as theoretically the land is owned by the family founder. Because the communal system is more widespread in Gojam than in the other two provinces, and the political problems incurred by it to

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6. The Ethiopian calendar is approximately seven to eight years behind the Julian calendar. Julian dates will be used unless specified otherwise.

7. Balambaras Mahteme Selassie Wolde Maskal, "Land Tenure and Taxation from Ancient to Modern Times". Ethiopia Observer, Vol. I, No. 9 (1957), p. 297.

8. It was not "until 1945 when the Ethiopian dollar, the currency now in use, became legal tender", replacing the Maria Theresa Thaler. Lipsky, op.cit., p. 282.

9. Allen Hoben, The Role of Ambilineal Descent Groups in Gojjam Amhara Social Organization. Unpublished Ph.D. Thesis, University of California, Berkeley (1963), p. 43.

the Ethiopian government are more acute, land tenure in Gojam will be looked at more closely in this paper.

#### Communal Land Tenure--Gojam

Allan Hoben in his analysis of descent groups in Gojam Amhara has stated:

In the most general terms, the Amhara ambilineal descent group geneological charter is from eight to ten generations deep and is constituted by all the known descendents, through any line of descent, of a man or woman who was first granted heritable usage rights over land. All of the grantees descendants are thought to have inalienable rights to use a share of the land.<sup>10</sup>

Hoben maintains that claims to usage of land are based on two major principles of land inheritance. "The first is the idea that a man uses a share of his father's and mother's lands, sharing equally with his siblings. The second is the theoretical notion that a man has a right to a share of all the lands that are held by any of the descent groups in which he can trace membership."<sup>11</sup> To point out the extent to which an individual can claim rights, Hoben describes the activities of one individual "who has been able to activate claims through no less than eleven descent lines."<sup>12</sup> allowing him use of a large number of land parcels.

The most fundamental problem for the Ministry of Finance,

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10. Ibid., p. 27.

11. Ibid., p. 164.

12. Ibid., p. 148.



insofar as tax laws and tax collection is concerned, is the simple fact that "in Gojam, where land is held communally by members of an extended family, only the name of the family founder, who may have died hundreds of years ago, is entered [on the tax register] and there is no record at all of present day owners."<sup>13</sup> Thus, in the majority of cases, the tax register contains few details as to who actually owns or farms the land. In fact, the fear of communal land inhabitants in having any new tax law passed, or any land survey conducted, and their success in preventing any real application of such is shown quite strikingly in the following figures of the three communal land provinces.

THE PERCENTAGE OF LAND MEASURED SINCE 1943  
IN THE PROVINCES WHICH HOLD COMMUNAL LAND  
(EXTRACT)

Province (G.G.)	Estimated Total Land Area (Sq. Km.)	Area Measured Since 1943 (Sq.Km.)	% of Total Land Area Measured
Gojam	61,000	49	.1
Begendir	78,200	NIL	-
Tigre	67,000	1,419	2

Source: H.S. Mann; J.C.D. Lawrance, F.A.O. Land Policy Project (Ethiopia), 1964, p. 4.

13. H.S. Mann, J.C.D. Lawrance, F.A.O. Land Policy Project (Ethiopia). (1964). "Land Registration In Ethiopia", p. 3.

It is evident that even if the Ministry of Finance learned the names of individuals owning or farming land in communal areas, it would be quite impossible, due to the lack of measured boundaries, to determine how much should be paid in taxes. Therefore, on two fronts, ownership and boundaries, these farmers have succeeded in preventing the government from learning the substantive details that would allow any forceful application of land taxes. After the 1942 Land Tax Proclamation was passed, many farmers in Gojam Province forcibly stopped any measurement from taking place and prevented tax collectors from coming on their land. Though there is little documentation as to what actually took place from 1942-1944, interviews attest to the fact that the Ethiopian government felt compelled to make concessions to Gojam and, therefore, revised the 1942 document. "The Government after protracted negotiations (1942) postponed measurement and... impos[ed] land taxes on estimated holdings."<sup>14</sup> It is important to note that from 1944-1967 no major effort was undertaken by the government to alter in any way whatsoever the existing communal system despite the fact that the present law, based on 1927 standards, is inequitable. Twenty years after Proclamation No. 70 was issued the Ministry of Finance maintained that "on grounds both of equity and of increased

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14. Special Warfare Area Handbook for Ethiopia  
(Washington, D.C., 1960), p. 474.

revenue...this basis of land taxation should, as soon as possible, be made to apply to the whole country including the tribute region of Gojam, Beghemdir and Tigre."<sup>15</sup>

In any case, in 1944, because of the entrenchment of the communal land system, Gojam, Beghemdir and Tigre were allowed special exclusionary rights vis à vis the application of the land tax, rights that have, for all practical purposes, not been altered to this day.

In addition to granting concessions to the communal land areas, the Land Tax Proclamation of 1944 also allowed additional exemptions from the land tax. Excused from payment were holders of Rist-Gult, Siso Gult, and Samon.<sup>16</sup> Both Siso and Rist-Gult were traditional exemptions "where the government allocated to the first tiller of the soil a quarter or a third, or even more of the land which he had cultivated."<sup>17</sup> This meant that the original Balabat (landowner) was not liable for paying a land tax.

#### Rist-Gult

In addition, under this form of land tenure "the person having rist-gult was entitled to collect land tax from the

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15. J.C.D. Lawrance; H.S. Mann, Land Taxation in Ethiopia--Summary (1964), p. 17.

16. Proclamation No. 70 of 1944.

17. Gebre-Wold Ingida Worq, "Ethiopia's Traditional System of Land Tenure and Taxation". Ethiopia Observer, Vol. V, No. 4 (1962), p. 304.

landowners settled on the land at rates prescribed by law, i.e. fifteen, ten and five Ethiopian dollars per gasha of fertile, semi-fertile and poor land respectively. Out of the land tax collected, he paid to the government treasury at a uniform rate of \$3.50 per gasha for all classes of land and retained the rest with him."<sup>18</sup> "The rights of Rist-Gult have been granted to the Emperor...to members of the Royal family, and to some people as reward for their meritorious service."<sup>19</sup>

The royal land grant of Rist-Gult is one of the most traditional of land tenure systems extending into the Middle Ages and beyond.<sup>20</sup> This type of gult or property right carried with it virtually no obligations, except that in "the case of treason or grave misconduct the owner would usually forfeit the land and his heirs would be disinherited."<sup>21</sup> The gult holder thus received the taxes or their equivalent which relieved the Emperor from payment for services rendered in any other form but land, which has always been bountiful in Ethiopia.

Although the rates of rist-gult were prescribed by law,

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18. Report on Land Tenure Survey of Welega Province (Addis Ababa 1968), p. 2.

19. Report on Land Tenure Survey of Arussi Province (Addis Ababa 1967), p. 3.

20. Richard Pankhurst, "State and Land in Ethiopian History". Monographs in Ethiopian Land Tenure No. 3 (Addis Abeba 1966), p. 30.

21. Ibid.

it has been traditionally accepted that the holders of rist-gult "can collect as much as possible."<sup>22</sup> Figures on the number of individuals exempt from land tax payments because of rist-gult do not exist, "but it is probable that not much more than half of the land in Shoa pays tax direct to the Government owing to the large amount of exemption through the Rist-Gult" and other exceptions."<sup>23</sup> In the Province of Harar "There are over 440,000 hectares rist-gult...on which approximately \$0-88 [is] being paid as landtax for a hectare. In Chercher Sub-Province in the District of Dare Lebov, there are 890,840 hectares of rist-gult which have not been recorded in the tax books for the last 16 years (1947-1963)."<sup>24</sup>

#### Siso-Gult

"Out of land possessed by the balabats (first settlers) two-thirds was taken by the government. The remaining one-third of land with the balabat was his siso [tax-free portion of land]. In some cases the balabat was allowed to retain one-fourth of his previous holding. The remaining three-fourths was taken by the government. The government entitled the

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22. The Economy of Ethiopia. "Tax Policy for Development" (International Bank for Reconstruction and Development, 1967), p. 14.

23. David Talbort, Contemporary Ethiopia (New York, 1952), p. 97.

24. Sileshi Wolde-Tsadik. Land Taxation in Hararge Province (Dire Dawa, Ethiopia 1966), pp. 15-16.

balabat to retain this portion (one-third, one-fourth) of land, imposing just a nominal tax on it until it would be developed. The system and rate of land taxation on siso land at present is the same as for rest-gult."<sup>25</sup> The basic difference between rist-gult and siso-gult lies in their origin, the former being a government grant for services rendered, and the latter the result of government expropriation of land with a tax-free portion of that land left as payment.

Siso-gult or Balabat Meurt, as it is otherwise known, is also a traditional system of land tenure. Before the introduction of a money economy, the 'nominal tax' on land held in this way was either one ox for ten gashas, or butter and other goods. "The Emperor, according to the merits of the claimant, the fertility of the soil, the remoteness of the land in question, and so forth, established by his Imperial authority the area to be left to the claimant....The 'Balabat' had in principle, the right to choose one-third of this land, though actually the proportion varied from a third to a sixth."<sup>26</sup> The traditional power of the Emperor to grant land on any basis whatsoever has been institutionalized in Article 31, paragraph (d) of the 1955 Constitution, "for the purpose of recompensing faithful service to the Crown."

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25. Report on Land Tenure Survey of Gemu Gofa Province (Addis Ababa, 1968), p. 5.

26. Balambaras Mahteme Selassie Wolde Maskal, p. 284.

Both Rist and Siso-Gult holders, who hold land throughout Ethiopia, remained exempt from paying land taxes until March 1966, when Proclamation No. 230 was published. Rist- and Siso-Gult holders were henceforth required to pay "like any other Ethiopian...the Government Treasury Land Tax as scheduled in the Land Tax Proclamation of 1944."<sup>27</sup> However, because "the reform of ancient land tenure practices will always meet with resistance"<sup>28</sup> the traditional concept of Siso- and Rist-Gult could not be so easily broken down, and it will take many years before the 1966 Proclamation can be realistically effectuated. This, in fact, has been the case.

#### Samon

The Samon exemption mentioned in Article 5 of the 1944 Proclamation has continued in effect, and applies only to lands held by the Ethiopian Orthodox Church.

The Ethiopian Orthodox Church is the Established Church of the Empire.<sup>29</sup> One authority has maintained that the Church "eschews change".<sup>30</sup> Others have stated that the Church is the most conservative, backward looking institution

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27. Proclamation No. 230 of 1966.

28. Edward Jandy, "Ethiopia Today: A Review of Its Changes and Problems". The Annals of the American Academy of Political and Social Science, Vol. 306 (1956), p. 111.

29. Constitution (1955), Art. 126.

30. Harold Schultz, "Reform and Reaction in the Ethiopian Orthodox Church". The Christian Century (January 31, 1968), p. 143.

within Ethiopia. Indeed, it is obvious that the Church is most resistant to change, and is one of those countervailing powers which the forces of modernization must contend with. Its role in decision-making, and its power within the government have been perfectly summed up by the Emperor when he said in 1945 that "The Church is like a sword, and the government is like an arm; therefore the sword cannot cut by itself without the use of the arm." Of course, the arm cannot cut anything without the sword.

The Church, which has a decentralized structure, "is still tradition minded."<sup>31</sup> Its hierarchy opposes modernization and the changes it brings to the economic, social and cultural life of the country. At the lower levels of the hierarchy are churchmen often in a position to block progress by noncompliance with government directives seeking to implement programs of modernization. In this respect, the Church's decentralized structure is of advantage to it for it enables its leaders in the capital to disclaim the acts of lower clerics in the countryside."<sup>32</sup> In the mid-1950s the Emperor had suggested to the Church leaders that they take up the preaching of modern social customs in Church. The suggestion was not heeded. "Another recommendation to the Church was to

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31. This chapter deals in part with Church land. For a more thorough discussion of the organization of the Coptic Church see Lipsky, op.cit., Chapter 7.

32. Special Warfare Area Handbook for Ethiopia, pp.360-61.



convert the 'pagans' and thus promote national unity. This recommendation met with only limited success, for traditionally the Amhara and Tigre priests are not eager to 'raise to Christianity' large masses of what were once considered potential slave populations, such as the pagan Wollamo, Galla of Arussi province, and negroid Shanqualla [tribes]".<sup>33</sup> On the political and economic level the Church is just as prone to resist change as on the social level.

A great deal of discussion has taken place in the past as to how much land the Church actually owns. Many authorities suggest that the Church has in its possession no less than some thirty to thirty-five per cent of all the land in the Empire. The question of ownership of land in Ethiopia is extremely complex as will become more and more evident in this paper. The complexity obviously refers to Church lands as well, and is heightened because of the secrecy that surrounds much of the Church's affairs. "Church ownership of land seems to have had its origin in the Emperor's right to allocate land, it being the practice from early times for rulers...to make grants of land to churches and monasteries, as well as to individual bishops and priests. Tradition tends, however, to claim that on one or other occasion in the past the entire country was in some way partitioned between

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33. Simon Messing, "Changing Ethiopia". The Middle East Journal, Vol. 9, No. 4 (1955), p. 420.

State and Church, the latter institution receiving a third of the Kingdom."<sup>34</sup> Despite this traditional belief, it is clear that at present the Church owns nowhere near thirty per cent of the land in the country. It should be stated, however, "that land...granted [by the State to the Church] was regarded...as inalienable and hereditary (i.e. passing from one abbot to another)."<sup>35</sup>

In a series of Land Tenure Reports, prepared by the Department of Land Tenure in the Ministry of Land Reform and Administration, figures were included dealing with the amount of land actually owned by the Church in a number of provinces:

PERCENTAGE OF MEASURED AND UNMEASURED LAND  
OWNED BY THE COPTIC CHURCH IN SIX PROVINCES

Province	% of Measured Land (Owned)	% of Unmeasured Land (Owned)
Welega	4.96	-
Arussi	23.5	-
Shoa	13.6	1.0
Gemu Gofa	5.38	4.31
Welo	13.60	11.47
Sidamo	3.30	1.0

Sources: Report on Land Tenure Surveys, Ministry of Land Reform and Administration, Addis Ababa: 1967 and 1968.

34. Pankhurst, op.cit., p. 26.

35. G.W.B. Huntingford, "The Land Charters of Northern Ethiopia". Monographs in Ethiopian Land Tenure No. 1 (Addis Ababa, 1965), p. 12.

More and more it becomes evident that the Church is a large land owner, but not as enormous as was thought in the past.

There are two major land tenure systems relating to the Church: Samon and Church Gult. Samon refers to land where the "primary interest" has been vested in the Church. "This primary interest carries the right to collect and retain for church use, land tax, tithe and education tax from persons settled on the land at the rate laid down by law for other categories of land."<sup>36</sup> This right was institutionalized in Decree No. 2 of 1942. All taxes, mentioned above, are, according to this Decree, collected by the Church and deposited in the Church treasury. The monies collected are to be used for the maintenance of the Church. Church gult is landed property granted by the government to the Church, which the Church in turn apportions among its ecclesiastical members. Each holder must pay a tithe to the Church, which is established by the Church, "until he terminates his period of service. The person who then succeeds him takes over the land and follows the same practice."<sup>37</sup> Holders of Church Gult can in turn rent or parcel out land demanding taxes and rent from tenants.

Thus, by Decree No. 2 of 1942, and the additional exemption granted in the Land Tax Proclamation of 1944, the Church

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36. Report on Land Tenure Survey of Welega Province,  
p. 1.

37. Ibid., p. 2.

pays no taxes at all to the government of Ethiopia. In fact, because of these laws, the Church has become a government within the government of Ethiopia. Though yearly figures as to what the Church receives in taxes are almost impossible to obtain, it is known that in FY1961/1962 the total land taxes paid to the Church were Eth.\$1,981,148.<sup>38</sup> This was "11.5% of the total revenue from the same sources for the whole country."<sup>39</sup> In Harar, "the Church has collected about \$1.6 million of land tax in the 16 year period 1947-1963."<sup>40</sup> Command of this revenue clearly elevates the Church to an economic power as well as a political, social, and cultural one.

"The provision of services of tenant to his landlord has been rendered illegal by Proclamation 230 of 1966. But such free provision of services like free labour on the farm, free labour for herding cattle, and free domestic services etc.--still prevails, the more so on Church lands."<sup>41</sup> When priests conduct Church services, the holder of Church Gult "will pay [an additional] \$40 to \$50 a year to the priest, despite the fact that the holder is already paying taxes and

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38. Lawrance; Mann, Land Taxation in Ethiopia--Summary, Appendix B.

39. Ibid., pp. 9-10.

40. Sileshi Wolde-Tsadik, op.cit., p. 20.

41. Assefa Bequale; Eshetu Chole, A Profile of the Ethiopian Economy (Addis Ababa, 1967), p. 34.

rent to the Church. Similarly on deacons lands<sup>42</sup>...the holder must pay \$15-\$30 to the deacon, if he does not perform the deacon's duties himself."<sup>43</sup> The inability of the government to stop such practices says a great deal about traditionalism continuing despite modern legislation.

Two other systems of tenure relating to the Church include land given to monasteries, and priest lands "which a priest may possess but which he cannot sell."<sup>44</sup> The different types of land tenure relating to Church lands are all ecclesiastic. The basic difference among them is that Samon lands are granted to the Church as an institution by the government, whereas Church gult, Monastery lands, and Priest lands are, in turn, distributed by the leaders of the Church to its ecclesiastic members. All Church lands can, however, be rented out to tenants according to Decree No. 2 of 1942.

Despite the confusion surrounding Church lands some things remain quite clear. Though theoretically Church lands are owned by the institution known as the Ethiopian Orthodox Church, the Church itself parcels out much of this land in Church gult, Priest lands, and to monasteries, and, therefore, a great amount of local autonomy exists. It is incorrect to

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42. Church Gult granted to a Deacon, who in turn rents the land to farmers.

43. Lawrance; Mann, op.cit., p. 10

44. Oliver Oldman; Emanuel Demos, A Preliminary and Partial Survey of the Ethiopian Tax Structure (USAID/Ministry of Finance, Ethiopia 1966), p. 12.

speaking about Church land as if one center in Addis Ababa exists to handle all affairs relating to land. The power of the Abune (the religious head of the Church) is severely limited as one must remember that there are over twenty thousand Churches in Ethiopia and that the number of clergy are estimated "at 25 percent of the Christian population to 20 percent of the male Christians."<sup>45</sup> With the poor communications system that presently exists in Ethiopia - "only 8% of the land area is within a half day by mule from a good weather road"<sup>46</sup> - it is quite impossible for any continuing authority to be maintained directly from Addis Ababa. The Church officials outside the capital city therefore engage in a great deal of independent decision-making regarding all aspects of Church affairs.

In some cases however, as when the traditional interests of the entire Church are at stake, the Church leaders can adeptly formulate "a consensus among its clergy and communicants and shape their opinions in one direction or another. It can influence the course of political events set in motion by others by whipping up their loyalties or antagonisms, or by directly influencing people through admonition and exhortation."<sup>47</sup>

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45. Lipsky, op.cit., p. 107.

46. Assefa Bequele; Eshetu Chole, "Toward a Strategy of Development for Ethiopia". Dialogue, Vol. I, No. 2 (1968), p.58.

47. Special Warfare Area Handbook for Ethiopia, p. 360.

In the past Emperors have fallen from the throne of Ethiopia because of conflicts with the Church.<sup>48</sup> Because the Orthodox Church is one of the institutions "which has consistently been strong enough to overthrow an Emperor",<sup>49</sup> there is the natural inclination, on the part of the Emperor, to avoid conflict with the Church. And in 1944 it was evident that the Emperor had backtracked, by excluding the Church from payment of land taxes. In 1942 it was proclaimed that every landowner would be liable to pay the tax; in 1944 this was no longer the case. As Christopher Clapham has stated, "But if the Emperor influences...groups, they also influence him, for he can only keep them under his authority if he can maintain some consensus by granting some of the aims of each."<sup>50</sup> The ability of the Abune and other Bishops in Addis Ababa to obtain an audience with the Emperor at any time, serves their purpose to present immediately and effectively their demands to him on any given subject. To err in 1942 did not mean that Haile Sellassie would not rectify the mistake in 1944; which is exactly what he did. The 1967 Agricultural Income Tax Law, which will be discussed later, also excluded the

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48. The Church played a role in overthrowing Emperor Theodore II in the latter part of the nineteenth century by urging Ethiopians to fight against the Emperor. Priests were angry because Theodore had confiscated Church lands.

49. Clapham, op.cit., p. 64.

50. Ibid., p. 87.

Church from payment. The ability of the Church to continually force the government to meet its demands regarding taxation can mean nothing else but that the Church is as politically powerful today as it ever was. Those who maintain that the Church is mellowing, in its acceptance of modernization, need only compare the actions of the Church in having the 1942 Land Tax Proclamation altered in 1944 with its role in preventing the application of the 1967 Agricultural Income Tax to Church lands. In 1843 Captain D.C. Graham wrote that "The Abuna...he is universally feared and respected throughout the Empire.... Princes and rulers pay implicit deference to his high behest, and seated on the ground before his episcopal throne, receive, with the utmost respect, his every wish and advice."<sup>51</sup> Obviously the situation is not so different today.

#### Measured and Unmeasured Land

In the Land Tax Proclamation of 1942 not a word was mentioned differentiating measured and unmeasured lands. On the contrary, the impression was left that some sort of measurement did exist as the rate of tax was charged "for each Gasha of land." In the Land Tax Proclamation of 1944 a special

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51. D.C. Graham. "Report on the Manners, Customs, and Superstitions of the People of Shoa, and on the History of the Abyssinian Church". Journal of the Asiatic Society of Bengal, Vol. XII, Part II, No. 140 (1843), p. 684.



category was inserted referring to a "consolidated tax on unmeasured Gabbar lands". Therefore, with the exception of Gojam, Tigre and Beghemdir, the rate of taxation would be determined on the basis of land having been measured, or remaining unmeasured.

Gabbar lands refer to "a system of land tenure under which a person who has acquired lands by purchase, grant, or inheritance pays land tax to the government."<sup>52</sup> Gabbar land is the predominant type of land tenure system in Ethiopia. In the province of Welo, for example, 81.80% of measured land is under the Gabbar system of tenure,<sup>53</sup> and 68.47% of unmeasured land is in the Gabbar category.<sup>54</sup>

In the 1944 Proclamation the tax on unmeasured land consisted of an eight dollar tithe, and a twelve dollar tax.

For reasons which are not fully apparent lower rates are charged on unmeasured lands than on measured lands, resulting in an appreciable loss of revenue to the government.<sup>55</sup> The total land area of Ethiopia is deemed to be 3,070,750 standard gashas; 30% of this is deemed to be uncultivable; after deducting from the remaining figure the 380,344 gashas already measured and taxed, a balance of 1,685,071 gashas remains. If this balance was taxed at the rates now in force for measured

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52. H.S. Mann, "Land Tenure in Chore (Shoa)". Monographs in Ethiopian Land Tenure No. 2 (Addis Ababa 1965), p. 77.

53. Report on Land Tenure Survey of Welo Province (Addis Ababa 1968), p. 8.

54. Ibid., p. 12.

55. Lawrance; Mann, Land Taxation in Ethiopia-Summary, p. 1.

lands it would bring in approximately \$131,600,000 if all the balance was fertile; \$104,000,000 if all the balance was semi-fertile; and \$37,000,000 if all the balance was poor land.<sup>56</sup>

One can see from these figures that just about ten percent of the total land area in the country has been measured. In fact, "in the last twenty years, since measurement was resumed after the Italian occupation, approximately 5% of the total land area of the Empire has been measured."<sup>57</sup> Since large landholders clearly own more unmeasured than measured land, the government was catering to the traditional forces by taxing unmeasured land at a lower rate than measured land, and by not measuring land.

In 1944, the government had no choice but to distinguish between measured and unmeasured lands, since revenue had to be obtained. By taxing what appeared to be only measured lands in 1942, the government was in fact losing a great amount of capital. But, by not altering the concept that unmeasured lands are taxed more lightly than measured lands, the government has, in fact, institutionalized this procedure, and "for this and other reasons, there is acute resistance to measurement in some provinces."<sup>58</sup> Certainly, a large amount of revenue is not collected, but measurement of land is both

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56. Ibid., p. 11.

57. Mann; Lawrance, F.A.O. Land Policy Project (Ethiopia), p. 3.

58. Oldman; Demos, op.cit., p. 13.

a political and economic exercise, which the government up to now has felt incapable of engaging in.

On May 10, 1968, the Ministry of Land Reform and Administration published a draft proclamation to provide for the Registration of Immovable Property.<sup>59</sup> This draft will be presented to Parliament for its consideration before the present session ends in June 1969.<sup>60</sup> The government is attempting to alter the concept laid down in 1944, and implement that which was stated in the Ethiopian Second Five Year Development Plan of 1963: "In the course of the next five years we must concentrate on...cadastral surveys and land registration."<sup>61</sup> Why the government has not attempted this before is clear "when it is learned that a cadastral survey would result in a 100-200 per cent increase in taxes...."<sup>62</sup> Strong political resistance also exists, as a cadastral survey would surely subvert the communal land tenure system by requiring registration. Such a survey would, in addition, "determine the boundaries of each parcel of land"<sup>63</sup> forcing those to pay who have until now gotten away without paying the bulk

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59. A Proclamation To Provide for the Regulation of Immovable Property. 4th Draft (1968).

60. Parliament has, as of March 1969, not passed any new major legislation presented to it by the Ministry of Land Reform and Administration.

61. I.E.G. Second Five Year Development Plan (1963-1967). (Addis Ababa 1962), p. 327.

62. The Economy of Ethiopia, p. 15.

63. A Draft Proclamation to Provide for the Regulation of Immovable Property, p. 10.

of their taxes because of a lack of known boundaries. Not much is known about the distribution and ownership of land, and this is clearly shown by the amount of revenue collected by the government in land taxes. Despite the fact that "the Ethiopian economy is a basically traditional rural economy in which agriculture...employs over 87 percent of the total population",<sup>64</sup> 1966/1967 revenue from land taxes and tithe brought in only Eth.\$16.0 million.<sup>65</sup> Total revenue in the same year was Eth.\$496.6 million.<sup>66</sup> Less than four percent of total revenue, in an economy which is largely agricultural, is attributed to land taxes! During the period 1958-1966 government revenue from the land tax (excluding the tithe) was the following:

LAND TAX AS A PERCENTAGE OF TOTAL REVENUE  
IN ETHIOPIA 1958 - 1966

Year	%	Year	%
1958/59	2.8	1962/63	1.4
1959/60	2.4	1963/64	1.5
1960/61	2.7	1964/65	1.4
1961/62	2.0	1965/66	1.3

Source: Assefa Bequele; Eshetu Chole, A Profile of the Ethiopian Economy. Addis Ababa: Department of Economics, Haile Selassie I University, June 1967. p. 1.

64. Assefa Bequele; Eshetu Chole, "The State of the Ethiopian Economy: A Structural Survey." Dialogue, Vol. I, No. 1 (1967), p. 34.

65. Ethiopian Statistical Abstract (Addis Ababa 1966), p.147.

66. Ibid.

Because of the poor transportation facilities existing in Ethiopia, and for the reasons discussed below, "a cadastral survey is estimated to take 2-3 years for the first province and about two years for each succeeding province, thereby taking some 30 years to complete."<sup>67</sup> Though "such reform could greatly augment revenues in a way that would enhance the progressivity of the revenue system",<sup>68</sup> a thirty year estimate would be the absolute minimum, since the administrative, political and economic facts of life in Ethiopia tend to negate the ability to succeed in such reform. "Only 540 of all types of agricultural experts exist with higher education...."<sup>69</sup> And it has been estimated in the Land Administration Report of 1968 that, to carry out an effective cadastral survey, an additional six hundred and fifty trained supervisors and administrators would be needed.<sup>70</sup> With the negligible amount of agricultural and entrepreneurial talent available to the Ethiopian government, the execution of a cadastral survey would, at this time, be impossible. In addition, the draft of the proclamation to register immovable property is based on all the attitudes of a modern nation-state, and would almost certainly tend to cause a multiplicity of conflicts

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67. The Economy of Ethiopia, p. 27.

68. Ibid.

69. I.E.G. Third Five Year Development Plan (1968/69-1972/73). (Addis Ababa 1968), pp. viii-3.

70. Land Administration Report (Addis Ababa 1968). The Food and Agricultural Organization (FAO) has not chosen to directly aid Ethiopia in developing its human resources, but is involved in other programs. This will be discussed below.

with government among all the forces of traditionalism existing in Ethiopia. The Church, which is not mentioned in the law, is not specifically excluded, and would certainly bridle at any suggestion to register property. In Harar "Church land is not recorded at all, since the record is kept with Church officials and the tax goes directly to the Church treasury."<sup>71</sup> The large land-owning elite would, as one of the auditors in the Ministry of Finance stated, tell us to go elsewhere as they have done in the past. As one advisor to the Ministry of Land Reform has written: "it will be a hardy investigator who will dare to dispute the word of the most important man in the community."<sup>72</sup> The Gojamies, judging from their actions in 1942 and in 1967-1968, would refuse to permit the surveyors on their property, fearing, as they do, for their communal system. It is even doubtful whether Parliament, and especially the Chamber of Deputies, will pass this law, with elections due in 1969. Parliamentary approval, which is necessary for Proclamations, will probably not take place as one major land reform enactment (Agricultural Income Tax), close to election time, is quite enough.<sup>73</sup>

When the government, in 1944, raised the question of measured and unmeasured lands, it brought into the open

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71. Sileshi Wolde-Tsadik, op.cit., p. 15.

72. Langdon Marsh, Memorandum to: His Excellency Ato Belletteu Gabre Tsadik (Addis Ababa February 6, 1968).

73. Interview with Eshetu Habtegiorgis, Director, Legal Dept., Ministry of Finance.

questions that still have not been answered. Only now, through the proposed Cadastral survey bill, is the Executive government attempting to alleviate some of the difficulties and inequities relating to taxation on measured and unmeasured lands. The Agricultural Income Tax Law of 1967 is, as will be seen, also an attempt to overcome the traditional arguments against land measurement in a circuitous manner.

#### Tithe

The tithe, first translated into money terms in the Land Tax Proclamation of 1944, "appears to have been traditional in many parts of the country; it may well have had a Biblical origine, the principle of a tax of a tenth of all produce being referred to frequently in the Scriptures...."<sup>74</sup> "The principle of the tithe was probably not general throughout the country until the late nineteenth century, for it seems to have become widespread only during the Menelik period...when the Emperor gave or repeated his orders that all landed proprietors must send a tenth of their cereal harvest to government granaries to be used for the soldiers' rations."<sup>75</sup> Since 1944 the tithe has become merely an additional land tax.

