

The stigma of the Chinese poll tax in colonial New Zealand

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Abstract

This article considers colonial New Zealand's poll tax on Chinese immigrants. Poll taxes were recognised as a badge of slavery and therefore could be used to discriminate and stigmatise. This could only happen if the Chinese had first been labelled, stereotyped and separated from 'normal' society, and deprived of their status as full human beings. Anti-Chinese attitudes amongst politicians, lobby groups, the media and society in general paved the way for discriminatory legislation which imposed the poll tax. Since the Chinese were regarded as less than fully human, their liability to discrimination in the form of a poll tax was considered to be justified. Applying Goffman's theory of stigma, as developed by Link and Phelan, this article analyses why the poll tax was discriminatory by referring to social discourse and to attitudes amongst the politicians and media. The poll tax illustrates how the practice of taxation contributed to discrimination and dehumanisation by referring to a specific form of taxation.

Keywords

poll tax, discrimination, stigma, Goffman, Chinese, New Zealand

Introduction

In 1920, the Chinese Consul to New Zealand lamented that 'the poll tax imposed on our Chinese is tantamount to suggesting that they are not human beings but only animals and goods' (Ponton, 1946: 55). Eight decades later, New Zealand's Prime Minister apologised to the descendants of Chinese immigrants who had 'paid the poll tax and suffered other discrimination' (Clark, 2001).¹ Both speakers singled out the poll tax, even though the poll tax was only one of many forms of legal and social discrimination suffered by Chinese immigrants, who were excluded from the pension, and from the right to naturalise, to vote or to hold public office. Yet, as both

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speakers indicated, it is the poll tax that epitomises the whole gamut of discrimination suffered by the Chinese in the late nineteenth and early twentieth centuries (Ferguson, 2003; Ip, 2003, 2013; McKinnon, 1996; Moloughney and Stenhouse, 1999; Murphy, 1996; Ng, 2003; Ponton, 1946; Smithyman, 1971; Stenhouse, 1999). The Chinese poll tax was also introduced in other white colonies in the nineteenth century to limit Chinese immigrants from entering these countries at the time of the gold rush (Yong and Vosslander, 2018). This article explores how the poll tax was discriminatory as it stigmatised the Chinese as inferior and less than fully human, and why a poll tax was particularly appropriate for this purpose.

Although the poll tax was abolished last century, colonial New Zealanders' attitudes towards poll taxes provide relevant insights into racist discrimination. All taxation is a social and institutional practice (Oats, 2012), but not all taxes are considered equal within a society, and nor are all people groups. Within colonial New Zealand society, poll taxes were considered degrading for a free people but appropriate for some others (like the Chinese). Specifically, it marked a group of people who were not part of 'us'. As the Chinese Consul noted above, the liability of Chinese immigrants to the poll tax indicated that they were not human and needed to be controlled and taxed as if they were (non-human) cargo. Published calls that, 'The Chinese must not come! – put up the poll-tax' (cited in Murphy, 1996: 42) indicate that the primary purpose of the poll tax was not to raise tax revenue but to stop the Chinese from coming altogether. Since there were 1,029 Chinese immigrants in 1881, but only 23 the following year (Hall, 1927), the poll tax proved to be effective in stalling Chinese immigration to New Zealand.

New Zealand history illustrates how the poll tax was not simply one tax amongst many but was a recognised means to reinforce colonial New Zealanders' social construction of the Chinese. To make sense of the impact of the Chinese poll tax, we draw on Goffman's (1968) theory of stigma and social identity. Although the concept of stigma has been applied in previous accounting history research (e.g., Graham and Grisard, 2019; Miley and Read, 2016, 2018; Neu and Wright, 1992; Walker, 2008), the role of taxation, and specifically the poll tax, as stigmatising in the context of colonial racial discrimination and stigmatisation has not been explored. Accounting classifications, including taxation, have 'served to inscribe existing and create additional spoiled identities' (Walker, 2008: 453), and taxation has helped integrate and consolidate the social order. This article addresses the use of a particular tax in a colonial context to further racial discrimination and adds to the literature by considering how a type of tax may be used to stigmatise a group. It also responds to the call for research to demonstrate 'what actually happens in the real world when tax rules and regulations are put into play' (Oats, 2012: 5). Finally, this article contributes to research on taxation in a colonial/imperial context, a context that is under-researched (Bush and Maltby, 2004: 5).

The article proceeds as follows. The following section outlines the relationship between taxation and discrimination and identifies the appropriateness of the poll tax as a stigma to discriminate against certain groups. After providing an overview of our approach and sources, we discuss how poll taxes were understood in mainstream colonial New Zealand society. We then turn to the experience of the Chinese in New Zealand history and the poll tax they faced. After discussion, the article concludes with suggestions for future research.

Taxation and discrimination

Taxation has been described as 'the use of accounting to regulate behaviour' (Bush and Maltby, 2004: 5) that 'relies on accounting practice to provide regulative techniques' (Lamb, 2001: 273). Therefore, both accounting and taxation 'make things identifiable, knowable, and governable and shape social order' (Lehman et al., 2018: 64). Prior research has shown how governments

have used taxation and accounting practices to make individuals and organisations and their activities visible, thereby making them governable (Lamb, 2001; Preston, 1989).

Taxation enables the dominant, via the power of the state, to shape the environment in which it is levied (Gracia and Oats, 2012), thus contributing to state-building (Xu and Xu, 2016). Studying taxation policy and practice enhances our understanding of a nation's history, for 'our people have become what they are under the fiscal pressure of the state' (Schumpeter, 1991: 101). Since taxes reflect and reinforce social norms and involve moral and ethical issues (Ventry, 2002; Wenzel, 2005), it is necessary to identify 'the complex social interactions and contexts that link state and society in ways that shape fiscal policies and their effects' (Campbell, 1993: 164). Given that tax is an exercise of state power, specific tax policies have been used to discriminate against, and even destroy, vulnerable groups (Hooper and Kearins, 2008).

