

THE ROLE OF TAXATION IN THE SUCCESS OF THE SONGHAY EMPIRE

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ABSTRACT

The importance of knowing what has happened in the past in order to improve the future, is an ever-lasting concept that has been followed and will continue to be followed for centuries. Taxation has been present for centuries in some form or another, but research on the history of taxation in African countries has lacked behind. There have been many studies on the History of the Songhay Empire, but none could be found on the impact of taxes during the Songhay Empire and how it contributed to the Empire's success. Tax revenue was, and still is, vital to the success of a country, and the Songhay Empire is no exception. This research examines the taxes and determines the extent to which it contributed to the success of the Songhay Empire.

The research question is: Do the taxes that existed during the reign of the Songhay Empire adhere to the Fundamental Principles of Taxation?

A systematic and critical literature review was followed in this research in order to gain an understanding of the history of the Songhay Empire during the 16th century. During the reign of this Empire, there were caravan trade routes that ran through various cities of the Empire bringing in revenue. The taxes imposed by the rulers of the Empire were not solely based on the revenue from the trade routes, but also on harvests and tributes.

The aim of this research is to identify the taxes that existed during the reign of the Songhay Empire and to evaluate them against the Fundamental Principles of Taxation in order to analyse how the taxes contributed to the success of the Songhay Empire.

This research concluded that taxes existed during the reign of the Songhay Empire and when applying the Fundamental Principles of Taxation to these taxes, five of the six Fundamental Principles were adhered to in West-Africa during the 16th century. This implied that the history of taxes is relevant to the modern government as lessons can be learnt from the application of taxes 400 years ago.

Keywords:

Songhay, Empire, West-Africa, taxation, fundamental principles, history

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1. INTRODUCTION

Franklin D Roosevelt once said “Taxes, after all, are dues that we pay for the privileges of membership in an organized society” (Goodreads Inc., 2018).

In Ancient times, the revenue from taxation was a means for a King to provide safety, justice and welfare to the people of his country. If these goals were met by the King, his people were more than willing to pay their taxes (Webber & Wildavsky, 1986). Since Ancient times, taxation has contributed to the success of the King and in turn his Empire.

Regarding the West-African Empires of the 16th century, there is very little information available on the taxes that existed and therefore the influence of taxation on these Empires. Very little research has been done on the history of taxation in West-Africa, with specific reference to the Songhay Empire and the application of these possible taxes.

This research focuses on the reign of the Songhay Empire, one of the most important Kingdoms for the development of trade in the West-African region (South African History Online, 2017). Although the historical events of the Songhay Empire have been well recorded and researched in many historical books and documents, there is little information available on the types of taxes that existed and how they contributed to the success of the Songhay Empire. The Empire had a ruler and thus there was a government to support the administration. Where there is a government there is politics. Where there are a government and politics there is bound to be taxation.

The aim of this research is to identify the taxes that existed during the reign of the Songhay Empire and to evaluate them against the Fundamental Principles of Taxation in order to gain an understanding of the influence that these taxes had on the success of the Empire.

The question asked in this research is: Did the taxes that were present during the reign of the Songhay Empire adhere to the Fundamental Principles of Taxation?

The contribution of this research is to expand on the existing knowledge of the effects of taxation on the success of the Songhay Empire. Owing to the fact that there is insufficient research on the impact of taxation on the success of the Songhay Empire, this research attempts to bridge the gap in the literature and to evaluate the taxes that existed during the reign of the Songhay Empire against the Fundamental Principles of Taxation.

The research commences with a background to the study, followed by a description of the methodology used for this study. A brief history of the Mali Empire is discussed as this was the Empire in history that preceded the Songhay Empire. This discussion is deemed necessary in order to follow the history and understand the impact of taxation on the region of West-Africa. Thereafter the history of the Songhay Empire is analysed. The taxes that existed during the reign of the Songhay Empire will be identified through the analysis of the history and then evaluated against the Fundamental Principles of Taxation. In conclusion, the research question will be answered according to the research from the study.

2. BACKGROUND

When researching the history of West-African tax systems during the 16th century, very little documentation on the taxes was available, let alone information written in English. While reading through the History of the Songhay Empire the researcher was able to gather information from the history and link it to taxation. The more in-depth the West-African history was analysed, increasingly more information about the taxes that existed during the 16th century in West-Africa emerged.

A study conducted by Bafana (2017), analysed taxation as a building block for the Ghana and Mali Empires. The history of the Ghana and Mali Empires was analysed and the taxes that existed during the reign of the Empires identified. The taxes were then applied to the Fundamental Principles of Taxation to determine how the taxes contributed to the success of the Ghana and Mali Empires. The study examined the

rise and fall of the Ghana Empire as well as the rise of the Mali Empire in West- Africa from 300 to 1433.