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74. Richard Pankhurst, "Tribute, Taxation and Government Revenues in Nineteenth and Early Twentieth Century Ethiopia (Part I)." The Journal of Ethiopian Studies, Vol.V, No. 2 (1967), p. 43.

75. Ibid., pp. 43-44.

The rates payable on each gasha of measured land were thirty-five dollars, thirty, and ten, for fertile, semi-fertile, and poor land, respectively. The consolidated tithe on unmeasured land was eight dollars. The Minister of Finance, invoking the power conferred upon him by Article 9 of the 1944 Proclamation, selected the chiqa shum (village chief) "to measure the quantity of the harvest of each farmer" to determine the fertility of the land.<sup>76</sup> The decentralization of power, into the hands of the chiqa shum, who was also expected to certify that landowners paid their taxes promptly, led to a number of problems. It is common knowledge in the interior that, for a fee, a large number of village chiefs will underestimate the amount of harvest grown so that the tithe of the landowners is reduced accordingly. For this reason, so as to limit underestimation, the Ministry of Finance has awarded to the chiqa shum "an allowance of 2% of the land tax [including tithe] collected from this area... [though] there appears to be no specific legal authority for the payment of such allowances."<sup>77</sup> Another recurrent problem regarding the tithe is that landlords "not only shift the whole of their obligation to pay tax in lieu of tithe but in many cases must also make a profit; for the tax in lieu

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76. Gebre-Wold Ingida Worq, op.cit., p. 306.

77. Lawrance; Mann, Land Taxation in Ethiopia--Summary, p. 12.



of tithe is \$35 per gasha, whereas the value of one-tenth of the crop from an average fertile gasha is in excess of this figure. The custom would appear to penalize farmers, both owner farmers and tenant farmers, and to favor absentee landlords."<sup>78</sup>

It is clear from the land tax proclamation that the landowner is the person liable to pay land tax [including tithe]. It is quite clear that the intention of the legislation was that the burden of taxation should fall not on the farmer, but on the landowner only. This intention, however, has not been implemented. In Ethiopia, this shifting of the tax burden...has been tolerated by the Government for many years.<sup>79</sup>

The inability of the Executive government to enforce the letter of the law is due to the fact that large landowners are an extremely powerful entity who fill administrative posts throughout Ethiopia, and by definition are the ones who must enforce the law. The conflict of interest is plain to see. The "rules of the game" in Ethiopia, however, require that the Emperor not push this elite too quickly, for he can only maintain his authority "by granting some of the aims" of each political bloc. Thus, even though the tithe was abolished by the Agricultural Income Tax Law of November 1967, landlords still collect it from their tenants throughout most of Ethiopia.

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78. Ibid., p. 6.

79. Ibid.

Institutionalizing the traditional concept of the tithe in 1944 did indeed allow the government to obtain more money than it was receiving from the 1942 law. However, the inability of the Executive government successfully to execute the law suggests that the influence of traditional political structures has as much, if not more, legitimacy than modern ones. It also connotes that the traditional "rules of the game" are the ones that really count.

In their work on comparative politics, Gabriel Almond and G. Bingham Powell, Jr. maintain that "for any political system to operate effectively, there must be some level of agreement on the basic nature of politics."<sup>80</sup> Judging purely from the 1942 and 1944 Land Tax Proclamations it seems that there is no level of agreement between the various forces in Ethiopia since (a) the traditional forces in the state will tolerate no modernization when their own interests are at stake. There is, in other words, an extremely low level of support for regulation that challenges the traditional "rules of the game". (b) These same forces will permit the formulation of some modern legislation but will not allow the effective application of it. (c) If enforcement is demanded by government, overriding traditional attitudes, the forces of the latter will take whatever steps necessary to halt government action. As a result Ethiopia serves as an example

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80. Gabriel Almond; G. Bingham Powell, Comparative Politics: A Developmental Approach (Boston 1966), p. 64.

of a state where the political system operates at a low level of effectiveness.

In terms of this framework, the leaders of the Ethiopian Orthodox Church, placing pressure on the Emperor through face to face negotiations, obtained a specific exemption in 1944, which to this day government has not tampered with.

The landholding elite did accede to the passage of a more specific land tax proclamation in 1944. But with the rist-gult and siso-gult exemptions many were excluded from payment of the tax. Unmeasured land, taxed at a lower rate than measured land, was to their advantage; therefore, the bulk of Ethiopian land remains unmeasured. Although the traditional tithe was institutionalized to bring more capital into government coffers, some "understanding" existed between government and landlords, that the shifting of the tithe would not be effectively halted. This despite the fact that it was mentioned specifically in the law that "every land owner shall be liable to pay tax...." The law was passed but the application of it disallowed.

The third instance is validated by the action of the Gojamies in refusing to permit government tax collectors on their land to enforce the law of 1942. Had they permitted this, and had collectors succeeded in affixing titled ownership to land, the communal system would have been abolished. The Emperor in this case was forced to abide by traditional concepts, and gave special consideration to Gojam and other

communal areas in the 1944 Land Tax Proclamation.

The movement, on the part of the government, from 1942 to 1944, from a universal to a more particularistic outlook vis à vis formulation and application of the tax laws, points out two major considerations. The government became more realistic regarding the traditional forces in the country. But, succumbing to tradition in 1944 made it much more difficult to attempt a great degree of modernization in 1967. The forces at work in 1944 would again flex their traditional muscle when a similar situation arose in 1967. After the 1967 case is analyzed, one might ask the question whether the movement towards political and economic modernization is hampered or aided by continual capitulation, be it latent or manifest, to the forces of tradition. At what time in the evolution of a policy must the forces of modernization make their stand? Or is what appears to be modernization merely twentieth century traditionalism?

## Chapter II

### THE GOVERNMENT'S POLICY OF CENTRALIZATION

S.N. Eisenstadt maintains that the "most general trait of political modernization [is]...continuous development of a high extent of differentiation, unification, and centralization of the political system."<sup>1</sup> Christopher Clapham, in his work The Institutions of the Central Ethiopian Government, has argued that "the basic policy of Haile Selassie has been a centralizing one."<sup>2</sup> In 1942, and then again in 1962, the Emperor engaged in a major effort to reinforce the authority of the government over the traditional forces in the interior of Ethiopia. Decree No. 1 of 1942 set up an administrative structure which did not exist previously. In this instance the Emperor was using "centralization to overcome the traditional forces which helped him to the throne but which afterwards sought to limit his freedom of action...[And, as has been previously stated] the nobility [Princes etc. who are large landholders] and the Church have held the real power, [and have been able] to dictate to the throne and to establish limits to imperial control."<sup>3</sup> By centralizing the authority

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1. S.N. Eisenstadt, "Initial Institutional Patterns of Political Modernization", in Political Modernization, edited by Claude Welch, Jr. (California 1967), p. 247.

2. Clapham, op.cit., p. 90.

3. Special Warfare Area Handbook for Ethiopia, pp.353-356.

of the government, and then by creating a multiplicity of political institutions to carry out the government's demands, the Emperor was indeed representing the forces of political modernization in trying to limit the power of the traditional forces in Ethiopia.

#### Local Administration

Decree No. 1 of 1942 set up the political sub-divisions of the Empire and established corresponding political roles.

(A Decree "seems to mean a law emanating directly from His Imperial Majesty either under some prerogatives reserved to HIM under the Constitution or for some other reason."<sup>4</sup>)

This Decree is still the basis upon which local administration is conducted.

Each province is placed under the responsibility of one Governor General who is appointed by the Emperor upon the recommendation of the Minister of the Interior. Each Governor-General is responsible to a cabinet minister, according to the nature of the business. The Governor-General is charged with the supervision of payment of taxes, and must see to it that government regulations are carried out in his province. To assist the Governor-General is a Director, appointed by the Emperor. "The Director shall supervise, under the Governor-General, the expenditure of the funds legally

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4. William Howard, Public Administration in Ethiopia, (Holland 1956), p. 90.

provided for the Province."<sup>5</sup> by the Central Government. The maintenance of archives, and coordination of secretarial work is directed by a Principal Secretariat, also selected by the Emperor. In addition, a Provincial Council was instituted to "advise on matters relating to the welfare of the inhabitants and the prosperity of the Province."<sup>6</sup> This council consists of the Governor-General as chairman, the Principal Secretary, the Director, the Chief Police Officer of the area concerned, and the governors of the sub-provinces within the province. Although this is a decentralized structure it is not lawfully an autonomous structure:

As the Emperor grants and withdraws titles, appointments and honors, the Governor-General or officials under him cannot directly appoint or dismiss or relieve from duty, or transfer anyone...."<sup>7</sup>

Each province is sub-divided into sub-provinces (Awurajas), which are themselves divided into districts (wardas), which are further divided into sub-districts (mektil-wardas). As of May 1968 there exist fourteen provinces, one-hundred and three sub-provinces, five-hundred and five districts, and nine-hundred and forty-nine sub-districts.<sup>8</sup>

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5. Decree No. 1 of 1942, Part 31.

6. Ibid., Part 23.

7. Ibid., Part 11.

8. Bekele Geleta, Asosa Awuraja People and Local Government. Paper presented to Dept. of Political Science, Haile Selassie I University (1968).

Each sub-province has a Governor, appointed by the Emperor, whose duty it is to administer the Awuraja. He is directly responsible to the Governor-General. A Council advises the Governor and is made up of the Governor, his Principal Secretary, and officials of ministries who are stationed in the sub-province. A similar structure exists in the districts and sub-districts.

It is seen that this is a vertical political structure with a system of checks and balances that exist both within and outside of each political division. To check both traditional and modern influences "the Emperor found it necessary to appoint older man of standing"<sup>9</sup> as Governors, "and to give scope and practical expression to the desire for reforms of the younger men who had received some education, the Emperor appointed some of these as directors...."<sup>10</sup> This type of placement is common in Ethiopia, where "the middle level of government administration is staffed largely by members of the educated elite. The upper level of the government administration is nearly exclusively staffed by persons drawn from the traditional nobility or promoted to high position as a reward for loyal service to the Emperor."<sup>11</sup> Despite the fact that the Emperor is a modernizer, to maintain his authority he

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9. Margery Perham, The Government of Ethiopia (London 1948), p. 90.

10. Ibid.

11. Special Warfare Area Handbook for Ethiopia, p. 363.



must, at times, cater to the forces of tradition and as a result those who represent tradition are appointed to the upper strata of the administrative bureaucracy.

#### Reform of Local Administration

On May 24, 1962 a draft Proclamation to Establish Self-Government in the Empire of Ethiopia was published by the Imperial Ethiopian Institute of Public Administration. This draft proclamation would give autonomous powers to the sub-provinces and provinces. These powers included numerous issues of substance. In every sub-province a Council would be established consisting of one representative from each sub-district, or three representatives from each district. These representatives would be elected by the population of their district or sub-district. The Council would be given power over education, road construction and hospitals, and the members would serve a fixed term of office of six years. "A statement of no-confidence in the Governor can be made,"<sup>12</sup> if three-fourths of the members of the council so vote in two separate sessions. According to Article 48 of the draft proclamation "additional taxes may be imposed" if needed. The only qualification was that the Minister of Finance "shall issue regulations on the levying of such taxes."<sup>13</sup>

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12. A Proclamation to Establish Self-Government in the Empire of Ethiopia. Draft (Addis Ababa 1962), Art. 44.

13. Ibid., Art. 48.

By providing a fixed term in office, and granting autonomy to local officials, the Emperor seemed to be sanctioning a devolvement of some of his power. Indeed, it was an attempt to alter, rather than extend, the principles of Decree No. 1 of 1942.

For four years nothing more was publicly heard of the draft proclamation. Then on March 14, 1966, Local Self-Administration Order No. 43 was published.<sup>14</sup> This order was a watered-down version of the 1962 draft Proclamation. No longer did the Council have the right to remove a governor. No longer could it unilaterally impose additional taxes. The term of office for council members was reduced to four years.<sup>15</sup> Membership on the council was altered from one or three representatives to seven. In the four year period, 1962 to 1966, the Emperor was obviously "made to see" "that the provincial administrative machinery is [not] well enough developed to enforce the detailed provisions of laws and orders sent from Addis Ababa."<sup>16</sup> When Parliament reconvened, however, they rejected the 'watered down' 1966 Order and forced the Executive to continue to adhere to Decree No. 1 of 1942. The attempt, to functionally decentralize local administration,

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14. "Orders are laws published when Parliament is not sitting" which must be subsequently approved or abrogated by Parliament. Howard, op.cit., p. 90.

15. Order No. 43 of 1966, Article 9.

16. Clapham, op.cit., p. 69.

failed. The myth, that the Emperor is an omnipotent political man who can implement his political demand, has again been disproven. He is, in instances such as this, only as powerful as the traditional forces in Ethiopia allow him to be. Although many reasons were given, in the Parliamentary debate, for voting against the Order, one stands out. It is an argument stemming from fear, and shows clearly why the traditional power groups opposed the Emperor.

While it is clear that Ethiopia has existed for the last 3000 years...it is also known that [Ethiopia] is comprised of different tribal groups which were far from regarding one another as members of the same nation, viewing each other as outsiders, having different outlooks and with no free intermingling; and to create separate and autonomous awrajas before the people know one another ...would be encouraging separatist tendencies....<sup>17</sup>

The Executive government, by offering this bill, was severely criticized by members of a joint committee of the Chamber of Deputies and the Senate:

That rural areas do not have any development projects is clear to anyone as they have not enjoyed educational, health, transportation and other services. The Minister of Interior, together with other concerned Ministers, could have...given these areas chance for development with the taxes estimated for these purposes without creating a dual administrative system suggested by the Proclamation.<sup>18</sup>

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17. Opinion of the Dissenting Group in the Joint Committee of the Chamber of Deputies and of the Senate Studying the Draft Law of the 'Awraja' Administration Proclamation. Unpublished. Translated (1967).

18. Ibid.

It is clear that Parliament, which is exerting more and more power, is not prone to share what it has obtained. In part, Parliament, in refusing to go along with the Emperor in this matter, has given support to those who maintain that Parliament is a traditional power structure which refuses to sanction change when it sees its own interests threatened. To share power is defined as losing power, and Parliament, having only in recent years achieved a share in rule-making, is not about to give it up. The "non-functioning" Parliament, spoken of in "The Politics of the Developing Areas,"<sup>19</sup> has become a functioning institutional interest group representing its own vital interests. This becomes even more obvious in 1967, as will be seen later.

#### Centralization: Land Tax Regulations 1951 and 1962

James Coleman and Gabriel Almond point out "that the Emperor...has been and remains one of the most powerful modernizing influences in the country."<sup>20</sup> If this is a valid assumption, the Emperor would, of course, agree to the establishment of more specialized and autonomous political structures. "The extent to which a political system is structurally differentiated and the relative autonomy of its roles"<sup>21</sup> determine, in part, whether that system is traditional, transitional, or modern. The more differentiated and autonomous

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19. Almond; Coleman, op.cit., p. 566.

20. Ibid.

21. Almond; Powell, op.cit., p. 49.

a system, the more it is defined as being in the modern category. Placing his authority behind such a movement does, of course, make the Emperor a political centralizer interested in the creation of more autonomous structures. This can be termed a policy of decentralized centralization, and as the Emperor himself has stated, "Decentralization is required as administration grows in size and complexity."<sup>22</sup>

The Emperor's policy of decentralized centralization was seen in Local Self-Administration Order No. 43, and can also be seen in relation to the Land Tax Regulation of 1951 and 1962, which will now be analyzed.

In 1951 an amendment to the Land Tax Proclamation of 1944 was issued. In Proclamation No. 117 of 1951, the government, responding to pressure from landowners, divided unmeasured land into five categories. Each category of unmeasured land was assessed its own rate of tax and tithe:<sup>23</sup>

	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
Land Tax	\$ 8	\$ 7	\$ 6	\$ 4	\$ 2
Tithe	\$12	\$10	\$ 9	\$ 6	\$ 3

The basis of differentiation among the five categories was not discussed. The implication was that there existed a difference in fertility of soil, and since distinct categories had

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22. Selected Speeches of His Imperial Majesty Haile Selassie I, 1918-1967. (Addis Ababa 1967), p. 423.

23. Proclamation No. 117 of 1951.

been previously established for measured lands, the same would be done for unmeasured lands. The government maintained that five categories, rather than three, were necessary. This was based on the premise "that unmeasured lands are generally of lower fertility than measured lands,"<sup>24</sup> and, therefore, a wider range of delineation was necessary. A Ministry of Finance report, issued in 1964, argues that this is a rather unconvincing position since so very little is known about unmeasured land.<sup>25</sup> It seems more convincing to state that this was a case of regressive taxation meant to pacify large owners of land, who clearly owned more unmeasured than measured land, and could then place this land in the lower tax brackets. The fact that no basis exists in which to separate the five categories of land lends support to this argument. "People of wealth and higher position pay lower taxes or are exempted wholly, and on the contrary, the poorer the man and the more humble his position, the heavier is the burden of taxation."<sup>26</sup>

Legal Notice No. 154 of 1951 was meant to complement Proclamation No. 117 of the same year.<sup>27</sup> The Notice estab-

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24. Lawrance; Mann, Land Taxation in Ethiopia--Summary, p.7.

25. Ibid.

26. Eshetu Chole, "Taxation and Economic Development in Ethiopia". Ethiopia Observer, Vol. II, No. 1 (1967), p. 46.

27. "Legal Notices are subsidiary legislation signed by a minister under a Proclamation that usually gives the minister concerned power to legislate thereunder." Howard, op.cit., p. 91.

lished, for the first time, a decentralized structure with powers to classify unmeasured Gabbar land. Established also was an appeal commission empowered to adjudicate disputes that might occur between assessors and landowners. In terms of land taxation, this was an unprecedented move on the part of the government, which recognized that the Ministry of Finance in Addis Ababa could only pursue the goals of the tax laws by shifting a limited amount of power into the provinces. Though it was meant to apply only to unmeasured Gabbar lands, the law was expanded in 1962 to include measured land. Thus, the 1951 Legal Notice is of prime importance as it established a multiplicity of local power structures which have remained intact. Gabriel Almond, in his analysis of political development, speaks of structural differentiation as a principal aspect of this process. This refers "to the process whereby roles change and become more specialized or more autonomous or whereby new types of roles are established or new structures...emerge or are created."<sup>28</sup>

Legal Notice No. 154 of 1951 established the initial institutions for measuring land. The political structures developed for this purpose were used as precedents in 1962 and 1967.

According to Article 8 of the 1951 Legal Notice, the classification of unmeasured Gabbar land shall be made by

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28. Almond, Powell, op.cit., p. 22.

an assessment committee consisting of the following: One representative each from the Ministry of Interior and Ministry of Finance, sent from Addis Ababa; the Governor and *chiqa shum* of the district concerned; the Governor of the sub-district concerned; and two elders selected by the local inhabitants within the sub-district. The member from the Ministry of Interior was to serve as chairman. In addition, the Ministry of Finance was given the power to assign to each district a clerk for writing out the assessment, and to handle secretarial work relating to appeals.

An Appeal Commission was set up, comprised of the Governor of the province (chairman), the Treasurer of the province, the *chiqa shum* of the area concerned, and two elders selected by the inhabitants of the sub-district within which the land is located.<sup>29</sup>

No standards were established to classify land. All that the members of the commission were aware of was that there were five categories of unmeasured land, fixed under Proclamation No. 117 of 1951, differentiated only by soil fertility. Thus, with no concrete guidelines, the commission could operate relatively independent from Addis Ababa. In fact, since no universal norms existed, the basis of measurement could differ from sub-district to sub-district. The only functional checks placed upon the commission were the committee

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29. Legal Notice No. 154 of 1951, Article 9.



of appeals, local conditions, which might differ from district to district, and the firm hand of the representative from the Ministry of Interior, who as chairman and spokesman for the loose norms of Addis Ababa could, at times, control the commission.

The appeal commission could act on claims by both landowner and the Ministry of Finance, if either believed the assessment commission had erred. Decisions of the appeal commission were by majority vote,<sup>30</sup> and were to be implemented by the governor of the sub-district. Each member of the commission was required to swear by oath that he would not receive bribes.

Local conditions served to check the power of the commission quite substantively. In Gojam, for instance, where communal land tenure exists, the citizenry would not permit assessment teams on their land. To avoid repetition of the crisis of 1942, the government permitted the traditional system of payment to continue. This means no measurement of land, and the continuance of the process where the tax [on approximated unmeasured land] is levied on the whole province and is then broken down by local chieftains amongs individuals in accordance with their estimated holdings."<sup>31</sup> Local chiefs are the only political group aware of which individuals

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30. Ibid., Art. 10.

31. Oldman, Demos, op.cit., p. 13.

control specific tracts of land in Gojam. "The land in question is carefully measured...with a rope. After the elders involved agree that the units are equal in area and in quality, representatives draw lots to determine which land will be allocated to each descent group."<sup>32</sup> The *chiqa shums*, being "the point of articulation between local... institutions and the wider ruling elite"<sup>33</sup> collect the taxes, based on the 1927<sup>34</sup> ruling, and forward them to the Ministry of Finance. This clearly serves to illustrate that the government in Addis Ababa had, at this time, no intention of laying down universal criteria for the classification commission to follow for fear "of encouraging separatist tendencies."<sup>35</sup> Despite the fact that national unity cannot be achieved without universal criteria, the government, at this time, bowed to the Gojamies, postponing until a future time its challenge to Gojami traditionalism.

Local conditions also made themselves felt directly among the membership of the assessment, or classification committees. The "two elders selected by the inhabitants" of the sub-district were usually men of high economic standard. That being the case, they would use their political roles to

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32. Hoben, op.cit., p. 47.

33. Ibid., p. 171.

34. 1935 J.C.

35. Opinion of the Dissenting Group in the Joint Committee.....

uphold their own landed interests. They could prevent having their own land measured, or failing that, have it measured to a very limited extent.

To preclude traditional dominance of the commission, the interests of the Central Government were represented by the members of the Ministry of Interior and Finance. The chairman, being from the Ministry of Interior, could use this role to impose government standards upon the other members. Of course, this could only be successfully accomplished in areas where the government felt strong enough to enforce its demands. A situation such as that which existed in Gojam would be exempt from government impositions.

Legal Notice No. 257 of 1962 called for a reclassification of measured and unmeasured land in the Empire. In many ways this was to Legal Notice No. 154 what the 1944 Land Tax Proclamation was to the Proclamation of 1942. The earlier Legal Notice was a relatively general document which did not take, publically, into consideration the traditional forces within the Empire. The 1951 Notice did not exclude from measurement the communal lands. In Article 4 of the 1962 law, Gojam, Tigre and Beghemdir were exempted from the reclassification. Once again, the government did not feel secure enough to enforce universal standards upon the entire state.

The Legal Notice of 1962 extended the power of the classification commission to classify both measured and unmeasured land. Local interests were given enlarged power as

membership on the commission was altered from those standards established in the Legal Notice of 1951. The representatives from the Ministry of the Interior and Finance were removed and the new committee consisted of the Governor of the sub-district (chairman), the treasurer of the district, the chiqashum of the district, and three elders selected by the inhabitants of the sub-district. In addition, a clerk was assigned by the Ministry of Finance to act as Secretary.<sup>36</sup>

A new Committee of Appeals was set up, comprising the Governor of the district, one district judge, appointed by the Governor-General of the province, and an elder selected by the population of the area within which the land was located.<sup>37</sup>

The shifting of power from Addis Ababa to provincial areas, creating, and then enlarging upon, the functions of the assessment teams, establishes the fact that the Emperor was trying to gain more control over the traditional forces in Ethiopia. It is valid to state that Haile Selassie was pressured into granting more local autonomy than he may have wished. But, Legal Notice No. 154 emerged from the Ministry of Finance, and thus the initial impetus for decentralizing central control came from the government. When it became clear that little support existed for such manifest regulation

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36. Legal Notice No. 257 of 1962, Art. 9.

37. Ibid., Art. 11.

the Emperor, who was desirous of controlling the decentralization process, altered his tactics. The removal of the representatives of the Ministries of the Interior and Finance placated the traditional forces. But since the Emperor appoints the governor of the sub-district, and the treasurer of the district (the new members of the classification commission), he still maintains some control over the movement of the commission. Therefore his policy of creating more central institutions would continue under his guidance.

#### Institutionalization of a Local Bureaucracy

In his essay on bureaucracy Max Weber speaks of two requisites necessary for the functioning of "modern officialdom": Establishing the "principles of office hierarchy and of levels of graded authority;"<sup>38</sup> and the preservation of original documents, which he refers to as "files". In relation to land taxes the above requisites were institutionalized in 1951 and 1962.

By organizing commissions to measure land and hear appeals, the Ministry of Finance determined that a provincial hierarchy of offices was necessary. The system which was instituted offered "the governed the possibility of appealing

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38. H.H. Gerth; C. Wright Mills, From Max Weber: Essays in Sociology (New York 1958), p. 197.

the decision of a lower office to its higher authority, in a definitely regulated manner."<sup>39</sup> If a decision of the classification commission was considered erroneous by an owner of land, the decision could be appealed. An effort was made, by the government, to structure appeals so as to meet the modern norms of speed and efficiency. Ethiopia is known as a land where litigation is a way of life, and in instances concerning income tax appeals (an appeal commission was established to handle income tax grievances in Proclamation No. 60 of 1944) "a case may take as long as 4 and even 5 years before it is concluded."<sup>40</sup> To prevent this from occurring vis à vis land taxes decisions of the 1962 appeal commissions were considered as final.<sup>41</sup> Until the 1962 law was passed, landowners aggrieved by measurements made by employees of the Ministry of Finance in Addis Ababa, or the *chiqa shum*, had recourse only to the Governor of the sub-province.<sup>42</sup>

Of course, traditional methods still apply depending on the political or economic status of an individual. Appeal to the Emperor, ruled out by Legal Notice No. 257 of 1962, still operates for those who wield enough power and influence

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39. Ibid.

40. Oldman; Demos, op.cit., p. 5.

41. Legal Notice No. 257 of 1962, Art. 11.

42. Proclamation No. 8 of 1942, Art. 7.

to carry their case to the Emperor's "chilot" ("Court" of final appeal). The 1962 law did attempt to streamline the operation of appeals, and, therefore, increased the power of local authorities to deal with such matters. What exists is a cultural mix of traditional and modern, with the Emperor attempting to superimpose a modern system upon a traditional one. By installing an appeal commission, adjudication of most disputes regarding measurement were settled on a lower level, permitting more formal and specialized regulation "even though their operation may be strongly influenced by traditional forms."<sup>43</sup>

Documents and "files", of course, existed before the passage of Legal Notice No. 257. But they existed because of necessity and not because the government lawfully required it. Keeping files on the classification of land was first institutionalized in Article 6 of the 1962 law. Forms showing the landowner's name, the amount of land, the kind of land, and information dealing with any previous classification had to be filled in and filed. Duplicates of the form were forwarded to the Ministry of Finance in Addis Ababa, and the original was kept in the office of the sub-district governor since he was chairman of the classification commission.

The institutionalization of the above procedure constituted recognition on the part of the Emperor and the Ministry

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43. Clapham, op.cit., p. 367.

of Finance that the growth of government required the development of more modern administrative techniques. The creation of a lower bureaucracy (as distinct from a higher bureaucracy which has its offices in Addis Ababa) in this case, was an attempt to incorporate modern, and necessary techniques, insuring a more effective and organized administrative unit.

#### Who Rules?

The Proclamation and Legal Notice of 1951, and the Legal Notice of 1962 were striking attempts to decentralize the central government in Ethiopia. The same can be said for the draft Proclamation to Establish Self-Government in 1962, and its follow up, Local Self-Administration Order No. 43 of 1966. That the government was compelled to compromise with the traditional forces, and even at times capitulate to these same forces, makes even more valid the framework established in the previous chapter.

The parliament, being one of the defenders of traditionalism, voted against Local Self-Administration Order No. 43 "tolerating no modernization when their own interests are at stake." Local pressure by *chiqa shums* and tribal elders coerced the government into enlarging their roles and functions on the classification commission which led to Legal Notice No. 154 of 1951 being replaced by Legal Notice No. 257 of 1962. Therefore, "these same forces will permit the formu-



lation of some modern legislation but will not allow the effective application of it". In this matter however, preventing its effective application had the effect of allowing Haile Selassie's decentralization program to proceed more quickly than he considered possible. And it continues to move under his guidance, as the two key members of the classification committee (under the 1962 law) are appointed to their governmental posts by him. Though these two members may not always have the deciding voice in committee, they are, of course, influential. The Gojamies, in having their land excluded from measurement in 1962, while this was not the case in 1951, have verified again that "if enforcement is demanded by government, overriding traditional attitudes, the forces of the latter will take whatever steps necessary to halt government action." The government clearly found that it could not execute the 1951 Legal Notice in Gojam, and officially recognized this fact in 1962.

S.N. Eisenstadt maintains that one of the traits of modernization is the development of a "differentiated political structure in terms of specific political roles and institutions."<sup>44</sup> Haile Selassie certainly is interested in such development. But, Eisenstadt argues, that modernization is also "characterized by the weakening of traditional elites and of traditional legitimation...."<sup>45</sup> As one can see, the

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44. Eisenstadt, op.cit., p. 247.

45. Ibid.

Executive government has not been successful in its efforts to limit the power of traditional forces. On the contrary, these forces have at times overwhelmed the Emperor, and have pressured him into accepting their interpretation of, what Eisenstadt calls, legitimacy. His Majesty thus remains burdened with traditional power blocs which successfully continue to thwart his policy of modernization.

## Chapter III

### LAND TENURE AND LANDLORD TENANT RELATIONS

In Chapter I the land tenure systems, rist-gult, siso-gult, and samon were analyzed since owners of these lands were specifically excluded from the payment of taxes under the 1944 land tax Proclamation. However, an incredibly large number of other land tenure systems also exist in Ethiopia. In the province of Welo, for example, "it is estimated that there are one hundred and eleven land tenure systems."<sup>1</sup> In addition to describing the various land tenure systems, this chapter will clearly point out how the traditional attitudes of those who own this land inhibit firm application of the land tax laws just as much as if they would be officially excluded from payment by the law itself. The attitudes of a parochial populace, in maintaining that "things have always been done this way and will always be done this way", creates a situation where the Ministry of Finance finds that enforcement of the tax laws previously discussed is impossible despite the universal norms present in the provisions of the laws. The customs and traditions associated with

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1. Bequele; Chole, A Profile of the Ethiopian Economy, p. 33.

the different types of land tenure allow the owners to circumvent the tax laws and negates the universal provisions in them.

The multiplicity of land tenure systems in Ethiopia, and the fact that so little information is available to the Ministry of Finance regarding variations and combinations of these systems, also makes any effective application of a tax law an incredibly difficult procedure.