Understanding the impact of taxation on individuals and society 'requires understanding the historical, social, political, and cultural contexts in which the tax law operates' (Infanti and Crawford, 2009: 13). Consequently, '[t]hinking clearly on tax is not an easy task, [for] issues of conceptual and normative importance often only come sharply into focus when viewed against real-world questions of implementation and feasibility' (O'Neill and Orr, 2018: 2). This real-world focus is necessary when much tax scholarship tends to view the tax system as being in isolation – separated from the dynamics of the sociopolitical realm (Shurtz, 1998: 1844), and therefore divorced from reality (Goldschied, 1958). Since taxation is a social phenomenon, taxation has potential discriminatory effects on people and groups, for:

taxes have been central to the formation of civic identity across place and time ... Nearly every issue with which [sociologists] are concerned – ... [including] the reproduction of class, race, and gender inequalities – runs through the issue of taxation ... taxes define the inequalities we accept ... They signify who is a member of our political community, how wide we draw the circle of 'we'. (Martin et al., 2009: 1)

By distinguishing the 'we' who belong from the 'they' who do not, tax policy defines who belongs and who does not. While taxes may provide a means to produce normalised, individualised, self-policing citizens (Likhovski, 2007), they may also be used to exclude those who are not considered normal. Paying taxes may be considered a privilege and responsibility of social membership (Williamson, 2017), creating the impression of social inclusion and acceptance (Walsh, 2017). However, taxes can also exclude when specifically targeted at a particular group because they do not belong or do not follow societal norms. Historically, taxes have usually been imposed by the powerful on those under their sway; the Greeks and Romans exempted their citizens from tax but levied it on the groups that they had conquered or controlled (Coffield, 1970). Jesus Christ illustrated the subjugating nature of taxation when he asked:

'From whom do the kings of the earth collect duty and taxes – from their own children or from others?'

'From others', Peter answered.

'Then the children are exempt', Jesus said to him. (Bible, 2011, Matthew 17:25f.)

When members of society are equally subject to a tax, no (intentional) discrimination occurs. However, where a tax is levied only on some persons or groups but not others, discrimination may occur. Taxation on tobacco, alcohol and sugar may discourage socially reprobated behaviours and guide better choices (Vosslander, 2017), but is a consequence of a person's choice of activity.²

In contrast, a tax based on the involuntary characteristics of a person excludes the subject from full social inclusion or acceptance, confirming their social stigma. Social discrimination can lead to economic oppression; indigenous Māori who challenged colonial society were discriminated against and dispossessed of their land by colonial white New Zealand society (Hooper and Kearins, 2008). The poll tax demonstrates how taxation can achieve the same effect. Limited to one group and intended to control it, the Chinese poll tax was discriminatory and stigmatised that group as different, inferior, and 'other'. More than that, as discussed below, poll taxes were understood to be well-suited to discrimination. However, despite the importance of the poll tax as a means of discrimination, there is a gap in research relating to the operation and effects of the poll tax in the accounting history literature.

Poll taxes

A poll tax is a capitation tax, usually levied at a fixed rate per person. Although it may be an efficient form of tax (James and Nobes, 2000), it has been unpopular, since poll taxes have long been regarded as oppressive. Smith (1999 [1776]) observed that 'poll-taxes of all kinds have often been represented as badges of slavery' (II: 450).³ This was confirmed by Wat Tyler's 1381 Peasant's Rebellion against a poll tax (Dowell, 1888), and the more recent opposition to Thatcher's unsuccessful Community Charge (commonly known as the 'poll tax') of the late 1970s (James and Nobes, 2000).

Although a poll tax may be enacted to raise revenue, some poll taxes were intended by the legislators to be oppressive, rather than to finance state activity. Poll taxes on the Jews (Judengeld) discriminated against that race (Deutsch and Seligsohn, 1906), and the Jizyah levied by Muslim rulers on those who had not converted to Islam was a sign of their subjection and provided an incentive to convert (Esposito, 1991; Tramontana, 2013). In some postbellum USA states, poll taxes disenfranchised voters by depriving many Blacks of their voting rights (Bontecou, 1942; Broady, 1941). The Chinese poll tax similarly reduced the payer 'from a whole and usual person to a tainted, discounted one' (Goffman, 1968: 12); that is, from the normal 'we' (a subject) to a tainted 'they' (an object).

Stigma

Goffman (1968: 9) describes stigma as 'the situation of the individual who is disqualified from full social acceptance'. Stigma is based on an understanding of identity as socially constructed. A stigma alters a person's social status from 'normal' to 'discredited' or 'discreditable' by delineating those who belong and those who do not belong. To the 'normals', a stigmatised person is considered incongruous to the social stereotype, for 'we believe the person with a stigma is not quite human' (Goffman, 1968: 15). Consequently, the social attribution of a stigma to a person or group justifies discrimination against them by those considered 'normal' who possess social or economic power, thus reducing the stigmatised person's life chances. Labelling the stigmatised as something not entirely human (as was noted by the Chinese Consul) renders them tractable and liable to otherwise unacceptable treatment, even death (Lippman and Wilson, 2007; Moerman and van der Laan, 2021). Those having power may disapprove, discredit, devalue and shame the stigmatised because of characteristics or attributes that they possess that are deemed to distinguish them (Link and Phelan, 2001). As a result, a stigmatised person or group is made to feel (and indeed may feel) inferior, different, unworthy and not part of society.

Goffman (1968) identified three types of stigma that can label persons in society: physical deformities (e.g., blindness), blemishes of individual character (e.g., criminality or mental illness) and 'the tribal stigma of race, nation and religion' (14). A tribal stigma, such as that applied to the Chinese, often involves attributing the other two types to the stigmatised, resulting in a labelled 'visible minority' (Hilde and Mills, 2015).

Goffman (1968: 13) discussed stigma in terms of 'a language of [social] relationships, not [individual] attributes', and viewed stigma as a process based on the social construction of identity (Kleinman and Hall-Clifford, 2009). In contrast, much subsequent research has analysed the individual and psychological impact of stigma on individuals, focusing on the internal processes by which stigma is internalised and shapes individual behaviour. Link and Phelan (2001: 364) propose 'a return to the stigma concept from a distinctly sociological perspective'. They expand Goffman's observation that stigma be seen as the relationship between an attribute and a stereotype by discussing stigma as 'the co-occurrence of five components – labelling, stereotyping, separation, status loss, and discrimination – and further indicate that for stigmatisation to occur, power must be exercised' (Link and Phelan, 2001: 363). Differences must be labelled before a stigma can exist. Stereotypes form when the label 'links a person to a set of undesirable characteristics' (Link and Phelan, 2001: 369). While each of the five components affects the individual at the personal level, they are all social productions. Negative stereotypes justify social boundaries and consequent status loss, which separate the labelled 'them' who are no longer considered fully part of the community from the normal 'us'. Discrimination then ensues from this labelling, stereotyping, separation and status loss, and is affected by the exercise of power.

