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From Fiscal Subjects to Fiscal Citizens: Taxation, State Formation, and Constitutional Legitimacy in Kenya, 1920–2025

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ABSTRACT

Taxation has long been one of the most enduring institutions through which states exercise authority, mobilise resources, and negotiate relationships with citizens. In Kenya it has remained politically contested from the colonial period to the present despite profound constitutional and institutional reform. Existing scholarship has examined colonial taxation extensively as a mechanism of labour coercion, settler accumulation, and revenue extraction, but has paid comparatively little attention to its long-term influence on state legitimacy and fiscal citizenship. This article addresses that gap by tracing how colonial taxation shaped the evolution of state-citizen relations from the consolidation of British rule in the 1920s to contemporary debates over the Finance Bill of 2024. Drawing on archival records, government reports, oral testimony, parliamentary debates, and secondary historical literature, the study adopts a historical-institutionalist approach to trace the changing political functions of taxation over a century. It argues that colonial taxation was never merely a fiscal instrument but a mechanism of state formation, administrative expansion, labour mobilisation, and political control. Many of these institutions were inherited and substantially reformed after independence, yet their legacies continue to shape public perceptions of taxation and government accountability. The article contends that debates over the Finance Acts and the Finance Bill of 2024 illustrate an evolving conception of fiscal citizenship, in which taxpayers increasingly tie compliance to transparency, accountability, equitable service delivery, and meaningful public participation. It concludes that the sustainability of Kenya's fiscal system rests not only on expanding domestic revenue mobilisation but also on strengthening the reciprocal relationship between taxation, legitimacy, and public trust.

Keywords: colonial taxation; fiscal citizenship; state formation; fiscal legitimacy; Kenya; public finance; governance

INTRODUCTION

Taxation has historically been one of the most powerful instruments through which states establish authority, mobilise resources, and define their relationship with citizens. Beyond financing public expenditure, it shapes political legitimacy, administrative capacity, and the social contract between governments and the governed (Levi, 1988; Tilly, 1992). In Kenya, taxation has remained one of the most politically contested dimensions of governance. Public debate over the Finance Acts of recent years, and particularly the Finance Bill of 2024, transformed taxation from a technical question of public finance into a national conversation about constitutional governance, accountability, and the obligations of the state. Youth-led demonstrations in June 2024, accompanied by extensive public participation in parliamentary and judicial processes, showed that contemporary taxpayers evaluate taxation not merely by its financial burden but by its relationship to transparency, service delivery, and constitutional legitimacy. Recent analysis suggests these protests reflected a breakdown in the fiscal social contract, with citizens expressing distrust in government's willingness to use tax revenue for public benefit rather than elite enrichment (Waiganjo, Odote, & Kabira, 2025).

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These debates are rooted in a much longer historical trajectory. Kenya's fiscal institutions emerged during British colonial rule, when taxation became central to establishing and consolidating colonial authority (Ochieng', 1975; Ogot, 1963). Expanding considerably after the First World War, colonial taxation financed administrative expansion, supported settler agriculture, and drew African communities into a monetised colonial economy. Levies such as the Hut Tax, the Poll Tax, and later the Graduated Personal Tax generated revenue while compelling African participation in wage labour and strengthening administrative control. Tarus (2005, 2006) demonstrated that tax collection was virtually synonymous with colonial rule, enforced above all through chiefs, who used both fiscal pressure and coercion to push Africans into migrant wage labour. Unlike taxation within representative democracies, colonial taxation was imposed with minimal African participation in fiscal decision-making, and it became associated with coercion, unequal citizenship, and a weak reciprocity between public revenue and public services. These experiences shaped popular perceptions of state authority and fed nationalist critiques of colonial governance, whose legacies profoundly shaped the possibilities and constraints of democratic state-building in Kenya (Branch & Cheeseman, 2009).

Political independence in 1963 transformed the objectives of taxation without dismantling the institutional framework inherited from the colonial state. Successive governments retained much of the colonial fiscal bureaucracy while redirecting revenue toward national development. More fundamentally, the Constitution of Kenya (2010) redefined taxation by embedding constitutional principles of public participation, transparency, equity, and accountability within public finance (Government of Kenya, 2010). Yet institutional reform alone has not eliminated public contestation over taxation, suggesting that contemporary fiscal politics cannot be understood through economic variables alone but requires historical analysis of the institutions and relationships through which taxation evolved. While historians have examined colonial taxation extensively as a mechanism of labour coercion and extraction, and political scientists have examined contemporary tax compliance and accountability, few studies connect these traditions to explain how inherited fiscal institutions continue to shape present-day debates.

This article bridges these strands of scholarship by treating taxation as a historically evolving institution linking colonial state formation to contemporary fiscal citizenship. It advances three arguments: that colonial taxation was central to constructing the colonial state through revenue extraction, administrative expansion, and labour mobilisation; that the institutional structures established under colonial rule persisted after independence within fundamentally different political and constitutional contexts; and that contemporary fiscal debates reflect the emergence of fiscal citizenship, in which taxpayers increasingly tie compliance to constitutional expectations of accountability and participation rather than to administrative coercion alone. By tracing this evolution, the article extends existing scholarship beyond the conventional emphasis on taxation as a tool of colonial exploitation, and offers a long-term historical framework for understanding why taxation continues to occupy a central place in Kenya's democratic politics.

LITERATURE REVIEW

Taxation occupies a central place in African historiography because it served as one of the principal instruments through which colonial governments financed administration, reorganised local economies, and consolidated political authority. The literature has developed along three largely separate strands: taxation as a mechanism of colonial extraction and labour control; taxation within broader processes of state formation and institutional development; and, from political science and public finance, taxation as a foundation of fiscal citizenship and government legitimacy. Bringing these strands together offers a more comprehensive understanding of the historical evolution of taxation in Kenya.