#### Moslems: Woqf Lands

"Moslems, as a rule, follow their own practices governing inheritance, even when they are settled among non-Moslems."<sup>2</sup> In Chercher sub-province of Harar Province "where the Moslems predominate, the Shari and some old Turkish laws based on the Shari law apply to lands among the Moslems."<sup>3</sup> Woqf lands are lands given by the government to the Islamic Church and are under the administration of the various Mosques. Total figures as to how much land the Mosques in Ethiopia own, do not exist. "Until recently", in the sub-province of Harar in Harar Province, "the records were kept in Arabic script, but now they are being transla-

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2. Lipsky, op.cit., p. 244.

3. Nathan Marein, The Ethiopian Empire: Federation and Laws (Rotterdam 1955), p. 252.

ted into Amharic,"<sup>4</sup> the official language of Ethiopia. Woqf lands are more prevalent in some areas than in others. In Eritrea, where f o r t y percent of the population is Muslim, there are more Woqf lands under the authority of Mosques than in Gojam, where in the town of Bahir Dar more than ninety percent of the population is Ethiopian Orthodox Christian.<sup>5</sup> Since Woqf has the same meaning as samon, these lands are also exempt from the payment of land taxes. Though the Islamic Church may rent out the land to farmers, Decree No. 2 of 1942 does not apply to it, and the Church, therefore, has no legal right to collect taxes from these farmers. The farmer pays the land tax to the government.

#### Maderia Land

Maderia land "is land given by the Government to an individual, which could, however, be withdrawn at will and transferred to another person."<sup>6</sup> It is granted in place of salary to government employees. A maderia holder is required to pay the tithe, health, and education tax. The health tax is collected at a rate amounting to thirty percent of the

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4. Sileshi Wolde-Tsadik, Land Ownership in Hararge Province (Dire Dawa, Ethiopia 1966), p. 13.

5. Report on a Survey of Bahir Dar (Addis Ababa 1966), p. 8.

6. Balambaras Mahteme Sellassie Wolde Maskal, p. 285.

taxes on land,<sup>7</sup> and the education tax amounts to thirty percent of the sum of the land tax and tithe.<sup>8</sup> "He may collect rentals in produce from persons settled on his holding. Maderia land essentially belongs to the government which can transfer it to another person when the maderia owner is...transferred to another job."<sup>9</sup> The holding is not heritable. The percentage of maderia land is seen in the following chart:

PERCENTAGE OF MADERIA LAND  
IN FOUR PROVINCES OF ETHIOPIA

Province	Total % in Gasha Measured Land
Arussi	2.6
Welega	3.69
Shoa	3.6
Sidamo	3.30

Source: Report on Land Tenure Surveys, Ministry of Land Reform and Administration, Addis Ababa, 1967 and 1968

7. The health tax helps to support hospital construction and pay for medical units sent into the interior.

8. Proclamation No. 36 of 1959; Proclamation No. 94 of 1947.

9. Report on Land Tenure Survey of Welo Province, p. 6.

Proclamation No. 8 of 1942 stated that "Every landowner would be liable to pay [land] tax at the rates specified in this article." The succeeding Land Tax Proclamation (No. 70 of 1944) allowed some exemptions. In neither law were holders of maderia specifically mentioned. The Ministry of Finance considers that the traditional land tax exemption has been nullified by the tax laws. The holders of maderia land, however, continue to claim exemptions based upon the traditional "understanding" that these are lands "granted in place of salary and require no payment of the land tax. They have never paid land tax in the past and have now accepted this as customary law, which, as they see it, has greater legitimacy than statute law. In spite of the interpretation rendered by the Ministry of Finance, the Ministry itself admits "that holders of maderia, where it still exists, are exempted from paying land tax."<sup>10</sup>

#### Galla Lands

"Galla land is maderia land granted to persons as pension or to those who render their services to the government as guards, messengers, etc. for the period of service or for life. A galla landowner does not pay land tax but he must pay asrat (tithe), education tax and health tax. He may

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10. Lawrance; Mann, Land Taxation in Ethiopia-Summary, p. 8.

collect rentals from persons on his holding."<sup>11</sup> In Welo province the percentage of measured galla land in 1968 was 13.60.<sup>12</sup>

#### Gebretel Land

"Land taken over by the government due to non-payment of land tax by the landowner is called gebretel land."<sup>13</sup> The government can then lease this land out to individuals for grazing and farming purposes. The defaulter has the right to reclaim the land by paying double the amount of tax due unless it has already been leased. This system can and does lead to various complications due to the fact that often times receipts for payment of tax are not given. Farmers, due to ignorance of procedure, fail to demand such a receipt. As a result litigation is initiated, which may take years and is complicated by the fact that when a decision is reached, those who have received this land may refuse to leave and will initiate their own court case. In a civil court case relating to this matter, the court ruled that "if one has paid government tax or any other money to the government official...even if the money does not reach the treasury, the person who paid the tax...may not be held responsible pro-

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11. Report on Land Tenure Survey of Welo Province, p. 6.

12. Ibid., p. 8.

13. Report on Land Tenure Survey of Arussi Province, p.3.



vided he produces the receipt."<sup>14</sup> Thus, without a receipt the landowner is handicapped, and has no recourse to the court. But since each case is decided upon its own merits, while the process of litigation is taking place the Ministry of Finance receives no revenue from either party, landowner or leasee.

The government is attempting to limit these abuses by trying to persuade landowners to go directly to the sub-district treasury office where a receipt is issued upon payment of the land tax. "The collection of the land and other fixed taxes is no longer entrusted to local chiefs",<sup>15</sup> and wherever possible the Ministry of Finance attempts to deal directly with the landowner. But with the limited amount of manpower available to the Ministry of Finance, circumventing the local chief is rather an unsuccessful venture throughout most of the Empire.

#### Hudad Land

"Hudad or hudad-rist was traditionally government land worked upon by groups of persons who lived in its neighborhood where they held their own lands."<sup>16</sup> "The government agent

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14. Short Selected Decisions of Civil Courts Collected from Old Ethiopian Legal Documents (Excerpts from). (Addis Ababa 1952), No. 2843.

15. Wollamo Agricultural Development Project--Ethiopia (FAO/IBRD Draft 1968), Annex vii-paper 3, p. 8j. Wollamo is also spelled Wellamo.

16. Mann, Land Tenure in Chore (Shoa), p. 14.

saw to it that the land was cultivated, sown and harvested by the peasants until the grain was collected in the granary of the palace."<sup>17</sup> Presently hudad land, which is not granted to people under other forms of government land tenure, is no longer worked on by farmers, but is administered by the government or leased to individuals. Some of this land, however, is granted to "tax collectors...in lieu of payment for their services" and can be "inherited together with the office by the eldest son."<sup>18</sup>

#### Government Land

It is clearly established that the Emperor and his Imperial family, which includes many persons beyond the biological family, own vast tracts of land. In 1931 the first Ethiopian Constitution was proclaimed by the Emperor, and in theory, if not in fact, the Emperor became part of the government rather than being the government. But no attempt was made, nor has been made, "to distinguish between his revenues and property and that of the state...."<sup>19</sup> Since the Emperor's accounts are not made public, and there is no separation of state and imperial land, no knowledge exists

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17. Gebre-Wold Ingida Worq, Ethiopia's Traditional System of Land Tenure and Taxation, pp. 305-306.

18. Lipsky, op.cit., p. 244.

19. Special Warfare Handbook for Ethiopia, p. 519.

upon which to determine how much land is actually owned by the state and the Emperor. All that is certain is that the holdings are quite large and remain entirely tax exempt. This situation may be rectified in the future should the draft Proclamation to Provide for the Registration of Immovable Property be passed by Parliament and effectively enforced. However, as stated previously, such registration would take an absolute minimum of three to four decades. The amount of land owned by the government will remain a mystery until a universal cadastral survey is completed throughout the Empire. Tax revenue from this source will continue to be lost. And until such a survey is conducted the Ministry of Finance will not be able to work out any arrangements in relation to government land to increase revenue.

#### Gabbar Land

Gabbar is a system of land tenure where a person who has acquired land by purchase, grant, or inheritance pays land tax to the government. It is one of the few systems of land tenure upon which no tax exemption exists. The owner of gabbar land is required to pay land tax and tithe as specified in the Land Tax Proclamation of 1944. Despite the fact that universal standards of payment were applicable to measured and unmeasured lands, application of such criteria has been virtually impossible for the Ministry of Finance to apply. This is due to the following reasons.

Transferring Land Titles:

Harar and Shoa Province.

In the sub-district of Alemaya, in Harar Province, "much of the land is still kept with...ancestor's names because of the exorbitant cost of transferring titles in court. [Land-owners] avoid the transferring of land titles as much as possible and as a result titles are archaic and the tax record of the treasury does at no time show who really owns a piece of land in a particular area."<sup>20</sup> Forty-four out of fifty-nine land owners interviewed in Alemaya have their land "registered under the names of ancestors...."<sup>21</sup> When asked, in 1965, about the condition of their tax payments of the previous year, twenty-one out of fifty-nine answered that they had not paid their land and other taxes.<sup>22</sup> Because tax records presently remain dated, the Ministry of Finance cannot adequately collect due taxes. In Shoa Province "the land tax registers in the waredas are outdated as about 36% of the registered land owners are deceased and the land is not transferred in the name of the heirs."<sup>23</sup>

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20. Demissie Gebre-Michael, Land Tenure in Bate: Alemaya Mikitil-Woreda, Harar (Dire Dawa, Ethiopia 1966), p. 15.

21. Ibid., p. 26.

22. Ibid., p. 13.

23. Report on Land Tenure Survey of Shoa Province Addis Ababa 1967), p. 72.

In many cases the present owner of the land remains unknown, and the Ministry receives little, if any, help from the members of the community. Governor-Generals, in many of the provinces also refuse to aid the Ministry of Finance in any way in the collection of taxes. This will be discussed in Part III.

#### Landed Elite: Harar Province

In the province of Harar seventy-three percent of the total land area is under the gabbar system of tenure.<sup>24</sup> But "25 people alone or 0.2% of the total landowners have under their control 74.6% of the total land. Equally interesting is the analysis...which indicates that only 34.7% of the total [measured] land and 74.9 of the total [unmeasured] land is recorded in the tax book."<sup>25</sup> The major beneficiaries of "underregistration" are certainly the large landowners who own so much of the land. The Ministry of Finance is usually helpless to alter such a situation as many of these landowners hold administrative and political positions in local government (Governors, Director Generals, etc.) and can effectively stop the Ministry from taking any action adverse to their interests. Their positions in both the higher and lower bureaucracy reinforce their landed status.

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24. Wolde-Tsadik, Land Ownership in Hararge Province, p.9.

25. Ibid., p. 19.

**Landed Elite: Sidamo Province**

Despite official universal standards, in the two districts of Bolosso and Soddo, "most of the relatively big landowners in the sample paid significantly low rates while many of the small owners paid fantastically high rates per hectar. Worked out as a per hectar charge the levies became widely fluctuating and utterly irrational."<sup>26</sup> The inequity is vividly shown in the following table extracted from a joint Food and Agricultural Organization (FAO)- International Bank for Reconstruction and Development (IBRD) report.

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26. Wollamo Agricultural Development Project, Annex vii-paper 3, p. 8j.

TAX PAID PER HECTAR IN BOLOSSO AND SODDO  
DISTRICTS OF SIDAMO PROVINCE  
(EXTRACT)

District	Size of Holding (hectar)	Total Tax Paid for Parcel per Annum \$	Total Tax per annum per hectar for Parcel \$
Bolosso	21.50	(49)	2.25
	6.00	8	1.33
	3.20	15	5.00
	1.20	4	3.30
	0.39	6	15.00
	2.25	11	5.00
	0.45	1	2.00
	0.70	4	5.70
	0.25	3	12.00
Soddo	18.00	(60)	3.30
	10.00	5	0.50
	3.00	2	0.60
	2.80	10	3.50
	1.85	8	3.30
	2.00	10	5.00
	3.20	12	3.70
	0.90	6	6.60
	4.00	15	3.80
	1.30	4	3.00
	1.90	10	5.30

Source: Wollamo Agricultural Development Project  
FAO/IBRD May 1968, p. 36.

Generally, the larger the holding the lower the tax. "These big land owners are indeed a privileged group; their load of taxation is unimportant in comparison with their possibilities to pay.... As far as taxation of land is concerned, they shift on tenants or evade [the] tax burden."<sup>27</sup> The FAO-IBRD survey was completed in May 1968, twenty-six years after the introduction of Land Tax Proclamation No. 8. The standards so universally acclaimed by the Emperor at that time continue to be subverted by the traditional "rules of the game".

#### Measurement

Traditionally land was measured "by eye, a man walking in a straight line until told to stop by the official in charge."<sup>28</sup> Later, measurement was effected with a cord seventy-five metres long.<sup>29</sup> Although only about 10 per cent of the total land area in the state has been measured, much of that remains inaccurate because of the unscientific process used in the past. This permits many landowners to register less land than they actually own. In so doing they

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27. Gryziewicz; Legesse Tickeher: Mammo Bahta, "An Outline of the Fiscal System in Ethiopia." Ethiopia Observer, Vol. VIII, No. 4 (1965), p. 301.

28. Pankhurst, State and Land in Ethiopian History, p. 145.

29. Ibid., p. 144.



pay far less land taxes than they should. An important reason why "heirs do not get land transferred in their names is the possibility of the land being measured by the government surveyors [and] if on measurement the area is found to be more than that entered on the land tax register the heirs have to pay land tax on the area found surplus on measurement."<sup>30</sup> This points again to the need for a cadastral survey.

#### Fragmentation

Many landowners own parcels of land in various districts. When the Ministry of Finance requests a declaration of the total amount of land owned, many landowners will only declare one of their parcels. They are fully aware that the Ministry of Finance will probably not be able to discover information regarding the other parcels. A great deal of tax evasion occurs under this system.<sup>31</sup> The Ministry of Finance believes that legislation should be enacted,

which requires any landowner possessing more than one gasha in any district to declare to the tax authority his total land holding and the districts in which it is situated. No doubt, some landowners will attempt to evade their obligations by false declarations, but it will eventually be possible, by cross-checking between districts, to check the accuracy of all declarations.

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30. Report on Land Tenure Survey of Welega Province, p.39.

31. Lawrance; Mann, Land Taxation in Ethiopia--Summary, p. 23.

If severe penalties are imposed for false declarations, perhaps including forfeiture in blatant cases, the extent of evasion is likely to be small.<sup>32</sup>

Presently the Ministry of Finance is unable to satisfactorily cross-check because of a shortage of manpower and poor local organization. In FY 1967/1968 the Ministry of Finance had a total of only two-thousand two-hundred and thirty-six administrators working in land revenue departments throughout the entire Empire.<sup>33</sup> Their ability to adequately enforce all tax laws is clearly limited by their number.

#### Sidamo Province

Fragmentation in Ethiopia is quite extensive. In Bolosso and Soddo Districts of Sidamo Province "about 52% of the landowners have more than one parcel."<sup>34</sup> In the Sidamo sub-provinces of Arrero, Derassa, Jemjem, Sidama and Wollamo "65% of the holdings had only one parcel of land, 23% two parcels and 1% had five parcels."<sup>35</sup> Such parcelization has also resulted in extremely low agricultural output "and consequently in a low level of consumption."<sup>36</sup>

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32. Ibid.

33. Budget for the Fiscal Year 1960 (July 1967). Itemized, pp. 17:1, 17:2, 17:4.

34. Wollamo Agricultural Development Project, Annex vii-paper 3, p. 8h.

35. Report on a Survey of Sidamo Province (Addis Ababa 1968), p. 29.

36. A Report on the Feasibility of an Agricultural Settlement Project in Wollamo Sub-Province of Sidamo Province, Ethiopia. (Addis Ababa 1967), p. 7.

To combat this, the Ethiopian government has invited the Food and Agricultural Organization (FAO) and the International Bank for Reconstruction and Development (IBRD) to begin a joint improvement project in Wollamo sub-province. This project, which is still in draft form, aims to introduce more productive farming methods by limiting fragmentation and introducing cooperatives. The program is a tripartite venture with capital being invested by the IBRD, FAO, and the Ethiopian government. It is expected to cost a total of US\$5.1 million. It is assumed that effecting such land consolidation will take eight years to complete, once the program is initiated.<sup>37</sup> The draft feasibility study is presently before the Council of Ministers. Should the feasibility study be accepted and passed by Parliament, it would go a long way in controlling fragmentation in Sidamo Province. But the cost of the program prohibits it from being applied throughout the Empire. Realistically, the regulation of fragmentation can only be implemented by augmenting manpower levels in the Ministry of Finance. Until that time arrives, parcelization will continue unchecked, and the Ministry of Finance, along with the government, will continue to lose revenue since so many parcels remain undeclared.

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37. Ibid., p. 10.

## Customary or Statute Law?

"Anomalies in tax treatment which result from differences in tenure of land are numerous."<sup>38</sup> In some instances the government has attempted to crush the influence of land tenure systems which keep tax revenue low. Yet, as in the case of maderia land, the traditional concept of non-payment of land tax continues to survive, despite its exclusion from exemption in the Land Tax Proclamation of 1944. The amount of government land is so shrouded in secrecy that little can be done to gain revenue until the Emperor decides that the recording of government land must take place. This can be accomplished if the Emperor agrees to hand records over to the Ministry of Finance or, with the execution of a cadastral survey, both of which seem improbable, at least for the time being. The Ministry of Finance continues to be blocked in its effort to apply rigorously the land tax laws to gabbar land. This is due to the traditional fear of transferring land titles, the influence of the landed elite, old fashioned methods of measurement, and the inability to influence owners to register all their parcels of land. Consequently, the numerous systems of land tenure inhibit enforcement of the land tax laws by the Ministry of Finance.

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<sup>38</sup> Lawrance; Mann, Land Taxation in Ethiopia-Summary, p. 7.

This is not a discussion of all the systems of land tenure in Ethiopia, and it is neither necessary, nor possible, to describe them all. It is quite sufficient to discuss the most prevalent and extensive types in order to demonstrate their restraining influence over a policy of modernization.

The Draft Proclamation to Provide for the Regulation  
of Agricultural Tenancy Relationships

On November 2, 1961, Emperor Haile Selassie stated that "the fundamental obstacle to the realization of Ethiopia's agricultural potential has been...lack of security in the land." In July 1968, the Ministry of Land Reform and Administration published a draft Proclamation to Provide for the Regulation of Agricultural Tenancy Relationships so as to give greater security to tenants. The draft proclamation, which will be discussed on the following pages, is presently under consideration by the Council of Ministers, and the Ministry of Land Reform and Administration has indicated it would like to see this proclamation passed by Parliament before its present session ends in June 1969. Until this proclamation was published, no effort had been undertaken by the government to provide meaningful guidelines to establish equitable landlord-tenant relationships. The present association of landlords and tenants is largely one of feudal lord and serf, and the tenant is almost totally at the mercy

of his landlord. The draft proclamation states that

...existing trends indicate that the present tenancy system does not encourage improvement in farming methods, nor investments, and this has resulted in the preservation of a very low level of productivity in agriculture. This is so, because lack of security has been most severe due to uncontrollable rents, unwritten and uncertain leasing arrangements, extra labor services, unconditional evictions, uncompensated improvements, and undue advantage taken by certain landlords, all of which contribute to tenant's lack of incentive to increase his productivity.<sup>39</sup>

With each landlord determining his own rules of the game the Ministry of Finance is faced with a hodge podge of traditional attitudes which stifle its ability to collect taxes along any universal lines. This will now be discussed.

#### Uncontrolled Rents: Welo Province

In Welo Province no rational norms exist for renting land. In the sub-province of Kalu 44.26% of the farmers pay rent in crop, 22.95% in cash, 26.23 in crop and cash, and 6.56 in undefined services.<sup>40</sup> The share of the crop paid by tenants depends on whether or not oxen are supplied by the landlord. (In Ethiopia oxen are usually the only input granted by landlords to their tenants.) In Kalu, when oxen are supplied, two percent of the tenants pay less than

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39. A Proclamation to Provide for the Regulation of Agricultural Tenancy Relationships. Draft (1968), p. 4 (justification).

40. Report on Land Tenure Survey of Welo Province, p. 38.

fifty percent of their crop as rent, and seven percent pay fifty percent or more. When oxen are not supplied, 19 % of the tenants pay less than fifty percent as rent, and 72% pay fifty percent or more.<sup>41</sup> These figures, compiled in July 1968, indicate that 9 % of the tenants in Welo receive oxen and 91% do not. It is obvious that the standard of payment is irrational as some tenants pay as much rent to landlords without being supplied with oxen as those who are supplied. Farmers who pay more than fifty per cent of their crop as rent "will have to expect a return of more than twice the cost [they have] incurred in order to benefit from such an agreement."<sup>42</sup> The payment in cash is also based on the over/under fifty percent guidelines depending to some extent on the landlord's input of oxen. The tenant has no bargaining power whatsoever and, therefore, lacks any potential to alter this system. A major reason for the existence of such an archaic method of rent payment "can be attributed to the superior bargaining position held by landlords who also happen to be beneficiaries of such a biased system."<sup>43</sup> This 'bargaining position' is in large part due to the political posts landlords fill. The ability of the latter to use the former to express their demands has already

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41. Ibid., p. 39.

42. Draft Agricultural Tenancy Proclamation, p. 15 (justification).

43. Ibid., p. 18 (justification).

been discussed. To correct the imbalance that exists between landlord and tenant, Article 20 of the draft agricultural tenancy proclamation calls for a payment of a fixed rent by tenants which "shall not exceed one-third of the gross yield of the holding."<sup>44</sup> This in turn will free the tenant to add as many inputs as he sees profitable without the fear of a corresponding rise in rent. The Ministry of Land Reform and Administration has, however, clearly recognized the force of traditional ways when it stated "that the system has been ingrained into the social fabric of the country and uprooting it completely or making an immediate switch into fixed rent basis poses a formidable task. Any change from a traditional system to a new and unfamiliar system requires a period of social adjustment to gain acceptance."<sup>45</sup> Should the proclamation be passed by Parliament, the Ministry of Land Reform and Administration would be unable to carry it into effect for many years.

#### Unwritten Leasing Arrangements and Eviction:

##### Shoa Province

When a tenant rents land from a landlord, the agreement is either oral or written. In the sub-district of Chore

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44. Ibid., Articles 20 and 25.

45. Ibid., p. 15 (justification).



"only one-tenth of the selected tenants had made written agreements with the landlords. The remaining nine-tenths of the selected tenants had verbal agreements with their landlords."<sup>46</sup> "The period of agreement was not specified in nine out of eleven tenancy agreements."<sup>47</sup> Once again, all the legal and traditional rules of procedure are balanced in favor of the landlord. Oral agreements have no validity in court, and the written agreements include very little substance if there is no minimum period of tenant control. Written agreements usually only specify that the land may be farmed by a particular tenant. Because of the amorphousness of most agreements landlords may evict at will without concerning themselves with the morality or legality of the matter. In Chore 95.19% of the eighty-three landowners interviewed stated that they usually allow two to five months notice upon eviction. 1.20% give one year's notice, and 2.40% evict at will.<sup>48</sup> 1.20% remain unknown. In Chapter II of the draft agricultural tenancy proclamation written leases are made mandatory if either party requests it, and in the case of an illiterate party, the lease shall be read and translated, and then validated, by a Tenancy Officer, appointed by the Minister of Land Reform and Administration. The right to evict is only

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46. Mann, Land Tenure in Chore (Shoa), p. 28.

47. Ibid., p. 29.

48. Ibid., p. 31.

permitted for certain reasons. These include the failure to pay rent, substantial damage incurred to the land by the tenant, or "failing to comply with the directions of the landholder or the Minister concerning the manner or type of cultivation...."<sup>49</sup> Most important, however, is the fact that eviction can only be implemented as a last resort, and the tenant first has the right to correct any abuses, or pay a compensation fee to the landlord. This procedure shall be overseen by the Tenancy Tribunal.

#### Tenancy Officer and Tenancy Tribunal

According to Chapter Nine of the draft proclamation the Minister of Land Reform and Administration may appoint a tenancy officer for each province. His function is to see that the law is faithfully carried out in his area. Each tenancy officer is responsible to the Minister.<sup>50</sup>

The tenancy tribunal, located in each province, is established to assist the tenancy officer, and shall be composed of three members. One is to be appointed by the Minister of Land Reform and Administration with the approval of the Minister of Justice; one appointed by the Minister of Land Reform and Administration; and one appointed by the Governor-General of the province. They shall serve a three

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49. Draft Agricultural Tenancy Proclamation, Art. 52.

50. Ibid., Articles 70 and 71.

year term of office and are eligible for reappointment. In addition to assisting the tenancy officer they are empowered to adjudicate disputes between landlord and tenant, and all decisions are made by majority vote.<sup>51</sup>

A tenancy committee may also be established in each sub-district. It shall consist of five to nine members, the exact number to be prescribed by the tenancy officer. The members shall consist of an equal number of landlords and tenants who shall be elected from within their sub-district by groups "which the Minister may prescribe." The tenancy committee is an arm of the tenancy tribunal and may also adjudicate disputes, making its decisions by a majority vote.<sup>52</sup>

A court of tenancy appeals shall be established in Addis Ababa "to hear and decide appeals from the decisions of the tenancy tribunals."<sup>53</sup> The President of the court shall be a high judge appointed from the Supreme Imperial Court by the Emperor, and two assistant judges, also appointed by him. Their decision will be by majority vote. If, however, the court reverses a decision of the tribunal, further appeal may go to the Supreme Imperial Court, and then to the Emperor.<sup>54</sup>

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51. Ibid., Articles 72-77.

52. Ibid., Articles 78-80.

53. Ibid., Article 81.

54. Ibid., Articles 81-85.

Should this proclamation be passed by Parliament, an administrative network would be created in the provinces which could do much to equalize the power of the tenant vis à vis the landlord. This power is presently only in the hands of the landlords. Of course, this modern hierarchy of offices still includes the Emperor's "chilot", preserving a major traditional mode. But the institutionalization of these structures can alter the "rules of the game" to a great degree.

#### Extra Labor Services

#### and Uncompensated Improvements

The Ministry of Land Reform and Administration in its justification for an agricultural tenancy proclamation states that "there is evidence that the tenancy conditions in various provinces of the Empire include various services other than payment of rent, which the tenant is by custom or by the terms of his agreement expected to render to his landlord."<sup>55</sup> These services include free labor on the farm, such as planting, threshing, fencing, and the herding of cattle.<sup>56</sup> In the sub-district of Alemaya, in Harar Province, a major reason for tenants terminating their tenancy is that too many services are demanded by the landlord.<sup>57</sup> Article 20 of the

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55. Ibid., p. 13 (justification).

56. Ibid.

57. Gebre-Michael, Land Tenure in Bate...., p. 20

draft proclamation forbids landlords from collecting such payment, in any form, from their tenants. "A landholder shall not...require that the tenant, members of his household or persons for whom he is responsible perform any labor or personal services for the landholder. The landholder shall not demand...any charge...in excess of the amounts permitted."<sup>58</sup> The tenant also remains uncompensated for any improvements he might make on the land. This is clearly seen by the following examples in Illubabor and Kefa Provinces.

"One of the main economic aims in providing security of tenure for the tenant is to encourage improvement of the holding and consequently realize increased production."<sup>59</sup> In the past, tenants have not invested capital for the improvement of land as they have received no compensation for such measures. In addition, upon termination of a tenant-landlord agreement, the benefits of improvement remain with the landowner. In the province of Illubabor ninety-nine percent of the tenants in Buno-Bedelle sub-province, ninety-four percent of the tenants in Gore subprovince, and ninety-six percent of those in Mocha sub-province received, in 1967-1968, no compensation for improvements made on the land.<sup>60</sup>

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58. Draft Agricultural Tenancy Proclamation, Art. 20.

59. Ibid., p. 38 (justification).

60. Report on a Survey of Illubabor Province (Addis Ababa 1968), p. 41.

In Kefa province an average of eighty-seven per cent of the tenants in the sub-provinces of Gimira, Jimma, Kefa, Kulo-Konta and Limu have not been given compensation by landlords for improvements made on rented land.<sup>61</sup> To stimulate the improvement of land, the draft Proclamation to Provide for the Regulation of Agricultural Tenancy Relationships furnishes compensation to the tenant "equivalent to the unexhausted value of the improvement at the termination of the agricultural tenancy relationship."<sup>62</sup> According to Article 64 of the draft proclamation, the Minister of Land Reform and Administration will prescribe by regulation the manner of determining the amount of compensation to be paid by the landlord.

#### Other Exploitative Measures

A tenant who is in need of food or capital is "usually liable to agree to give up his capacity to make decisions on what crop to raise or what payments to make in order to obtain credit from the landlord."<sup>63</sup> The landlord, in turn, may charge exorbitant interest rates on the loans advanced, further complicating the problems of the tenant. "One only

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61. Report on a Survey of Kefa Province (Addis Ababa 1968), p. 43.

62. Draft Agricultural Tenancy Proclamation, p. 39 (justification).

63. Ibid., p. 27 (justification).

needs to look into the present level of subsistence farming practiced in this country to realize the acute dependence of tenant-farmers on local sources of credit."<sup>64</sup> In Illubabor province sixty-four percent of all loans were for the purchase of food, which indicates "how much buying of food grains is carried out in the so-called subsistence farming."<sup>65</sup> To protect the rights of the tenant, and in an attempt to lessen his dependence on the landlord, Article 41 of the draft proclamation states that "the rate of interest on any debt shall not exceed the rate of interest charged on loans for agricultural purposes by the Development Bank of Ethiopia."

The tithe, which was abolished by the Agricultural Income Tax Proclamation of 1967, continues in effect. "It is normal practice for the tenant to set aside one-tenth of his crop for the landlord's use to offset the landlord's legal obligation to pay...tithe."<sup>66</sup> The government has been unable to stop this practice despite the abolition of the tithe. It should be kept in mind that this ten percent obligation is in addition to the payment of rent. "In six out of the nine woredas visited by the surveying team in Welega

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64. Ibid., p. 26 (justification).

65. Report on a Survey of Illubabor Province, p. 29.

66. Lawrance; Mann, Land Taxation in Ethiopia-Summary, p. 6.

the practice of the tithe prevails. The report on Shoa confirms that payment of tithe is a general practice.... Similar experiences are encountered in the governorate-general [Province] of Arussi."<sup>67</sup>

The Draft Proclamation:

Passage and Enforcement

The traditional rules which regulate landlord-tenant relationships have, in the past, been maintained for two major reasons. When possible, landlords have utilized their political positions to pressure the government into officially or unofficially sanctioning the traditional system. And, these rules of behavior "are so engrained in the social fabric of the country" that tenants, who have no political means of articulating their discontent, have had to accept the condition that no "better life is in fact possible."<sup>68</sup> The Ministry of Land Reform and Administration has recognized this, but has also accepted the necessity for change.