This research is a follow-up of the study done by Bafana (2017). The research will commence with the decline of the Mali Empire in 1433 and analyse the history of the rise of the Songhay Empire from 1464 until the fall of the Songhay Empire in 1592. This research focused on the taxes imposed during the reign of the Songhay Empire in the 16th century in West-Africa. There is ample research on the history of this great Empire but very limited research was done on the taxes and how they affected the Empire's success.

To determine whether the taxes could have been classified as effective and appropriate, and whether society was content with paying the taxes, the taxes identified will be evaluated against the Fundamental Principles of Taxation.

3. RESEARCH METHODOLOGY

The study follows a social constructionism approach as a research paradigm since the behaviour of the people of the Songhay Empire will be examined, and when looking at a community, the influences that they have on each other's opinions will fall within the ambit of a social constructionism approach.

The research method used for this study is a systematic and critical literature review. For a systematic review, the researcher has a pre-planned strategy for locating existing literature in order to evaluate, analyse and summarise the findings of the literature and to report on the evidence obtained from the literature. From a systematic review a conclusion can be drawn on what is and also what is not known. A systematic review may be presented in a narrative format (Saunders, Lewis & Thornhill, 2016).

The research continued with a critical review that included an extended exploration and evaluation of the sources to ensure the quality of the literature. The aim of a critical review is to provide a starting point for a research study rather than focusing on the conclusion. A critical review may follow a narrative format. A narrative format is often

used to describe published literature and identify possible literature for inclusion in a study (Grant & Booth, 2009).

For this research, a study of the history of West-Africa will be conducted, however, this study should not merely be classified as historical research. Historical research is a research method used for discovering what had happened in the past, the outcome of which is a theoretical explanation of past events (Lune & Berg, 2017). This study does indeed incorporate some characteristics of historical research, however, once the analysis of sources had been conducted and a narrative exposition of the findings had been written, the findings were further evaluated. Books written on the history of West-Africa itself were critically analysed. The books were sourced using the University of Pretoria's databases and were borrowed from the library. For this study, historical books, journal articles and documents were critically analysed to gain an understanding of and insight into the Songhay Empire and the people who lived during its reign. An analysis was done on their lifestyles and how they survived; including the taxes that they had to pay. The history of the Songhay Empire was analysed in detail to identify the types of taxes that existed. Although no definite answer will be forthcoming, the findings of the reviewed literature will create the opportunity to evaluate the taxes against the Fundamental Principles of Taxation.

The nature of this study is exploratory. An exploratory study is conducted when a researcher wants to examine a new interest or when a field of study is relatively new (Babbie & Mouton, 2004). There are some facts in the history of West-Africa that are known and in this study the historical facts that existed during the reign of the Songhay Empire will be explored to discover more facts about the taxes that existed in West-Africa during the 1600s.

4. THE HISTORY OF THE SONGHAY EMPIRE BETWEEN THE 15th AND 16th CENTURIES

4.1. Introduction

“The middle Niger was the traditional home of the Songhay people” (Chu & Skinner, 1990). The Niger River played a prominent role in the development of African civilisation, and especially the people of Songhay. The river not only provided transport but also rich soil which was used to plant crops. With the river providing transport there was also the possibility of trade as people were able to move from city to city along the rivers and exchange goods and ideas (Chu & Skinner, 1990).

4.2. Brief discussion of the Mali Empire

Mali was the most dominant Empire from the 11th century to the 14th century. During this time, Mali was a great threat to the Songhay people. The success of Mali was owed to its brilliance in the administration of the Empire (Bafana, 2017). The Empire used well-educated Arab scribes who worked in the capital city of Mali (Timbuktu) to administer all the taxes. Mali’s outlying cities were still governed by their traditional rulers and the capital city did not concern itself with the leadership as long as taxes were being contributed to the capital (Conrad, 2005).

During the 14th century, the Mali government introduced cowrie shells found in the Indian Ocean as a form of currency for inland trading. The Europeans came to realise that the West-African people preferred trading with cowries as opposed to gold and by the 15th century cowries were being shipped in to the Guinea coast of West-Africa (Conrad, 2005). The imposition of the cowrie currency simplified internal trade, “however gold dust and salt remained the main mediums of exchange” (Bafana, 2017).

The main source of income for the Mali Empire was the trade routes that ran through the Empire. Trading cities such as Timbuktu and Gao were middleman cities between traders of Western-Sudan and those of the Sahara and North-Africa (Chu & Skinner, 1990).