The attributes which are discredited in a society are determined by the dominant group(s) in society. Although discrimination may occur at the individual level, it is at the structural level that labelling, stereotyping, separation and status loss can lead to a whole group being stigmatised. The consequent structural discrimination, including institutional racism, leads to practices that work to the disadvantage of racial minority groups even in the absence of individual prejudice or discrimination (Link and Phelan, 2001). The resulting status loss in turn justifies the discrimination, for status loss and discrimination are both interchangeable and mutually reinforcing. If discriminated persons or groups accept (or are powerless to reject) their discredited status, they are unlikely to challenge the stereotype, and so may confirm their inferiority. In any case, such challenge is difficult, as the co-occurrence of each component confirms that the ensuing structural discrimination presents as normal. Since stigma is subjective and socially constructed by those who exercise their power, it reinforces prejudice. Discrimination ensues from this labelling, stereotyping, separation and status loss. Goffman concludes that 'we construct a stigma theory, an ideology to explain [the person's or groups'] inferiority and to account for the danger [they] represent' (Goffman, 1968: 15).

Kleinman and Hall-Clifford (2009: 418) similarly contend that 'the study of stigma has focused too heavily on psychological approaches and has neglected to sufficiently incorporate understandings of stigma and stigmatised individuals as embedded in local moral contexts'. They claim that it is essential to broaden the effects of stigma on the stigmatised individual or group in cultural, moral and social contexts. The moral standing of an individual or group is determined by their local social world, and maintaining moral status is dependent on meeting social obligations and norms. Stigmatised individuals or groups cannot meet these requirements as stigma limits the ability to attain what matters most to ordinary ('normal') people in a local world. Despite this, both the stigmatisers and those who are stigmatised are interconnected through local social networks.

Kleinman and Hall-Clifford (2009) therefore encourage research to understand the unique social and cultural processes that create stigma in the lived worlds of the stigmatised. However, they acknowledge a lack of research on the moral processes that undergird stigma. In particular, they

are concerned with how local values enacted in people's lives affect stigma and how the moral standing of individuals and groups in the local context affects the transmission and outcome of stigma (Kleinman and Hall-Clifford, 2009). This article responds to their concerns by examining how a particular form of taxation confirmed and reinforced the social, moral and cultural contexts that stigmatised the Chinese in colonial New Zealand.

The perpetuation of a racial stigma, such as on the Chinese in colonial New Zealand, depends on the exercise of power by the dominant host citizens (Link and Phelan, 2001). This is because stigma is 'a socially and historically constructed concept by which members of society endow human skin colour variations, which have no intrinsic meaning, with meanings that reinforce a hierarchy of privilege and power' (Sian, 2007: 6). This in turn justified 'a Western style for dominating, restructuring, and having authority over the Orient', both at home and abroad (Said, 1979: 3). Since, '[t]he concept of difference and the idea that non-Europeans were alien and irremediably different was a key cornerstone of colonialist thinking' (Sian, 2007: 9), and the Chinese were 'always symmetrical to, yet diametrically inferior to, a European equivalent' (Said, 1979: 72), discriminatory tax policy could be justified. A racist tax that would not be acceptable to the majority might be applied to a stigmatised minority. Since taxation necessarily involves an exercise of power (Gracia and Oats, 2012; Likhovski, 2007), it could be used in colonial New Zealand to stigmatise a race different from white New Zealanders.

Approach and sources

We reviewed various archival sources to understand how the poll tax became the label for discrimination against Chinese immigrants to New Zealand. Archival research provides 'food and data for critical research' (Fleischman et al., 1996: 69), and provides an insight into the attitudes and conceptions of those living in the past. Two main sources of data were accessed: government documents (e.g., legislation, official reports and the New Zealand Parliamentary Debates) and relevant newspapers.

Government documents provided insights into officials' and politicians' views regarding the Chinese race. Newspapers offered a valuable and influential source of information for colonial New Zealanders, for 'Victorian New Zealand was essentially a village world, but a village world that was responding to ideas and influences that were global in the scope of their origins' (Arnold, 1976: 3). The news media were therefore an essential source of opinion and information that reported on politicians' debates regarding the Chinese and the poll tax. They also provided the social context that official sources may exclude (Patrick, 2011). Correspondents, who were usually unnamed, provided material to newspapers that reflected and informed social discussion and debate. By reporting and commenting, newspapers helped create and reinforce society's norms.

Specifically, the keyword 'poll tax' or 'poll-tax' or 'Chinese poll tax' was searched in *Papers Past* (a digitised database of New Zealand newspapers).⁴ In all available newspapers, references to this term were scanned to 1881 to understand how the poll tax was popularly understood before the Chinese poll tax was enacted and implemented. The newspaper of the first significant gold mining community in New Zealand, the *Tuapeka Times* (TT) was then searched. All references to the poll tax in the TT from its commencement of publication to its cessation (1868–1920) were then reviewed and analysed to identify how the poll tax was popularly understood, and for whom it was or was not acceptable. This enabled the authors to come to an understanding of the past as communicated by those living at the time. This timeframe covered the period during which the poll tax was enacted and in effect. We also consulted the leading Dunedin paper, the *Otago Daily Times* (ODT), for the period preceding the arrival of miners (and, therefore, prior to the publication of the TT).

The next section commences by discussing two non-racist poll taxes which were received differently by the locals, but which illustrate the popular perception of poll taxes in colonial New Zealand.

Findings

Poll taxes in colonial New Zealand

Poll taxes enacted in Nelson (1856) and Auckland (1867) illustrate the colonialists' perception of this type of tax. Fowler and Smith (2008) discuss the education poll tax levied by the Nelson Provincial Government in 1856.⁵ Unusually, this tax was accepted and was used to benefit the taxpayers directly or indirectly at the community level. In contrast, a poll tax enacted by the Auckland Province confirmed the colonists' usual aversion to poll taxes. The Auckland tax gave effect to the Neglected and Criminal Children Act 1867, which empowered Provincial Superintendents to establish industrial and reformatory schools 'to provide for the care and custody of "neglected" and "convicted" children and to prevent the commission of the crime by young persons' (Preface). Consequently, Auckland Province's Sick and Destitute Act 1868 levied an annual tax of 10 shillings on all-male persons of 21 years of age and upward (s.3f.). The funds were to 'be devoted exclusively for the relief of destitute persons, for the maintenance of the Provincial Hospital, the Lunatic Asylum, and neglected and orphan children' (s.5). Both the Nelson and the Auckland provincial poll taxes funded social services. However, while the Nelson tax benefited the normal 'we' who were part of the community, the Auckland tax was directed at outsiders 'they' – individuals who were stigmatised due to parental neglect, financial reversal, or (mental) illness.