Colonial Taxation and the Political Economy of Extraction

Early studies of colonial taxation largely reflected official perspectives that portrayed it as a necessary instrument for financing administration and promoting economic modernisation. Colonial administrators frequently justified hut taxes, poll taxes, and related levies as mechanisms for drawing Africans into wage labour, commercial agriculture, and the monetised economy, and within this framework taxation was presented as mutually beneficial, providing government revenue while introducing African communities to modern economic practice (Ochieng', 1990). This official interpretation was fundamentally challenged by nationalist

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historians during the 1960s and 1970s, whose work shifted attention from colonial claims of modernisation to the coercive political economy underlying colonial fiscal policy. Drawing on dependency theory, Rodney (1972) argued that colonial taxation formed part of a broader system of underdevelopment that systematically extracted resources from African societies while inhibiting indigenous economic development. Berman (1990) demonstrated that taxation formed an integral component of Britain's labour policy, compelling Africans to seek wage employment on settler farms, railways, and public works; rather than functioning merely as a source of revenue, taxation became an effective instrument for sustaining settler capitalism and colonial accumulation.

Mamdani (1996) situated taxation within the wider system of indirect rule, arguing that chiefs and Native Authorities became the principal agents through which unpopular colonial policies were enforced, so that tax collection strengthened the coercive authority of local administrators while transforming indigenous leadership into an extension of the colonial state. This argument resonates with Ajulu's (2002) analysis of how colonial policies of indirect rule and taxation contributed to the politicisation of ethnicity in Kenya, creating patterns of political competition that persisted long after independence. Tarus (2005, 2006) further showed that taxation accelerated commercialisation, labour migration, and the monetisation of rural economies, fundamentally altering household production, gender relations, and patterns of social organisation. More recent scholarship has refined rather than displaced these interpretations. Studies increasingly acknowledge that colonial taxation operated simultaneously as an economic, political, and administrative institution, and rather than viewing taxation solely through the lens of exploitation, historians now recognise its role in reorganising colonial governance and expanding administrative capacity, offering a more balanced understanding of colonial fiscal systems while remaining attentive to the inequalities within which they operated.

Taxation, State Formation, and Institutional Development

A second body of scholarship examines taxation as a foundation of state formation. Rather than focusing exclusively on extraction, this literature explores how revenue collection enabled colonial governments to construct bureaucratic institutions capable of governing increasingly complex territories. Frankema and Booth (2019) provide a comprehensive comparative analysis of fiscal-capacity building across Asia and Africa, demonstrating that colonial states varied considerably in their ability to mobilise domestic revenue, while Frankema and Van Waijenburg (2020) compare British and French colonial taxation systems, revealing distinctive metropolitan blueprints that shaped fiscal institutions across different colonial territories. Herbst (2000) extends this analysis by arguing that the challenges of state formation in Africa have been shaped fundamentally by the continent's political geography and the historical legacy of colonial rule; taxation, in his framework, represents one of the key mechanisms through which states have attempted to extend authority over territory and population, since the difficulties of projecting power across vast, sparsely populated territories meant that colonial governments often relied on indirect rule and localised fiscal arrangements rather than uniform national tax systems. This resonates with Tilly's (1992) broader thesis that European state-making was inseparable from the extraction of revenue and the coercive capacity required to sustain it, a dynamic that colonial Africa reproduced in a different institutional register: taxation both required and generated the administrative apparatus of the state. Van Waijenburg (2018) argues that colonial administrations across Africa progressively developed sophisticated systems of taxation, record-keeping, and financial management that substantially expanded state capacity, as improvements in revenue administration extended bureaucratic control into rural areas through tax registers, censuses, and administrative reporting; Fibaek and Green (2019) similarly contend that although colonial fiscal institutions were designed primarily to serve imperial objectives, many survived political independence and became important foundations of postcolonial governance.

Economic historians likewise emphasise the relationship between taxation and administrative modernisation. Gardner (2012) demonstrates that colonial governments continually balanced the need to maximise revenue against the risk of provoking political resistance, since excessive taxation threatened agricultural production, labour supply, and political stability, compelling colonial officials to negotiate the practical limits of fiscal extraction. Bolt and Gardner (2020) provide evidence that colonial taxation systems were shaped by African responses and local conditions, showing that Africans actively influenced how colonial institutions operated on the ground. Gardner (2019) further examines how fiscal systems were built in East and Central Africa,

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demonstrating that colonial officials often adapted metropolitan fiscal models to local conditions, producing hybrid institutional arrangements that combined imperial administrative practices with locally specific adaptations, and Bolt and Gardner (2022) situate colonial taxation within longer-term processes of institutional change and economic transformation across the continent. These studies broaden understanding of colonial taxation by showing that fiscal systems contributed to institutional development as well as economic extraction, but they also caution against equating administrative capacity with political legitimacy: colonial governments successfully expanded bureaucratic authority without establishing reciprocal relationships with African taxpayers, a distinction between institutional capacity and political legitimacy that remains central to understanding contemporary fiscal politics.

Fiscal Citizenship and Historical Institutionalism

While historians have primarily examined taxation within colonial political economy, political scientists have increasingly treated taxation as a foundation of democratic governance, offering theoretical insight into why taxation continues to generate intense political debate long after the end of colonial rule. Levi's (1988) concept of quasi-voluntary compliance holds that citizens are more willing to pay taxes when governments are perceived as legitimate, accountable, and capable of delivering public goods, so that compliance depends not only on legal enforcement but also on public confidence in institutions. Moore (2004) similarly argues that dependence on domestic taxation encourages governments to become more responsive to citizens, since taxpayers demand accountability in exchange for their fiscal contributions. Prichard (2015) extends this argument through the concept of tax bargaining, suggesting that taxation creates opportunities for negotiation between governments and citizens over representation, transparency, and public expenditure; in democratic settings, taxation becomes more than a mechanism of revenue collection, constituting an ongoing dialogue over the reciprocal obligations of the state and its citizens. These perspectives resonate strongly with Kenya's constitutional transformation following the promulgation of the Constitution of Kenya (2010). Contemporary debates over Finance Acts, public participation, judicial review, and fiscal accountability illustrate that taxpayers increasingly understand taxation within a constitutional framework linking revenue collection to transparency, equitable expenditure, and democratic governance; unlike colonial subjects, contemporary citizens possess institutional mechanisms through which they may challenge taxation and participate in fiscal decision-making.