Tenant farmers are not satisfied with this state of affairs although they have not expressed their discontent overtly against their landlords because of their ingrained feudal subservience to their landlords which has kept the pot from boiling over. But these bonds that have kept the peasants down are loosening due to popular enlightenment created in the twentieth century atmosphere.

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67. Draft Agricultural Tenancy Proclamation, pp.3-4 (justification).

68. Max Millikan, David Hapgood, No Easy Harvest: The Dilemma of Agriculture in Underdeveloped Countries (Boston 1967), p. 87.



Experiences of many countries clearly demonstrate that unchecked frustrations have been detrimental and have led nations to bloodshed and turmoil.<sup>69</sup>

In publishing the draft Proclamation to Provide for the Regulation of Agricultural Tenancy Relationships, the Ministry of Land Reform and Administration was, in fact, articulating the interests of the tenants. In recognizing the need for change, and accepting the fact that tenants can not bring about such change without the use of violence causing "bloodshed and turmoil", the Ministry took it upon itself to act as an institutional interest group. Gabriel Almond and G. Bingham Powell, Jr. state that a bureaucracy will, at times, take such a position, despite the fact that it serves a function other than interest articulation, where voluntary or "associational interest groups are limited in number or ineffective inaction...."<sup>70</sup> Whether the Ministry took this position out of fear, or because it foresaw a need for change, is irrelevant. In functioning as an institutional interest group the Ministry of Land Reform and Administration has made a major move to alter radically the traditional and customary rules which determine agricultural tenancy relationships.

The Ministry of Land Reform and Administration, in its draft proclamation, is attempting to break down the tradition-

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69. Draft Agricultural Tenancy Proclamation, p. 4. (justification).

70. Almond; Powell, op.cit., pp. 77-78.

alism which has prevented many policies from being effectively applied. But two questions remain unanswered: Will Parliament pass the proclamation, and if so, can it be effectively enforced in Ethiopia?

The forthcoming session of Parliament will meet from November 1968 to June 1969. During this period the members of Parliament will be expected to discuss and vote on three major land reform programs: The Proclamation to Provide for the Registration of Immovable Property; the Proclamation to Provide for the Regulation of Agricultural Tenancy Relationships; and a Proclamation to Provide for a Tax on Unutilized Land. They also will have before them the Third Five Year Development Plan which must be voted upon. In 1967 it took Parliament nine months to pass Proclamation No. 255, which included the Agricultural Income Tax. Therefore it seems doubtful that Parliament will be able to take action on three major land reform programs, and the Third Five Year Development Plan, in only eight months.

The members of the Chamber of Deputies must stand for reelection in June 1969, and will want to complete their legislative business as speedily as possible so that they can return to the provinces and campaign. Since there are no political parties in Ethiopia, campaigning is a highly personal procedure, and candidates spend much time "approaching local leaders--such as chiefs, clergy, nobles and

landowners...."<sup>71</sup> And should the agricultural tenancy proclamation be passed, the members of the Chamber of Deputies would be placing themselves in a most difficult position, having to explain to "Chiefs, clergy, nobles and landowners" why they voted for a bill that will destroy the traditional power that these groups hold over their tenants. All of these factors operate against passage of the draft Proclamation to Provide for the Regulation of Agricultural Tenancy Relationships.

Should, however, passage occur, the application of the law would be difficult. It has been estimated that the Ministry of Land Reform and Administration would have to acquire an additional one hundred and twenty trained agricultural officers to implement the law.<sup>72</sup> To state it quite simply, this manpower does not exist. Only five hundred and forty agricultural experts presently exist and they are employed.<sup>73</sup> The government has "under consideration...the establishment of a Land Reform Training and Research Institute, to begin to meet the demand for large numbers of trained and semi-skilled workers."<sup>74</sup> This, however, will take a long time to reach fruition. In addition to the lack of trained manpower, the traditional system of landlord-tenant relations is so much a part of Ethiopian society that the uprooting of

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71. Markakis; Beyene, op,cit., p.210.

72. Land Administration Report.

73. Third Five Year Development Plan (Draft), p.viii-3.

74. Ibid., pp. viii-10, viii-11.

it would take years to effect properly. For all practical purposes the customary law would prevail, and continue to prevent any effective modernization which the Ministry of Finance and the Ministry of Land Reform and Administration might wish to pursue.

Modernization and Rationalization  
of the Political System

Donald Levine has written that political modernization entails three phenomena: (a) "That the authority of government be firmly established in the structure of a sovereign nation-state--not in a clan, a tribe, a church..." (b) "Rationalization [which] refers to the sustained and systematic effort to subject man's environment to rational control...usually understood to entail the establishment of a bureaucratic form of public administration." (c) "The institutionalized capacity to generate and absorb change."<sup>75</sup>

Purely in terms of the previous analysis it is obvious that the authority of government in Ethiopia lies as much, if not more, in the hands of institutional groups, such as the Church and the landed elite, as it does in the structures of the sovereign nation-state. Although the government has attempted to establish a more modern political, and admini-

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75. Donald Levine, "Ethiopia: Identity, Authority and Realism." In Political Culture and Political Development, edited by Lucian Pye and Sidney Verba (Princeton 1965), pp. 270-271.

strative bureaucracy, it has often been rebuffed by these same institutional groups, and by the traditional rules of the game, which are difficult to break down. The government has periodically been successful in its effort to establish a lower bureaucracy, but this can hardly be considered a sustained and systematic effort. Rather the process has been one of intermittency. The inability of the government to generate meaningful change is a pattern consistently seen. A law is passed by Parliament, various groups are officially excluded from the application of the law, and the law is further dismembered by the customary rules of behavior which prove more powerful than the government. The government in Addis Ababa has little capacity to generate change, and shatter "what has always been". The effort, therefore, on the part of the government to politically modernize Ethiopia has, in the past, in terms of Levine's guidelines, been a failure.

Proclamation No. 255 of 1967 can now be analyzed since the traditional and modern forces at work in the polity of Ethiopia have been properly examined.

**Part II**

**DECISION-MAKING AND THE AGRICULTURAL  
INCOME TAX**

## Chapter IV

### A PROCLAMATION TO AMEND THE INCOME TAX PROCLAMATION

Although the Emperor has, as has previously been shown, been blocked by the traditional forces in the country in his efforts to politically and economically modernize Ethiopia, in 1960 the Emperor was challenged by a group of civilians and members of the Imperial Body Guard, who accused Haile Selassie of moving too slowly in his attempt to modernize Ethiopia. In December 1960, Girmame Neway, the governor of Wellamo sub-province of Sidamo Province, and the forces of the Imperial Body Guard, using the Emperor's son, the Crown Prince, as a spokesman, announced the removal of Emperor Haile Selassie.

The few selfish persons who fight merely for their own interests and for personal power, who are obstacles to progress and who, like a cancer, impede the nation's development are now replaced.<sup>1</sup>

The Emperor, who was at this time on a State Visit abroad, received the support of the Air Force and the Army, the leaders of both groups refusing to go along with the coup. On December 17, one week after the above announcement of the Crown Prince, the Emperor flew into Addis Ababa, and with the Air Force and Army behind him, ousted the revolutionaries.

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1. Richard Greenfield, Ethiopia, A New Political History (New York 1965), p. 399.

Although the coup failed, many ministers were assassinated by the rebels, and later many civilians who had sympathized with the rebel leaders were removed from their government positions by Haile Selassie.<sup>2</sup> Those ministers who had remained loyal to the regime of the Emperor - among them Yilma Deressa, the Minister of Finance - found that the coup did indeed have an impact. Haile Selassie, in an attempt to bind together dissidents of the regime, which included students, army officers, young officials and labor leaders, agreed to modernize at a faster rate than in the past. "We have recognized and followed"<sup>3</sup> he said, and indeed, since 1960, in many areas of policy making "the Emperor now follows rather than directs the tide of modernization."<sup>4</sup>

It will be seen that 1960 was a watershed year for the political system of Ethiopia, as more and more after this date the Emperor began devolving some of his power to the bureaucracies. Because of pressure from the modernizing sector, exemplified by the coup d'etat, the Emperor substituted modern for ascriptive norms of political behavior in some areas. And in the Ministry of Finance recruitment into

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2. The Crown Prince was later excused from his involvement in the coup by Haile Selassie. For a complete analysis of the 1960 coup see Greenfield's Ethiopia, A New Political History.

3. Selected Speeches of His Imperial Majesty Haile Selassie I, 1918-1967, p. 410.

4. Hess, op.cit., p. 513.



the bureaucracy was one of these areas.

Gabriel Almond and G. Bingham Powell, Jr. maintain that one of the factors determining political modernization is "the roles of political systems [being] filled...on the basis of universalistic criteria [illustrated] by proof of ability of performance."<sup>5</sup> Obviously recruitment in the Ministry of Finance is not purely based upon universal standards but, as will be shown, the movement from particularistic to universalistic criteria is occurring in the Ministry of Finance signifying progress towards the construction of a modern bureaucracy.

1963 was another key year in the movement from Imperial to bureaucratic decision-making. For with the establishment of the Organization of African Unity in May 1963, Haile Selassie devoted most of his time to the problems of African Unity, and permitted more domestic policy making to take place in the bureaucracies. This will be discussed at length below.

Because of the pressure for modernization, and due to the establishment of the Organization of African Unity in Addis Ababa, the Emperor's policy of decentralizing the Central Ethiopian Government proceeded at a faster rate than in the past. As powerful as the traditional forces in Ethiopia are, the Emperor concluded after 1960 that the forces of

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5. Almond, Powell, op.cit., p. 47.

modernization were in many ways just as powerful, and as a result of the Emperor's recognizing this he bowed to some of the demands for speedier modernization. And for reasons which will later be discussed, the Ministry of Finance played one of the leading roles in the post-1960 modernization process.

As a result of pressure stemming from the forces of modernization, advice recommended to His Majesty Menelik II in 1885 that "since the amount of produce fluctuates from year to year it is fair that the farmer pay according to the amount of crop produced,"<sup>6</sup> was accepted by the Ethiopian government in the latter part of 1966. In 1966 the Ministry of Finance published a draft Proclamation to Amend the Income Tax Proclamation of 1961. Schedule D of Draft Proclamation No. 255 called for a "tax...on taxable income which shall be deemed to be the gross income derived from the harvest, diminished by...the amount of any taxes on lands, the amount of any rent payable, and the deduction of one third of the gross income in lieu...of production expenses."<sup>7</sup> This tax on income from agricultural activities was to be paid by persons exploiting the lands, "owners or tenants as the case may be."<sup>8</sup>

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6. Kasmeros Lemariyam (ed.), Mondon Vidailhet's Collection Dedicated to: His Majesty Menelik II Emperor of Ethiopia, (Addis Ababa, May 1885), p. 8.

7. Proclamation No. 255 of 1967, Art. 17A.

8. Ibid.

The Ministry of Finance, acting as an institutional interest group articulating its own interests, maintained that schedule D was necessary for numerous reasons. The primary argument was that a great amount of additional revenue could be obtained, since the various systems of land tenure would be unable to inhibit enforcement of this law. Since no tax on produce had ever been implemented in the past, no exemptions could be claimed based on customary rules of behavior. Although estimates vary radically, employees in the Ministry of Finance have calculated that the increase in revenue would come to a total of between ten and one hundred million dollars annually. Revenue previously obtained from the land tax would continue to come into government coffers as the land tax laws remained in effect.

This proclamation also attempted "to end the classical system of privileged exemptions."<sup>9</sup> The categories of fertile, semi-fertile, and poor land would lose their importance and land owners could no longer successfully claim that fertile land was poor land, as their produce would show otherwise. There would also be greater equity within each land category. "In Shoa Province, fertile land is valued at about three thousand dollars per gasha, yet coffee land is worth about thirty thousand dollars per gahsa. The land tax per gasha is fifteen dollars for both owners. This is extremely un-

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9. The Ethiopian Herald, November 23, 1967.

just and according to Proclamation No. 255 the two owners will now pay very different rates."<sup>10</sup>

The Ethiopian Orthodox Church, though not mentioned in the proclamation, was not specifically excluded, and the Ministry of Finance fully expected Church lands to be covered by the bill. This is clearly seen in reading the draft bill. The differences between measured and unmeasured land would become irrelevant, insofar as this tax is concerned, since the produce rather than the amount of land was the issue. Land owners who have continually prevented land measurement from taking place because of the lower tax on unmeasured land would henceforth be unable to "beat the system". The draft proclamation which called for the eventual abolition of the tithe, attempted to ease the burden of the tenant, since the tithe had always been shifted upon him by the landlord. Draft Proclamation No. 225 also called for a tax on unutilized land which would be taxed at the same rate as land adjacent to it. This was largely an attempt to force the cultivation of lands which have remained idle.

The agricultural income tax was charged at the following rates:

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10. Interview with Ernest Zaremba, Tax Advisor, Ministry of Finance.

## AGRICULTURAL INCOME TAX SCHEDULE

Taxable Income					Tax Per Annum	
Eth. \$					Eth. \$ or %	
Not exceeding \$300 per annum					1.50	
Over 300 but not exceeding 480					6.00	
"	480	"	"	"	600	18.00
"	600	"	"	"	720	24.00
"	720	"	"	"	960	33.00
"	960	"	"	"	1200	45.00
"	1200	"	"	"	1500	60.00
"	1500	"	"	"	1800	75.00
"	1800	"	"	"	2100	90.00
"	2100	"	"	"	2400	108.00
"	2400	"	"	"	3000	162.00
"	3000	"	"	"	3600	216.00
"	3600	"	"	"	4200	270.00
"	4200	"	"	"	4800	324.00
"	4800	"	"	"	5400	378.00
"	5400	"	"	"	6000	432.00
"	6000	"	"	"	6600	480.00
"	6600	"	"	"	7200	552.00
"	7200	"	"	"	7800	630.00
"	7800	"	"	"	8400	720.00
"	8400	"	"	"	9000	810.00
"	9000	"	"	"	9600	10 per cent
"	9600	"	"	"	10200	10.5 " "
"	10200	"	"	"	10800	11 " "
"	10800	"	"	"	11400	11.5 " "
"	11400	"	"	"	12000	12 " "
"	12000	"	"	"	12900	13 " "
"	12900	"	"	"	13800	14 " "
"	13800	"	"	"	15000	15 " "
"	15000	"	"	"	18000	16 " "

## AGRICULTURAL INCOME TAX SCHEDULE

(CONTINUED)

Taxable Income Eth. \$	Tax Per Annum Eth. \$ or %
over 18000 but not exceeding 21000	17 per cent
" 21000 " " " 24000	18 " "
" 24000 " " " 27000	19 " "
" 27000	20 " "

Source: Proclamation No. 255 of 1967, Art. 17B

A surtax of ten per cent shall be charged and collected on any part of the taxable income which is in excess of thirty thousand dollars. An additional surtax of ten per cent shall be charged on any part of the taxable income which is in excess of one hundred and fifty thousand dollars.<sup>11</sup>

Two assessment procedures are instituted. If books and accounts are kept by the taxpayer, they shall be used to determine the amount of tax due. In cases where no accounts are kept the draft proclamation empowered the Income Tax Authority in Addis Ababa "to assess the tax by estimation."<sup>12</sup> Power to assess thus remained with the higher bureaucracy in the capital, but the norms for conducting the assessment are not stated. Once assessment had

11. Proclamation No. 255 of 1967, Art. 17C.

12. Proclamation No. 254 of 1967, Art. 15.

been made, no reassessment could take place for five years. Article 17H also called for the appointment of a Local Appeal Commission.

This appeal commission consists of the Governor of the district (chairman), a district judge nominated by the Governor of the province, and "three elders selected by the inhabitants of the place where the land is located."<sup>13</sup> Decisions of the panel will be taken by a majority vote. The Ministry of Finance, in order to obtain revenue during the litigation process, ordered that upon appeal "an amount equal to twenty-five per cent of the tax assessed"<sup>14</sup> or an amount equal to fifty per cent of the tax on the appellant's income of the preceeding year, must be deposited with the Income Tax Authority.

The proclamation disallows any further appeal, in that "decisions of the Local Appeal Commission shall be final and conclusive and immediately executive."<sup>15</sup> Although this statement seems to leave little room for interpretation, a major contradicton exists within the law. Article 58 states that "should the Income Tax Authority or the appellant be dissatisfied with the decisions of the Tax Appeal Commission ---either party may appeal...to the High Court of Appeal."

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13. Proclamation No. 255 of 1967, Art. 17H.

14. Ibid.

15. Ibid.

Article 61A goes on to say that Article 58 is not applicable to Schedule D, but only to Schedules A, B, and C. Schedule A refers to tax on income from employment, Schedule B to tax on income from rent of lands and buildings used for purposes other than agriculture, and Schedule C to tax on income from business. Although Article 61A is explicit in its meaning, landowners and tenants have chosen to refer only to Article 58, and, in fact, the High Court itself, jealous of its prerogatives, has accepted many appeals, resulting in a major confrontation between the Ministry of Finance and the High Court. The Emperor, in remaining aloof, by his inaction has sided with the High Court and traditional behavior.

The Ministry of Finance, in drafting this proclamation, hoped to "vastly increase governmental revenue, thus enabling a vast expansion of government services to the people."<sup>16</sup> The Emperor, a reformer in many ways, gave his approval to the draft proclamation, thereby supporting the two major policies of the Ministry of Finance: The encouragement of a uniform system of taxation for the whole country, and fair and equitable collection of public revenue.<sup>17</sup> In order to understand why the Ministry of Finance supported this proclamation it is necessary to discuss the Ministry of Finance

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16. The Ethiopian Herald, November 23, 1967.

17. Financial Information Bulletin (Addis Ababa 1955).



itself.

### The Ministry of Finance

Article 66 of the 1955 Constitution gives the Emperor "the right to select, appoint and dismiss the Prime Minister, and all other Ministers and Vice Ministers." It has been observed that the Emperor "has not often chosen as ministers men who would take responsibility; nor has he left them, once chosen, to get on with their work, but he has always been ready to intervene in the running of a ministry."<sup>18</sup> As a general statement this is valid. But there are exceptions, and in the area of finance the ability of the minister to play a more active and independent role does exist because of the technical problems concerned. Additionally, in the 1960s, the Emperor decided that some devolvement of authority, from himself to the ministers, must take place. This was due to two factors: The growth of government and the growing attraction that foreign affairs held for Haile Selassie. As he has stated:

Who today can be an expert in all fields?  
 Who, today, can single-handedly take all the  
 decisions necessary to the administration of  
 a government's Programmes? [In the past]  
 Our Ministers came to Us with their problems.  
 Decisions were avoided and thrust back upon  
 Us. As a result...the Government has been

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18. Clapham, op.cit., p. 86.

overwhelmed and benumbed by details. Today we say unto you, no longer shall it be thus. Our Ministers [will] assume by themselves full responsibility...permitting Us to devote more of Our time to major political decisions and matters of utmost importance to the future of Ethiopia.<sup>19</sup>

The Emperor does, of course, continue to interest himself in all major aspects of decision-making, but the spirit and tenor of these remarks are notable. And as details become more complex and difficult the Emperor has come to rely more and more on his official and unofficial advisors.

Though Haile Selassie is no stranger to foreign affairs, the establishment in May 1963 of the Organization of African Unity in Addis Ababa has propelled the Emperor into an important area of world affairs and he has devoted more and more of his time to African unity. Trips are taken to countries throughout the world, and conferences are held in Africa Hall (headquarters of the OAU) often presided over by the Emperor. It seems that he has come to the conclusion that his own place in history, along with that of Ethiopia, will come through Pan Africansim and international relations.

Long after more temporary achievements have been forgotten, the Conference of Heads of State and Government of African Nations held in Addis Ababa last May will remain as the single event having the farthest reaching implications for the future of the African continent. Every Ethiopian can be proud of the role which his nation played in this historic

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19. James Paul; Christopher Clapham, Ethiopian Constitutional Development: A Sourcebook (Vol. I). (Addis Ababa 1967), pp. 421-422.

meeting...<sup>20</sup>

As the Emperor spends an increasing amount of time on international relations, the various ministries and ministers will fill the vacuum left by Haile Selassie, and will become that much more independent in rule-making. This has certainly been the case since 1963 in the Ministry of Finance.

His Excellency Ato Yilma Deressa<sup>21</sup> has been the Minister of Finance since 1960. He is one of the Emperor's closest official associates and often sits in on meetings of the Crown Council. The esteem in which the Emperor holds Yilma Deressa is shown by the various positions he has held in the past. In 1942 he was appointed Vice Minister of the Ministry of Finance. The following year he represented his country at the organizing conference of the Food and Agriculture Organization, and in 1944 he left for Dumbarton Oaks to attend the organizing conference of the United Nations. He was appointed acting Minister of Education in 1945, and four years later became the Minister of Commerce and Industry. From 1953 to 1958 he served as the Ethiopian Ambassador to the United States, and in 1958 became Minister of Foreign Affairs.

Yilma, following the leadership of the Emperor, and

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20. Selected Speeches...., p. 273.

21. In Ethiopia "Ato" is synonymous with Mr., and it is common to refer to Ethiopians by their first name.

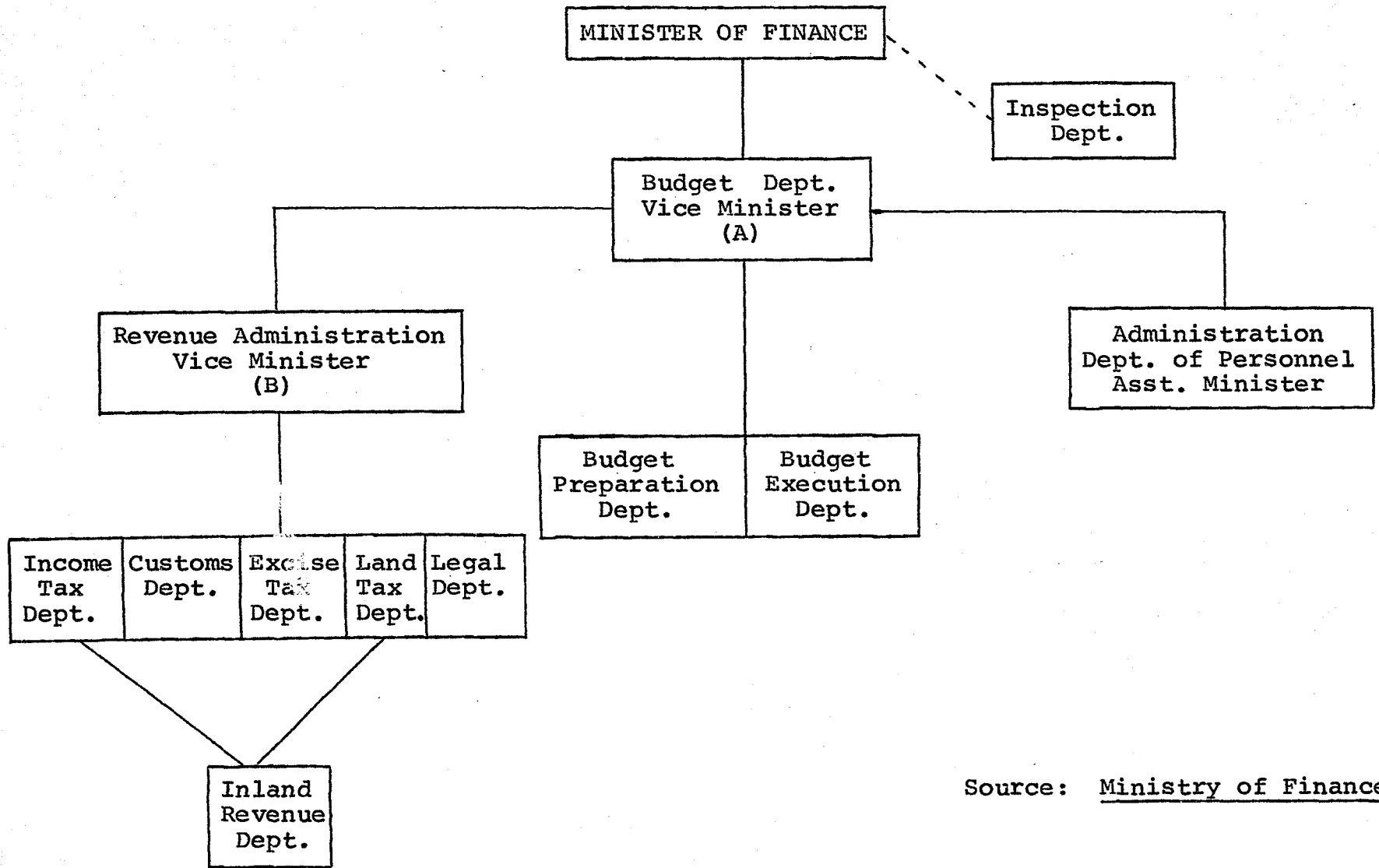
freed from some of the forces representing tradition since some of the most conservative ministers and members of the Crown Council were among those assassinated by the rebels, began a program of modernization within his own Ministry of Finance. Many young and promising civil servants were sent to the United States and England for advanced graduate training, and upon their return to Ethiopia were given positions of importance in the Ministry. Ato Eshetu Habtegiorgis, a young man in his early thirties, was sent to the Harvard Business School, and upon receiving his Masters degree was appointed Director of the Legal Department of the Ministry of Finance, and has since become one of the closest advisors of Yilma Deressa. Ato Damte Bereded, upon receiving his Masters degree in accounting from New York University, was appointed Director General of Schedule D of the Agricultural Income Tax Department. Ato Woldemariam Woldemichael, thirty-five years old, was taken from his position in the Budget Department and sent to Williams College in Massachusetts to acquire a Masters degree in business administration. He is presently an Inspector General in the Inspection Department, which is the watchdog department of the Ministry of Finance, and Woldemariam is responsible only to the Minister himself. As the Emperor has attempted to decentralize the central government, so has Yilma Deressa. Greater reliance was placed upon these younger men with advanced education who have not only filled new administrative posts

but have also replaced many of the older, more conservative bureaucrats. Ernest Zarembo, the seventy-three year old tax advisor from England, retired in August 1968 after serving with the Ministry for fifteen years. Although no replacement has as yet been made, it is quite probable that an Ethiopian will be designated. Although political recruitment has in the past "been strongly affected by personal traits and connections, such as family relations...some have made their way...through Western education...and administrative ability."<sup>22</sup> This is especially true in the Ministry of Finance, and it appears that in this Ministry at least greater emphasis is being placed on modern, rather than ascriptive norms, in the hiring of key personnel. And it will be shown, as in the case of Eshetu, that these young administrators are at times quite powerful, largely because Ato Yilma has permitted them to play a policy making role in his bureaucracy. Because he has allowed them the use of administrative power these young, educated administrators are not nearly as administratively frustrated as other educated Ethiopians who return from abroad to work in the various Ministries. It should be clearly understood that the Ministry of Finance is rather exceptional within the Ethiopian context. Functional differentiation has also been initiated by Ato Yilma as shown in the following diagram:

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22. Clapham, op.cit., pp. 375-376.

MINISTRY OF FINANCE: ADDIS ABABA



Source: Ministry of Finance

Yilma directs a Ministry that has three-thousand-five hundred-and-thirty-eight employees stationed in the provinces and one-thousand-seven-hundred-and-eighty-four employees in Addis Ababa. There are also two-thousand-twenty-seven Finance Guards who protect the various offices attached to the Ministry, and are paid by the Minister of Finance.<sup>23</sup> The growth of the Ministry of Finance is shown in the following table.

GOVERNMENT EXPENDITURES TO THE MINISTRY OF FINANCE:

1962 - 1968 (EXTRACT)

Ordinary Expenditure Eth.\$ Million		Ministry of Finance			
1962/3	1963/4	1964/5	1965/6	1966/7	1967/8
9.1	10.6	10.3	11.4	13.5	14.2

Sources: Ethiopian Statistical Abstract, 1966, p. 149.  
Proclamation No. 248 of 1967, p. 70.

In FY 1966/1967 out of nineteen ministries, the Ministry of Finance received the sixth highest allocation of government funds.<sup>24</sup>

The increasing size of the bureaucracy in the Ministry of Finance is another reason why decentralization and devolvement of power have taken place. As Haile Selassie has

23. Budget for the Fiscal Year 1960 (July 1967), pp.17:1-17:6.

24. Ethiopian Statistical Abstract (1966), p. 149.

asked, "Who today can be an expert in all fields?" so too, Yilma has posed the same question. Because Yilma permitted his young advisors to play a large role in policy making in the Ministry of Finance, it was not at all surprising that these younger men with educational backgrounds that tend to make them more modern and forward looking, issued Proclamation No. 255. Yilma, therefore, deserves much of the credit for making the Ministry of Finance one of the most potent forces representing modernization in Ethiopia.

The Emperor, taking a keen interest in Pan Africanism, and recognizing that the 1960 coup attempt was in part due to his failure to modernize rapidly enough, decided to transfer some of his authority to others. Yilma wasted no time in attempting to lay some of the groundwork for gradual change in Ethiopian society. Although he has always been part of the high nobility who have held government posts since liberation from the Italians in 1941, his actions since 1960 verify that he can discard traditional values and accept modern ones, when given the opportunity and convinced of the necessity. Functional differentiation, and the changing complexion of those who fill political roles, have made the Ministry of Finance one of the more modern institutions in Ethiopia. The draft Proclamation to Amend the Income Tax Proclamation is a symbol of this modernization. But the intensity with which Ato Yilma and his young "brain trust" fought for the bill in Parliament confirms moreover the thesis



that the Ministry of Finance is one of the past 1960 forces representing political modernization in Ethiopia.

#### Bureaucratic Decision-Making

Schedule D of Proclamation No. 255 was initiated when Yilma suggested to his official advisors at a meeting held in his office at the Ministry of Finance the need for a tax on produce. The meeting was attended by Ato Bulcha Demeksa and Ato Tefferi Lemma, the two Vice Ministers. Present also were Mr. Ernest Zaremba, the tax advisor, Mr. O.A. Spencer, the financial advisor, and Ato Eshetu Habtegiorgis representing the Legal Department. It is probable that Ato Asfaw Minaleshowa, Director General of the Land Tax Department, and Ato Dimberu Habtemariam, Director General of Inland Revenue were also there, but this is not certain. The meeting was chaired by Yilma.