There was heated debate at public meetings concerning the Auckland poll tax. Objections were raised on the basis that a poll tax was 'un-English, vexatious and wrong in principle'; 'obnoxious and iniquitous' (DSC, 12 August 1868: 4); and 'against the constitution of Britain and the Colonies' (*New Zealand Herald*, 18 August 1868: 3). While such claims were hyperbolic, the poll tax was at least impolitic, for it was 'contrary to every just principle of taxation, and should be abrogated' (DSC, 13 August 1868: 5). Adam Smith's views were said to confirm that the tax was subversive of the liberties of the people, for 'poll taxes of all kinds have often been represented as badges of slavery, and were therefore alien to our feelings, our usages, and our laws' (DSC, 6 August 1868: 4). In short, it was not acceptable to impose a poll tax on the normal, free group of people in a society.

In contrast, once society had labelled a group as 'other', social discrimination could follow, and political power might be applied to suppress those marked as different. In contrast to the anti-poll tax fervour in Auckland, there remained a place for a poll tax in colonial New Zealand – for the Chinese race. At an anti-Chinese meeting in Auckland, a resident proclaimed: 'If you wish to put on that kind of tax, we ought to import Chinamen to the country, for they are the only kind of animals that you can stick a poll tax upon' (DSC, 24 June 1868: 4).⁶ Two weeks later, poll taxes and the Chinese were again paired: 'The arrival of a bona fide John Chinaman and the imposition (we intend no double entendre) of a poll tax form a curious and highly suggestive coincidence' (DSC, 6 July 1868: 2). The use of (political) power to levy a poll tax on the Chinese depended upon their earlier labelling, stereotyping, separation, status loss and discrimination – and confirmed that 'for stigmatisation to occur, power must be exercised' (Link and Phelan, 2001: 363). Though unpalatable for the British, the poll tax could control the entry of Chinese to New Zealand by increasing the cost of immigration.

Chinese immigration to New Zealand

The poll tax was a means to control immigration. Migration may be conceptualised as a utilitarian calculus (Agyemang and Lehman, 2013, but compared with De Haas, 2011) which may be altered

by state policy. The Chinese were motivated to emigrate to New Zealand due to economic ‘push-pull’ factors. Political unrest and economic distress in South China pushed Chinese emigrants out, while the lure of gold pulled them in. Whether official or informal, discrimination may reduce the ‘pull’ of immigrants towards a destination by increasing the cost of immigration. Anti-Chinese rhetoric and behaviours were not unique to New Zealand, for other countries also adopted measures to hinder Chinese immigration (e.g., in California in 1852 (Hart, 2018) and in some Australian colonies: Victoria in 1855; New South Wales in 1861; Queensland in 1877; and in Canada in 1885 (Murphy, 1996)). However, some Chinese were allowed in due to labour shortages in the host countries. Wherever discrimination occurred, the motivation for racially discriminatory policies was due to social and economic factors and to maintain the purity of the white British race (O’Connor, 1968; Scholefield and Hall, 1937), and this was also the case in New Zealand.

Due to labour shortages in the goldfields, the Chinese were initially invited to New Zealand. In 1865, the Dunedin Chamber of Commerce proposed to invite Chinese miners from Australia to the Otago goldfields after the European miners moved elsewhere after the initial gold had run out (Ministry for Culture and Heritage, 2018). Parliament appointed a Select Committee on Chinese Immigration in response to some concerns raised. Reporting in 1871, the Committee acknowledged differences of opinion on Chinese immigration, but the majority concluded that there were insufficient grounds for excluding the Chinese or imposing unique burdens upon them. Instead, it reported that the Chinese were industrious and frugal, as orderly as Europeans, and posed no risk to the Europeans’ morality, security or health. In addition, they were sojourners who intended to return home after amassing sufficient savings to repay debt and purchase property back in China (New Zealand Parliament, 1871).

Attitudes towards the Chinese hardened during the prolonged global economic depression from 1879 to 1896 (Hawke, 1985). Fears of a massive influx of Chinese from the Australian goldfields and elsewhere were expressed; ‘a vision of hundreds of millions of Chinese sweeping down upon countries such as Australia and New Zealand’ (Murphy, 2005: 9). Despite pressure to ban Chinese immigration, the Imperial Colonial Office would not assent to such prohibition since treaties between Britain and China signed after the Second Opium War (1854–1860) gave the subjects of China and Britain reciprocal settlement rights (Murphy, 2005). Since it was a British Colony, New Zealand could not ignore these treaties, for Britain retained control over all Imperial issues,⁷ including foreign relations (Murphy, 2005).

Despite the treaties, New Zealand enacted the Chinese Immigrants Act 1881 by imposing a £10 poll tax on each Chinese person entering the country (s.5). The poll tax was subsequently increased to £100 with the passing of the Asiatic Restriction Act 1896. This amounted to twice what a person on a low income might expect to earn in a year (Hawke, 1991). This tax was intended to deter Chinese immigration while complying with the Imperial treaties. The poll tax was influential in limiting the growth of New Zealand’s Chinese population, which decreased from 5,004 in 1881 to 2,147 in 1916 (New Zealand Government, 1922), during a time when the New Zealand population doubled in number.⁸ Unable to ban Chinese immigration outright, the poll tax provided a second-best means to limit Chinese immigration and was finally abolished in the Finance Act (No. 3) 1944.

Colonial attitudes towards the Chinese

Anti-Chinese sentiment was found across the spectrum of society. Ardent sinophobes included the leaders Robert Stout (Premier 1884–1887), Richard Seddon (Prime Minister 1893–1906) and William Massey (Prime Minister 1912–1915), whose anti-Chinese sentiments are a matter of public record (see Elers, 2018). Prime Minister Massey, who was fanatical about a white New

Zealand, stated that: 'This Dominion shall be what is often call a "white" New Zealand' (Massey, 1920: 905), and noted, 'I must say ... that I am not a lover or admirer of the Chinese race' (Massey, 1910: 402).

Another leading politician, William Reeves (Minister of Labour, 1891–1896), concluded his book *State Experiments in Australia and New Zealand* (1902) with a lengthy chapter entitled 'The exclusion of aliens and undesirables'. Of these, he claimed that 'the most formidable migrating race is the Chinese' (328). Reeves based his opposition to Chinese immigration on economic, cultural and social grounds.