Historical institutionalism bridges colonial and contemporary analysis. Pierson (2004) argues that institutions created during earlier periods continue to shape subsequent political developments through path dependence, while North (1990) emphasises that institutional persistence reflects how formal rules and informal constraints become embedded within political and economic systems over time. Independence therefore did not eliminate colonial fiscal institutions; many were retained and progressively reformed to serve new political objectives. Recent scholarship has explored how colonial fiscal logics persist within contemporary institutions: Mugler (2024) demonstrates that the digitalisation of tax administration in Kenya remains connected to colonial fiscal structures in both design and implementation, as digital platforms such as iTax rely on infrastructures with colonial roots. This 'colonial debris' shapes how contemporary tax systems operate, reinforcing the argument that colonial fiscal policies continue to influence Kenya's tax practice in ways that may reproduce extractive and coercive patterns.

Research Gap and Analytical Framework

Despite substantial advances in the literature, an important gap remains. Historians have convincingly demonstrated how colonial taxation contributed to labour mobilisation, administrative expansion, and imperial control, while political scientists have examined taxation as a foundation of accountability and fiscal citizenship in contemporary democratic states, but few studies explicitly connect these two traditions by tracing how colonial fiscal institutions shaped the historical evolution of fiscal citizenship in Kenya. This article addresses that gap by integrating insights from colonial historiography, state-formation theory, and fiscal-citizenship scholarship. Rather than treating colonial and contemporary taxation as separate subjects, it examines taxation as a historically evolving institution whose meanings, objectives, and political functions have changed over time, recognising both continuity in the administrative institutions inherited from the colonial state and transformation in the constitutional principles governing taxation after independence.

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Accordingly, the article adopts three complementary analytical propositions: that colonial taxation functioned as a central mechanism of state formation by financing administration, expanding bureaucratic authority, and integrating African societies into the colonial economy; that the institutional legacies of colonial taxation continued to shape post-independence fiscal administration even as their political purposes were substantially redefined within the sovereign Kenyan state; and that contemporary fiscal politics reflects the emergence of fiscal citizenship, whereby taxpayers increasingly evaluate taxation according to constitutional principles of legitimacy, accountability, and public participation rather than administrative authority alone.

METHODOLOGY

This study adopts a qualitative historical research design to examine the evolution of taxation in Kenya from the consolidation of British colonial administration in the 1920s to contemporary debates on fiscal citizenship. A historical approach is appropriate because taxation is not merely a fiscal instrument but a political institution whose objectives, administrative structures, and social meanings have evolved over time, making it possible to explain how institutions established during the colonial period continue to influence contemporary understandings of state legitimacy and citizen-state relations.

The study draws on multiple sources to strengthen historical interpretation through triangulation. Primary evidence consists of archival materials from the Kenya National Archives, including Provincial and District Annual Reports, Treasury records, Native Affairs files, Legislative Council proceedings, taxation ordinances, and Local Native Council minute books. To contextualise developments after independence, the study also relies on government publications, parliamentary Hansard, Kenya Revenue Authority and National Treasury reports, and selected judicial decisions on taxation and public finance; parliamentary records from the Finance Bill 2024 debates reveal the procedural and constitutional dimensions of contemporary tax politics. Archival evidence is complemented by oral testimony collected from retired administrators, former chiefs, community elders, and local historians in western Kenya, which illuminates local experiences only partially captured in official records. The study employs thematic historical analysis organised around four interrelated themes: taxation as an instrument of state formation; taxation and labour mobilisation; institutional continuity and administrative transformation; and the evolution of fiscal citizenship.

Colonial Taxation and the Making of the Fiscal State, 1920–1930

The decade following the First World War marked a decisive turning point in the development of Kenya's fiscal system. As British imperial policy increasingly expected colonies to finance their own administration, taxation became indispensable to colonial governance, financing roads, railways, policing, district administration, veterinary services, and the expanding bureaucracy required to run a rapidly growing colony. As Lonsdale (1992) demonstrated in his analysis of the conquest state, establishing colonial authority in Kenya was accompanied by the systematic extension of administrative institutions, including fiscal structures, into areas previously outside British control; successive sessional papers and provincial reports of the period repeatedly treated revenue self-sufficiency as a precondition for effective administration (Government of Kenya, various years). Taxation, however, was never simply about financing government: by requiring taxes to be paid in cash rather than in kind, the administration encouraged Africans into wage employment and market exchange, so that revenue collection simultaneously generated government income and accelerated the monetisation of African livelihoods.

Hut Tax, Poll Tax, and the Monetisation of African Economies

Among the earliest and most influential instruments of colonial taxation were the Hut Tax and the Poll Tax, both of which assumed greater importance during the 1920s as the colonial administration expanded its fiscal capacity. The Hut Tax assessed households by the number of occupied dwellings, an administratively convenient method whose significance extended beyond fiscal administration: since obligations could only be settled in cash, households increasingly sought wage employment or commercial production to obtain the necessary income. The subsequent expansion of the Poll Tax, which imposed liability on individual adult males rather than households, widened the taxable population and enabled officials to construct more comprehensive taxpayer records, deepening the state's knowledge of and control over African society. For

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colonial officials these taxes represented instruments of economic modernisation; for many African communities they represented compulsory economic participation imposed without political representation. Oral testimony collected for this study consistently describes tax collection as one of the most visible manifestations of colonial authority, frequently associated with coercion, fines, confiscation of livestock, or imprisonment for non-payment.