“The Mali Empire expanded across the Southern Savannah where there was ample rainfall” (Bafana, 2017), food was produced on a regular basis and traded between districts. The peasant farmers were required to pay a portion of any surplus production to the district rulers who would then keep a portion and pay the rest to the Mali Empire (Shillington, 1995). Those who did not contribute to the King during the harvest time were severely punished. Owing to the wealth that was accumulated from agricultural activities, the Mali King was able to keep his powerful army well maintained (Niane, 1984)).

The Songhay people’s independence and freedom were threatened by the Mali Empire. The King of Mali at the time, Mansa Musa, had set his sights on Gao which was inhabited by the Songhay people (Chu & Skinner, 1990).

The location of the city of Gao was the reason for the development of the city into the trans-Saharan trading link of the Eastern Sahara (Shillington, 1989). Gao was a great cosmopolitan area as the Niger River ran straight through the city. This allowed for many trading opportunities such as the salt trade and merchandise being brought in from Libya and Egypt (Cissoko, 1984). The Merchants of Gao traded salt, cloth and other products from North Africa for food from the farmers and fishermen of Songhay (Shillington, 1989). Owing to the trade route flowing directly through the city, Mansa Musa, (the leader of the Mali Empire at the time) saw the city of Gao as a great opportunity to increase the wealth of his Empire (Cissoko, 1984). Mansa Musa succeeded in gaining domain over Gao in 1325 and captured two Songhay princes during his siege of Gao (Chu & Skinner, 1990).

When Mansa Musa died during 1332, the two captured princes escaped with a few partners and reclaimed Gao as part of the Songhay Empire. As time passed the Mali and Songhay Empires were forced to live beside each other but as the Mali’s strength declined, the Songhay Empire started to rise (Chu & Skinner, 1990).

The strength of an empire depends on the strength of the King ruling the empire (Bafana, 2017). During the late 14th century, the Mali Empire suffered due to the weaknesses of its Kings. The surrounding provinces of the Empire started to realise this weakness and seized the opportunity to raid the Empire. The city of Timbuktu,

along with other cities, was invaded by the Tuareg during the 15th century. The Tuareg knew the city of Timbuktu was a source of wealth for the Mali Empire due to the geographical layout of the city and once Timbuktu had been sieged, the Mali Empire came to its end in 1433.

4.3. The timeline of the Songhay Empire

Table 1 is a summary of the historical events that led to the rise and fall of the Songhay Empire from the time of the decline of the Mali Empire in 1433 and the rise of the Songhay Empire in 1464 to the fall of the Songhay Empire in 1592.

Table 1: A Summary of the History of the Songhay Empire

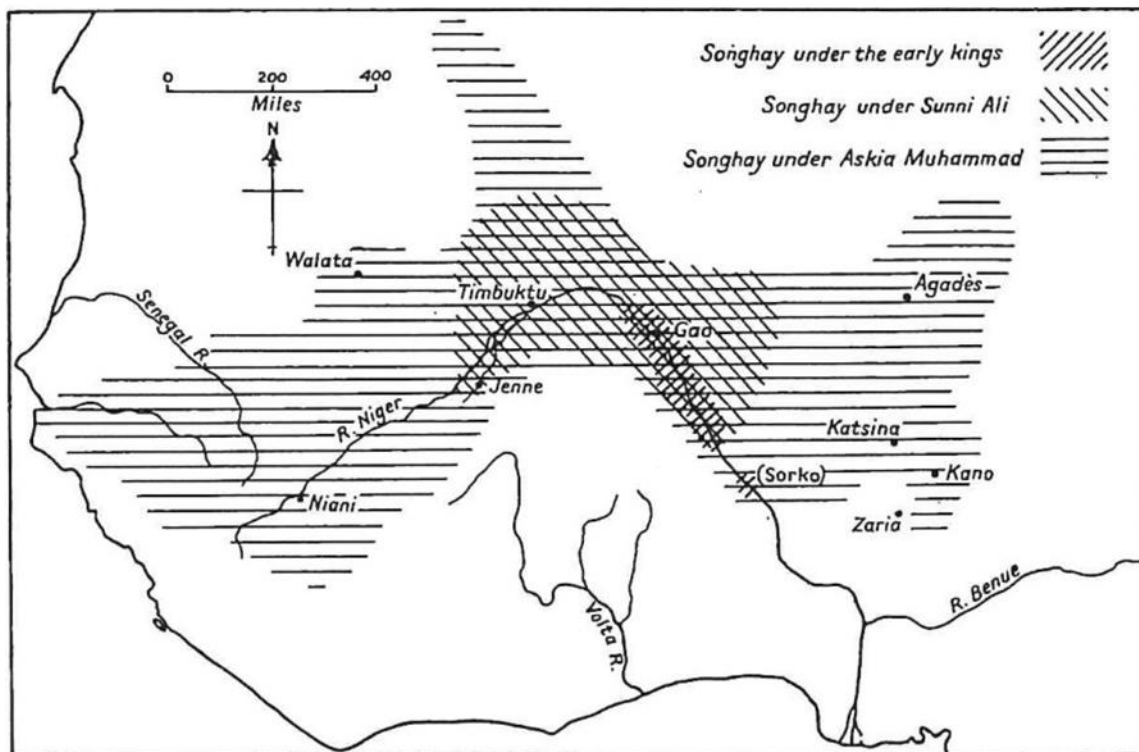
Year	Event
1433	Strength of the Mali Empire declined and the Tuareg nomads invaded Timbuktu
1464	Sunni Ali became ruler of the Songhay Empire
1468	Sunni Ali besieged Timbuktu
1473	Sunni Ali gained domain over Jenne
1492	Sunni Ali passed away and his son Sunni Baru became ruler of the Songhay Empire
1493	Askia the Great over-threw Sunni Baru and became the ruler of the Songhay Empire
1512	Askia the Great claimed the City of Diara
1528	Askia the Great was deposed by his eldest son, Musa
1528-1586	Askia the Great's sons and grandsons proceeded to succeed each other
1586	Mahammad IV became the ruler of the Songhay Empire and a civil war was sparked
1591	The Songhay Empire was invaded by the Moroccans
1592	The fall of the Songhay Empire