Economically, the Chinese offered 'an unfair form of competition' particularly to the workmen and smaller shopkeepers (Reeves, 1902: 354). Socially, Reeves claimed their exclusion was necessary to avoid 'race fissures' (325) and to maintain racial purity. Since the Chinese immigrant was '[w]ithout family responsibilities, without social interests, without political knowledge, he comes to a colony to extract what he can from it, and to take his savings back to China' (Reeves, 1902: 355). In this, Reeves exemplified contemporary attitudes towards the Chinese, which were based on fear of miscegenation, differences in religion and a concern for racial purity (O'Connor, 1968). Moral and cultural differences and paranoia of the 'teeming Celestial hordes' (Moloughney and Stenhouse, 1999: 92) were disconcerting for New Zealand society. Chinese civilisation was dismissed as crude, and it was alleged that the immigrants had brought diseases such as leprosy into the Colony (Moloughney and Stenhouse, 1999). Scholefield and Hall (1937) aptly summarised the socially constructed nature of this labelling and stereotyping of the Chinese:

There is recognition by the bulk of our leading men in political circles of the real nature of the problem, the necessity of maintaining racial purity and standards of living. Sweeping condemnations of the Chinese race on moral and other grounds, the attribution of inferiority, low civilisation, and the denial of culture receive no support from competent judges and thinkers. Nevertheless, in the formation of public opinion and in securing the driving power for new and more stringent legislation, the commonest method has been that of abuse and the playing upon the fears and self-interest of sections of the community (p. 277).

Although, as noted above, a poll tax was unacceptable to British settlers, it was considered an appropriate policy response to the Chinese threat. Since they were regarded as less than fully human, the Chinese could be deprived of their full human rights, kept apart, and discriminated against. It was feared that an influx of Chinese would unsettle white settler society. Economically, the tax increased the cost of immigration and reduced the pull to immigrate, but it also confirmed the social and cultural discrimination against the Chinese, putting them in their (discredited) place. The next section illustrates how this played out on the New Zealand goldfields.

The poll tax on the Chinese in New Zealand

The New Zealand gold rush started in the South Island Province of Otago in 1861, and the gold mining settlement of Lawrence experienced an influx of 6,000 miners (Lawrence Information Office, 2019). However, with declining gold yields by 1865, the original European miners moved to mine discoveries elsewhere in New Zealand, which led to severe depopulation and consequent economic loss for Otago (see Figure 1 for the locations mentioned).

To combat this, the Dunedin Chamber of Commerce met with the Otago Provincial Government, urging 'that it was desirable that the immigration of Chinese into the Province be encouraged and seeking assurance that the Chinese, if they came here, would be protected in life and property and that this is advertised amongst the Chinese in Victoria' (ODT, 28 September 1865: 5). That the

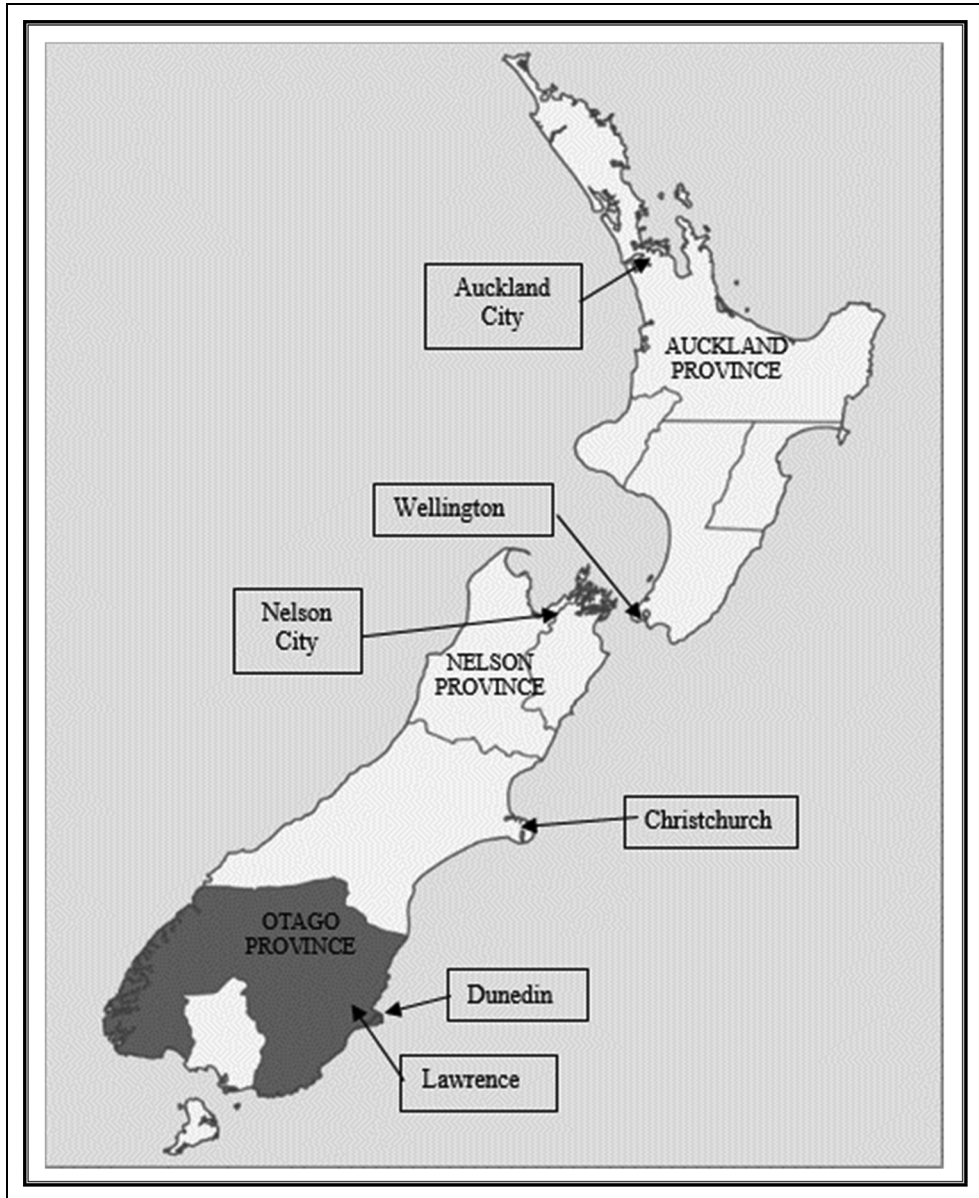


Figure 1. Colonial New Zealand (1870–1876).