Chiefs, Native Authorities, and the Expansion of Colonial Administration

The effectiveness of colonial taxation depended not only on legislation but on the administrative structures responsible for its implementation. Chiefs and Native Authorities became the principal intermediaries through whom colonial fiscal policy reached local communities, preparing tax registers, identifying taxpayers, organising collection campaigns, and reporting defaulters under the supervision of District Commissioners, and their performance was frequently evaluated according to measurable outcomes such as revenue collection, labour recruitment, and the maintenance of public order. This role fundamentally transformed the institution of chieftaincy: whereas pre-colonial authority had rested on kinship, age-set leadership, councils of elders, or ritual legitimacy, colonial administration increasingly redefined chiefs as salaried officials accountable primarily to the colonial state rather than to the communities they governed, contributing, as Ajulu (2002) argues, to the politicisation of ethnicity as colonial administrative categories and fiscal obligations reshaped patterns of political identification and competition. Using chiefs as fiscal agents allowed the colonial government to extend administrative authority far beyond its limited European personnel, and through this decentralised system of indirect rule taxation became one of the principal mechanisms through which colonial institutions penetrated rural society, as tax registers, census records, labour returns, and administrative reports collectively expanded the informational capacity of the colonial state, strengthening both governance and surveillance. This administrative expansion nonetheless generated significant tension: chiefs occupied an ambiguous position as both members of local communities and representatives of colonial authority, and their responsibility for collecting unpopular taxes frequently undermined their legitimacy, contributing to growing resentment toward both local administrators and the wider colonial government.

Taxation and the Foundations of the Colonial Fiscal State

By the close of the 1920s, taxation had become the central pillar of colonial governance in Kenya. Revenue collection financed administrative expansion while simultaneously restructuring labour markets, commercial agriculture, and local political institutions. More importantly, taxation created the administrative infrastructure upon which subsequent colonial governance would depend: standardised tax registers, district revenue offices, financial reporting systems, and local administrative networks collectively transformed taxation from a simple revenue-raising mechanism into the institutional foundation of the colonial fiscal state. This institutional transformation carried important long-term implications. Although the objectives of taxation would change substantially after independence, many of the administrative practices established during this period, including taxpayer registration, district revenue administration, financial reporting, and bureaucratic record-keeping, survived the political transition. The colonial fiscal state therefore provided not only the financial resources necessary for imperial governance but also the institutional architecture later inherited and adapted by independent Kenya; the decade between 1920 and 1930 should thus be understood as the formative phase in the historical evolution of Kenya's fiscal system, the period in which taxation became firmly embedded within the administrative logic of the state.

Consolidating the Colonial Fiscal State, 1930–1945

Economic Depression and the Reconfiguration of Colonial Taxation

The outbreak of the Great Depression in 1929 fundamentally altered the fiscal environment within which colonial governments operated across the British Empire. Declining commodity prices, shrinking export earnings, and reduced international trade significantly constrained colonial revenues, compelling administrations to reconsider both the scope and methods of taxation. In Kenya these economic pressures reinforced rather than diminished the importance of domestic taxation; faced with declining external revenue, the colonial government intensified efforts to improve tax administration, expand the taxable population, and

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maximise internal revenue collection. Unlike the expansionary fiscal policies of the 1920s, the 1930s were characterised by administrative consolidation, as colonial officials increasingly recognised that sustainable revenue depended not only on imposing new taxes but also on improving assessment procedures, strengthening local administrative structures, and enhancing compliance. Taxation therefore became more bureaucratically organised, with greater emphasis on standardised records, regular assessments, and closer supervision of local officials. The Depression also revealed a structural contradiction in colonial fiscal policy: government required increasing revenue to sustain administration and economic recovery, even as African households experienced declining incomes as agricultural prices fell and employment opportunities narrowed, intensifying tension between fiscal demands and taxpayers' capacity to comply. Colonial authorities generally responded by adjusting collection procedures rather than questioning the fiscal model itself, marking an important transition from the establishment of taxation as an instrument of colonial expansion to its consolidation as a permanent institution of governance.

Local Native Councils and Fiscal Decentralisation

One of the most significant institutional developments of the 1930s was the growing importance of Local Native Councils, established under the Native Authority Ordinances to promote local administration and improve the efficiency of revenue collection within African reserves. Revenue collected through local taxation increasingly financed primary education, rural roads, veterinary programmes, water supplies, and agricultural extension. In practice, however, African participation in determining taxation levels or expenditure priorities remained severely restricted, as councils operated under the close supervision of District Commissioners who retained substantial authority over budgets and development priorities. Local Native Councils thus occupied an ambiguous position, introducing elements of local administration and limited fiscal decentralisation while remaining firmly embedded within colonial hierarchy; nevertheless, their procedures for budgeting, financial reporting, and auditing would later influence local government administration after independence.

Administrative Modernisation, Commercialisation, and African Responses

During the 1930s and early 1940s, colonial taxation became increasingly sophisticated. Earlier systems based primarily on household enumeration gradually evolved into more differentiated methods of assessing taxable capacity, as administrative reforms sought to improve both efficiency and equity while reducing opportunities for evasion; expanding census activities, taxpayer registration, and district financial reporting strengthened the state's administrative capacity, and colonial officials increasingly relied on statistical information to estimate taxable populations, monitor compliance, and forecast revenue. These developments did not, however, substantially enhance the state's political legitimacy: Africans continued to possess little influence over fiscal decision-making, and tax obligations remained compulsory regardless of local economic conditions, so that administrative modernisation strengthened state capacity without a corresponding gain in public acceptance.