Source: (Chu & Skinner, 1991; Davidson, 1965; Shillington, 1995)

4.4. Map of the Songhay Empire

Figure 1 demonstrates the development of the Songhay Empire under the two main rulers of the time, Sunni Ali and Askia the Great.

Figure 1: Map of the Songhay Empire



4.5. Sunni Ali¹

Sunni Ali was one of the fiercest warrior Kings to have ever ruled in West Africa (Chu & Skinner, 1991). He became the Ruler of the Songhay Empire in 1464. By this time the Mali Empire was declining and the Songhay Empire rising (Davidson, 1965). Before the accession of Sunni Ali, the Songhay's territory was limited to the Niger valley, south of Gao (Fage, 1962). Sunni Ali was an ambitious man who believed that the only way to unite Western Sudan was by war (Davidson, 1965). By uniting Western Sudan, Sunni Ali would gain control of more West-African cities enabling him to grow his Empire. Sunni Ali's goal was not to destroy the Empire of Mali but to take it as it was, thereby expanding the Songhay Empire by sieging surrounding cities (Chu & Skinner,

¹ Sources differ in terms of the spelling of his name. Also spelled 'Sonni Ali' (Fage, 1962)

1991). Sunni Ali had a strong army that was led by competent leaders. He was seen as having “acquired a reputation of invincibility” (Cissoko, 1984). Sunni Ali would fight alongside his army and lead them through battle. He was a ruthless man to those who betrayed him but loved by those who were loyal (Chu & Skinner, 1991; Davidson, 1965). Sunni Ali’s ambition to expand the Songhay Empire led to the siege of Timbuktu in 1468.

4.5.1. The Siege of Timbuktu

Timbuktu was originally a city where seafarers met travellers from land to trade due to its geographical location on the Niger River (Niane, 1984). The city developed into a successful trading and learning centre and collected taxes from the citizens (Davidson, 1998). Timbuktu was thus an asset for any ruler trying to develop a wealthy Empire. Mali’s hold on Timbuktu weakened when Mansa Musa passed away and the Tuareg nomads from the surrounding desert invaded the city of Timbuktu in 1433 (Chu & Skinner, 1990). Chief Akil was the leader of the Tuareg nomads; however, he himself did not choose to live in the city of Timbuktu. Chief Akil appointed a man by the name of Ammar to collect the taxes from the citizens of Timbuktu. Ammar would then pay two-thirds of the taxes to Chief Akil and keep the remaining one-third for himself. During 1468 Sunni Ali besieged Timbuktu driving the Tuareg nomads back into the northern Sahel desert (Cissoko, 1984). When Sunni Ali besieged Timbuktu, the learning centres were destroyed and many students fled from the city in fear of being killed (Chu & Skinner, 1990). The taking of Timbuktu was one of the most important captures as it contributed enormously to the growth of the Songhay Empire due to the fact that the city was already a well-established trade centre collecting taxes which would contribute to Sunni Ali’s wealth (Cissoko, 1984).