Source: Authors' own figure.

Chinese needed assurance concerning their safety indicates the latent stigma they bore. This stigma was manifest at a public meeting held at Tuapeka that resolved:

That this meeting considers the introduction of Chinese into Otago during the uncertain interval of a great rush of the miners from the Province, as dangerous and unsatisfactory to those remaining; inasmuch as it would cause the migration of a great number; and likewise cause the successful as well as the unsuccessful miners at the West Coast to forsake this Province (ODT, 28 September 1865: 6).

Racial antipathy and stereotyping against the Chinese were evident as they were labelled 'the greatest prowling thieves in the world' and 'a most undesirable class of fellow colonists' (ODT, 28 September 1865: 6). However, there was no consensus regarding the Chinese, for a meeting held at another Otago goldfield, Dunstan, resolved that the introduction of Chinese would be productive and beneficial to Otago (ODT, 11 October 1865). Despite the fears of Tuapeka miners, the ODT reported that the Chinese posed no problem to the locals.

Six months later, the ODT optimistically commented that 'the supposed ill will which the European miners were said to hold towards the Chinese was, with but few exceptions, purely imaginative, for by the greater majority the Chinese are really welcomed' (ODT, 19 January 1867: 5). Despite this, there were underlying anti-Chinese attitudes as there were reported concerns that the Chinese were gaining an advantage over the European miner by not taking out mining rights (ODT, 17 May 1867:4).

Anti-Chinese agitation waxed and waned depending on the economic condition of New Zealand at that time. After the agitation which led to the 1871 Parliamentary Commission of Enquiry, the Chinese question went 'remarkably quiet' (Otago Witness, 24 August 1872: 13) as the economy was booming and Chinese immigration slowed. However, anti-Chinese concerns re-arose in the face of tighter world economic conditions from the late 1870s. Fears about a consequent invasion of Chinese from the Australian goldfields motivated calls for a poll tax.

Local views of the poll tax

The local paper of Lawrence, the first major mining town, confirms mixed attitudes towards Chinese immigrants. One editor commented that the Chinese were hardworking: 'in Tuapeka, we have been fortunate up to this time in having a Chinese population who have conducted themselves in every way unexceptionally; and in fact, we must with humility own it, set an example of sobriety and frugality to their European neighbours' (TT, 17 April 1878: 2). The Chinese was 'industrious and sober, not a loafer, independent, not unemployed, frugal' (TT, 3 November 1886: 2). Rather than competing, they profitably worked claims that had been abandoned by European miners (TT, 8 December 1870: 5).

The economic difficulties of the 1870s and 1880s motivated renewed anti-Chinese agitation. In this context, the hardworking Chinese became a threat to the European labour market (TT, 3 November 1886) and to settler society. The Chinese were labelled undesirable, and their influence was demoralising (TT, 11 June 1884), since they engaged in gambling, opium smoking and were heathen with carnal appetites (TT, 3 November 1886). They were considered not desirable colonists as, 'Though they are with us, they are not of us, and we do not wish them to be' (TT, 23 November 1881: 5). In this way, they were subjected to stereotyping, separation and status loss (Link and Phelan, 2001) by the dominant economic and social groups in society.

Being labelled as 'not of us', the Chinese could be discriminated against. Their loss of status made 'them' 'the only kind of animals that you can stick a poll tax upon' (DSC, 24 June 1868: 4), something that 'we' would never stick on ourselves. This was confirmed when a proposed poll tax on bachelors in 1868 was rejected since it could be seen as 'a kind of social stigma to pay the poll tax, for bachelors will be classed in the same category as Chinamen' (TT, 30 June 1888: 2). Likewise, a proposal that a special tax be imposed on all miners was countered with the cry that miners would 'not allow themselves to be classed with the Chinese, who have a poll tax levied on them' (TT, 19 November 1890: 5). As indicated by the above reactions, the Chinese and poll taxes belonged together in the public mind.

Even though the poll tax might be considered unfair based on Adam Smith's four tax maxims of equity of fairness, certainty, convenience and economy (TT, 19 March 1884), these criteria did not apply to all, and certainly not to the stigmatised Chinese. Indeed, an anti-Chinese tax could be justified based on Smith's fairness maxim, since the Chinese should contribute to the state proportionately to their expenses. Similarly, the tax might be viewed as an annual residence fee or police protection fee for being in New Zealand (Brown, 1878). This vicious irony of denigrating the Chinese as inferior, and then taxing them for their thrift and sobriety underscores the racist motivation. Even if the Chinese were virtuous, taxing them could be justified, for as one Member of Parliament observed:

We derive from the vices of our people a large portion of the revenue of our country, but the Chinese come here, and they are not as drunken as we, and therefore do not assist our revenue very much. We are in this position: we derive a large revenue from the vices of our Christian people, but as these Chinese are mere heathen, and are not addicted to our vices, therefore they escape the peculiar form of taxation by which our revenue is so largely contributed (Wallis, 1881:124).

The Chinese themselves considered the poll tax to be unfair and discriminatory, since, as the Chinese Consul protested, 'Britons made it a boast that under their flag everyone should receive justice, irrespective of nation or colour, yet it was denied to the Chinese' (TT, 11 June 1890: 4). The tax was also inconsistent, for 'New Zealanders profess to be a Christian people, and if these professions are true, a spirit of charity should be extended to [the Chinese] as if they were resident in a foreign land' (TT, 21 August 1895: 6). Some local Europeans concurred; the editor of the TT lamented that the oppression of the Chinese was 'unchristian and much more effective and reprehensible because it was enforced by a people professing a superior civilisation and a higher form of religion' (TT, 28 August 1895: 6). A minority of parliamentarians claimed that the poll tax lowered the reputation of New Zealand in the eyes of the civilised world and was foreign to British freedom (TT, 19 August 1896).

When profitability declined, the Chinese moved out of the goldfields to seek work elsewhere. They resorted to labour-intensive work that the Europeans would not undertake. This led to steady growth in laundries, fruit and vegetable shops, and market gardens. Unfortunately, this again led to animosity and increasing government opposition to the continued immigration of Chinese to New Zealand (Sedgwick, 1985).