Taxation also continued to transform the rural economy. The requirement that taxes be paid in cash encouraged commercial agricultural production, including coffee, cotton, and maize, where opportunities existed, and expanded labour migration to settler farms, railway construction projects, and urban centres, reshaping household economies, altering gender divisions of labour, and exposing growing numbers of Africans to urban political experience that would later feed into organised political mobilisation. Despite administrative improvement, colonial taxation continued to generate widespread resistance, expressed less through organised movements than through everyday strategies, tax evasion, delayed payment, underreporting of taxable assets, temporary migration, concealment of livestock, and negotiated reductions with local chiefs. Chiefs occupied a particularly difficult position within this system, expected to maximise revenue collection while maintaining public order, and many attempted to balance official directives with local realities by negotiating payment schedules during periods of hardship. By the late 1930s the colonial state had developed effective mechanisms for identifying taxpayers, assessing liabilities, and collecting revenue, yet these administrative achievements did not translate into widespread public acceptance of colonial fiscal authority, a distinction between administrative capacity and political legitimacy that would prove decisive as wartime demands and nationalist consciousness intensified in the following decade.

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Conclusion: From Administrative Capacity to Political Contestation

Between 1930 and 1945, colonial taxation evolved from a relatively simple revenue-raising mechanism into a sophisticated administrative institution underpinning state governance. Economic pressures generated by the Great Depression encouraged the colonial government to improve fiscal administration rather than reduce its dependence on domestic taxation, and the establishment of Local Native Councils, improvements in taxpayer registration, and the expansion of financial reporting systems collectively strengthened the administrative capacity of the colonial state, even as taxation continued to reshape African society by encouraging commercial agriculture, expanding labour migration, and transforming local political institutions. These developments deepened the integration of African communities into the colonial economy while exposing the limits of colonial legitimacy: administrative efficiency increased, but political consent remained elusive, and this contradiction between expanding state capacity and declining fiscal legitimacy became one of the defining characteristics of late colonial Kenya, setting the stage for the profound fiscal and political transformations that accompanied the final decades of colonial rule.

War, Nationalism, and the Transformation of Colonial Taxation, 1945–1963

Wartime Legacies and Expanding Fiscal Responsibilities

The end of the Second World War marked a decisive turning point in the political economy of colonial Kenya. Although the fiscal institutions established during the interwar period remained largely intact, the political environment within which they operated changed fundamentally. Wartime mobilisation had expanded the responsibilities of government and increased public expenditure, while returning African servicemen, expanding urban populations, improved educational opportunities, and the emergence of nationalist movements fundamentally altered African expectations of governance. Unlike the 1920s and 1930s, when colonial taxation primarily served administrative consolidation and labour mobilisation, the post-war period exposed a growing contradiction between an increasingly sophisticated fiscal system and the declining political legitimacy of colonial rule; the colonial state possessed greater administrative capacity than ever before, yet its authority faced unprecedented political challenges. Following the war, colonial governments throughout British Africa embraced the doctrine of development and welfare, investing in education, health, agricultural extension, and infrastructure under Britain's Colonial Development and Welfare Acts, all of which required considerably larger and more stable domestic revenue. Taxation therefore assumed a broader developmental justification than in earlier decades, with officials arguing that taxes financed African welfare and economic growth and government publications portraying taxation as an investment in modernisation rather than simply a means of sustaining colonial administration. This developmental discourse did not, however, alter the underlying inequity: decisions over taxation and expenditure remained concentrated within colonial institutions in which African representation was minimal, so that the promise of development coexisted with persistent political exclusion.

Taxation, Urbanisation, and African Political Consciousness

The post-war economy accelerated processes that had begun during earlier decades. Urbanisation expanded rapidly as employment opportunities increased in Nairobi, Mombasa, Kisumu, and other urban centres, wage employment became increasingly important for African households, and commercial agriculture continued to penetrate rural economies, exposing Africans to trade unionism, nationalist ideas, and new forms of political organisation. Returning soldiers brought experiences of military service and heightened expectations regarding citizenship and political rights, while educational expansion produced a growing African elite capable of articulating constitutional and economic grievances. Taxation acquired new political meaning within this changing environment: earlier resistance had frequently focused on the immediate burden of tax payment, but during the post-war period criticism increasingly centred on the broader legitimacy of colonial governance, since taxation was questioned not merely because it imposed economic obligations but because it symbolised a government that exercised fiscal authority without democratic accountability. African political organisations increasingly linked fiscal grievances with demands for constitutional reform, land redistribution, and representative government, so that revenue policy became inseparable from wider debates over citizenship and political rights.

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The Mau Mau Emergency and the Crisis of Fiscal Legitimacy

The declaration of the State of Emergency in 1952 represented the most severe political crisis confronting the colonial state. Although the Mau Mau movement emerged primarily from disputes over land, political exclusion, and racial inequality, fiscal institutions were deeply implicated in the broader crisis of colonial legitimacy: Branch (2009) demonstrates how counterinsurgency operations, detention, and administrative surveillance reshaped colonial governance, and archival evidence suggests taxation became increasingly securitised during this period, with chiefs, Home Guards, and district administrators expected to monitor political loyalty as well as collect revenue. Emergency regulations substantially expanded state expenditure even as taxation operated within an environment of distrust and political polarisation, so that compliance increasingly reflected coercive enforcement rather than voluntary acceptance. As Ogot and Ochieng' (1995) demonstrate, the eventual transition to independence involved complex negotiations over administrative structures, with many colonial institutions retained for lack of qualified African personnel to replace them immediately; the Emergency thus demonstrated, ahead of independence, that administrative efficiency alone could not sustain political legitimacy.