4.5.2 The Siege of Jenne

After the siege of Timbuktu, Sunni Ali set his sights on the city of Jenne (Chu & Skinner, 1990). While Gao and Timbuktu were middleman cities for trade between Western Sudan and the Sahara and North African traders, Jenne was a middleman city between traders of Western Sudan and traders of the forest lands to the south. Gold and other goods were transported from the forest lands to caravan-

traders in Timbuktu and other trade centres through Jenne and this made Jenne a large contributor to Timbuktu's commercial wealth (Davidson, 1998; Chu & Skinner, 1990). Jenne had a reputable university that conducted studies on many topics, including medicine, which also contributed to the wealth of the city as it was an attraction for students to study there. Jenne was a well-situated city as it was set on a tributary of the Niger River which was surrounded by treacherous swamps, making it very difficult to access. The siege of Jenne came with its complications but Sunni Ali took control of the city in 1473. This siege was a very important event for the Songhay Empire as it was now the dominant power in Western Sudan (Chu & Skinner, 1990).

4.5.3 The end of the reign of Sunni Ali

Sunni Ali drowned while crossing a stream on his way back to Gao (Chu & Skinner, 1990). "At the time of his accidental death in 1492, Sunni Ali was the master of a great Empire based on the Niger" (Cissoko, 1984). After Sunni Ali's death, his son, Sunni Baru, became the leader of the Songhay Empire. Sunni Baru's reign was short-lived as he was overthrown by a rebel who became known as Askia the Great in 1493 (Davidson, 1965).

4.6 Askia the Great

Askia the Great ("Askia") was a politician who increased the wealth of the Songhay Empire by enlarging the military force and administrating the machinery of the army to be the strongest in Western Sudan. Askia was a devout Muslim and gave back to his community and cared for the poor. The citizens respected him and wanted to follow him in religion and thus through the use of Islam, Askia united the people of the Songhay Empire. During 1494 Askia went on a pilgrimage to Mecca to prove that he was a devout Muslim. Upon his return, Askia revived Timbuktu to its former glory by once again opening it as an Islamic learning centre. Askia did not force the Islamic faith upon the common people and the people were free to decide their own religion. Askia the Great continued the work that Sunni Ali had started by expanding the Songhay Empire further into the desert until he had successfully united the entire central region of Western Sudan. In doing this he ensured that Songhay benefited more directly from the trade routes, which in turn increased the Empire's wealth. "No

people of Western Sudan were free from the pressure of Songhay power” (Davidson, 1965; Shillington, 1995).

For Askia, there was still more to achieve and he continued to grow his Empire. In 1505 he attempted to invade Borgu, but was unsuccessful. However, this failed attempt did not deter him from trying to claim other cities. In 1512 Askia successfully claimed the City of Diara and when he was successful there he turned eastward. His army invaded the Hausa states, which brought in taxes and loyalties; however, this was worth little without his control over the principal caravan markets in the north (Davidson, 1965).

Again Askia sent out his very powerful troops to gain control over the rich lands of Aïr, which was north of the Hausa states where he had formed colonies and further enriched the Songhay Empire (Chu & Skinner, 1990).

The traditional rulers of the provinces that were conquered by Askia were replaced with royal appointees, appointed by Askia himself, who were responsible for ensuring the regular payment of any tributes to the province (Shillington, 1995).

Askia encouraged agriculture by lowering the taxes on produce and by creating numerous farming settlements for the slaves brought back from war. He also encouraged learning by contributing gifts and pensions to the ‘ulamā’² (Cissoko, 1984).

Government revenue included; tributes from the provinces, income from the King’s personal property, *zakat*³, taxes-in-kind that were levied on harvests, herds and fishing, taxes and customs duty on trade, special levies on Merchants of large cities and spoils of war (Cissoko, 1984). Askia used the income derived largely for the benefit of the Empire. “A large proportion of his income went to the upkeep of the court and the standing army.” He also supplied funds for the construction or restoration of

² The ‘ulamā’ is a body of Muslim scholars who are recognised as having specialist knowledge of Islamic Sacred Law and theology (Afsaruddin, 2019).

³ The Zakat was a payment made annually under Islamic law on certain kinds of property and used for charitable and religious purposes (Oxford Dictionaries, Not dated).

mosques. Askia supported the poor with social grants and gave gifts and alms⁴ to the Islamic religious leaders (Cissoko, 1984).

In 1528 Askia was deposed by his eldest son, Musa, due to the fact that he was nearly ninety years of age and blind (Davidson, 1965).

Askia's sons and grandsons proceeded to succeed each other from 1528-1592. During this timeframe the Songhay Empire was at its best. The markets flourished and the lands were rich with produce. Citizens did not resist contributing to the state as they were content with their leaders. The Empire was wealthy and the store rooms were over-flowing with harvests (Cissoko, 1984).