After the members attending the first meeting had the opportunity to consider the proposal, another meeting was called. Oscar Spencer, the financial advisor, stated that at this meeting "we discussed the option of increasing the land tax and this was thought best because some thought a new agricultural income tax could not be administered. I strongly suggested we dive off the deep end and then worry about the problem. I did, however, suggest that we have a one-year waiting period after the enactment of the bill so that we could avoid problems because of lack of prepara-

tion."<sup>25</sup> Mr. Zaremba was one of those who balked at a new bill. He had estimated that with a new agricultural income tax the number of tax payers would grow from about seven hundred-thousand to some four or five million since the new tax would require collection from tenants. The land tax had often been collected from land owners who collected the tax from their tenants. "I had serious doubts whether our administration was prepared to deal with that number of taxpayers. But Yilma said 'we must start and we shall overcome these difficulties'."<sup>26</sup> Some at the meeting argued that a new law was necessary, rather than only an extension of the land tax, since that was more modern. Also it would be possible "to extend the monetary economy by pushing the monetary sector to individual farmers in outlying areas."<sup>27</sup> This is the major reason why the tax rate was made applicable to those earning three hundred dollars and under per annum.

The current of opinion at the meeting favored a new law and the conservative group represented by Zaremba accepted this consensus. Those present then agreed that the substantive details of the bill should be worked out, and it

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25. Interview with Oscar Spencer, Financial Advisor, Ministry of Finance.

26. Interview with Ernest Zaremba.

27. Interview with Oscar Spencer.

was also accepted that Eshetu would co-ordinate the operation, putting the various suggestions into a workable bill. During the following months meetings were held, often without the presence of Yilma. But he was fully aware of all that was taking place as he and Ato Eshetu worked hand in glove together. This was the first major land tax bill to come out of the Ministry of Finance since 1962, but more important, it was in fact a land reform bill since its application would do much to bring the Church, the landlords, and the traditional systems of land tenure, into line with the twentieth century. Yilma, therefore, was keenly interested in the formulation of the bill.

It is known that Emperor Haile Selassie was kept informed of the framing of the bill, but played no role in its actual formulation. Upon completion of the draft bill it was brought to the Emperor for approval, which was granted. Yilma then ordered the publication of the draft bill.

Schedule D of Proclamation No. 255 was to go into effect immediately upon its approval by Parliament. The one year waiting period was dropped. First, however, the bill had to have the approval of the Council of Ministers and the Crown Council. Since the Emperor favored the bill, the Council of Ministers and the Crown Council quickly gave their approval. Thus, by the end of 1966, the bill was ready for presentation to Parliament for ratification, which, according

to Article 34 of the 1955 Constitution, is necessary if a bill is to become law. The lower chamber of Parliament was to receive the bill first since Article 86 of the Constitution states "that every proposal involving an increase in governmental expenditure or a new or increased tax shall first be presented to the Chamber of Deputies." Eshetu, who had directed and co-ordinated the groups framing the bill, was selected by Yilma to be the lobbyist of the Ministry of Finance in the Chamber of Deputies. His function was to explain when explanation was needed, to convince when convincing was necessary, and to be constantly available to the members of the lower chamber to answer any and all questions. Ato Eshetu was the primary spokesman for the Ministry of Finance during the many months that the Chamber of Deputies had the bill under consideration.

In February 1967 the Prime Minister, representing the Emperor, and the Ministry of Finance, presented Draft Proclamation No. 255 to the Chamber of Deputies for their consideration. The draft proclamation included the agricultural income tax.

The fact that the Emperor was placing his authority behind the Ministry of Finance is extremely interesting. Although a modernizer, Haile Selassie has always attempted to maintain the support of the traditional forces in the country. With the exception of Local Self-Administration Order of 1966, where the Emperor silently accepted the power

of tradition, Proclamation No. 255 was the first post 1960 law which would lead the Emperor directly into conflict with all the traditional forces in Ethiopia. It will be seen that in 1967 the Emperor, using the Ministry of Finance as an instrument, clearly attempted to stem the power of the traditional forces in the country by supporting Proclamation No. 255. In this instance by "following" the forces of modernization rather than directing them, he both alienated the forces of tradition and, perhaps forever, lost control over the forces of modernization. It will become clear that Haile Selassie has in many ways become a pawn in the hands of these two forces. By directing his attention towards African Unity, the very precarious "unity" existing in Ethiopia is in the process of being shattered. The forces of tradition and modernization both increased their power in 1967/1968 and it appears that Haile Selassie lost power to both. This will be analyzed below.

## Chapter V

### PARLIAMENT: THE CHANGING ROLE

#### OF THE CHAMBER OF DEPUTIES

Draft Proclamation No. 255 was now, in February 1967, in the hands of Parliament. Although in the past Parliament had vetoed government bills,<sup>1</sup> its actions regarding Proclamation No. 255 were precedent setting. As far as can be ascertained from interviews and documents, Parliament, for the first time since its institution in 1955, disassembled and completely reassembled a government bill. In the issue over the agricultural income tax, Parliament and most especially the Chamber of Deputies, established for itself a role in policy-making that it never had taken previously. The complete reconstruction of draft Proclamation No. 255 by the Chamber of Deputies served as an example to the Emperor that Parliament was a force to be reckoned with. Without any doubt whatsoever the action of the Chamber of Deputies in 1967 altered, in kind, the process of decision-making in Ethiopia. This will be analyzed below.

In addition, the actions of Parliament clearly illustrate that Parliament, as now constituted, is a major force attempting to stem the tide of modernization. Although

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1. See above for discussion of Local Self-Administration Order of 1966.

Parliament is an institution which exists in a Nation-State where paramount loyalty is directed towards "the legitimate, order-maintaining...system in the society,"<sup>2</sup> in Ethiopia Parliament sees itself as a defender of traditional virtues. Although the notion of Parliament itself is a modern one, the present Senate and Chamber of Deputies do not see themselves in this image. Ironically, Parliament was created in 1955 "to establish a basis of legitimacy for the political system among those groups for whom the traditional basis was no longer meaningful."<sup>3</sup> But today it is the Crown and the bureaucratic ministries which are acting in the interests of the non-traditional groups in society. The independence of the Chamber of Deputies, as personified by their actions in redrafting Proclamation No. 255, has strengthened the power of the traditional elites. For they now have a viable national political structure to which they can present their demands. Their interests are thus served in both the national and local governments, and the Emperor, the Ministry of Finance, and the Ministry of Land Reform and Administration find that at present they have almost more than they can cope with. A fierce struggle exists between the forces of modernization and tradition. On the national level and on the local level the forces of the latter are firmly in

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2. Almond, Coleman, p. 7.

3. Markakis; Beyene, op.cit., p. 207.

control. Whether they can maintain their grip is a question which can only be answered by the events of the future.

In order to understand how and why Parliament acted in this "revolutionary" way it is important to first describe formally the powers granted to Parliament in the 1955 Constitution.

The Empire of Ethiopia is, for electoral purposes, divided into territorial districts, each "containing, as nearly as possible, two hundred thousand inhabitants."<sup>4</sup> Each district, according to Article 94 of the Constitution, is represented by two Deputies. In addition, each town with a population exceeding thirty-thousand shall have one Deputy, "and an additional Deputy for each fifty thousand inhabitants in excess of thirty thousand."<sup>5</sup> Presently there are two-hundred-and-fifty seats in the Chamber of Deputies.

In the absence of political parties, and with only the beginning of group organization along modern lines, the candidates are usually self-chosen and privately promoted. The motive for declaring one's availability is usually personal, though few would admit it. Ethiopians, like people elsewhere, are loathe to appear to pursue private advantage through public means....practically all respondents declared their wish to serve their country and Emperor.

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4. Constitution (1955), Art. 93.

5. Ibid.



In numerous cases a well known and respected person will be asked by community leaders to offer himself as a candidate. In other cases a local noble...will exercise his traditional prerogative to be the spokesman of the community and will demand its support for his election.<sup>6</sup>

According to the Chamber of Deputies Electoral Law of 1956, a candidate for election must be by birth an Ethiopian subject, a resident of the district, twenty-five years old, and own in his district "immovable property of a value of not less than one thousand Ethiopian dollars, or of movable property of a value of not less than two thousand Ethiopian dollars."<sup>7</sup> Most members of the lower house are, therefore, landowners and, of course, this is a factor that weighs heavily when they consider a land tax or land reform measure.

The educational background of the deputies is quite limited: [In 1965] four members were illiterate; 160 had had only basic education in church schools; 45 had attended primary school, 40 secondary school, and one member was a college graduate.<sup>8</sup>

The Deputies, each of whom is elected for a four year term, are empowered to elect a President and two Vice Presidents. The President presides over the chamber, and if he is absent from the floor one of the two Vice Presidents will temporarily fill the position. The President may only

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6. Markakis; Beyene, op.cit., p. 207.

7. Proclamation No. 152 of 1956, Art. 18.

8. Markakis; Beyene, op.cit., p. 211.

vote if the chamber is equally divided.<sup>9</sup> The President does, however, possess more authority than is structurally evident, for as in the British system, "he [may] decide which Members he will call upon to speak in debate."<sup>10</sup> He is also the liaison between the lower chamber and the Executive.

According to Article 38 of the Rules of Procedure and Internal Discipline of the Chamber of Deputies, there are seven standing committees, each with fourteen members. These are the Legal Committee, The Committee for Foreign Affairs, the Committee for Defence, the Economic and Financial Affairs Committee, the Budget Committee, the Committee of National Development, and the Section and Executive Committee. The members of the various committees are elected by the whole house in a majority vote. In fact, all decisions except those regarding the constitutional amendment are reached by a majority vote. The Constitution may only be amended "by an identic joint resolution adopted by three-fourths of the members of each Chamber in two separate sessions of Parliament and proclaimed with the approval and authority of the Emperor."<sup>11</sup>

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9. Rules of Procedure and Internal Discipline of the Chamber of Deputies. (Addis Ababa 1957), Articles 4 and 7.

10. Sydney Bailey, British Parliamentary Democracy (Boston 1964), p. 79.

11. Constitution (1955), Art. 131.

After a bill is introduced by the Minister concerned, or the Prime Minister, it is sent to the standing committee to which the bill pertains, where the parts of the bill and amendments, if members propose any, are discussed and voted on. The bill is then forwarded to the Legal Committee where its legality is verified and then prepared for discussion in the full house. The entire house votes on the separate parts of the bill with either a voice vote or a show of hands, and then the members vote for the bill in its entirety. The President has the authority to decide which voting procedure to use, and usually selected the former. There is no recording of the number of votes for or against any bill.

If the bill is passed by the Chamber of Deputies it is then sent to the Senate for consideration. If the Senate approves a bill which has already received the endorsement of the lower chamber, it is forwarded to the Emperor for his signature and, if received, "shall then be published by the Minister of the Pen in the Negarit Gazeta."<sup>12</sup> The Emperor, however, may return it to the Chambers with his observations if he is not pleased with the bill. No bill may become law without the signature and approval of the Emperor.

Although laws are usually proposed by the Emperor and the government, the Chamber of Deputies and the Senate may also suggest laws. This may be done if "ten or more members

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12. Ibid., Art. 88.

of either Chamber of Parliament" so request.<sup>13</sup> Although Parliament has at times vetoed legislation, it is not noted for its ability to initiate legislation. "The only law originating in Parliament which has so far reached the statute book has been the Members of Parliament (Salaries) Proclamation of 1962."<sup>14</sup>

The Emperor has the right, granted to him by Article 33 of the Constitution, to dissolve either or both of the chambers by an Order, but he must appoint a new Senate, and/or call for the election of a new Chamber of Deputies within four months of the dissolution Order. This procedure has not been implemented, but the Emperor has, at times, threatened the lower house with such action.

The Chamber of Deputies, which is largely composed of deputies from rural areas, is elected by universal suffrage. But in the last election, held in 1965, only 3,203,113 people actually voted out of a total population of between twenty-two and twenty-seven million people.<sup>15</sup> "These figures indicate that the introduction of representative institutions did not generate unusual interest among the rural population, which comprises about 90 per cent of the total population of Ethiopia. The rate of participation was higher in the urban

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13. Ibid., Art. 86.

14. Clapham, op.cit., p. 291.

15. Markakis; Beyene, p. 208.

centres, but not considerably so."<sup>16</sup> Theoretically the elected members of the lower house represent their district constituents, but in fact few people vote, and generally the members of the Chamber of Deputies are agents of local and traditional leadership.

#### Decision-Making in the Lower House

Draft Proclamation No. 255 was read in February 1967, in outline form, to the members of the Chamber of Deputies by the Prime Minister. Each member had before him a copy of the draft proclamation. Yilma and his advisors were present as Ministers "have the right to attend any meeting of either Chamber of Parliament."<sup>17</sup> According to Ato Seyfe Tadesse, a deputy from Addis Ababa, the initial reaction of the chamber was negative since many of the members were themselves landowners. After the completion of the first reading, the bill was promptly sent to the Economic and Financial Affairs Committee.

Two months later the committee reported favorably on the bill and sent it back to the chamber with a recommendation for approval. Many members of the chamber, who had had time to study the bill more thoroughly, and discuss it with one another, rebelled against the recommendation and suggested

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16. Ibid.

17. Constitution (1955), Art. 73.

setting up an ad hoc committee to study the bill further. A majority of the members agreed, and after a vote was taken the ad hoc committee was established. The full house also had to vote for the fourteen members of this committee. Since it was known which members opposed the bill, the Chamber, by a majority vote, "stacked this committee"<sup>18</sup> by electing individuals who were fervently against the bill. The house then voted to send the bill to this committee for study and recommendation.

After a period of time the ad hoc committee recommended to the full house that another ad hoc committee be established to study that part of the bill having to do with cattle, since the tax on the sale of animals was by nature different from the other segments of the bill. The Chamber of Deputies accepted this recommendation, established a second ad hoc committee, and granted it the power to advise and recommend to the full house what action should be taken vis à vis the tax on the sale of animals.

Within the first months of discussion the Chamber of Deputies had scrapped established procedure in an attempt to destroy the government's bill, or at least to make it as ineffective as possible. This was all quite legal as "each Chamber shall determine its own rules of procedure."<sup>19</sup>

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18. Interview with Syfe Tadesse, MP in the Chamber of Deputies.

19. Constitution (1955), Art. 82.

Members of Parliament do not belong to parties, since they are disallowed, but parliamentary groups do spring up and members of these groups do try to persuade the "opposition" to see things their way. Thus there arose in the lower chamber at least two factions, one of which opposed parts of the bill, and one which was favorable to it. The group opposing the bill included those deputies who felt they were representing local traditional forces whose power would be eroded through passage of the bill. Local landlords and chiga shums are often represented by deputies since they play such a large role in obtaining the election of a deputy. Additionally, many of the deputies were themselves landowners and had no intention of seeing the bill passed. Those deputies who favored the bill were also holders of movable or immovable property but felt responsible to the tenants rather than the landlords. Many of these deputies were elected from within Addis Ababa and did not have to fear retribution from traditional forces, such as landlords and chiga shums. Since deputies from the interior are dependent upon chiga shums and landlords for reelection, the former must represent the interests of the latter. This requirement is not necessary for deputies from Addis Ababa and in this instance at least, some of the Addis Ababa deputies took positions favorable to the tenants and generally favored passage of the draft bill. This will be discussed below.

### Conflict Over the Cattle Tax

In 1954 Proclamation No. 142 had been issued which established a Cattle Tax. It called for each owner of pigs, camels, cattle, horses and mules, goats and sheep to pay a specific amount per animal, i.e. Eth.\$1 per pig; fifty cents per camel; twenty five cents per head of cattle; twenty-five cents per horse or mule; and five cents per goat or sheep.<sup>20</sup> Chiqa shums throughout Ethiopia were to "count the cattle" and report the number of animals owned, and the name of the owner to the Ministry of Finance.<sup>21</sup> Because this procedure was highly inaccurate, the Ministry of Finance was always pleased with whatever revenue it received. It has been estimated that there are more than sixty-five million animals in Ethiopia<sup>22</sup> and the amount of revenue received from the cattle tax has never been anywhere near what it should be. Money collected from this tax in FY 1966/1967 was only \$0.4 million.<sup>23</sup>

To rectify this situation, draft Proclamation No. 255 called for a tax on all income coming from the sale of animals and animal products. The Minister of Finance felt this tax

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20. Proclamation No. 142 of 1954, Art. 2.

21. Ibid., Art. 4.

22. Lipsky, op.cit., p. 233.

23. Ethiopian Statistical Abstract (1966), p. 147.



would be easier to enforce since it would be relatively simple to station assessors in the larger market places around the country. The 1954 Cattle Tax Proclamation would remain in effect, and the government would obtain a far larger amount of livestock in Ethiopia.

Many of the parliamentarians owned large numbers of animals since a member of the lower house must own either immovable or at least two-thousand dollars worth of movable property. They were, therefore, certainly opposed to this section of the draft bill, and many of these members found themselves on the ad hoc committee to study the tax on the sale of animals.

From the very beginning it was obvious to Yilma and his advisors that their draft bill would face many obstacles in the Chamber of Deputies, and that if they wanted to see an effective bill passed they would have to engage in quite a bit of personal lobbying in both the ad hoc committees. The lower house was not inclined to allow the bill to leave Parliament the way it entered, and it became more and more obvious that the Chamber of Deputies was using all tools at its command to disassemble the draft proclamation.

#### Ad Hoc Committee Number I

The members of the first ad hoc committee dealt predominantly with four parts of the draft proclamation: (a) The method of assessment, (b) the tax on unutilized land, (c) the

tithe, (d) and the rate of taxation.

It will be remembered that in the original draft proclamation there were two methods of assessment. If accounts are kept by taxpayers they would be utilized to calculate the amount of tax that had to be paid. In the majority of cases, however, no books are maintained, and in such situations the Income Tax Authority could assess the tax by estimation. The members of the ad hoc committee concerned themselves with the latter circumstance.

The Ministry of Finance wished to keep the assessment procedure in the hands of the government so as to prevent any mishandling of funds. Assessors, attached to the Ministry of Finance in Addis Ababa, would be sent every five years into the provinces to calculate the amount of produce grown by tenants and landowners.<sup>24</sup> This was to be a highly centralized operation, but the Ministry felt that in the long run more revenue would be received than if the assessment program were decentralized. Central assessment was thought to be the most effective way to check the large amount of corruption that has always existed in Ethiopia. The parliamentary committee felt otherwise.

According to Eshetu, the committee favored an assessment procedure that could be controlled from the provinces rather than from Addis Ababa, since application of the law

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24. No procedure was instituted to determine the average crop grown in this five year period.

would then be less effective. The committee was strongly opposed to supervision by the Central government. Eshetu appeared before the committee numerous times in an attempt to persuade the members to accept control by the Income Tax Authority. His appearances were to no avail. The members of the ad hoc committee vetoed by majority vote assessment by the Income Tax Authority, and established an informal group composed of some of the committee members whose function was to write a new method of assessment and present it to the whole committee.

After a period of discussion and planning with Eshetu, the small informal committee presented its proposals to the parent committee. These proposals were voted upon and accepted by the full committee, and were eventually recommended to the Chamber of Deputies.

There shall be established in each locality an Assessment Committee composed of three members of which two shall be elected from among the residents of the locality, as members, and one from among the officials of the District who has adequate knowledge of the locality as Chairman, to assess the tax....<sup>25</sup>

The committee, with three members, would be largely controlled by local inhabitants as they would make up the majority on each assessment tax. And, of course, the elected members would be the better known members of the community,

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25. Proclamation No. 255 of 1967, Article 17D.

such as chiga shums, notables, and tribal elders. This, in effect, meant that the traditional power groups would control assessment, which would serve the interests of those who supported the traditional order. To appease the Ministry of Finance, a two dollar attendance fee "shall be paid to each member of the committee for each meeting a member will take part in."<sup>26</sup> The members of the ad hoc committee believed this would limit, to some degree, the corruption that the Ministry of Finance felt would take place. The third member of the assessment committee would, in many cases, be an employee of the Ministry of Finance.

The assessment teams would assess the gross and taxable income of the population in each sub-district by literally going onto the land. The gross income would be determined by "the harvest on the farm-land from which the income is derived, the types of crops and the produce from such farm-land, [and] local prices of such crops and produce."<sup>27</sup> The basis upon which gross income could be determined was very amorphous and allowed the assessors freedom of judgment to a very large degree. In fact, this part of the law was so loosely written that assessment teams could base their estimation purely on their own opinion. And without any real agricultural expertise required many errors and mistakes

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26. Ibid.

27. Ibid., Art. 17F.

could be expected. Additionally, much corruption could be anticipated since the assessors would have to spend much time estimating the produce on different parcels of land, and receiving little monetary compensation for their labor. The only genuine check placed upon each assessment team was the appeal commission which remained in effect. Once assessment was made, no reassessment would take place for five years.

Since the ad hoc committee was united in its opposition to the original proposal, Ato Eshetu and the Ministry of Finance had no option but to capitulate to the demands of the committee members. As Eshetu saw it, compromising on some issues would mean victory on others, and it was at this point still uncertain whether the Ministry of Finance would get any bill through the Chamber of Deputies. As time passed, more and more members of the Chamber of Deputies came to the conclusion that the draft proclamation was against their own interests and opposition to the bill increased. Yilma, viewing the situation from afar, decided to grant more decision-making power to Eshetu by allowing him to channel the bill through Parliament as he saw fit, even if it meant markedly altering the original bill. Eshetu was thus granted even more power by his superior, and from this point on was actually in charge of the bill. He knew more about the bill and Parliament's reaction to it than anyone else in the Ministry of Finance, and Yilma, realizing this, granted him more power so as to salvage whatever he could

from draft Proclamation No. 255.

In addition to altering the assessment procedure, the ad hoc committee vetoed the tax on unutilized land. Their official objection was that such a tax would tend to hurt the small farmer who had less than a gasha of land, and was probably saving part of the property for his son. Their unofficial position was that many landlords held many gashas of land, much of it remaining unused, and with the new law they would be forced to pay taxes on this property. Eshetu and Vice Minister Ato Tefferi Lemma tried to convince the committee to uphold this part of the proclamation so that idle lands could be developed and more revenue could be obtained by the Ministry of Finance. They also stated that forcing the cultivation of idle lands would aid the economic development of Ethiopia. This tax was vital to the successful application of the agricultural income tax, they said, for otherwise the latter tax could be avoided by keeping land idle, and, in fact, they feared many large landowners would stop production on some of their land to lessen the burden of the agricultural income tax. Their arguments fell on deaf ears and it became clear to both Eshetu and Tefferi that the ad hoc committee was standing up for, and representing, the traditional power blocs in the provinces.

The Ministry of Finance and the Parliament were, however, unaware that the Ministry of Land Reform and Administration was at that very moment drawing up a draft Proclama-

tion to Provide for a Tax on Unutilized Land. Communication between ministries in Ethiopia is extremely limited as each ministry is jealous of its own power. Parliament, despite the fact that it vetoed the Ministry of Finance's tax on unutilized land, will again be presented with such a proposal in November 1968. This Proclamation to Provide for a Tax on Unutilized Land, which is analyzed below, was issued on June 15, 1968, when the Ministry of Land Reform and Administration published it in draft form.

According to the Draft Proclamation, land is divided into areas of "development" and "underdevelopment", which presumably means rich lands and poor lands. Under Article 9 of the draft proclamation, assessment of the tax is based on a statement by the owner declaring the amount of unutilized land he owns and its degree of fertility. Article 10 permits the Ministry of Land Reform and Administration also to conduct its own inquiry "or make measurements of any parcel which it is believed may be subject to the tax imposed by this proclamation." There are two rates of taxation: Schedule A refers to areas of development; Schedule B refers to "land in areas other than land development areas."<sup>28</sup>

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28. A Proclamation to Provide for a Tax on Unutilized Land. 4th Draft (1968), Art. 12.

## SCHEDULE A

Number of Gashas	Marginal Rate	Total Tax
1	\$200	\$200
2	200	400
3	300	900
4	400	1600
5	500	2500
6	600	3600
7	700	4900
8	800	6400
9	900	8100
10	1000	10000
above 10	1000	-

## SCHEDULE B

Number of Gashas	Marginal Rate	Total Tax
1	\$100	\$100
2	100	200
3	150	450
4	200	800
5	250	1250
6	300	1800
7	350	2450
8	400	3200
9	450	4050
10	500	5000
above 10	500	-

Source: A Proclamation to Provide for a Tax on Unutilized Land. Draft. Ministry of Land Reform and Administration, June 19, 1968, p. 11.



"Where any unutilized land is less than one gasha in area, the marginal rate applicable to the last full gasha shall apply to such land and the tax on such land shall be reduced proportionately: Provided that where the owner has less than one full gasha of excess unutilized land, the rate applicable to one gasha shall apply and shall be reduced proportionately."<sup>29</sup>

Article 17 calls for an appeal committee to be established in every district of the Empire. The committee is composed of the Governor of the district, an official appointed by the Minister of Finance, and an official appointed by the Minister of Land Reform and Administration. Any taxpayer may appeal to this committee if he feels the assessment of his land was in error. If he remains unsatisfied by the decision of the appeal committee he may appeal to the High Court.

It seems unlikely that this draft proclamation will pass the Chamber of Deputies.<sup>30</sup> The discussion by the ad hoc committee of the unutilized land tax of the Ministry of Finance shows clearly where Parliament stands on this issue. In addition, the reasoning proposed in Chapter III vis à vis the probable future in the lower house of the draft Proclamation

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29. Ibid.

30. As previously stated, Parliament, as of March 1969, has not acted on any new legislation presented to it by the Ministry of Land Reform and Administration.

to Provide for the Regulation of Agricultural Tenancy Relationships is also applicable to the draft Proclamation to Provide for a Tax on Unutilized Land.

The original draft proclamation published by the Ministry of Finance also called for the gradual abolition of the tithe. The tithe was to be kept until the government could ascertain the amount of additional revenue it was receiving from the agricultural income tax. Though no date was fixed, the tithe was to be abolished when the Ministry of Finance decided that the agricultural income tax was being effectively enforced throughout Ethiopia. In FY 1966/1967 government revenue from the tithe on land was 10.4 million,<sup>31</sup> and the Ministry of Finance was unwilling to rescinding this tax until it was clear that it was collecting at least this amount from the new tax on produce.

After listening to Eshetu, who presented the government's viewpoint, the members of the ad hoc committee proposed that the tithe be immediately abolished. The committee maintained that the tithe was not a modern tax, and with the presentation of the new tax this was an excellent opportunity to nullify the tithe. An advisor to the Minister of Land Reform and Administration later alleged that the repeal of the tithe was probably due to the fact that the committee members felt that "without the tithe, large taxpayers could

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31. Ethiopian Statistical Abstract (1966), p. 147.

get away, for a while, without paying either the tithe or the income tax on agricultural production, since it would take a while for the produce from land to be assessed."<sup>32</sup>

The ad hoc committee vetoed gradual abolition and substituted a new proposal, which stated that "upon the date of coming into force of this Proclamation, the provisions of the Land Tax Proclamation, 1944, regarding payment of tithe on land, shall be considered as repealed and the collection of the tithe, with the exception of outstanding taxes, shall be terminated."<sup>33</sup>

Before the full committee voted on this proposal, Eshetu attempted to convince the members of the difficulties involved in enforcing such a provision. It would be almost impossible effectively to prevent landlords from collecting the tithe, and, of course, they would keep the revenue themselves. He also argued that the systems of communication in Ethiopia were so backward that tenants would remain uninformed of the abolition of the tithe and would continue to pay this tax to their landlords. Because the tithe was so deeply rooted in Ethiopian society, it would continue in effect, only the government would lose the revenue it had previously received. The abolition of the tithe could

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32. Interview with Andrew Williams, research analyst, Ministry of Planning and Development.

33. Proclamation No. 255 of 1967, Art. 72A.

only be successfully accomplished over a period of years since it would take this much time to inform tenants of what had been done. And until the peasants learned this there could be no valid reason to disallow the government from collecting the tithe. Eshetu pleaded with the committee not to vote for their proposal as in the short run it would only hurt the government. But the committee remained adamant and voted to repeal the tithe immediately.

It would appear on the surface that the abolition of the tithe would benefit tenants, and, therefore, the ad hoc committee was acting on their behalf. This, of course, is not true, and the repeal of the tithe served to aid the landlords. The tithe has, therefore, become additional rent that the tenant pays to the landlord. Eshetu was correct. The landlords have continued to collect the tithe, and the Ministry of Finance, due to a shortage of labor, has been unable to prevent this from occurring. The only change which repeal has brought about is the loss of revenue to the government. In this matter the parliamentary committee represented the landlords.

A question over the rate of taxation was also raised as many members of the Chamber of Deputies lobbied in committee for a change in the rate of taxation. They made the point that those earning three hundred dollars and less should not be held responsible for paying the agricultural income tax. Despite the fact that the original bill stated

that tenants could deduct, from the agricultural income tax, the amount of rent paid to landlords, land taxes paid to the government, and the cost of production, those individuals earning less than three hundred dollars from their harvest would not benefit from these deductions. The first category of the tax rate said those farmers "not exceeding \$300 per annum" profit from their harvest would pay \$1.50 tax per annum. The deductions would not, however, proportionally reduce the amount to be paid and tenants would still have to pay the \$1.50 tax. The Minister of Finance did state that about ninety per cent of the people paying the tax would be in the \$1.50 category. "There are only a few cases where tenants produce on more than one quarter of a gasha.... Gross income is about three hundred dollars. Tenants pay about one third (\$100) to their landlords, and one third (\$100) is deducted for the cost of production."<sup>34</sup> In addition, if the land is fertile (the highest possible tax rate), deductions will be nine dollars for payment of the tithe, and three dollars and fifty cents for payment of the land tax. Total deductions come to two hundred and twelve dollars and fifty cents. Eighty seven dollars and fifty cents is taxed, and the agricultural income tax remains one dollar and fifty cents. Those deputies - largely from Addis Ababa - who took it upon themselves to represent

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34. Interview with Ernest Zarembo.

tenants, felt that tenants would bear the brunt of draft Proclamation No. 255 and, therefore, they asked the committee to revise the schedule of taxation so as to lessen the burden of the tenant.

Eshetu opposed any alteration of the rate of taxation. The Ministry of Finance had calculated that much of its revenue would come from the group in question. With the great possibility that the Chamber of Deputies would vote to accept the recommendations of the ad hoc committee regarding the tithe, the Ministry would, and could not accept a further loss of revenue. Although the Ministry of Finance was sympathetic to the state of the tenant, as shown by its position during the dispute over the tithe, it was unwilling to exempt a large number of tenants from the tax. To accomplish anything for the tenant in the long run it was necessary to utilize the income of the tenant farmer. Since the Ministry reckoned that an overwhelming amount of the new revenue would come from these small farmers, at least until the law could be effectively applied to the large landowners, it could not give in on this point. This issue was the crux of the draft proclamation, and with the change envisioned by some deputies, the law would not be worth the paper it was written on.