Constitutional Reform and the Path to Independence

By the late 1950s British policy increasingly accepted that constitutional change was unavoidable, and fiscal administration occupied an important place within the ensuing negotiations. Unlike political institutions requiring fundamental restructuring, Treasury procedures, financial reporting, tax administration, and revenue accounting had developed considerable administrative sophistication and proved readily adaptable to the emerging independent state. Constitutional transition therefore involved significant institutional continuity alongside profound political transformation: administrative systems were largely retained, but the principles governing taxation changed fundamentally, as revenue collection became associated with financing national development rather than sustaining imperial administration. Independence in December 1963 did not abolish the fiscal state established under colonial rule but transformed its political purpose, redirecting inherited institutions toward nation-building, education, healthcare, and infrastructure, while retaining much of the administrative practice, taxpayer registration, financial auditing, annual budgeting, established under colonial rule. Under colonial rule taxation had largely reflected unilateral authority exercised over subjects with limited representation; independence initiated the gradual transformation of taxpayers into citizens whose fiscal obligations became increasingly linked to expectations of development, representation, and accountability.

Conclusion: From Colonial Subjects to Citizens

The period between 1945 and 1963 transformed taxation from an instrument of colonial governance into a foundation for national fiscal administration. Wartime economic change, expanding African political consciousness, the Mau Mau Emergency, and constitutional negotiation collectively undermined the legitimacy of colonial fiscal authority while preserving much of its administrative infrastructure. This transition demonstrates one of the central arguments of this article: fiscal institutions themselves proved remarkably durable, surviving the political transition from empire to independence, while what changed fundamentally was the political relationship between taxation and citizenship. Although many institutional reforms remained incomplete by 1963, the foundations had been laid for a fundamentally different conception of taxation, grounded not in imperial extraction but in national development and sovereign statehood, and the subsequent decades would witness further transformation as constitutional reform and democratic governance gradually redefined taxation within the broader framework of fiscal citizenship.

From Colonial Extraction to Fiscal Citizenship: Taxation, Constitutionalism, and Revenue Politics, 1963–2025

Independence and Institutional Continuity

The attainment of independence in December 1963 fundamentally altered the political purpose of taxation without dismantling its administrative infrastructure. Existing tax legislation, Treasury procedures, customs administration, and accounting systems continued to operate while gradual reforms aligned fiscal policy with

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national priorities, an administrative continuity that was not accidental: newly independent states across Africa generally lacked the resources to dismantle and reconstruct complex fiscal institutions, so inherited bureaucracies were progressively adapted to developmental objectives. Revenue mobilisation became central to Kenya's programmes of economic planning, financing the expansion of education, healthcare, agricultural modernisation, and infrastructure, so that while the political objectives of taxation changed significantly after independence, the institutional architecture through which taxes were collected displayed remarkable continuity.

Economic Liberalisation and the Modernisation of Revenue Administration

The fiscal challenges confronting Kenya changed considerably during the 1980s and 1990s. Declining economic growth, rising public debt, fiscal deficits, and structural adjustment programmes promoted by international financial institutions compelled the government to reform public finance administration, and revenue mobilisation became essential not only for financing development but also for maintaining macroeconomic stability. As Throup and Hornsby (1998) demonstrate in their authoritative study of multi-party politics in Kenya, the transition to democratic governance after 1992 created new opportunities for public engagement with fiscal policy, even as governance challenges including corruption, inadequate service delivery, and limited accountability continued to undermine public trust in state institutions (Wrong, 2009; Hope, 2012).

These reforms culminated in the establishment of the Kenya Revenue Authority in 1995, one of the most significant institutional reforms in Kenya's fiscal history. Previously fragmented revenue departments responsible for customs, income tax, value-added tax, and excise duties were consolidated into a semi-autonomous authority charged with improving efficiency, professionalism, and compliance, illustrating both continuity, in inheriting administrative traditions from earlier Treasury and customs institutions, and innovation, in introducing professional management, digital record systems, taxpayer education, and risk-based compliance strategies. Digital transformation accelerated these reforms further during the early twenty-first century: electronic filing systems, integrated tax management platforms, mobile payment technologies, and online taxpayer services substantially reduced administrative costs while improving compliance, and revenue collection increasingly relied on information technology rather than the localised administrative structures that had characterised colonial taxation. These developments demonstrate that institutional continuity does not imply institutional stagnation; Kenya's fiscal administration has undergone continuous adaptation while retaining core bureaucratic foundations established during earlier historical periods.

The Constitution of Kenya (2010) and the Constitutionalisation of Public Finance

The promulgation of the Constitution of Kenya in 2010 represents perhaps the most significant transformation in the history of taxation since independence. Unlike previous constitutional arrangements, the 2010 Constitution fundamentally redefined the principles governing public finance by embedding taxation within a broader framework of constitutional rights, democratic accountability, transparency, and public participation (Government of Kenya, 2010). Chapter Twelve of the Constitution established comprehensive principles for public finance management: public resources were to be managed in ways that promoted openness, accountability, equitable development, prudent financial management, and the responsible use of public funds, so that taxation ceased to be understood solely as a governmental power and became subject to constitutional standards governing fairness, legality, and democratic participation. Equally important was the constitutional requirement that taxation be imposed only through legislation enacted by Parliament, a principle that strengthened democratic oversight by ensuring that fiscal decisions remained subject to representative institutions rather than executive discretion; citizens acquired expanded opportunities to participate in legislative processes through public consultation, parliamentary committee hearings, and constitutional litigation. Devolution further transformed Kenya's fiscal landscape, as county governments acquired constitutional authority over significant aspects of public expenditure and local revenue generation, redistributing governmental responsibilities while creating new expectations regarding local accountability and service delivery, so that taxation increasingly became linked not only to national governance but also to county-level development and citizen participation. Unlike colonial fiscal administration, which derived legitimacy primarily from administrative authority, contemporary taxation therefore derives legitimacy from constitutional procedure, democratic representation, judicial oversight, and public participation.