Racial consciousness and politicians' debates on the Chinese poll tax

The introduction of the poll tax on Chinese immigrants in 1881 heralded 39 years of relentless attempts to restrain Chinese immigration to New Zealand by the New Zealand government (Sedgwick, 1985: 208). Twenty-one separate bills went before Parliament, and while only a small number were passed, there were significant hours of parliamentary debates. The legislation introduced included a £10 poll tax in 1881 that was increased to £100 in 1896, with restrictions on the number of Chinese who could travel per boat. In 1896, the Chinese were explicitly excluded from old-age pension provisions; from 1900, every Chinese immigrant was fingerprinted before entry. In 1907, they were subjected to a language test and lost their right to naturalisation. In 1920, every prospective immigrant not of British or Irish birth was required to apply to the Minister of Customs for a permit before entry into New Zealand (Sedgwick, 1985: 211). The sustained political discourses over Chinese immigration in Parliament and the media created a 'racial consciousness in New Zealand' (Hall, 1927: 231), which perpetuated anti-Chinese sentiments. Most of the arguments against the Chinese were connected to white New Zealand nationalism

and its concomitant idealised citizen. This white New Zealand policy was grounded in the fundamental belief that the Chinese were racially inferior to Whites. On this basis, some Whites believed that the Chinese were:

heathens prone to thievery, a filthy, inferior people who did not know the white man's superior laws and customs and had a vile way of living ... they introduced loathsome diseases, they were immoral barbarians who trapped young girls into catering for their depraved sexual appetites (Ng, 1993: 105).

The view that the Chinese were inferior to the white race was reported by the Patea Country Mail newspaper, which described Chinese people as 'a pest to the white community' (7 June 1881: 2). The social context in New Zealand was conducive for a dedicated periodical, the *Anti-Chinaman*, to begin publishing in 1887 (Scholefield, 1958). The anti-Chinese sentiments continued, and the Returned Soldiers' Association (RSA) declared a 'White New Zealand' and demanded that the government deny entry to all Chinese and even to anyone else who was not white from entering New Zealand (Elers, 2018). Such overt racism was fuelled by the political discourses of anti-Chinese sentiments in New Zealand.

Political discourse reflects society as voters will select political candidates who share their values and beliefs (Ledouble and Gouirand, 2013). Van Dijk (2004: 354) claims that 'racist societies and institutions produce racist discourses, and racist discourses reproduce the stereotypes, prejudices and ideologies used to defend and legitimise white dominance'. The Chinese were the focus of racist discourses during colonial New Zealand from 1880 by key influential politicians. In 1881, Frederick Whitaker (Premier and Attorney General for New Zealand) fanned the fear of Chinese immigration by stating: 'we cannot shut our eyes to the facts staring us in the face in regard to the evils of Chinese immigration on a large scale' (Whitaker, 1881: 209).

Therefore, as another parliamentarian proclaimed, the labelled and stereotyped Chinese should be excluded to protect New Zealand:

...the picture of the horrors of Chinese haunts in the places where there are in large numbers, the frightful diseases, the disgusting habits, and the state of things that renders it unsafe for any woman or child to go near those places. That is a kind of thing it is our duty to keep out of this country (Hall, 1881: 71).

The government continued to propagate the doctrine of racial purity through official reports; an example is the 1921 census report:

Racially, the population of the Dominion is, and always has been, of a high standard of purity; indeed, the maintenance of the pure European or 'white' standard of the population has been invariably a consideration of immigration legislation. The importance of racial purity has long been recognised. History has shown that the coalescence of the white and the so-called colour races is not conducive to improvement in racial types (New Zealand Government, 1921: 1).

The attitudes of civil leaders ensured that the labelling and stereotyping of the Chinese could lead to separation, status loss and discrimination, since they were able to exercise power (Link and Phelan, 2001). In particular, they had the power to impose the poll tax, which reinforced popular prejudice with a discriminatory fiscal measure. Consequently, their social stigma was justified and was reinforced by a tax, which marked them out as different – shaping their social environment (Gracia and Oats, 2012), and making the Chinese even more identifiable, knowable and governable (Lehman et al., 2018).

Discussion

The history of the poll tax levied on Chinese immigrants to New Zealand demonstrates the reflective and constitutive nature of taxation (Schumpeter, 1991). Levied only to the Chinese with the intent of hindering their entry into New Zealand, the poll tax was a consequence of anti-Chinese racism. However, it was more than that, for the poll tax itself was a stigma, a mark of the person disqualified from full acceptance by the dominant society (Goffman, 1968). It was a natural consequence of a process of discrimination whereby the immigrant was labelled and negatively stereotyped, which in turn led to separation from mainstream society and loss of status (Link and Phelan, 2001). This structural discrimination resulted in institutionalised disadvantages to the stigmatised Chinese as they were no longer considered fully human.

As suggested by Kleinman and Hall-Clifford (2009), this article demonstrates that the cultural, social and moral contexts gave rise to the racist anti-Chinese sentiments by denigrating and stigmatising the Chinese. The stigma of the poll tax arose as the culmination of a process where labelling, stereotyping, separation and status loss led to an otherwise unacceptable tax being seen as appropriate for the discredited group (Link and Phelan, 2001). The socially constructed perception of the Chinese as a vile, filthy, diseased and immoral race who could contaminate the race purity of white New Zealanders created an anti-Chinese consciousness in white New Zealanders and motivated them to protect their race by hindering the Chinese from entering New Zealand and marking them once they had arrived. Anti-Chinese rhetoric was consistent with the 'white New Zealand policy', and a poll tax was considered appropriate and was enacted as the Chinese were not part of 'normal' (i.e., white) New Zealand society. The Chinese were discriminated against morally, socially and culturally, and the poll tax was an act of power by those in authority that confirmed their discredited status.

The poll tax was symptomatic of colonial New Zealand society, exposing the racist mores of the time, and justified by the subject race's spoiled identity. It was also causal, contributing to and even justifying the stigma faced by the Chinese and providing a means to manage their 'spoiled identity' (Goffman, 1968). Thus, the poll tax was a means for the dominant, normal society to create a stigmatised identity and manage it. This created a vicious circularity. If a group is not a part of the society, it is appropriate for them to pay a poll tax (a stigma); since a person has been liable to (the stigma of) a poll tax, it is evident that they are less than part of society (i.e., less than fully human). Given its connection with cultural, economic and social power, the Chinese poll tax, like the stigma upon which it was based, demonstrates the application of accounting to regulate behaviour with harmful consequences for a vulnerable population.