Table 2 summarises the types of taxes that existed during the reign of the Songhay Empire which will be evaluated against the Fundamental Principles of Taxation.

Table 2: Summary of taxes in the Songhay Empire

Type of tax	Description
<i>Zakat</i>	A payment made annually under Islamic law on certain kinds of property and used for charitable and religious purposes.
Harvest Tax	Taxes in kind levied on harvests, herds and fishing. Askia lowered these taxes to encourage agriculture.
Tributes	Payments were collected from provinces forming part of the Songhay Empire to ensure that the Songhay Empire obtained dominance, but in return the provinces had complete autonomy.
Customs duty	Tax withheld on the importation and exportation of goods via the trade routes.
Levies	Levies charged on Merchants of large cities. Merchants paid levies to the King in order for the King's armies to protect the cities from invaders and too much competition

Sources: (Cissoko, 1984:201; Oxford Dictionaries, Not dated, South African History Online, 2017; TimeMaps, 2018).

4.7 The fall of the Songhay Empire

In 1586 Mahammad IV became the ruler of the Songhay Empire and "his accession sparked a civil war". There was a lot of conflict between the reigning family and a civil war broke out after a fierce battle at Gao. The Songhay Empire divided and during

⁴ Money or food given to poor people (Oxford Dictionaries, Not dated).

1591 many of the Songhay princes joined the Moroccan invaders, resulting in the fall of the Songhay Empire in 1592 (Cissoko, 1984).

5. EVALUATING THE TAXES THAT WERE PRESENT DURING THE REIGN OF THE SONGHAY EMPIRE AGAINST THE FUNDAMENTAL PRINCIPLES OF TAXATION

5.1. Introduction

The Fundamental Principles of Taxation are a set of guidelines that evaluate a tax by assessing its characteristics. When evaluating whether a tax is an appropriate tax, it needs to be evaluated against the Fundamental Principles of Taxation. If a tax complies with all the Fundamental Principles of Taxation, the chances of collecting the revenue from that tax will be significantly higher than if the tax does not meet the Fundamental Principles of Taxation. Du Preez (2016), identified six Fundamental Principles of Taxation. These six fundamental principles (Table 3) will be explained and then applied to the taxes that existed in the Songhay Empire as shown in Table 2. By evaluating the taxes that were present in the Songhay Empire against the Fundamental Principles of Taxation, it can be concluded whether the taxes adhered to the fundamental principles of a good taxation.

Table 3: The Six Fundamental Principles of Taxation

Principle Number	Description
1	Efficient and effective administration and communication
2	Certain, neutral, understandable legislation
3	Equity influencing different levels of society
4	Taxpayers' duty to contribute to society versus the government's duty to strike a balance between taking too little and taking too much
5	Benefits to the public through taxation
6	Changes to unwanted social behaviour

Source: (Du Preez, 2016)

5.2. Fundamental Principles of Taxation

5.2.1. Principle 1: Efficient and effective administration and communication

- Explanation of principle

Administrative efficiency should be applied in terms of timing and manner of tax payments. The principle of transparency, which enables the tax to be fully observed by all taxpayers, should be applied ethically and in a manner that is free from bias. The collection as well as the levying of the taxes should be done efficiently and without any unnecessary administrative or cost burden being placed on the taxpayer or the tax collection authorities. Taxpayers should regularly be assisted with regard to the understanding of the tax system and the updates thereto. The administrative system should be regularly reviewed to ensure that it remains administratively effective (Du Preez, 2016).

- Application to the taxes of the Songhay Empire

Gao was a great cosmopolitan area which allowed for trade and thus there were taxes levied on the importation and exportation of goods. During the reign of the Mali Empire, “The traders knew when to pay taxes and how much to pay” (Bafana, 2017). The Mali Empire was overthrown by the Songhay Empire and because the tax system on the trade routes was efficient and effective during the reign of the Mali Empire, there were no significant changes made to the system by the rulers of the Songhay Empire. Bafana (2017) explained that every time a trader came into the city with a donkey-load of salt they had to pay one dinar⁵ of gold and when they exited they would have to pay a further two dinars of gold. This made the tax administratively efficient and effective.

During Sunni Ali’s reign, he began to establish a system of governance. When Askia the Great became the ruler of the Songhay Empire the system of governance that Sunni Ali had developed only became more established and organised. Taxes were collected by the royal court. Askia himself appointed royal appointees to ensure the regular collection of tributes from the outlying provinces. This made the collection

⁵ A dinar is a coin made out of the precious metal, gold, used to make payments. (Quora, 2018)

process efficient for the taxpayers as the taxes would be collected from them directly by the royal court (South African History Online, 2017).