The members of the ad hoc committee were also opposed to any change. They were not in favor of having the large landlords bear the brunt of the bill. In addition, the

committee at this point ceased the dismemberment of the original bill as events outside of Parliament came to its attention. The Emperor began concerning himself with the parliamentary debate. Rather quickly the committee voted to uphold the original rate of taxation.

#### The Executive and the Chamber of Deputies

Discussion by the ad hoc committee lasted well into the summer of 1967. The bill, as originally presented to the Chamber of Deputies, was now unrecognizable, and both Yilma and Eshetu became quite upset. The ad hoc committee still had a number of issues on its agenda, and it was feared that the committee would further dismember the bill. The Chamber of Deputies would also have to vote on the separate parts of the bill and Yilma was uncertain as to whether the bill itself would be accepted. The mood of the Chamber of Deputies frightened Yilma and he foresaw the possibility of the lower house vetoing draft Proclamation No. 255.

Stunned by Parliament's reaction, Yilma asked the Emperor to use his authority and intervene to obtain passage of the bill. Haile Selassie, who had originally backed the bill, agreed since his own authority was at stake.

The Emperor dispatched some of his personal assistants to Parliament, and they passed among the deputies stating that the Emperor himself wanted the bill passed. Similarly, the Ministry of Finance sent its assistant minister, vice

Ministers, legal department head, and other officials to the lower chamber and they presented their viewpoints as to why passage of the bill was necessary. Having been unsuccessful in committee, government pressure shifted into the house itself. The Ministry of Finance was willing to accept the changes imposed by the ad hoc committee, and now was working to ensure passage of the draft proclamation. As debate moved onto the house floor, the President of the Chamber "used his power to only recognize speakers who were for the bill."<sup>35</sup> Rumors swept the floor that the Emperor was giving serious consideration to dissolving the Chamber of Deputies if he felt a veto of the bill was imminent. Although many deputies questioned the validity of the rumour, it seemed to have an effect upon them.

By the end of the summer the ad hoc committee had speedily voted its assent to the balance of the draft bill, and forwarded the bill, with its amendments, to the Legal Committee. In the month of August the Chamber of Deputies received the revised version of draft Proclamation No.255.

During September and early October, 1967, the Chamber of Deputies debated and voted on each article of the draft bill. By a voice vote of ayes and nays the separate parts of the bill, as presented by the ad hoc committee, were accepted. The recommendation of the ad hoc committee,

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35. Interview with Seyfe Tadesse.



studying the cattle tax, to veto the tax on the sale of animals and their products, was also approved. Sometime in early October the entire bill was voted upon, and by majority vote was passed by the lower house.

The bill, as revised by the full House, included the original rate of taxation as requested by the Ministry of Finance. The method of assessment, which the Ministry of Finance wanted controlled from Addis Ababa, was dropped and a three-man assessment committee "elected from among the residents of the locality" was substituted. The tax on unutilized land, which the Ministry of Finance considered vital to the successful application of the Agricultural Income Tax, was vetoed by the lower house. The tithe, which in the original draft bill was to be abolished only when revenue from the agricultural income tax was large enough to make up for the loss of revenue from the tithe, was abolished immediately by the Chamber of Deputies. The Appeal Commission was accepted as written in the original draft bill, as was the stipulation that reassessment would take place five years after the first assessment had been completed. The tax on the sale of animals and their products was vetoed.

Essentially, the bill as passed by the Chamber of Deputies, called for an agricultural income tax with a specific rate of taxation on production. The rate of taxation was to be decided by an assessment committee controlled from within the interior of Ethiopia, and abuses were to be checked by

an appeal commission, also largely controlled from within the interior. The Ministry of Finance would be dependent on local traditional forces in its attempt to engage in economic modernization. Obviously, conflicts would occur between the traditional and modern forces, and the Ministry of Finance could only be displeased with the version of the bill as passed by the lower house of Parliament.

### The Evolution of Power

#### in the Lower House of Parliament

The position of the Chamber of Deputies should not have surprised either the Emperor or the bureaucrats in the Ministry of Finance. Parliament had acted in a similar manner when it vetoed Local Self-Administration Order No. 43 in 1966, which was an attempt by the government to establish a greater degree of local control in the provinces. In 1959, the lower chamber strongly opposed the Health Tax Proclamation and the "Emperor summoned the Deputies to the Palace and requested them to pass it, and they then did...."<sup>36</sup> The precedents for the action of the Chamber of Deputies in 1967 were visible to all, and the inability of the Emperor and the Ministry of Finance to foresee the reaction of the deputies can only be attributed to the fact that they were unwilling to recognize that Parliament had evolved from a rubber stamp

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36. Clapham, op.cit., p. 298.

into a policy-making structure. It can be unequivocally stated that the Chamber of Deputies sees itself as a major participant in the decision-making process. The Executive and the Ministry of Finance had not recognized this prior to 1967. After this year, of course, they became more informed.

The Chamber of Deputies is not known for initiating legislation, but in fact accomplishes this through the alteration of bills which are presented to it for its ratification. This was done in 1967 and is a major change from actions of Parliament in the past. Bills have previously been vetoed, but they have never been disassembled and reassembled as was the 1967 draft proclamation. "While it may be highly inaccurate to characterize Parliament as an automatic reflector of 'public opinion', the process of ratification does provide an element of general consent to the laws and thus endows them with a legitimacy, which becomes increasingly important as political consciousness grows."<sup>37</sup>

The conduct of the lower house in opposing parts of draft Proclamation No. 255 has certainly altered the method and process of rule-making in Ethiopia. The government has already taken note of the new role of Parliament as many employees of the Ministry of Finance feel certain that the Chamber of Deputies will either veto, or disassemble the

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37. Paul; Clapham, op.cit., p. 434.

three draft bills presented to it in November 1968 by the Ministry of Land Reform and Administration. In effect, 1967 was the year in which Parliament, or at least the Chamber of Deputies, legitimized itself in the eyes of the government. The era of the rubber stamp is over. Undoubtedly the Chamber of Deputies will not take such action with all bills, and it would be foolhardy to proclaim the end of Imperial control over legislation on the basis of this one bill. But a change has been effected and the Executive must be more respectful of the Legislature in the future.

Decision-making in Ethiopia is becoming more decentralized within the Central government as more Central political institutions are performing functions once held only by the Emperor. And the Emperor himself, due to the reasons previously stated, has permitted this. But the Chamber of Deputies sees itself as a more powerful force and acts in accordance with its image. By its action in 1967 the Chamber of Deputies has again proved to be the institutional interest articulator of the forces representing tradition, and in the debate over draft Proclamation No. 255 came into direct conflict with the forces of modernization as represented by the Ministry of Finance. Parliament was victorious in this encounter, validating the supposition that the traditional forces in the state will tolerate no modernization when their own interests are at stake. There is, in other words, an

extremely low level of support for regulation that challenges the traditional "rules of the game".<sup>38</sup> But the most important aspect of this victory is that unlike Parliament's victories in the past, the Chamber of Deputies, in this instance, resorted to a new tactic. Instead of utilizing its veto power, it reassembled the bill to suit its own traditional interests. It thus caught the Executive government off guard as the Emperor and the Ministry of Finance were accustomed only, in the past, to combating Parliament purely in relation to the veto. And the Ministry of Finance did not feel that the Chamber of Deputies would resort to vetoing the entire bill since the Emperor supported it. The Ministry of Finance was correct. But, it miscalculated in that it did not expect such an overhaul of its bill. But the Chamber acted, and acted powerful enough to inhibit once again the modernization program envisioned by Haile Selassie. Only this time the action of the lower chamber propelled it into a major institution in terms of decision-making. As a result of its actions in 1967, Parliament must now be seen as a far more powerful institution than in the past, and one which plays a major role in decision-making in Ethiopia. In addition, its role, as seen in the previous pages, is one of representing tradition.

In 1955 the Emperor promulgated a new constitution.

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38. See concluding paragraphs in Chapter I.

"Obviously", he said, "the structure of the Government itself must grow in size and power. To do so we must broaden and strengthen the bases of all three of the traditional branches of government, the Executive, Legislative, and Judicial."<sup>39</sup> The Chamber of Deputies has taken Haile Selassie at his word and has grown in power.

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39. Selected Speeches....., p. 403.

Chapter VI  
PARLIAMENT: THE POSITION OF THE SENATE  
IN ETHIOPIAN POLITICS

The Senate received the Chamber of Deputies version of draft Proclamation No. 255 in October 1967, as according to Article 88 of the Constitution no proposed legislation may become law unless it is ratified by both houses of Parliament. Since a Senator must be a prince, other dignitary, a former high government official, or an esteemed person,<sup>1</sup> a huge majority of the Senate is made up of individuals who own a large amount of land. Being landowners and landlords they opposed the provisions in Schedule D of the draft Proclamation to Amend the Income Tax Proclamation of 1961.

The members of the Senate represent the forces of tradition much as the members of the Chamber of Deputies do. But the traditional forces represented by the Senate are different from the traditional forces represented by the lower house. Essentially, the Chamber of Deputies, as pointed out previously, represents local forces such as landlords and *chiqa shums*. Since most of the members of the lower chamber represent constituencies outside Addis Ababa, it is to these local-interior forces that their allegiance must be directed. Senators, on the other hand, are also landlords,

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1. Constitution (1955), Art. 103.

but these individuals must be princes, dignitaries, or former government officials who generally reside in Addis Ababa and, therefore, represent traditions which are more of a political or administrative nature. Church leaders, military men, and former governors sit in the Senate and usually represent forces which are opposed to any alteration in the political or administrative status quo. A member of the Chamber of Deputies would oppose draft Proclamation No. 255 since it would weaken the power of the landlord; a Senator would oppose the bill because, in addition to weakening the landed aristocracy, it might upset the position which the Church holds at present in the Ethiopian political system. In the controversy over draft Proclamation No. 255 the Senate and the Chamber of Deputies were unified in their opposition to the bill, though each had somewhat different reasons for opposing it: The Senate represented administrative/political tradition and the Chamber of Deputies represented local economic tradition.

The position of the Senate vis à vis the Emperor is quite different from that of the Chamber of Deputies and this difference is extremely important as it means that the Senate must oppose government bills much more subtly than the lower house. Since members of the Senate are appointed by the Emperor they must be careful not to arouse his anger, and, therefore, the Senate utilizes the Chamber of Deputies when it opposes a government bill. It acted in



this manner in 1967 over the issue of the agricultural income tax. But, as in the case of the Chamber of Deputies, before the position of the Senate in this matter can be understood an explanation of the general lines of operation constitutionally allowed the Senate is necessary.

Members of the Senate are appointed by the Emperor for a term of six years, and are eligible for reappointment. To qualify for appointment a person must be by birth an Ethiopian subject, have reached the age of thirty-five, and must be "a Prince or other Dignitary, or a former high government official, or other person generally esteemed for his character, judgment and public services."<sup>2</sup> A system of rotation, where one third of the Senate is appointed every two years, is stipulated in Article 104 of the Constitution. The size of the Senate must not exceed one half of the total number of seats in the Chamber of Deputies. A President and two Vice Presidents of the Senate shall be appointed each year by the Emperor from among the Senators.<sup>3</sup> The power of the President of the Senate is similar to that of the President of the Chamber of Deputies. If the Senate and Chamber of Deputies differ over a bill that has been presented to both houses, a joint meeting of the two houses may be called to discuss the proposal. If the Chambers agree and the proposal

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2. Ibid.

3. Ibid., Chapter V, Section III.

is approved it shall then be communicated to the Emperor for his consideration.<sup>4</sup> The Senate also has seven standing committees with fourteen members each. The members of the Senate may, upon recommendation by the Prime Minister or on their own vote "consider [the bill] immediately on the floor of the Chamber..." without sending it to the appropriate committee.<sup>5</sup>

The composition of the Senate should make it a more influential body than the lower house. Composed of former high officials in the administration and armed forces, it commands talent and experience that is not found in the Chamber of Deputies. Paradoxically, appointment to the Senate may come either at the apex or the nadir of a man's career. Some are appointed once they have reached the peak of influence and administrative hierarchy. Others reach the Senate after having been removed from their position due to obvious loss of usefulness. Many regard their appointment as an involuntary retirement from active governmental service.<sup>6</sup>

Although members of the Senate are constitutionally allowed a six year term "they have been dismissed, appointed to other posts, or even retired on pension, in the middle of their term of office.... Afa Negus Tadasa Mangasha who was demoted from Chief Justice to Senator after taking a judicial

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4. Ibid., Art. 89.

5. Kenneth Redden, The Law Making Process in Ethiopia (Addis Ababa 1966), p. 15.

6. Markakis, Beyene, op.cit., p. 212.

decision which displeased the Emperor, was further demoted to a deputy governorship after supporting a motion in the Senate suggesting a measure of constitutional reform."<sup>7</sup>

According to Ato Seyfe, a deputy in the lower house, "to say that the Senate always takes the government's position merely because the Emperor selects its members is a generalization. Often times they oppose government bills." In June 1963 the Senate rejected by a vote of forty-five to forty-two, an agreement between Ethiopia and Italy, which called for an Italian loan of five million pounds.<sup>8</sup> The Senate, concurring with the lower house, also voted to veto Local Self-Administration Order No. 43 in 1966. Despite the independence sometimes shown by the upper house, the Senate is still largely under the authority of the Emperor, as shown by the periodic use of his removal power. Although no constitutional provision exists legitimizing removal of Senators by the Emperor, it seems that Haile Selassie has interpreted Article 26 of the Constitution in such a way that the power of removal is implied by the power to appoint.

The Sovereignty of the Empire is vested in the Emperor and the supreme authority over all the affairs of the Empire is exercised by Him as the Head of State....

The fact that the Emperor has not succeeded in removing

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7. Clapham, op.cit., pp. 298-300.

8. Ibid., pp. 354-365.

individuals from the lower chamber lends credence to the above supposition. The Emperor's authority to dismiss Senators can presently be considered customary law. Obviously it is difficult to determine when a customary law comes into existence, but this power has been sufficiently utilized by the Emperor so that it has been accepted as constitutionally permissible. In 1968 Haile Selassie endeavored to dismiss a deputy who had insulted His Majesty on the floor of the chamber. But the MP, who was called to the Palace, invoked Article 84 of the Constitution which states that "no action or charges may be brought against any member of Parliament for words uttered or written statements submitted by him at any meeting of either chamber." The deputy refused Haile Selassie's offer to appoint him to a provincial office in Harar Province, and the Emperor carried the issue no further, preferring to wait until the next election when a new candidate could be groomed by the Emperor to run for office.<sup>9</sup> The members of the lower house have stood up to the Emperor and, therefore, the precedent to remove members of the Chamber of Deputies before their term of office is complete does not exist. It is probable that MPs in the lower house feel they have a power based independent of the Emperor since they are elected to office. Senators however, owe their position to the Emperor alone and

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9. Interview with John Markakis.

have no independent status.

Senators have learned how to circumvent the Emperor when they disagree with him. So as not to arouse his anger the Senate has, in the past, attempted to persuade the Chamber of Deputies to act for the Senate. The upper house has become a major pressure group which articulates its demands to the lower house. The Chamber of Deputies, thus, becomes the center of pro and anti-government activity, and the focus of attention shifts from the Senate. The Emperor can not vent his displeasure over an issue upon a Senator by removing him, as the latter rightfully can claim that the Chamber of Deputies played the major role in any decision. The Senate acted in this style when draft Proclamation No. 255 was presented to the Chamber of Deputies for its approval.

#### Decision-Making in the Upper House

As the draft bill was first presented to the Chamber of Deputies, the Senate subtly and latently presented its case to the lower house. Members of the Senate, in and out of Parliament, "applied pressure on the members of the lower house trying to convince the deputies to defeat the bill."<sup>10</sup> They were aware that the Emperor supported the bill and, therefore, attempted to have the bill altered, or vetoed, before it came to the Senate. In this way Senators would remain

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10. Interview with Eshetu Habtegiorgis.

free of Imperial pressure since the Senate could not be blamed for opposing the wishes of Haile Selassie.

In Parliament, Senators lobbied in the Chamber of Deputies, and in the ad hoc committees. But it was outside the halls of Parliament where the most effective lobbying took place.

Parliamentarians are socially an elite group. However, the educational level of the MPs determines in large part whom they might mingle with. The educated members of the Senate and Chamber of Deputies congregate socially with one another, as do the illiterate and uneducated. There are, therefore, at least two major social groups whose members attend their respective dinner parties and formal and informal gatherings in Addis Ababa. The more educated and sophisticated members of the Senate and the Chamber of Deputies are seen mingling in the lobbies of the Ras Hotel and the Hotel Ethiopia, while the less sophisticated and educated gather in the International Hotel. Although members of the Senate and the lower house may represent different interests, as stated previously, their common link in Parliament offers a bond which ties them together. Merran Fraenkel, analyzing a similar situation in Liberia, characterizes these informal associations as "Crowds" in an attempt to place such loose political organizations into a distinct political structure.<sup>11</sup>

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11. Merran Fraenkel, Tribe and Class in Monrovia (London 1964), p. 192.

Senators were seemingly successful in their efforts to have their views represented by the Chamber of Deputies, as the ad hoc committees of the lower house were instrumental in reconstructing the government's bill. Certainly members of both houses of parliament had a common interest in seeing the bill defeated, since many deputies and senators were themselves landowners. Although MPs in the Chamber of Deputies were representing themselves and local officials in their opposition to the agricultural income tax, the deputies knew they had the support of the Senate, and the deputies therefore were also articulating the demands of Senators. Short of an outright veto in the lower house, the Senate could not have been more pleased with the new version of the bill as it was presented to the upper house in October 1967.

In the same month the Senate, by a majority vote, ratified the revised version of draft Proclamation No. 255. Upon the recommendation of the Prime Minister, it had previously voted to consider the bill immediately without sending it to the Economic and Financial Affairs Committee. The Prime Minister was informed of this action and promptly notified the Emperor. On November 23, 1967 Proclamation No. 255 was published in the *Negarit Gazeta* by the Prime Minister and Minister of the Pen, Tsahafe Taezaz Aklilu Habte Wold. Schedule D of this proclamation became the law of the land.

Three days later, on November 26, 1967, The Ethiopian Herald announced in big bold headlines that the "Rich Pay

More, Small Farmers Less". The newspaper headline was certainly quite incongruous with the situation since Parliament successfully opposed the philosophy of the headline, and the Ministry of Finance was aware that it would take a long time to carry into effect what the headline so proudly presented to the public.

#### The Evolution of Power in the Upper House of Parliament

The Senate has not reached the point of independence which the Chamber of Deputies has acquired for itself. With no independent power base and reappointment to the Senate predicated upon the Emperor's feelings, members of the Senate must be constantly sensitive to the political moods of Haile Selassie. The ability to realize some independence was lost when Senators, in yielding to the Emperor's demands for dismissal, allowed him to legitimize the removal power. As a result the Senate plays far less of a role in decision-making than the Chamber of Deputies. In the opinion of the author, the Senate has, in fact, recognized this and, therefore, sees itself as an institutional interest group which attempts to have its interests aggregated by the Chamber of Deputies.

In a very real sense the Ethiopian legislature is a unicameral one. As long as members of both houses continue to represent the traditional order which conflicts with the



modernization program of Haile Selassie, the Senate will utilize the Chamber of Deputies to represent it. If the time ever comes when the lower house is geared towards modernization, and attempts to wrest the direction of this program from the Emperor, then the Senate will probably find itself allied with the Emperor in acting as a block upon the lower house. At that time the Senate will be in a stronger position to assert itself since it will be needed by the Emperor and will play a distinct role in rule making in Ethiopia. At present, however, it is the Chamber of Deputies which has asserted itself and in so doing forced His Majesty to respect the position in rule making which it has carved out for itself.

#### Rule Making in Ethiopia

In April 1966, the Ministry of Land Reform and Administration was established and placed under the authority of Ato Belletteu Gabre Tsadik. Belletteu and his ministry immediately began considering programs which would aid in the modernization of Ethiopia. After two years of study the ministry published three land reform proclamations which, if passed by Parliament, would go far in destroying traditional mores regarding land. The draft Proclamation to Provide for the Registration of Immovable Property, the draft Proclamation to Provide for the Regulation of Agricultural Tenancy Relationships, and the draft Proclamation to

Provide for a Tax on Unutilized Land have been presented to the 1968-1969 session of Parliament for its consideration. They have not as yet been passed. The Ministry of Land Reform and Administration is a bureaucracy which certainly sees itself as one of those forces representing political and economic modernization in Ethiopia.

The Ministry of Finance, under the guidance of Yilma Deressa, is another manifestation of political modernization in the Empire. Draft Proclamation No. 255, as it was originally written, conveyed the attitude that economic modernization was necessary if Ethiopia was expected to enter the twentieth century. Rather than challenge traditionalism in a blatant manner, the draft proclamation was an attempt to circumvent traditional customs, by instituting a totally new concept in taxation, so that no exemptions could be claimed based on past practices.

In their attempt to initiate modern legislation both the Ministry of Land Reform and Administration, and the Ministry of Finance received the support of the Emperor Haile Selassie.

The previous discussion indicates clearly that the theories such as those of Donald Levine, discussed below, are far too simplistic and apolitical. In 1965 Levine wrote, in Wax and Gold, "that the modern-educated Ethiopians have so far refrained from exerting themselves as a strong progressive force in the national life. This is due...to a

basic passivity related to the orality syndrome in Amhara culture."<sup>12</sup> Levine argues that the minority but politically dominant tribe, the Amhara, have a preoccupation with orality (talking, eating, etc.) and that their political "effectiveness is blocked by a tendency to fall into the traditional oral aggressive patterns of behavior."<sup>13</sup>

Therefore, he goes on to say, "the stomach is regarded as the seat of wisdom."<sup>14</sup> It is highly unlikely that the stomach of the Amhara political man has prevented him from being politically effective! What has prevented effectiveness has not been the stomach but the style of politics that existed up until the mid-1960s. The Emperor had always preferred to closely and centrally guide the process of modernization which prevented other political structures from being effective. When Haile Selassie accepted the need for decentralization of the central government, the Ministry of Finance rapidly took advantage of its educated personnel and began a policy which it hoped would lead to an effective program of modernization. The Ministry of Land Reform and Administration followed suit. That the Ministry of Finance failed to convince Parliament of the need for effective action had little to do with orality. It had much to do, however, with the maintenance of traditional politics. The Ministry of Land Reform and Administration will face the same

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12. Donald Levine, Wax and Gold (Chicago 1966), pp.275-276.

13. Ibid., p. 236.

14. Ibid., p. 224.

stubborn Parliament and will probably be just as successful as the Ministry of Finance was. But Levine's "orality syndrome" will have nothing to do with the situation.

The two bureaucracies, the Ministry of Land Reform and Administration and the Ministry of Finance along with the Emperor are at present the major forces representing modernization in Ethiopia. Consequently, an alliance exists between political men formerly having a traditional outlook, and those with a modern viewpoint. Yilma and the Emperor fill political roles which once were considered indicative of tradition. Eshetu and others in the middle level of the bureaucracies are part of a new elite which has few, if any, attachments to tradition. Together they are attempting to change "what has always been". The movement towards political modernization has begun, and the forces of tradition are literally fighting for their political lives. Up until now these forces have been successful, but as the modern bureaucratic machinery becomes more and more specialized, it is likely that the forces representing tradition will no longer prevail. How long this process will take is pure conjecture and its success is not even certain. But the Emperor has made his stand and, therefore, must be considered a political reformer who finds the forces of tradition too powerful to combat successfully. He has, however, institutionalized a program of political modernization which obviously is the first step toward the success of such a program.

**Part III**

**THE PROBLEMS OF APPLYING THE AGRICULTURAL INCOME TAX**

## Chapter VII

### THE APPLICATION OF PROCLAMATION NO. 255

With the passage of the Agricultural Income Tax law by Parliament, it was now left to the Ministry of Finance to execute all the provisions of the law. But properly to execute the agricultural income tax (Schedule D of Proclamation No. 255) the Ministry of Finance calculated that it would need an additional six hundred employees in Addis Ababa and the provinces.<sup>1</sup> Because of the inadequacies of the educational system in Ethiopia, especially on the elementary and secondary level, it was impossible to find 600 new people who had some knowledge of agriculture or administration. As a result, 300 were shifted to the bureau of Schedule D from other departments in the ministry, and 300 new employees were hired. Therefore, it is at this point necessary to enter into a discussion of the Ethiopian educational system so as to show clearly why the Ministry of Finance was unable to obtain educated labor, a fact which made it extremely difficult firmly to execute the provisions of the agricultural income tax.

#### Education in Ethiopia

The Ministry of Education has attempted to break down some of the traditional Ethiopian attitudes which prevent a

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1. Interview with Damte Bereded, Director General of the Agricultural Income Tax Department in the Ministry of Finance.

program of political and economic modernization from being effective. According to Frederick H. Harbison, an expert on the development of human resources,

This calls for giving priority to investment in and development of broad secondary education. It requires that the costs of universal primary education be kept as low as possible by applying new technologies which can make effective use of relatively untrained teachers and which can multiply the contribution of a very small but strategic group of highly trained professionals. In the area of higher education, the strategy stresses the need for giving priority to investment in intermediate-level training institutions.<sup>2</sup>

At present, as will be shown, the Ministry of Education is attempting to attack illiteracy at all educational levels, which according to Harbison's theory, is merely a waste of money. With the extensive drop out rate among students, the poor calibre of teachers, the emphasis on urban schools, and the haphazard attempt to improve the system it is no wonder that the various ministries have no pool from which to draw skilled administrators and clerks. Until the educational system is organized effectively producing knowledgeable men and women, trained and educated manpower will continue at its almost zero level, and the ministries will remain deprived of adequate labor.

In FY 1966/1967 the Ministry of Education was allotted the second largest proportion of government funds: \$46.2

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2. Gerals Meier (ed.), Leading Issues in Development Economics (New York 1964), p. 275.

million dollars.<sup>3</sup> Haile Selassie himself is the actual Minister of Education, which symbolizes the importance of education to the Emperor. Paradoxically, "Ethiopia has the lowest literacy rate in the whole continent. Less than 5 percent of the population is literate."<sup>4</sup> In 1966 there were only 552 elementary schools (grades 1 to 6), 309 junior secondary schools (grades 7 and 8), and 86 senior secondary schools (grades 9 to 12).<sup>5</sup>

The total number of [elementary school] students was [in 1966/67] 409,710, of which 312,207 or 76.2% were in Government schools, and 97,503 or 23.8% in Non-Government schools.

The total number of students in Junior Secondary School was 36,480, of which 30,836 or 85.4% were in Government Schools.

The total number of students in Senior Secondary School was 23,832, of which 20,423 or 85.7% were in Government Schools.<sup>6</sup>

But these figures are deceiving as the school drop out rate is incredible. From 1961 to 1966 74.3% of all students left school between the first and sixth grade.<sup>7</sup> In the same years 72.5 of the balance dropped out between the seventh and twelfth grade.<sup>8</sup> The bulk of the education budget is spent on the

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3. Ethiopian Statistical Abstract (1966), p. 149.

4. Hess, op.cit., p. 514.

5. School Census for Ethiopia (Part I) 1966-1967 (Ministry of Education and Fine Arts, Addis Ababa 1967), pp. 6 and 8.

6. Ibid., pp. 7 and 9.

7. Ibid., p. 7.

8. Ibid., p. 10.



university level. There are three universities in Ethiopia: Haile Selassie I University, located in Addis Ababa, a private university in Asmara, Eritrea, and an agricultural college in Harar Province. In FY 1966/1967 there were 3,096 students at Haile Selassie I University, 665 students in Asmara, and only a few hundred in the agricultural college. There were also 1,772 college students studying abroad.<sup>9</sup>

"With regard to school attendance, we found that in 1964-65 about 69% of all young people between the ages of 7 and 14 living in urban centers were in school. This was true of only 3.2 per cent of rural children in the same age group."<sup>10</sup> "School facilities are largely concentrated in the urban areas."<sup>11</sup> Since about 90 per cent of the population live in rural areas it is clear that school attendance and school construction in the hinterlands are woefully inadequate. In 1968 "only an estimated five to eight per cent of the school age population is enrolled in school."<sup>12</sup>

The situation becomes even bleaker when one considers that in many of the non-government schools, operated by the Ethiopian Orthodox Church, the curriculum of the Ministry of

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9. Ibid., p. 12.

10. Eli Ginzberg; Herbert Smith, Manpower Strategy for Developing Countries: Lessons from Ethiopia (New York 1967), p. 32.

11. Training Manual (Ethiopia: Peace Corps 1968), p. 5.

12. Ibid., p. 4.

Education is not followed, as preference is given to religious instruction.

The number of trained Ethiopian teachers is so inadequate that "Peace Corps Volunteers...comprise almost a third of all secondary school teachers and close to half of the core curriculum teachers...."<sup>13</sup> Since there are 350 peace corps teachers teaching in secondary schools, it may be assumed that only 1050 teachers are employed to teach approximately sixty-thousand students on the secondary level. In 1965-1966 the educational system was served by only 11,501 teachers at all levels of education.<sup>14</sup> The quality of the teachers is also poor as in 1966 "1,300 twelfth graders, fewer than one-fifth passed the School Leaving Examination, a prerequisite to college acceptance."<sup>15</sup> The teaching itself is anything but modern as pointed out in a study of secondary students in Ethiopia, in 1965.

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13. Ibid., p. 5.

14. Bequele; Chole, The State of the Ethiopian Economy: A Structural Survey, p. 48.

15. A Brief History of the Peace Corps in Ethiopia (Ethiopia 1967), p. A.

## UNSCIENTIFIC BELIEVES ACCEPTED BY SECONDARY STUDENTS

Belief	Percentage of Secondary Stu- dents Holding the Belief
Certain mineral waters can cure stomach trouble by causing a person to vomit worms, sometimes frogs or toads.....	88
There are some skillful persons who can summon the devil at will.....	87
Too much charity leads to madness.....	74
A child will grow better if the nerves are removed from under his back teeth.....	68
If you go into a room which has been closed for a long time, you will be attacked by Satan.....	57
A man who has skills in stopping rains must not eat or drink while he is performing the ceremony to stop rain, or he will be unsuccessful..	<u>64</u>
Number.....	(451)

Source: Donald Levine, Wax and Gold (Chicago 1966), p. 130.

The educational development of Ethiopia can be summed up as follows:

## PER CENT OF STUDENT ENROLLMENT IN 1959/60 AND 1964/65

## IN SELECTED GRADES

Age Group	Grade	1959/60 % of age enrolled	1964/65 % age enrolled
7th year	1st grade	14.9	17.8
10th year	4th grade	5.1	6.3
12th year	6th grade	2.5	3.8
14th year	8th grade	1.8	2.3
16th year	10th grade	.6	1.1
18th year	12th grade	.2	.3
19th year	1st yr. college	.1	.2

Source: Assefa Bequele; Eshetu Chole. "The State of the Ethiopian Economy: A Structural Survey". Dialogue (Vol. 1, No. 1 1967), p. 48.