Fiscal Citizenship and the Changing Relationship Between State and Society

Contemporary taxpayers increasingly evaluate fiscal policy not simply by the amount of tax collected but by accountability, transparency, equity, and service delivery, a shift reflecting the emergence of fiscal citizenship: a reciprocal relationship in which citizens recognise taxation as a civic obligation while expecting government to manage public resources responsibly. This is evident in growing public demand for transparency in budgeting, procurement, and anti-corruption initiatives, and in the increasing use of judicial review to challenge legislation perceived to violate constitutional principles. Varming (2021) examines these dynamics in Eastleigh, Nairobi, showing how informal trade and taxation become sites of contestation over legitimacy and formalisation, as citizens selectively engage with state institutions based on perceptions of reciprocity. Fiscal citizenship nevertheless remains an evolving rather than a completed process: research conducted after the 2023 tax protests found that many Kenyans had begun to liken taxes to bribes, with some avoiding taxation by abandoning mobile-money payments or filing nil returns, a fiscal disobedience that laid the groundwork for the more extensive protests of 2024 and indicated that the fiscal social contract had been progressively breaking down.

The Finance Bill 2024 and Contemporary Revenue Politics

The debates surrounding the Finance Bill of 2024 provide the clearest illustration of the historical evolution examined in this article. The unprecedented demonstrations that accompanied the proposed legislation, which sought to raise Ksh346 billion through measures including a 2.5% motor vehicle circulation tax, increased excise on internet data and money transfers, and a 16% value-added tax on bread and financial services, reflected concerns extending well beyond specific tax measures to constitutional governance, accountability, public participation, and youth representation. Public outrage was amplified by controversial allocations for foreign travel, presidential advisors, and confidential expenditure. Parliamentary debate revealed significant procedural concerns, including questions about executive influence over the legislative process, with parallels drawn to the Building Bridges Initiative process subsequently ruled unconstitutional. The President ultimately declined to assent to the Bill and recommended deletion of all its clauses, the first time in recent history that a President had not assented to a Finance Bill, forcing the government to seek alternative revenue measures. From a historical perspective these events should not be read simply as resistance to taxation but as evidence of its changing political meaning: citizens increasingly distinguish between opposition to particular fiscal policies and acceptance of taxation as a legitimate component of democratic governance, and unlike the colonial period, contemporary disagreements occur within institutions that recognise judicial review, parliamentary oversight, and public participation. The Finance Bill debates therefore illustrate the maturation of fiscal citizenship rather than the persistence of colonial taxation.

Contemporary Revenue Performance and Fiscal Sustainability

The contemporary performance of Kenya's revenue system reflects both the institutional capacity inherited from colonial administration and the ongoing challenge of maintaining fiscal legitimacy. The Kenya Revenue Authority collected a record Ksh2.844 trillion in taxes and agency revenues in the 2025/2026 financial year, growth of 10.6 per cent over the previous year, with manufacturing, energy, financial and insurance services, ICT, and wholesale and retail trade collectively accounting for 62 per cent of total revenue (Kenya Revenue Authority, 2025). Despite this growth the Authority fell short of its exchequer target, collecting Ksh2.568 trillion against a target of Ksh2.698 trillion, a performance rate of 95.2 per cent, a shortfall subsequently attributed in part to nominal GDP growth running below projection (National Treasury and Economic Planning, 2025), consistent with the moderate pace of overall economic expansion recorded in national economic surveys over the period (Kenya National Bureau of Statistics, various years). This shortfall underscores a tension identified throughout this article: administrative capacity, while substantial, cannot fully compensate for legitimacy deficits that affect voluntary compliance, a concern the government's own medium-term revenue strategy had already sought to address by broadening the tax base and reducing reliance on debt financing (National Treasury and Economic Planning, 2023). Technology-driven reform, including the expansion of the Electronic Tax Invoice Management System and artificial-intelligence-powered analytics, has aimed to seal revenue leakages, yet as Mugler (2024) demonstrates, these digital systems carry colonial debris in both design and implementation, suggesting that historical fiscal logics continue to shape contemporary administrative practice even as the technology itself changes.

From Fiscal Subjects to Fiscal Citizens

The historical trajectory examined in this article reveals a profound transformation in the political meaning of taxation. During the colonial period, Africans were largely treated as fiscal subjects whose principal obligation was to finance an administration over which they exercised little influence; following independence, taxation became increasingly associated with national development and state-building, and the Constitution of Kenya (2010) represents the culmination of this transformation by embedding taxation within democratic principles of accountability, participation, equity, and constitutional governance. Citizens increasingly view taxation not merely as a legal obligation but as part of a reciprocal relationship in which government is expected to justify fiscal decisions through transparency and effective service delivery. This evolution from fiscal subjection to fiscal citizenship captures the central historical argument of this article: the institutions of taxation have demonstrated remarkable continuity across the colonial and postcolonial periods, yet their political meaning has been fundamentally transformed.

DISCUSSION

By integrating colonial historiography, historical institutionalism, and fiscal citizenship theory, this study demonstrates that taxation has been far more than a mechanism for raising revenue: it has shaped the development of state institutions, transformed economic and social relations, and redefined the relationship between governments and citizens across a century of Kenyan history. Four findings emerge from the analysis.

Taxation as an Instrument of State Formation

The first finding is that taxation constituted one of the principal mechanisms through which the colonial state was constructed and consolidated. Earlier scholarship has correctly emphasised the coercive character of colonial taxation, particularly its role in labour mobilisation and settler accumulation (Berman, 1990; Mamdani, 1996); this study confirms these interpretations but argues that taxation also performed a broader institutional function, financing administrative expansion and requiring the bureaucratic systems, taxpayer records, enforcement mechanisms, financial reporting, that strengthened the colonial state's capacity to govern. These two objectives, extraction and state-building, were mutually reinforcing: revenue financed the institutions that enabled further revenue collection, a dynamic that echoes Tilly's (1992) observation that the capacity to extract resources and the capacity to govern have historically developed together, and that supports Herbst's (2000) argument that taxation is one of the key indicators of state capacity and territorial control in Africa.