5.2.2. Principle 2: Certain, neutral, understandable legislation

- Explanation of principle

Taxation should be simple in timing and manner of collection. Citizens should understand the reasons for being taxed and if all citizens cannot understand why they are being taxed, then the tax is not simple. The tax legislation should be applied objectively and without bias to ensure neutrality. Tax should be sustainable and not affect the economy in a harmful way. Taxation should be certain in timing of collection and amount (Du Preez, 2016).

- Application to the taxes of the Songhay Empire

Many of the citizens of the Songhay Empire were Muslims. The Koran⁶ was a very important part of their every-day life. *Zakat* was a payment made, depending on one's own wealth, to the state and given to the very poor. In the Muslim religion it is said that God looks down on those who have the ability to help the less fortunate but choose not to (Climent, 2015). Owing to the fact that the majority of the citizens of the Songhay Empire were Muslims, there would have been a clear understanding of the Koran and if the Koran stated that a payment of *Zakat* needed to be made, then most citizens would have made the payment. This makes the legislation behind *Zakat* certain, neutral and understandable.

Harvest taxes were collected on harvested goods. The amount of tax to be paid on these harvests was a portion of the harvest itself. This kind of tax was implemented before the reign of the Mali Empire as discussed in Bafana (2017). For the levying of harvest tax to have been continued from the time of the Mali Empire, it would be certain, neutral and understandable to the citizens of the Songhay Empire.

⁶ "The Islamic sacred book, believed to be the word of God as dictated to Muhammad by the archangel Gabriel and written down in Arabic" (Oxford Dictionaries, Not dated).

Tribute payments were collected from provinces forming part of the Songhay Empire. As the royal court was responsible for the administration of taxes, the neighbouring provinces were certain that there would be collection of tributes that were to be paid over to the King for the provinces to remain autonomous.

Customs duties were charged on the importation and exportation of goods into the trading cities via the trade routes. When goods came into and when goods left the trading cities, taxes would be levied on those goods. This shows certainty as to when the taxes would be collected.

Levies were charged on Merchants of large cities. The Merchants paid levies to the King in order for the King's armies to protect the cities from invaders and too much competition. If one were a Merchant, it was certain that this tax would be applicable as one would require the benefits of security that the taxes allowed.

The taxes imposed by the Songhay Empire were certain, neutral and understandable.

5.2.3. Principle 3: Equity influencing different levels of society

- Explanation of principle

Equity is a difficult principle to achieve because everything is said to be fair when the principle of equity is being adhered to. Fairness is a difficult principle to attain as every person has a different concept of what is fair and just. There are three dimensions of equity, namely vertical, horizontal, and individual equity. Vertical equity is achieved when tax is levied proportionately to income. Horizontal equity is achieved whereby income earners of the same level are taxed evenly. Individual equity takes into account every individual taxpayer's facts and circumstances and is then levied accordingly (Du Preez, 2016).

- Application to the taxes of the Songhay Empire

Zakat was a payment mandated by the Koran that was to be paid out of one's own wealth. There was, however, an exemption to those who did not have the financial means to pay the tax. The Koran further mandates that the amount of payment of *Zakat* should reflect the wealth of the individual who paid it (Climent, 2015). Owing to

the fact that *Zakat* was paid out of one's own wealth shows that equity on an individual level was considered. The taxpayer's individual facts and circumstances were taken into account.

Equity drives the redistribution of wealth. Harvest taxes levied on excess harvests, tributes, customs duties, and levies did not contribute to the redistribution of wealth. The excess harvests as well as all the other taxes collected were given directly to the government, which would in turn contribute what was necessary to the poor and needy as well as provide security for the citizens of the empire. This shows that there was no evidence of equity on a horizontal or vertical level during the reign of the Songhay Empire.

5.2.4. Principle 4: Taxpayers' duty to contribute to society versus government's duty to strike a balance between taking too little and taking too much

- Explanation of principle

The government needs money in order to function and supply society with public goods and services as well as to develop the country's economic activity and growth. The manner in which the government generates revenue is through the collection of taxes. The citizens of a country benefit from the public goods and services offered and they should therefore contribute to the government's revenue within reason. The expenses that the government incurs should be justified to the public (Du Preez, 2016).

- Application to the taxes of the Songhay Empire

Askia the Great contributed to the poor and to the upkeep of the mosques. Owing to the fact that most of the citizens of Songhay were Muslims, they would have used these mosques for prayer and would have thus benefited from the contributions that Askia made to the upkeep of the mosques.

Zakat was initially introduced as a compulsory tax and then later became a voluntary payment. The proceeds from *Zakat* were raised and used to support the poor such as

citizens who could not afford to meet their daily expenses, orphans living on streets, as well as those citizens doing God's work.