The rate of increase is remarkable, but there is certainly a long way to go.

Although education has been dealt with only briefly it should be evident from the figures given above that the Ministry of Finance and, in fact, any ministry intent on modernization, faces an extremely difficult task in obtaining trained manpower. To execute the agricultural income tax requires labor which will not be corrupted by "dash" (bribes), and will be modern in outlook. But the educational system is hardly effective in breaking down tradition. As a result, the Ministry of Finance faces the problem of obtaining labor which is traditional in outlook, undereducated, and unskilled. This is shown most acutely in the makeup and operation of the assessment teams which are vital to successfully applying the agricultural income tax.

Because of the overwhelming shortage of manpower, assessment teams could not be established in each sub-district. Many teams, therefore, had to labor far more than they were legally required to as they assessed areas outside of their own sub-districts. This in turn led to much corruption, since the wages paid to the members of the assessment committee were insufficient. The lack of manpower also brought about a situation where teams would skirt some areas, avoid

others completely, and in many sub-districts the team members would depend on the word of the chiga shum to inform them of the amount of harvest produced per tenant and landlord. This, of course, led to a great degree of inaccuracy, and appeal commissions were kept extremely busy. In addition, if the weather was bad while assessment was underway, the teams would immediately go to another area, rather than attempting to wait for the rains to end. Since the Ministry of Finance wanted the assessment teams to complete their work as rapidly as possible, so that taxes could be collected, the assessment teams found it inappropriate to wait around during inclement weather. More often than not the teams would then venture an educated guess regarding the amount of produce on the lands which had been passed by. This guess might be rather uneducated, as the member of the assessment committee selected from the district officials was often only an office boy who was chosen because of the shortage of manpower.

In many areas of Tigre Province, the assessment teams meet with chiga shums and the local governor and agree to assess the wealthier landowners a tax of six dollars and the poorer farmers one dollar and fifty cents. These are the two lowest rates. The very large landholders are taxed and across-the board figure of seventy-five dollars. In some sub-districts assessment is estimated as low as possible "as members have the interests of the locality in

mind."<sup>16</sup>

In an area fifty kilometers south of Addis Ababa, in Shoa Province, farmers have banded together and in collusion with the tax assessor pay a seven dollar bribe; in turn they are charged only a twelve dollar tax. Thus, in an area where land is extremely rich and fertile, a farmer ends up paying an additional nineteen dollar "tax", where he would otherwise be required to pay a far larger amount.

In other parts of the country, including Sidamo Province, land remains unutilized until after the assessment is concluded. Thus no tax is charged, and for the next five years these farmers will farm the land and will be free from payment of any agricultural income tax.

As attested by respondents, tax assessors dare not approach very large landholders because of their political or economic position. The Ministry of Finance, having no knowledge of the amount of land owned by these individuals, can do little to rectify the situation, and continues to lose a vast amount of revenue from such untapped sources. Throughout Ethiopia, lawyers (advocates) have begun a profitable business. They convince tenants and landlords to appeal their assessments, and because the High Court also accepts appeals, litigation can go on forever. The advocates profit greatly from this venture and the Ministry of Finance has

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16. Interview with Damte Bereded.

little power to prevent this from occurring. The tithe continues in effect, for without adequate manpower there is nothing the Ministry of Finance can do to halt collection by landlords from their tenants.

To keep these abuses somewhat under control the Ministry of Finance has established Advisory Committees to advise the income tax authority as to the accuracy of assessment team reports. In addition, Eshetu Habtegiorgis and others from the higher bureaucracy make periodic forays into the interior to conduct what Eshetu calls seminars. These meetings are attended by members of the assessment teams, local *chiqa shums* and elders of the community, and are held to explain the procedure under which assessment must take place. Key personnel from the Ministry of Finance in Addis Ababa are sent, for a period of months, to assist *Bejronds* in understanding and applying the law.<sup>17</sup>

In many provinces the poorer farmers are so upset over the additional tax that they have, at times, resorted to violence to prevent assessment from occurring. In Illubabor Province, in Buno-Bedelle sub-province, a tax assessor was killed while attempting to estimate the amount of produce on a farmer's landholding. Situations of this nature were and are particularly acute in Gojam province and also are in

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17. The Ministry of Finance has an office in each Province. The head of each office is appointed by the Minister of Finance and is called a *Bejrond*.

evidence in Sidamo Province. Conditions in both of these areas will be analyzed at length.

The education which is offered to students on the university level is far more scientific and modern than that which students receive in elementary and secondary school. But those who would argue that such students, upon graduation, wish to be recruited into bureaucratic positions would do well to remember that the university graduate in Ethiopia is not anxious to fill any role other than a high administrative post. Although he will demand rapid change while in school, he is unwilling to leave Addis Ababa and become an instrument of change. Addis Ababa offers too much of the good life, and the interior too little. And it is a widely held opinion that the university graduate is intent on maintaining the good life. The idealism of the dissenting undergraduate does not seem to continue after graduation. There are at least two major reasons for this attitude.

Haile Selassie I University is largely made up of students who have come from the interior. For many this is their first experience with the capital city. The blazing neon lights, Italian coffee houses, movie theaters, etc. of Addis Ababa are exciting and fascinating, and the student quickly adopts this new "civilization". In Kenneth Little's brilliant study, West African Urbanization, a young man's first experience with the whirl and bustle of the city is told.



I became sort of an idiot as we moved long, for I stood to gaze at whatever English-made articles I have ever seen before, for example, cycles, motorcycles, and cars. I took a very keen interest in gazing at two-storey buildings, I admired people moving in them,....<sup>18</sup>

The boredom and authoritarianism of tribal life is replaced by a spirit of independence, and an intoxication with the wealth and materialism which is seen everywhere in the capital. The student becomes less anxious to return to the hinterland and the decision is made to remain in Addis Ababa. Lower bureaucratic positions which are offered to students upon graduation are refused. Many students will only take positions which allow them to remain in Addis Ababa. As a result, the modern bureaucracies find it extremely difficult to recruit college graduates into positions which may take them far from Addis Ababa.

On the other hand, there are those students who have been born in Addis Ababa, have attended the university, and have little personal experience with the interior. But this experience is obtained in their junior year in college. Haile Selassie I University demands that students, in their junior year, teach in the interior. The University Service (US), as it is called, replaces classroom work, and is an attempt to acquaint the student with the educational problems

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18. Kenneth Little, West African Urbanization (Cambridge 1965), p. 11.

facing Ethiopia. It is also an effort to upgrade education in the elementary and secondary schools. Those students who were born and raised in Addis Ababa are generally repelled by conditions in the interior and have no wish to return there after their graduation. And once again, this creates recruitment problems for the bureaucracies. The university students will not accept bureaucratic positions in the interior.

The policy of the Emperor to emphasize education in the 1950s was, in part, a consequence of his recognition that the power of the traditional elite had to be neutralized. If his policy of political and economic modernization was to be at all successful, a new elite had to be developed which could hinder, or perhaps challenge, the forces of tradition. At the University College a secular Western education, with all its rational and scientific norms, was introduced. A large number of American and European teachers were employed by the University College, and they have continued to fill teaching positions at the university. In 1961 the various schools of the University College were integrated to form the Haile Selassie I University. In 1968 almost two thirds of all teaching positions were filled by European and American labor, and in the Faculty of Law of Haile Selassie I University approximately one hundred per cent of the teaching is conducted by Americans.

The existence of a Western oriented curriculum, with

University positions filled predominantly by American and European expatriates, has created a new student elite who have gained "a radical broadening of perspective; the taste for a high standard of living; greater appreciation of political freedom; a heightened sense of Ethiopian identity; and an increase in nationalistic sentiment."<sup>19</sup> The Emperor's program deliberately to use the university to foster his policy of modernization has succeeded. It has, however, succeeded so well that Haile Selassie has been unable to guide and control its movement. The university students, more educated than their elementary or secondary school counterpart, have become a political pressure group attempting to force the Emperor to modernize more rapidly than he has thus far. In 1968 the students were greatly concerned with the agricultural income tax. But to place their actions in 1968 into perspective it is necessary to understand the conduct of the students in 1960 and 1967.

It should also be stated that the Ethiopian university student is a complex political man. Although he demands rapid economic and political modernization, he is unwilling to leave Addis Ababa and aid in its implementation. In addition, the students in their dissent have placed Haile Selassie in a peculiar position. As a modernizer he must combat the forces of tradition, but the students, as a

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19. Levine, Wax and Gold, p. 196.

modernizing force, refuse to support him. The Emperor supported the agricultural income tax and thereby alienated many traditional forces. The agricultural income tax bill as it came from Parliament was not, however, as modern as the Emperor had hoped, and as a result he was seen by the students as more of a traditional man than a modern one. Indeed, Haile Selassie is a man caught between two forces, traditional and modern, controlling neither and pushed by both. The student action in 1968, in part initiated by the agricultural income tax, clearly brings this out.

#### The Students and the Coup: 1960

In December 1960, the leaders of the coup met with some of the student leaders of the University College in an attempt to obtain the support of the student body. They were asked publically to "demonstrate and help to get the revolutionary message across to the citizens."<sup>20</sup> Two days later,

nearly every student of the University College, both men and women, formed up in a procession almost right around the sports field behind a national flag.... The student procession set off towards the town [Addis Ababa] centre to meet up with their fellows from the other colleges.

They sang loudly and well:  
 My countrymen awake! Your history calls to you.  
 Let slavery depart. Let freedom reign anew.  
 Awake! Awake! For dignity--her sake.  
 My countrymen recall--your value and your due.

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20. Greenfield, op.cit., p. 401.

Take courage and stout heart--Great joy shall be with  
 you.  
 Awake! Awake! For dignity--her sake.<sup>21</sup>

A student manifesto was also distributed to the people listing the injustices of the Selassie regime, and requesting support for the rebel leaders.

Countries and peoples which have recently become independent are leaving us behind in every respect. Ethiopia has a history and a tradition of over 3,000 years yet still she creeps behind---we say this because we have realized where we stand from our studies and our analysis of the present world. All power is concentrated in the hands of one man. There exists no freedom of speech or of the press.<sup>22</sup>

The Emperor, upon his return to Addis Ababa after the failure of the coup, refused to treat the students as rebels, and called them to the Palace requesting a public apology, which he received. The stage, however, had been set for student participation in politics, for as they themselves stated, "we have realized where we stand from our studies."

#### The Students and Freedom of

Assembly: 1967

Article 45 of the 1955 Constitution states that "Ethiopian subjects shall have the right, in accordance with the

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21. Ibid., p. 414.

22. Ibid., p. 415.

conditions prescribed by law, to assemble peaceably and without arms." In April 1967, the leaders of the student union tested this article on the streets of Addis Ababa.

The students had requested permission from the government to conduct a peaceful march to protest a previous action of the government.<sup>23</sup> The Ministry of the Interior denied their petition and informed the student leaders that such a march was considered illegal as it would constitute a danger to the peace and safety of the citizens of Addis Ababa. The student leaders were incensed as they felt that Article 45 gave them the right to assemble peacefully. A meeting was called by some of the students, and it was decided that they would conduct their march irrespective of the government's position.

Only a handful of the total student body agreed upon this course of action, but this small group proceeded to conduct their march. The initial cause of their disagreement with the government was forgotten, and the student rally was predicated on testing Article 45. The Ministry of the Interior, having been informed of the planned action, had the Federal troops ready and armed. When the students left the gates of the university, the troops charged the students and proceeded to ransack a portion of the university. Stu-

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23. Some students were angry because the Emperor was investigating the actions of the student union at HSIU, which was formed in 1961.

dents were beaten and other students, who had not participated in the march and were in their dormitory rooms, also found themselves being beaten and arrested. For a few hours the campus was under a state of siege, occupied by federal troops, with a great deal of destruction taking place. The students had not expected such violent action and were not prepared to defend themselves.

After the violence had subsided and the troops were removed, the Emperor, in an attempt to quell future actions of this nature, threatened to take away student subsidies without which most students would be unable to attend the university. Although the Emperor did not generally pursue this course of action, some of the student leaders were expelled from the university, at least until the following semester.

Although Haile Selassie is intent on modernization, his actions in April 1967 certify that he wants this process conducted under his guidance and will try to keep the modernization movement under his control. The existing traditional elites would, in any case, not permit such a movement to proceed unhindered. But if the overwhelming force used against the students was utilized so as to set an example, it clearly failed. For one year later the Emperor found himself faced with a massive student revolt which closed the University campus and part of Addis Ababa for three full weeks. And part of this revolt was precipitated by the

agricultural income tax law.

### The Students and Proclamation

No. 255: 1968

In late March 1968, four months after Proclamation No. 255 was published, a general revolt occurred on the campus of Haile Selassie I University. The cause of the revolt was twofold: Anger, on the part of the students, because the agricultural income tax was predominantly directed at the peasants, and a general consensus among students that a fashion show which was due to take place was too oriented towards the West.

After the publication of the agricultural income tax members of the student union, which was formed in 1961, organized a series of meetings and discussions. These students were seeking a cause through which they could express their discontent with the government, and the agricultural income tax served their purpose. The meetings were directed towards finding a way in which the students could vent their unhappiness over the new law since they felt that tenants were being taken advantage of. These students were, in fact, articulating what they felt the peasants would have demanded had they the opportunity to do so. But the experience of 1967 made these students quite cautious as they were unwilling to arouse the wrath of the government unless they had the majority of the students behind them. But the



agricultural income tax was not an issue to propel these students into taking political action. Many were unwilling to oppose the proclamation since it had already been proclaimed and the government would certainly not rescind the law.

At the same time, however, a fashion show was in the process of being organized by an American teacher who was the student advisor for girls at Haile Selassie I University. Being a rather young, modern, individual, this twenty-four-year-old teacher had planned, as part of the show, to introduce miniskirts which would be worn by the female students of the university. Here, indeed, was a non-political issue which served as the impetus for the student union to vent their anger towards the administration of the university.

Under the guise of nationalism the student union demanded that the miniskirts be prohibited, and the national dress of Ethiopia--the shamma--be substituted. If the administration did not agree to abide by this demand the student union asked that the fashion show be called off. The university administration neither agreed to their demand nor called off the fashion show. The issue severely divided the students from the administration and more and more students supported the demands of the student union. On campus picketing and oratory were initiated. What began as a kind of playful dissent over a rather unimportant issue quickly snowballed into a major crisis for the Ethiopian government.

The fashion show went ahead as planned. A majority of the male students then called for the removal of the female advisor. They refused to attend classes, continued their picketing, and demanded that the administration act in support of them. After a series of meetings the administration voted to support the student advisor.

What happened next took place so suddenly that it is difficult to discern. But the student actions, which had up until then been restricted to the campus itself, spilled over onto the streets of the capital city. Hundreds of students marched from the main campus at Sidist Kilo to Arat Kilo, one of the centers of the city. From Arat Kilo they paraded up Haile Selassie I Avenue to the Piazza, the main center of Addis Ababa. Along the way the student leaders lost control over the situation, and the military, which was called up to disperse the students, was powerless. Rioting erupted, cars were overturned, store windows smashed, and students clashed with the police and the military. The Emperor, fearing a general disruption in the city, arrested the leaders of the student union, closed Haile Selassie I University, and ordered troops to surround the campus. This time, however, the military was unable to quell the riots and for the ensuing week Addis Ababa was overrun by rioting students.<sup>24</sup> Masses of students continued to

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24. Respondents claim that neither Europeans nor other Ethiopians joined the students.

march through the city, now also demanding the release of their leaders. From Arat Kilo to the Piazza owners closed their places of business fearing additional destruction. The college administration, the military, the police, and the Emperor found that whatever action they engaged in to stem the rioting only increased the anger of the students.

For the first time in his reign, Haile Selassie, the King of Kings, went on radio and television, and pleaded with the students to stop their violent behavior, and also told them he would be willing to meet with some of the students to discuss their grievances. What impact, if any, this statement produced is difficult to discern. Shortly afterward, however, the rioting began to dissipate and the students returned to their dormitories. The soldiers remained stationed around the university and were given orders to permit no one entrance unless they could certify they were on the staff of the university, or students. The university remained closed.

Shortly thereafter the arrested leaders of the student union were released, and the female student advisor was whisked away from Addis Ababa for one month to allow a cooling off period. However, she did return to resume her duties as student advisor, but left the country five months later. The university, which had been shut for approximately three weeks, reopened and Addis Ababa returned to normal.

It would be folly to maintain that Proclamation No. 255

or, indeed, the fashion show were the fundamental causes of the student uprising. They were not. They were, however, issues which were used by the students who were ready to act again as in 1967, but who could not act without a viable political or non-political excuse. Oddly enough, in this instance the students, who see themselves as a modern pressure group, opposed the use of the modern mini-skirt in their attempt to challenge the college administration and the government. Administrators and faculty personnel overwhelmingly maintain that at present students are extremely politically motivated and are constantly seeking the instrument which will permit them to display their displeasure with the Selassie regime. The issues are less important than the process of dissent. But for the purpose of this study it is important to consider that this revolt was in part due to the agricultural income tax. It was, however, only the first major revolt the government would face over this issue and, indeed, it was relatively minor when compared to the spreading dissension that was occurring in Gojam at this same time, which led to the bloodshed of 1968.

## Chapter VIII

### GOJAM PROVINCE:

#### A REVOLT OVER THE AGRICULTURAL INCOME TAX

At approximately the same time as the student uprising at Haile Selassie I University was taking place, a similar situation was occurring in the province of Gojam.<sup>1</sup> Indeed, in May 1968, five sub-provinces of Gojam were, and remain today, in a virtual state of revolt against the Central Ethiopian Government. And this revolt too was initiated because of the agricultural income tax which became law in November 1967.

The student uprising on the university campus occurred because some students felt the Emperor was moving too slowly in his modernization program, but in Gojam the revolt occurred because the Gojamies believed the agricultural income tax was too modern and would destroy their communal land system. This will be analyzed at length below. So quite clearly, the passage of the agricultural income tax set in motion the forces of tradition (as represented by Gojam) and modernization (as represented by the university students), and point out the existing conflict between these forces.

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1. Information for this chapter has been supplied largely by Damte Bereded, Eshetu Habtegiorgis, and Ylala Ipsa.

One of the most interesting facets of the Gojami revolt is the fact that the Gojamies belong, by and large, to the Amhara tribe. The Emperor and the ruling groups in Ethiopia are also members of this minority but politically dominant ethnic group. And if the Central government, controlled largely by Amhara, cannot effectively govern its own tribal members (as shown by the Gojami revolt), it certainly implies that central government control over the non-Amhara portion of the population is tenuous, at best.

Although the Gojami revolt occurred in 1968, the Gojamies have had a history of conflict with the central government and also have had experience in guerilla warfare against the Italians. The former has already been discussed in relation to the 1942 and 1944 Land Tax Laws. The latter will be analyzed below in an attempt to point out that opposition movements in Gojam are historic. One could say that Gojami opposition to the Italians in the years 1938 to 1941, through the use of guerilla warfare, and the opposition to the central government over the Land Tax Proclamation of 1942, were events that led up to the revolt of 1968.

However, before discussing the revolt of 1968 some information about Gojam will be related to acquaint the reader with the province.

The province of Gojam is in Northwest Ethiopia, directly north of Shoa Province (where Addis Ababa is located), and is generally inhabited by the Amhara tribe. The province

is known for its fertile land as barley, millet, beans, peas, teff, and wheat grow in abundance. Despite the fact that land is considered to be in the fertile or semi-fertile category, because of the communal system of land tenure tax revenue received from Gojam by the Ministry of Finance is quite low. In 1964 the government received \$821,100 in land tax, and \$410,550 in tax in lieu of the tithe.<sup>2</sup> In comparison, the province of Bale, which is largely made up of nomads whose source of income lies in herding and selling cattle, paid in the same year a total of 862,571 in land taxes, including the tithe, to the government.<sup>3</sup>

There are seven sub-provinces in Gojam: Agew Midir, Bahir Dar, Bichena, Debra Markos (location of the provincial capital), Damot which is divided into Kola and Dega, Damot; Motta, and Metekel. The total population of Gojam is approximately 1,344,500.<sup>4</sup> Broken down into sub-provinces the population is as follows:

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2. Lawrance; Mann, Land Taxation in Ethiopia--Summary, Appendix A.

3. Ibid., Appendix B.

4. Report on a Survey of Gojam Province (Addis Ababa 1966), p. 5.

## POPULATION OF GOJAM BY SUB-PROVINCE

(EXTRACT)

Sub-Province	Total	Percent
Agew Midir	157,000	11.7
Bahir Dar	278,800	20.6
Bichena	184,600	13.7
Debre Markos	206,000	15.3
Damot	315,400	23.5
Motta	204,700	15.2

Metekel--The government has not included this sub-province in any survey and figures remain unknown.

Source: Report on a Survey of Gojam Province.  
Central Statistical Office, 1966, p. 7.

Two urban towns exist in Gojam: Bahir Dar and Debre Markos. Bahir Dar is important as it is a major stopping point on the main road through Northwest Ethiopia, and it also sits on the Gojam-Beghemdir border. Its location on the southwest shore of Lake Tana makes it a major tourist center. Debre Markos, also on the main road, is the capital of Gojam Province. These are the only two urban centers of any importance in Gojam Province.

During the Italian occupation of Ethiopia (1936-1941) the province of Gojam was a center of resistance. A relatively amorphous guerilla force was established by the British who, allied with Ethiopia, successfully removed the



Italian occupiers. The "patriotic guerilla movement"<sup>5</sup> was set up in 1938, one year after the unsuccessful assassination attempt on the life of General Graziani, the Italian commander in Ethiopia. The guerillas constantly badgered the Italians, "raised serious rebellion in 1938 [and] also managed to print a news sheet and circulate it over the Western half of the country, in order to keep up the spirit of resistance and foster unity among the leaders."<sup>6</sup> In 1939 these "forces executed a successful night attack on one of the forts at Debre Markos, which was instrumental in forcing the Italian evacuation of that town."<sup>7</sup>

The guerilla campaign round Lake Tana deserves a volume to itself. It was an epic of a dozen men--British officers and sergeants--training and leading in the field over 2,000 guerillas.<sup>8</sup>

The guerilla campaign in the Gojam had presented an example of the effectiveness of a small disciplined force acting as a spearhead to pry open an interior front in enemy territory where the population was hostile to the occupying power.<sup>9</sup>

Although it would be erroneous to imply that the experience obtained during the guerilla movement against the

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5. W.E.D. Allen, Guerilla War in Abyssinia (New York 1943), p. 34.

6. Special Warfare Area Handbook for Ethiopia, p. 601.

7. Ibid., p. 602.

8. Allen, op.cit., p. 123.

9. Ibid., p. 125.

Italians was put to use in 1968, it could be said that this involvement did aid in the Gojami opposition to the Land Tax Law of 1942. And this, in turn, aided the Gojamies in their opposition to the government law calling for the measurement of unmeasured Gabbar land in 1951, and a similar law requiring reclassification of measured and unmeasured land in 1962. This has been discussed previously. One can see, however, that the Central Ethiopian Government should have been aware of what the agricultural income tax would mean vis à vis Gojam since the province has continually been in conflict with either the Italians or the Central government since 1938.

#### Gojam and Proclamation No. 255

The people of Gojam reacted violently when the Central government sent tax assessors into the province in 1968. There were two fundamental reasons for their action: (a) Since the government considers payment of land tax one of the means of determining ownership of land, the Gojamies knew that by accepting this law they would, in fact, be relinquishing their communal land status, and would be opening the door to the total destruction of communalism. (b) The Governor of Gojam, His Excellency Dejazmatch Tsehai Inqu Selassie is despised by the Gojamies. They have always felt that this man was unconcerned about Gojam and the people of the province. Consistently and continually the elders of Gojam have tried

to pressure the Emperor in removing the Governor. Some of the violence of 1968 was undertaken in an attempt to make the Emperor realize that his appointment was a failure since the Governor was unable to enforce the provisions of the agricultural income tax law.<sup>10</sup>

When tax assessors initially entered Gojam for the purpose of estimating the amount of produce grown on the land, many landowners refused to allow them on the land. There was little organization, and when fighting did break out in some areas it was spontaneous. Tax assessors became frightened as it was obvious that the reception given them might endanger their lives. Assessors periodically called on the territorial army to protect them. This is a small force stationed in each province which is under the control of the provincial governor. The Governor of Gojam, who was hostile to the Gojamies, gladly acceded to the request of the tax assessors. From December 1967 to April 1968 little organized disruption of assessment occurred and violence was only intermittent. Both the Ministry of Finance and the Emperor were aware that trouble might occur on a larger scale, but they were not too disturbed by the situation. The territorial army seemed to have control of the situation, and although assessment was not a smooth operation in parts of Gojam, the population of Agew Midir and Metekel were

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10. Ato Tsehai has been Governor of Gojam for approximately nine years.

causing no trouble whatsoever and assessment was proceeding as planned.

However, in May 1968, the situation worsened. The sub-provinces of Bahir Dar, Bichena, Debre Markos, Damot, and Motta are grouped together in the eastern part of Gojam. Beginning in May, the population of this entire region of Gojam loosely organized itself and disallowed any assessment from taking place.

A group of farmers who held land in the sub-province of Motta took it upon themselves to travel throughout the sub-province in an attempt to convince other farmers to prohibit assessment teams from entering their land. Throughout the months of May and June this "organization" spread its doctrine of resistance. As far as can be ascertained, no permanent political structure was established to co-ordinate this movement.

The farmers of Motta, and indeed the people of Gojam, have always been armed with rifles.<sup>11</sup> It was not difficult for this group to convince other farmers that assessment meant the end of communalism and should, therefore, be stopped. Because the population of Gojam was armed it was in turn not difficult for them to persuade assessment teams to discontinue estimation. But the Governor, Tsehai Inqu

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11. Guns can be freely purchased in Ethiopia. In addition, many arms were left over from the Italian occupation.

Selassie, who was responsible for seeing that assessment was completed, was intent on estimating as much land as possible. He therefore informed the tax assessors that they must complete their estimates, and to protect them he called upon the territorial army to enter Motta and ensure the lives of the tax assessors. This led to bloodshed. Many chiga shums, who were members of the assessment teams, were killed, farmers were murdered and some members of the territorial army were shot dead. The entire community of Motta showed that they were willing to use any force at their command to preserve their communalism. These people supported the demands of the "organization". The number of farmers who were now part of this group reached into the hundreds, and it was at this point that the "organization" turned universal, as farmers travelled south to the neighboring sub-province of Bichena, in an attempt to convince the population to act in a similar way.

Ato Tsehai, who became incensed over the turn of events, ordered part of the territorial army into Bichena, and also ordered the tax assessors to proceed with their job. At the beginning of July the farmers of both Motta and Bichena were in a virtual state of revolt, refusing to permit assessment to take place, killing and being killed to preserve their traditional way of life. The Emperor, the Ministry of the Interior, the Ministry of Defence, and the Ministry of Finance seemed unwilling to take additional action and allowed the

violence to continue unchecked. It seems probable that the Emperor and his ministers were afraid that any action on their part would cause a major revolution. They were all probably hoping that the territorial army would be able to handle the situation.

Having been successful in Motta and Bichena, the "organization", which now numbered some three to four-thousand,<sup>12</sup> moved west into the sub-province of Dega-Damot, which "turned out to be the most severe center of resistance."<sup>13</sup> Violent clashes erupted between the territorial army and organized bands of farmers, with large numbers of people being killed and wounded. For all practical purposes tax assessment and all forms of central government control were at a standstill in these three sub-provinces.

The "organization" then attempted to challenge the Emperor directly. Thousands of farmers flocked into Debre Markos where the provincial capital is located and asked other farmers to follow the lead of Motta, Bichena, and Dega-Damot. The Emperor was also informed that if assessment was not immediately halted, the Blue Nile Bridge, which connects Beghemdir Province with Gojam, would be blown up. In addition the leaders of the "organization" demanded the removal of

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12. Interview with Damte Bereded.

13. Ibid.

Ato Tsehai from the governorship.<sup>14</sup> Thus, in mid-July 1968, Emperor Haile Selassie was forced to take action, and he decided to send federal troops into Gojam. Motta, Bichena, Dega-Damot, Debre Markos, and Bahir Dar (the site of the Blue Nile Bridge) had literally revolted against the government. The Emperor was faced with the most manifest post-war challenge to his regime. The traditional forces of Gojam were taking whatever steps were necessary to halt government action vis à vis the agricultural income tax.<sup>15</sup>

The Emperor and the Ministry of Defence ordered some nine hundred federal troops into Gojam. A preponderant number of them went into Motta, the center of the resistance, and to the sub-province of Debre-Markos. Part of the force was also stationed near the Blue Nile Bridge. The army's main function was to stem the movement of farmers, and maintain peace. At this time also the Emperor stopped all tax assessment in the province. The revolution continued, however, as the "organization" demanded the recall of the governor and the removal of federal troops. Sporadic fighting still occurred and rumors of killing and death were widespread. Although impossible to verify, Gojamies later stated that the govern-

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14. It can be presumed that the leadership of the "organization" was made up of some of the larger, more educated farmers, who perhaps had more to lose than smaller farmers, since they would be required to pay a great amount of the tax under the new law.

15. See concluding paragraphs in Chapter I.

ment sent airplanes into Gojam which dropped bombs over part of the province. The number of Gojamies killed was large enough to convince many tribesmen to conduct a ceremony for the dead while individuals were still alive, because of the fear and certainty of oncoming death. This ceremony is always conducted after the occurrence of death, but before the funeral.

In July Haile Selassie established an ad hoc committee whose purpose it was to review the current situation in Gojam, and to suggest means of ending the crisis. The committee was made up of Ato Damte Bereded, representing the Ministry of Finance; H.E. Dej. Kifle Irgetu, the Minister of Interior; a representative of the Public Security Department of the Ministry of Interior; and a representative of the Police Department.

The members of the ad hoc committee journeyed into Gojam and spoke with the Bejrond, various chiga shums, and a number of elders. As one member of the committee stated: "We had nothing to do with the Governor, and did not want to, because of the [existing] hate between him and the people."<sup>16</sup> At the end of July the committee reported its findings to the Emperor.

The findings of the committee can be inferred from the actions taken by Haile Selassie in August 1968. Assessment

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16. Interview with Damte Bereded.



in Gojam was permanently halted and assessment teams were disbanded. None of the leaders of the revolt were arrested. On August 3, 1968, The Ethiopian Herald, under the headline "Emperor Appoints Officials", announced that

His Imperial Majesty, Haile Selassie I, today graciously made the following appointments. H.E. Dejazmatch Tsehai Inqu Selassie, Deputy Governor General of Kaffa [Province], H.E. Dedjazmatch Dereje Makonnen, Deputy Governor General of Gojam, Fitawrari Ayalew Desta, Governor of Motta Province, Gojam, Fitawrari Ayalew Tadesse, Governor of Bichena Province, Gojam and Kegnazmatch Makonnen Kassa, Governor of Debre Markos Province, Gojam.

