

Abstract

Purpose of the Study: This paper sought to examine the colonial tax structure in Kenya up to 1963 and while only the men paid taxes, the consequences of taxation spared no one including the women. Therefore, this paper narrowed down to the effects of taxation on women using a case study of the Luhya community of Western Kenya specifically Busia District.

Problem Statement: A tax may be referred to as a compulsory contribution to the state revenue, levied by the government on income, business profits or added to cost of some goods and services and transactions. Taxation is one of the aspects that both the traditional and modern societies share although the modes of payment and methods of collection may differ quite much. A shift from traditional to the modern modes of tax collection in Africa and thus Kenya was facilitated by the coming of colonialism. Colonial governments across Africa levied various levels of taxes which impacted the indigenous people in various ways. This article was supported by Lesley Ogundipe's African Feminist theory which holds that women had an important role in the pre-colonial African society but the coming of colonialism affected their roles and generally deteriorated their status.

Methodology: Data for this study was collected using primary and secondary sources. Primary sources involved archival sources and oral interviews while secondary sources focused on an analysis of existing literature on the topic under study.

Result: The study found that, the colonial government in Kenya introduced various levels of taxes and that the introduction of taxation affected women despite the fact that it is the men that were the taxpayers. By studying these effects on the Luhya women of Busia District, the study found that women responded swiftly to the effects of taxation by quickly adjusting in various ways for the sake of their survival.

Conclusion: The study therefore concluded that introduction of taxes in Kenya affected the lives of women by changing their roles and generally deteriorating their status.