Farmers were taxed on their produce. This is known as harvest tax. Askia lowered the amount of taxes that the farmers had to pay in terms of produce to encourage agriculture. The farmers were still contributing but the government was not taking too much from the farmers. This complies with the current Fundamental Principle of Taxation.

Tributes from the neighbouring provinces paid to the Empire ensured that the neighbouring provinces retained their autonomy. The government took tributes from the neighbouring provinces and in turn their autonomy was guaranteed. This shows that the neighbouring provinces were receiving benefits for what they contributed to the government and were not being taken advantage of. The government gave something back in return for the tributes.

The customs duties charged on imports and exports and the levies charged on the Merchants did not appear to be harsh or unfair. The government understood that the Merchants needed to trade to make a living, but realistically the government also needed money to keep the Empire well maintained.

It appears that the government was able to strike a balance between taking too little and taking too much as the citizens were happy to make their contributions in return for their security and the upkeep of the Empire.

5.2.5. Principle 5: Benefits to the public through taxation

- Explanation of principle

The citizens of a country have a certain level of expectation for goods and services from their government. This expectation is enhanced by the fact that the citizens have contributed some of their earnings towards the revenue of the country through taxation. Tax revenues should be used to distribute goods and services such as health and security to the citizens of the country (Du Preez, 2016).

- Application to the taxes of the Songhay Empire

Sunni Ali had a strong, competent army that was able to protect the Empire against any enemies that may have threatened to take over the Empire. The people of Gao paid the King taxes for security (South African History Online, 2017).

Askia the Great re-established the Islamic learning centre in Timbuktu. He rewarded the professors with higher pensions as an incentive to continue teaching. Askia furthermore contributed gifts to the ulamā (TimeMaps, 2018).

Askia used the majority of the income derived from the Empire for the benefit of the Empire. He kept a well-maintained army, which ensured public security. He furthermore contributed to the restoration of mosques and supported the poor with social grants, and gave alms and gifts to the religious leaders of the Empire. Owing to the fact that most of the citizens of the Songhay Empire were Islam, they benefited from the contributions that were made for the upkeep and restoration of the mosques. Askia was known for giving back to the poor and was therefore seen as a noble man (TimeMaps, 2018).

5.2.6. Principle 6: Change of unwanted social behaviour

- Explanation of principle

Through the use of taxation, the behaviour of taxpayers can be changed. If there is an unwanted behaviour in a country, taxation should be used as a tool to mitigate this unwanted behaviour (Du Preez, 2016).

- Application to the taxes of the Songhay Empire

There is no evidence that tax was used to change unwanted social behaviour of the citizens of the Songhay Empire. This Fundamental Principle of Taxation appears to be absent during the reign of the Songhay Empire.

5.3. Summary

The tax systems that existed during the reign of the Songhay Empire contributed immensely to the success of the Empire as the systems were based on the

Fundamental Principles of Taxation. The Empire was at its peak during the reign of Askia the Great and this is evident from the Principle “benefits to the public of taxation”. The public benefited from what they contributed through security and a well-maintained Empire.

The success of the Songhay Empire can be attributed to the effective tax systems that was in place during its reign in the 16th century.

6. CONCLUSION

From this research, it is evident that there were taxes present during the reign of the Songhay Empire. Taxation was an important means of revenue collection for the Songhay Empire and one can conclude that taxation contributed immensely towards its success.

This study analyses the existing literature on the Songhay Empire and expands on that knowledge, thus alleviating the gap in the lack of research on the impact of taxation on the success of the Songhay Empire. The types of taxes that existed during the reign of the Songhay Empire have been identified and evaluated against the Fundamental Principles of Taxation.

The research question asked: Do the taxes that existed during the reign of the Songhay Empire adhere to the Fundamental Principles of Taxation? The taxes that existed during the Songhay Empire adhered to five out of the six Fundamental Principles of Taxation. The Principles that were adhered to were: Efficient and effective administration and communication; Certain, neutral, understandable legislation; Equity influencing different levels of society; Taxpayers’ duty to contribute to society versus the government’s duty to strike a balance between taking too little and taking too much, and Benefits to the public through taxation. The Fundamental Principle of Taxation: Change of unwanted social behaviour, was not supported by any evidence.

In conclusion, the taxes that existed during the reign of the Songhay Empire adhered to most of the Fundamental Principles of Taxation.

Future research could evaluate the types of taxation that existed in West Africa after the fall of the Songhay Empire and the impact of taxation on the success of the Moroccan invasion in the 17th century. This could lead to a comparative study between the taxes from the rise of the Ghana Empire to the fall of the Moroccan Empire to establish whether the effect of taxes on the success of the Empires has changed.

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