An overtly discriminatory tax may be unlikely in the twenty-first century in New Zealand and would be inconsistent with current economic and social policy, including the New Zealand Bill of Rights Act 1990. Given this, the poll tax might be considered of historical interest only, providing an insight into the evolution (or instability) of social norms, demonstrating the ongoing progress of civilisation from a tribal and closed-minded to a liberal and open-minded perspective (Butterfield, 1931). Sadly, this conclusion would be premature; the poll tax may be a thing of the past, but the economic and social justifications advanced for the Chinese poll tax in the nineteenth century continue to be echoed today. Hilde and Mills (2015: 184) note the formative role and continued experience of historically embedded racism and 'an Orientalist discourse which shapes the perception of both formerly colonised and the colonisers'. Despite generations of living overseas, the stigma of race marks Chinese expatriate experience, limiting life and professional opportunities (Kim, 2004a, 2004b). Anti-Asian sentiments expressed by New Zealand political leaders continue to be reported in the media (Lee, 2017; One News Now, 2015), and similar economic and social concerns endure. Recent tax law changes in New Zealand concerning non-

resident property transactions were partly motivated by concerns that foreigners, particularly the Chinese, reduced housing affordability (Vosslamber, 2016). Despite formal guarantees of equality, research indicates that the stereotypes of vice, uncleanness and chaos that justified the Chinese poll tax are still evident in the West (Kamp et al., 2018). COVID-19 has exacerbated these claims with suggestions that it is a ‘Chinese flu’ (Lee, 2020). If, indeed, ‘Who is Chinese is a social construction stemming from how individuals’ function within society and with whom they identify’ (Efferin and Hopper, 2007: 230), the question remains: how is it possible for the (stigmatised) other to become part of the (normal) us? Apologies for past wrongs are a step in the right direction but can and should only be a beginning.

A deeper question remains, however. Given that the poll tax was both socially and legally accepted, on what basis might it have been criticised? Sociology and history may enhance our understanding of society but do not provide a basis for making moral assessments of society and its practices. Critical scholars may seek to ‘inject anti-discrimination issues into the traditional law courses’ (Brown et al., 2012: 60), but what is the basis for their critique? Critiques of poll tax policy are themselves socially situated. If prevailing social norms are the basis of critique, then the same tax might be acceptable in 1881 but unacceptable now. As in other areas of taxation policy, the poll tax confirms the need for an informed public discussion of the ethical dimensions of public policy (Murphy and Nagel, 2002). In an age that emphasises the individual and their utility, there is a lacuna in philosophical discussion of the ethical dimensions of public policy (Murphy and Nagel, 2002). Tax policy always reflects a moral foundation, but the quality of the policy necessarily reflects the morality of those who have the power to tax.

Conclusion

The Chinese poll tax in New Zealand provides a historical study of how taxation reinforced racism and stigmatisation. It demonstrates the importance of a critical stance towards accounting and taxation in interpreting the past. It also shows that taxation, like immigration policy, reflects the social values of groups that are influential in determining what is considered appropriate in society and confirms that social valuation.

The poll tax might be dismissed as a matter of historical interest only, but this would undermine and trivialise the government’s apology to those whose forebears had to pay it. Such apologies express regret for past actions; they also provide the formal beginning to a reconciliation process (Clark, 2002). In New Zealand, this has involved attempts to reverse the stigmatised past by recognising the ‘huge economic and social contributions the Chinese community has made to our community’ (Clark, 2002). However, the poll tax should not be relegated to the past, as if it were no longer relevant. Whether by design or unintentionally, the discrimination that taxation can cause is ongoing, if perhaps less overt. Overcoming injustice requires a change of mind, lest people repeat past sins in modern forms.

Since this article is primarily based on archival research, it suffers from the limitations of the archive. Future research could increase the breadth of sources and extend the research of other discriminatory measures targeted at the Chinese and other immigrant groups after settling in New Zealand. The geographical focus could also be extended to include the role of the poll tax as a means to stigmatise a discreditable group. This would add to the literature on tax/accounting and race and contribute to the accounting discourse for policy decisions. Further research could also investigate how the Chinese responded to or countered the poll tax discrimination, making an interesting counterpoint to this present study.

Despite these limitations, this study makes several contributions. First, it adds to the discourse of taxation and race, demonstrating how taxation can be used to discriminate and to stigmatise a

particular racial group, and how a specific tax was used, indeed well-suited, for this purpose. Secondly, it adds to the literature on accounting, taxation, and stigma in terms of Goffman's (1968) theory of stigma and the construction of stigmatised identity for the Chinese, and as developed by subsequent authors such as Link and Phelan (2001). Thirdly, the findings show that taxation is more than a technical practice; it is also a social and moral practice (Carnegie, 2019). Finally, it adds to the literature where tax, accounting and power intersect in a colonial context. Specifically, this article shows how tax and accounting affected the Chinese in colonial New Zealand as White New Zealanders exercised their power regarding the fate of Chinese immigrants. Given the diversity of citizens in twenty-first-century Western developed nations, this study may also assist in humanising policy formulation, if all are considered as flesh-and-blood people, rather than as stigmatised identities.

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Notes

1. New Zealand was not alone in issuing an official apology for the poll tax on, and exclusion of, the Chinese. In 2006, the Canadian government 'offer[ed] a full apology to Chinese Canadians for the head tax and express[ed] our deepest sorrow for the subsequent exclusion of Chinese immigrants' (Harper, 2006; see also Kelley, 2011; Ward, 1990). The Australian state of Victoria did likewise in 2017 (Razak, 2017).
2. Certainly, facially neutral taxes on activities can be problematic, since increasing levels of (e.g., tobacco) taxation may disproportionately and regressively affect low-income groups (McConnell, 2017).
3. Adam Smith's contemporary, David Hume (1994), expressed similar sentiments concerning poll taxes.
4. The URL for Papers Past is <https://paperspast.natlib.govt.nz/> and comprises searchable full text of over 160 newspapers published in New Zealand from 1839 to 1950. It also includes magazines and journals, letters and diaries, and parliamentary papers.
5. Under the Constitution Act 1852, New Zealand was a federal state divided into initially six, and by 1873, nine provinces. These provinces were abolished, and the government was centralised in 1876.
6. Similar sentiments were expressed in Parliament: Arguing that the Chinese should be prevented from coming into the colonies, Mr James Joyce, MP for Southland, 'thought that if they admitted these 'animals', for he could call them nothing else, into the colony, they would be degrading their race' (Brown, 1878: 419).
7. New Zealand did not assume full sovereignty over its foreign policy until 1947 (Wilson, 2007).
8. During the same period, the 1881 and 1916 census data indicate that the New Zealand (non-Māori) population increased from approx. 500,000, to over 1.1 million (New Zealand Government, 1922).

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