Institutional Continuity and Historical Transformation

The second finding concerns the remarkable continuity of fiscal institutions across the colonial and postcolonial periods. Political independence in 1963 fundamentally transformed the objectives and legitimacy of taxation, yet many of the administrative structures established under colonial rule remained operational: Treasury systems, customs administration, taxpayer registration, budgeting procedures, auditing mechanisms, and financial reporting frameworks were retained and progressively adapted to serve an independent Kenyan state. This continuity supports arguments advanced by historical institutionalists that institutions often survive political transitions while gradually acquiring new purposes (Pierson, 2004; North, 1990). The establishment of the Kenya Revenue Authority in 1995 illustrates this process of institutional adaptation: rather than replacing earlier revenue systems entirely, the Authority modernised and integrated existing administrative traditions through professional management, technological innovation, and improved taxpayer services. Continuity should not, however, be interpreted as institutional stagnation. Kenya's fiscal system has undergone substantial transformation through economic liberalisation, digitalisation, constitutional reform, and administrative modernisation, and contemporary revenue administration differs fundamentally from its colonial predecessor in legal foundations, organisational structure, technological capacity, and public accountability. The significance of historical continuity therefore lies not in suggesting that contemporary taxation reproduces colonial governance, but in demonstrating how inherited administrative institutions have been continually reshaped within changing political environments; as Mugler (2024) shows, even digital tax systems carry colonial debris, with current policies modelled on colonial taxation logics that remain extractive and coercive in nature, underscoring the continuing importance of historical analysis for understanding present-day fiscal challenges.

From Colonial Subjects to Fiscal Citizens

The third finding, and the article's principal theoretical contribution, is that Kenya's fiscal history can be understood as a gradual transition from colonial fiscal subjection to constitutional fiscal citizenship. During the colonial period, taxation largely reflected a unilateral relationship in which the state imposed fiscal obligations on African subjects without corresponding political representation; compliance depended primarily on administrative coercion exercised through chiefs, Native Authorities, and district officials, and taxation therefore symbolised governmental authority rather than reciprocal political obligation. Following independence this relationship evolved progressively: taxation initially became closely associated with financing national development and economic planning, and over time constitutional reform, democratic liberalisation, judicial oversight, and expanding public participation fundamentally altered public expectations regarding taxation. The Constitution of Kenya (2010) institutionalised these changes by embedding public finance within principles of transparency, accountability, equity, and participation, so that taxpayers increasingly perceive themselves not merely as contributors to government revenue but as citizens entitled to demand responsible management of public resources. The concept of fiscal citizenship therefore provides a useful framework for interpreting Kenya's contemporary fiscal politics: rather than reducing tax compliance to questions of enforcement or economic incentive, it emphasises the reciprocal relationship between taxation, democratic governance, and public trust, as the Finance Bill 2024 protests vividly demonstrated.

Taxation, Legitimacy, and Democratic Governance

The fourth finding concerns the changing basis of fiscal legitimacy. Under colonial rule, legitimacy derived principally from administrative authority backed by legal coercion; in contemporary Kenya, public acceptance depends increasingly on perceptions of procedural fairness, constitutional compliance, and effective service delivery. The Finance Bill 2024 debates illustrate this transformation: public contestation extended well beyond disagreement over specific tax measures to focus on constitutional procedure and equitable governance, demonstrating that public participation, when treated as a genuine rather than a token exercise, has become central to the fiscal social contract. The evolution of fiscal legitimacy therefore reflects one of the most significant political transformations in Kenya's modern history: the gradual replacement of coercive fiscal authority with constitutional accountability as the principal basis of taxation.

CONCLUSION

This article has traced the historical evolution of taxation in Kenya from the consolidation of British colonial administration in the 1920s to contemporary debates on fiscal citizenship, arguing that taxation should be understood not merely as a technical instrument of revenue collection but as a historical institution through which political authority, administrative capacity, and state-citizen relations have been constructed and continually renegotiated. Colonial taxation generated revenue, facilitated labour mobilisation, and expanded bureaucratic administration, and these fiscal institutions survived political independence to provide the administrative foundations of postcolonial public finance. Yet while institutional continuity remained substantial, the political meaning of taxation underwent profound transformation: independence redirected taxation toward national development, and the Constitution of Kenya (2010) embedded fiscal policy within principles of democratic accountability, participation, transparency, and equity, redefining taxation as part of a reciprocal constitutional relationship between citizens and the state.

The article therefore advances fiscal citizenship as a historically grounded framework for understanding contemporary taxation in Kenya. Rather than reading present-day fiscal debates as simple continuations of colonial extraction, the study shows that contemporary disputes increasingly concern the quality of democratic governance and public accountability; the Finance Bill 2024 protests, which led to the unprecedented withdrawal of the Bill, illustrate the maturation of fiscal citizenship in Kenya's constitutional democracy, even as contemporary governance continues to involve contestation over the informal exercise of power and the legitimacy of state institutions (Waiganjo, Odote, & Kabira, 2025). More broadly, this study contributes to African historiography by linking colonial political economy with contemporary public finance scholarship, demonstrating that the historical significance of taxation extends beyond economic extraction to encompass the long-term evolution of state legitimacy and citizenship. Future research may build on this framework through comparative studies across African states. Ultimately, Kenya's fiscal history illustrates that the legitimacy of taxation depends not only on the state's capacity to collect revenue but also on its ability to sustain public trust, and the durability of Kenya's fiscal system will increasingly rest on the strength of the reciprocal relationship between taxation, accountability, and constitutional citizenship.

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