The governor was removed, as had been demanded by the Gojam organization, and in addition many of the political leaders in the troublesome sub-provinces were replaced with new appointments.

At the time of this writing the situation in Gojam remains hazardous. The federal troops are still in their positions and sporadic fighting occurs. No taxation of any kind is being imposed on the Gojamies. As a result, the Ministry of Finance receives no tax revenue from this province. Rumours continue to be spread regarding killings, and all who travel in Gojam are requested to remain away from Motta and Bichena. The Minister of Interior, representing the ad hoc committee, spent the months of August and early September in Gojam, in an attempt to find a solution which would bring to a conclusion the rebellion in Gojam. The key personnel in the Ministry of Finance now spend most

of their time trying to figure out how to reimpose tax collection in Gojam. Ato Eshetu and others in the ministry have journeyed into Gojam to find out how this can best be accomplished. According to Ato Dante, there will be no agricultural income tax collected in Gojam for the foreseeable future, but the Ministry has no intention of permitting the Gojamies to escape payment of the land tax. It is clear, however, that it will take a long time before normality returns to Gojam, and the Emperor will have to tread softly in his relations with Gojam, otherwise a recurrence of the 1968 rebellion is to be expected.

#### Political Communication and Anomic

##### Behavior in Gojam

It is clear from the preceding analysis that communication between Gojam and the Central government in Addis Ababa had been completely disrupted during the height of the crisis. In the past Haile Selassie had always responded to the peculiar Gojami situation by recognizing the demands of its populace and usually acceding to them. In 1968, however, the Emperor obviously stood his ground hoping to break, once and for all, the communal system of land tenure. His inability to comprehend the deep seated fear of the Gojamies, and the force they were willing to use to prevent government action, led to chaos. The Emperor seemed unwilling to open any channels of communication with the leaders of the organization

until July, eight months after the initial outbreak of violence. The ad hoc committee then served as the liaison between the Emperor and Gojam. But by this time the demonstrations and violence had spread throughout the entire eastern region of Gojam, and the creation of communication channels was to no avail. Indeed, decisions were instituted upon the recommendations of the ad hoc committee, but these decisions clearly show that the government capitulated to almost all of the demands of the Gojami organization.

Because the channels of communication were closed to the Gojamies, they were unable to articulate their demands in any other form but violence. In 1942 the government engaged in protracted negotiations with the leaders of Gojam over the 1942 Land Tax Proclamation, and in 1944, as a result of these negotiations, Gojam was excluded from the Land Tax Proclamation of that year. In 1968 no negotiations whatsoever took place between the two parties to the dispute until July, when it was far too late. For this reason the Gojamies articulated their demands through the utilization of anomic behavior, "the more or less spontaneous penetrations into the political system from the society, such as riots, demonstrations, assassinations, and the like."<sup>17</sup> Such behavior may occur

in cases where explicitly organized groups are

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17. Almond, Powell, op.cit., pp. 75-76.

not present, or where they have failed to obtain adequate representation of their interests in the political system, [and] latent discontent may be sparked by an incident...and may suddenly impinge upon the political system in unpredictable and uncontrollable ways.<sup>18</sup>

Anomic groups have little organization and are marked by intermittent activity. The "organization" in Gojam was just that.

The Gojamies had continually been frustrated in their demand that Governor Tsehai Inqu Selassie be removed from office. Their success in finally forcing the Emperor to act in this matter was brought about by the recommendation of the ad hoc committee to the Emperor. Had communication channels existed in January, rather than July, the possibility exists that some of the violence may have been prevented. In any case, at least the Emperor would have been informed of the demands of the Gojamies and he would have been able to take alternative action. The unwillingness of the Emperor immediately to open communication with Gojam was a major blunder. For the Emperor remained ignorant of circumstances in Gojam, and without adequate information the assumptions upon which decisions were predicated were invalid. In turn, two major decisions were erroneous: The failure to negotiate until July, and the sending of federal troops.

Clearly, the forces of modernization, i.e. the Ministry

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18. Ibid., p. 76.

of Finance and the Ministry of Land Reform and Administration were in favor of destroying communalism in Gojam and played a role in pressuring Haile Selassie into standing up to the Gojamies. The Gojam-Amhara, who are looked down upon by the Shoa-Amhara, are hardly represented in the Central government, and therefore had little direct influence upon the Emperor. In alliance with the Emperor, the forces of modernization were opposed to negotiations as they were aware that in 1942 negotiations failed to integrate Gojam into the 1944 Land Tax Proclamation. But closing the channels of political communication in 1968 heightened the Gojamies' sense of frustration, alienating them further from the regime, and causing them to act more violent than they would have had there been negotiations. Had the Emperor been aware of the intense feelings of the Gojamies he would have realized that even force could not bring about a change in the system of land tenure in Gojam. The failure to negotiate led the Emperor to the decision that force must be met with force.

The entrance of the army into Gojam only served to increase the level of violence. The Gojamies were able to witness directly the hostility and general attitude with which the Central government regarded them. It was made clearer than ever before that the government wished to destroy their traditional structure of land ownership. "Characteristically violence has been employed by those groups in the political system which feel that they have least to lose from chaotic

upheaval...."<sup>19</sup> The Gojamies had everything to gain, for by successfully standing up to the government they could maintain their communal system of land tenure. Thus, the army was powerless in stopping the rebellion.

In July, when the channels of communication were reopened with Gojam, the rebellion lost its steam. And the following month the Gojamies could rightly claim victory over the Central government. An intermittent, loosely fashioned movement defeated the powers of Addis Ababa.

Once again, the modernization program of Haile Selassie clashed with the forces of tradition. And once again the traditional forces were victorious. It seems unlikely that the agricultural income tax will successfully be applied to Gojam within the foreseeable future. The province has made its stand and will, if necessary, do so again. The traumatic events of 1968 will undoubtedly also serve to inhibit any future program of land reform from being applied to Gojam, including the three draft proclamations which the Ministry of Land Reform and Administration presented to Parliament in its 1968-1969 session. Gojam will remain outside any modernization

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19. Ibid., p. 82.

program envisioned by the Emperor or the higher bureaucracy in Addis Ababa. The Emperor and the Ministry of Finance have lost another battle.

Chapter IX  
SIDAMO PROVINCE AND THE AGRICULTURAL  
INCOME TAX

Although the province of Gojam is at present an extremely explosive area, the problems of applying the agricultural income tax to Sidamo province are symptomatic of what the Ministry of Finance is up against in Ethiopia. This is the basic reason for studying Sidamo. The power of the landlords inhibits assessors from estimating their land. The local politicians, such as governors, being landowners themselves, are reluctant to offer their services to the Ministry of Finance. And the ministry remains stymied in its efforts to enforce the provisions of the new law. In Sidamo, large landholders have permitted the formulation of some modern legislation but will not allow the effective application of it. Local leadership will not permit itself to be utilized as a spokesman for modernization. The landlords and the political leadership, together with the ingrained traditions of the peasant, form a bloc of opposition to modernization.

The Food and Agriculture Organization (FAO) and the International Bank for Reconstruction and Development (IBRD) have invested capital in Sidamo, as has the Ethiopian government. This investment, which clearly shows the interest of



the Central government in Sidamo, has, however, failed to influence large and small landowners to adhere to the provisions of the agricultural income tax. And, of course, since this is the case in an area where the Central government has attempted to raise economic standards, one must question the success of the government in applying the new law to provinces where little aid from the Central government exists. And most provinces receive no aid of this sort.

In this chapter a brief survey of Sidamo province will first be made and then a discussion of the various investment programs will ensue. With this background one will understand more clearly the factors involved in applying the agricultural income tax to Sidamo Province.

Sidamo Province, which lies directly south of Shoa, borders the state of Kenya. A number of tribes inhabit Sidamo, such as the Bako, Gibe, Gimira, Janjero, Kaffa, Maji, and Ometo. The people of Sidamo "are shorter...and darker than the other non-negro peoples of Ethiopia."<sup>1</sup> This is important to note as the minority, but politically dominant tribe, the Amhara, display a sense of superiority towards the black population of Ethiopia. The Amhara, who is generally light skinned, "is at his happiest when he is in a position

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1. Lipsky, op.cit., pp. 48-49.

to order someone about."<sup>2</sup> This statement is only true insofar as the traditional elite is concerned, but is quite invalid vis à vis the newly educated elite.

All the Sidamo peoples were early practitioners of a highly developed agriculture which included terraced fields, plowing with oxen, and fertilization with animal manure. There are a few groups, however, on the periphery of the present Sidamo areas who are essentially nomadic, herding people.<sup>3</sup>

In the highlands of Sidamo the main crops grown are wheat, barley, ensets, peas, beans, and coffee. Tobacco is presently being introduced as a cash crop in the area. The Sidamo lowlands are inhabited by nomads, who stray back and forth across the Ethiopian-Kenyan border, herding and selling their cattle. In 1964 revenue received by the Ministry of Finance from Sidamo totalled \$1,278,139. Of this amount \$98,889 was received from the cattle tax.<sup>4</sup> Sidamo paid more cattle tax to the government in 1964 than any other province.

There are six sub-provinces in Sidamo: Arero, Derasa, Jemjem, Sidama, Wellamo, and Borena. The total population of Sidamo, excluding Borena (the southern-most sub-province), is 1,987,590.<sup>5</sup> Broken down into sub-provinces the population figures are:

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2. Levine, Wax and Gold, p. 253.

3. Lipsky, op.cit., p. 49.

4. Lawrance; Mann, Land Taxation in Ethiopia-Summary, Appendix B.

5. Report on a Survey of Sidamo Province, p. 8.

## POPULATION OF SIDAMO BY SUB-PROVINCE

(EXTRACT)

Sub-Province	Total	Percent
Arero	47,600	2.4
Derasa	487,200	24.5
Jemjem	285,100	14.3
Sidama	646,050	32.5
Wellamo	521,640	26.3
Borena--The government has not surveyed this sub-province.		

Source: Report on a Survey of Sidamo Province.  
Central Statistical Office, 1968, p. 8.

The two major urban centers in Sidamo are Yirga Alem, the former provincial capital, and Awasa, the present capital (since May 1968). Awasa is presently being turned into a tourist center, as it is on Lake Awasa, has a lovely warm climate, and is only a five-hour drive from Addis Ababa. Both cities are in Sidama sub-province.

In Sidamo "out of the totality of holdings estimated 61% were entirely owned, 37% entirely rented, and 2% partly owned and partly rented from others."<sup>6</sup> In Bolosso and Soddo districts, of Wellamo sub-province, "of the total heads

6. Ibid., p. 30.

of farming households in the area 68% are landowners and 32% tenants."<sup>7</sup> "Although the number of non-working and absentee landlords is relatively small, the land owned by them is considerably large. Many of these landlords have deliberately put their land to pasture (a relatively very profitable proposition) to avoid...paying maximum land tax (now assessed according to the productive capacity of the land)."<sup>8</sup> In addition, as stated in Part I, the larger the landholding the smaller the tax. Besides adding to the woes of the Ministry of Finance, setting aside land has generated several economic problems.

Not the least of these problems is a chronically static unemployment. Labour is not fully employed even in peak seasons. Given the exclusive agrarian nature of the economy and the very limited possibilities of alternative avenues of employment, the only chance of solving the employment problem within the context of highland farming is to increase the labour absorptive capacity of the farming sector.<sup>9</sup>

The joint FAO/IBRD/Ethiopian Government credit scheme for the Wellamo highlands, which has previously been discussed, has as one of its objectives increased employment.

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7. Wollamo Agricultural Development Project, Annex vii-paper 3, p. 8a.

8. A Report on the Feasibility of an Agricultural Settlement Project in Wollamo Sub-Province of Sidamo Province Ethiopia, p. 7.

9. Ibid., p. 8.

In addition, since 1964 a development project financed predominantly by the population of Soddo, has been in existence in that district. These contributions total approximately US\$200,000 per annum and are collected "as an additional land tax of about 30%."<sup>10</sup> The project has its major goal the development of a viable market and business center in Soddo.

Its residential and shopping areas are being expanded. New government offices are being built. A branch of the Commercial Bank has already started operations and a private modern hotel is nearing completion and more private capital is being persuaded to invest in hotels, transport and craftsmanship. Future plans include the improvement of traditional industries, especially textiles and pottery.<sup>11</sup>

The organizational side of this community effort is very impressive. The people at the village or farm level are reached very quickly through elected leaders who are not necessarily always the elders or the landlords. Every month a meeting is held in Soddo [city] for the representatives of all the district together with all the administrators, some merchants and resident representatives of technical ministries. In these meetings the current problems facing the people are freely discussed and solutions are promptly sought for them.

It is not only an attempt to develop from below, but also a conscious effort to build democracy from below and to give it an economic and social meaning.<sup>12</sup>

The development program was planned by the district governor, some Israeli advisors, and the Emperor, who donated

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10. Ibid., p. 13.

11. Ibid.

12. Ibid.

US\$75,000 in government funds for the implementation of the project.<sup>13</sup> From 1964 to 1967 some three-hundred-and-seventy families have been permanently resettled in Soddo district. Each family was given five hectares of land of which a minimum of two hectares had to be cleared by hand. The "main conditions for being a settler are landlessness and the willingness to settle fully."<sup>14</sup> Cotton and tobacco have been introduced and "have shown average yields well above those obtainable in the highlands."<sup>15</sup>

The FAO, the Peace Corps, and the United Nations Development Program (UNDP) are presently studying the feasibility of enlarging this program to incorporate all of Wellamo sub-province. But it is estimated that the capital cost of such a program will total four to five million U.S. dollars, of which sixty per cent must come from the Ethiopian government.<sup>16</sup> The Report on the Feasibility of an Agricultural Settlement Project in Wellamo Sub-Province of Sidamo Province, issued jointly by the United Nations Economic Commission for Africa and the FAO, states that no capital will be forthcoming from the UNDP unless Ethiopia substantially contributes to the program. And it is unlikely that Ethiopia will be able to allocate that amount of capital from its budget for such a program, at least for the next few years.

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13. Ibid., p. 17.

14. Ibid., p. 22.

15. Ibid., p. 26.

16. Ibid., p. 34.

Although the district of Soddo is considered important since it has a large amount of fertile land and much experimental development is presently underway or being studied, the province of Sidamo is fantastically underdeveloped. Despite the fact that Sidamo is an agrarian province, forty-four per cent of all loans granted to farmers in 1968 were for the purchase of food, and thirteen per cent for the purchase of clothing.<sup>17</sup> "Hardly over half (50.1%) of the total population aged ten years and over are economically active."<sup>18</sup> 96.8% of the total population of the province is illiterate,<sup>19</sup> which is a major factor inhibiting development plans which the Ethiopian government or an international organization might wish to pursue. "The extent of maximizing cash income is limited by agro-technical factors, such as the primitive tools and implements...and virtually all the Wellamo community is associated with a low level of living."<sup>20</sup>

The voluntary development project of Soddo, initiated with the Emperor's aid in 1964, is an excellent example of Haile Selassie's interest in the creation of autonomous

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17. Report on a Survey of Sidamo Province, p. 32.

18. Ibid., p. 14.

19. Ibid., p. 12.

20. Wollamo Agricultural Development Project, Annex vii-paper 3, pp. 10 and 36.

political and economic institutions. The UNECA/FAO report of 1967 makes it quite clear that the Emperor is sincerely interested in building "democracy from below". Although this program is relatively successful at the present time, it seems improbable that the traditional forces in Ethiopia will allow an extension of the program throughout Wellamo, since the UNECA/FAO report suggests that a major problem facing the program is a "class of present or potential landlords who might outwit or exploit the settlers in all sorts of ways."<sup>21</sup> Judging from past actions of the traditional elite, such a situation is highly probable.

These same landlords have gone out of their way to prevent Proclamation No. 255 from being adequately applied in Sidamo. In addition, the traditional fear of the peasant farmer towards a government which continually requests more taxes has caused a great deal of trouble for the Ministry of Finance in Sidamo. It seems that the government's positive approach to the problems in Soddo district has not made the people of Sidamo any more willing to adhere to new tax laws. This will now be discussed.

#### Sidamo and Proclamation No. 255

The office of the Bejrond employs approximately thirty administrators, each of whom represent different departments

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21. A Report on the Feasibility..., p. 30.



of the Ministry of Finance. In addition, each district is assigned an assessment team whose function is to measure the amount of produce grown on the land and estimate its taxability. The Bejrond has been in his position for three years, but in May 1968, an advisor was assigned to him by the Ministry of Finance in Addis Ababa. Ato Mekuria Debretabor was sent from the capital to explain the agricultural income tax to the bejrond, and to insure that the provisions of the law are faithfully executed.

Sidamo Province is made up largely of Gabbar landowners. The problems which the Ministry of Finance has incurred in assessing land and collecting the agricultural income tax in Sidamo are indicative of the difficulties it faces throughout Ethiopia, since Gabbar lands are the most prevalent type of land tenure system in the country. In the district of Tabor, in Sidamo sub-province, 85.80 per cent of the land is under the Gabbar system of land tenure.<sup>22</sup> In Tabor the balance is made up of rist-gult, samon, and maderia land. The amount of Gabbar land which exists in a number of provinces is shown in the following chart extracted from a series of Land Survey Reports prepared by the Ministry of Land Reform and Administration.

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22. Field Study in Systems of Land Tenure and Landlord Tenant Regulations Tabor Woreda (Sidamo), (Addis Ababa 1966), p. 6.

PERCENTAGE OF MEASURED GABBAR LAND IN  
SIX PROVINCES OF ETHIOPIA

Province	% of Measured Gabbar Land
Welega	44.33
Arussi	41.2
Shoa	53.7
Gemu Gofa	16.66
Welo	81.80
Sidamo	42.71

Sources: Report on Land Tenure Surveys,  
Ministry of Land Reform and Administration,  
Addis Ababa: 1967-1968.

In Derasa sub-province, Sidamo, there are three districts which have extremely fertile land and grow quite a lot of coffee: Wanago, Yirga Chefe, and Fisiha Guennet. There are two other districts in Derasa, but they are poor. According to Ato Mekuria, "we expected a lot [of revenue] from these [three] areas, since they do grow coffee, but we have not received that much. This is because it was difficult to reach these areas. There was much rain when assessment was taking place, and [in addition] they can only be reached by mule."<sup>23</sup> The ECA/FAO joint agricultural report stated that in Wel-lamo sub-province peasants "usually ride or walk 1-7 km. to the

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23. Interview with Mekuria Debretabor, Advisor to the Sidamo Province Bejron.

market place."<sup>24</sup> The fact that most farms in Sidamo can only be reached by mule, and are far away from the main road, deep in the interior, inhibits tax assessors from venturing into the bush to assess the land. The Ministry of Finance finds that its work is further complicated as

most people don't know what they earn; they don't keep books, and we have no way of knowing what they do earn. In each area [of Sidamo] assessment committee helpers are necessary, but they do not get paid and we know that they take bribes. Of course we can't prove it. Most of the elected assessors are unqualified people who really don't know anything about assessing land.<sup>25</sup>

In the district of Wanago violence erupted over assessment. The members of the assessment team were prohibited by farmers from estimating the produce of the land in Kabado sub-district of Wanago district. The governor of Wanago refused to place pressure upon these landowners as he sympathized with them, being one himself. Mekuria and the Bejrond travelled to Wanago and informed the governor that he was required to aid in the application of this tax, and should he not do so they would inform Addis Ababa of his action. The governor agreed and travelled with the two to the village of Dila in Kabado-Wanago where he gave a speech in which he appealed to the farmers to allow assessment teams on their land. A fight erupted between the governor and a farmer who was extremely angry over the imposition of this

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24. A Report on the Feasibility..., Appendix 2A.

25. Interview with Mekuria Debretabor.

new tax. The farmer was killed by the governor and the latter was arrested by the bejron. The new governor, who was later appointed by the Emperor, refused to antagonize the population of Kabado-Wanago any further and assessment was halted in this sub-district.

One of the most prominent problems facing the Ministry of Finance in Sidamo is the fact that much of the land remains unutilized until after assessment is completed. As a result only a portion of the land can be categorized for purposes of taxation, and the balance "remains unused until we finish assessing."<sup>26</sup> To prevent this abuse from continuing, Mekuria has proposed to the Ministry of Finance in Addis Ababa that assessment be conducted more than once every five years. If this were done farmers would be unable to escape taxation for any great length of time as land utilized after estimation has been completed would be discovered within a year or two. Presently, however, farmers can avoid payment of the tax for a full five years.

Because coffee is grown in many of the sub-provinces of Sidamo many farmers are extremely wealthy. But, because assessment teams fear the large and wealthy landowners, they are taxed far below what they should be paying. "We know we have farmers who sometimes earn fifty to one hundred thousand dollars a year from the sale of coffee. Some spend

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26. Ibid.

over one hundred dollars a day. The owners, however, say they don't earn much", and assessment teams, fearing the power of these people, take them at their word.<sup>27</sup>

In Sidamo many members of the assessment committees own large tracts of land. A conflict of interest exists, but these individuals have been properly elected and the Ministry of Finance is powerless to remove any member for any reason other than non-attendance.<sup>28</sup> And according to the way the law is presently written, no new elections for members of the assessment teams can be called until the next assessment is due to take place, i.e. five years from the date of the first assessment.

It has been shown, in Part I, that in Bolosso and Soddo districts of Wellamo sub-province, the two largest landholders in each district pay extremely low taxes. Consequently, Proclamation No. 255 was an attempt by the Ministry of Finance to break the existing pattern of large landholders paying low taxes. But as Mekuria has stated, the Ministry of Finance has been incapable of enforcing the provisions of the proclamation. Local governors find all sorts of excuses when it comes to pressuring landowners, and as a result the office of the Bejronde often has to operate without the assistance of the governor. Those who maintain that the

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27. Ibid.

28. Proclamation No. 255 of 1967, Art. 17D.

Emperor's ability to appoint local governors gives him leverage over these gentlemen are quite mistaken. The local governor is not always the spokesman of the Emperor, but at times tends to be the spokesman of the traditional forces in his sub-district or district. The situation in Kabado-Wanago would tend to verify this. Max Milliken and David Hapgood have stated that the "encounter between farmer and bureaucrat is a crucial point in the process of development."<sup>29</sup> But in Sidamo Province, as in other provinces, the communication between farmer and bureaucrat is often inhibited by the local government officials in the area. In addition, it is difficult for the Ministry of Finance to communicate effectively its ideas of modernization when so much of the land is owned by individuals whose power would be destroyed by accepting these ideas. The landholder will not accept innovations which will erode his base of power. In 1954, Walter Heller wrote that "effective progressive taxes also can have significant distributive effects which will influence not only financial relationships but the social structure as such."<sup>30</sup> The landlord in Ethiopia is quite aware of this and, therefore, remains unwilling to entertain new ideas which find their way into legislation.

The experiment in Soddo is an attempt to alter the tra-

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29. Milliken; Hapgood, op.cit., p. 78.

30. In Meier, op.cit., p. 119.

ditional concepts held by the large and small farmers. But the difficulties incurred by the Ministry of Finance in applying the agricultural income tax tend to support the thesis that the agricultural development schemes in Sidamo have not yet broken down these traditional concepts to any great extent. As a result, the Ministry of Finance has found that collecting the agricultural income tax is no easier in Sidamo than elsewhere, despite the central government's allocation of funds to this province.

## CONCLUSION

It has been shown that the forces representing modernization have been in continual conflict with the forces representing tradition since at least 1942. And it is evident that the traditional forces have been victorious over those who represent political or economic modernization.

The 1942 Land Tax Proclamation was altered because of pressure stemming from landlords, tribal chiefs, the Church, and the communal provinces. The tax law of 1944, which was a watered down version of the 1942 proclamation, could not be executed properly because the numerous systems of land tenure could not be weakened or destroyed. The forces of modernization, led by Emperor Haile Selassie, faced similar pressure in 1951, when they attempted to set universal standards for classifying unmeasured Gabbar land. As a result, the Emperor was forced to grant more local autonomy to assessment committees and this was institutionalized in 1962, when local interests were granted more representation on these assessment committees. In addition, in 1962, Parliament, a staunch supporter of traditionalism, vetoed Local Self-Administration Order No. 43, which was an attempt by the Emperor to establish more autonomous political structures within the Central government. Parliament, fearing that its new and powerful position would be weakened by this Order, fought the



Emperor and defeated him. Once again the forces representing modernization had to succumb to the power of tradition.

Although the programs of the Emperor and the Ministry of Finance, the major forces representing modernization prior to 1966, were continually being dismembered, the office of the Executive refused to give up to tradition, and in 1966/1967 the agricultural income tax was introduced by the Ministry of Finance. In addition, the Ministry of Land Reform and Administration, organized in April 1966, allied itself with the Ministry of Finance and the Emperor and began planning major legislation to break the power of the landlords. In 1968 it sent to the Council of Ministers three major land reform bills: A Proclamation to Provide for the Regulation of Agricultural Tenancy Relationships; A Proclamation to Provide for the Regulation of Immovable Property; and a Proclamation for a Tax on Unutilized Land.

Parliament, reacting unfavorably towards the agricultural income tax bill, disassembled it and substituted many of its own provisions. In representing the traditional forces Parliament struck at the major provisions of the bill making it little more than worthless. Parliament has not yet acted for or against the bills introduced by the Ministry of Land Reform and Administration, and it seems unlikely that it will do so before the 1969/1970 parliamentary session.

After Parliament passed the agricultural income tax

bill, the Ministry of Finance found other problems of both a political and administrative nature which prevent universal application of the new law, and which point out clearly the power held by the forces representing tradition.

Skilled manpower is severely restricted in Ethiopia. Respondents in the Ministry of Finance continually complain of the uneducated labor which is recruited into the bureaucracy. The government's inability to obtain adequately skilled teachers on the elementary and secondary levels of education results in students graduating with little knowledge and no conception of scientific and rational norms. The chart showing the unscientific beliefs accepted by secondary students in Ethiopia seems indicative of the traditional concepts which students continue to hold. Since very few students reach the university level where some of the traditional norms are eventually broken down, the Ministry of Finance must depend predominantly on labor recruited from the secondary schools. Consequently, a bureaucracy with modern norms is in existence but is filled with people in its lower positions who firmly adhere to traditional concepts of life. The success of the Ministry in its program of modernization depends to a large degree upon its ability to persuade local forces of the necessity for modernization. But individuals who fill roles in the Ministry are incapable of communicating such attitudes when they themselves believe otherwise. Thus the Ministry of Finance is a classic example

of a dualistic bureaucracy where the upper echelon fosters a program of modernization, and the lower echelon aids the local traditional forces in inhibiting such a program. Until the standards of education are upgraded in the elementary and secondary schools so that rationality replaces traditionalism in the classroom, the various bureaucracies which are now dedicated to imposing a modernization program in Ethiopia will be prevented from successfully applying their ideas throughout the country.

The fact that assessment committees are largely made up of traditional elites prohibits adequate enforcement of Proclamation No. 255. Eshetu, in an attempt to break the hold of traditional forces, will suggest to Parliament in the 1968-1969 session that the University Service be altered so as to permit students to serve on assessment teams. His feeling is that their present service--teaching--does not accomplish much vis à vis the economic development of Ethiopia. He proposes to change the structure of the assessment committees to incorporate students, giving them a month of training and then sending them into the interior to engage in estimation. The Ministry of Education is opposed to this, and the Emperor, being a supporter of education, is unlikely to give this idea his backing. Presently, however, the assessment committees often serve the interests of traditional landholding elite, and the Ministry of Finance suffers for it in terms of revenue collection.

Assessment committees, which are in favor of modernization, clash with the landed elite, and usually fear of the local power groups prevents assessment committee members from adequately estimating the land. Since local governors, being landowners themselves, also support the landlords, the assessment committees receive little aid, and the members of each committee can not be expected to challenge the local power elite by themselves.

Of course, the major power elite is found in the Coptic Church. The Ministry of Finance quickly discovered that the Ethiopian Orthodox Church had remained outside the purview of the law. The Church, which is not mentioned in the agricultural income tax proclamation, was included in the law by implication since all persons exploiting the land were to be taxed. At present, however, all lands belonging to the Church remain unestimated, and the Ministry of Finance has been informed by the Emperor that it must not assess Church lands. The leaders of the Church, through membership in the Crown Council and by their otherwise powerful position in Ethiopia, have convinced the Emperor that their lands must remain untouched. And Haile Selassie once again agreed to their demands. The Ethiopian Orthodox Church is without a doubt the most significant factor in the preservation of traditionalism in Ethiopia. The Emperor has shown by his actions since 1942 that he is unwilling to challenge the Church on fundamental issues concerning Ethiopian

society. He has constantly retreated in instances where the Church has refused to budge from its position.

In 1960 when the attempted coup against Haile Selassie occurred, the rebel leaders "advocated...the disestablishment of the Ethiopian Orthodox Church. There is evidence that [they] were willing to assassinate ruthlessly...the whole traditional aristocrac[ies]."<sup>1</sup> Analyzing the position of the Church in present day Ethiopia, it is probable that in the future such "ruthlessness" may occur unless the Church alters its opposition to modernization. It is absolutely clear, however, that Haile Selassie will not challenge the Church, and it will probably retain its power over the Emperor for the duration of his Kingship. The Church will, therefore, remain a force which will permit the formulation of some modern legislation but will not allow its effective application. The land owned by the Church is not being estimated, and will not be estimated. Neither the Emperor nor the Ministry of Finance have enough power to successfully challenge the Church. The Church remains the most potent institution in Ethiopia combatting the tide of modernization.

The communal land areas in Ethiopia have proven once again that they, too, can stand up to the Emperor. The Emperor's capitulation to Gojam was another step backward

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1. Hess, op.cit., p. 509.

for the forces of modernization. The Emperor made his stand and lost.

At present, in Ethiopia, the multiplicity of traditional forces hamper the successful application of modern legislation. "The church hierarchy and the landed aristocracy... are bound to their own group interests...by stronger ties than those which put them in contact with the people."<sup>2</sup> The Emperor and the Ministry of Finance have up until now been incapable of breaking these ties. There is no reason to believe that the forces of modernization will be any more successful during the remaining years of Haile Selassie. A modernizer himself he is powerless when it comes to obtaining the support of the major traditional forces in the country. He has capitulated to these forces in the past, he has acted similarly in relation to the agricultural income tax, and he will most likely do so in the future.

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2. William Zartman, Government and Politics in Northern Africa (New York 1966), p. 150.

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