

Why was a seemingly mundane 19th-century fiscal measure—a tax levied on dog owners—met by Māori with widespread repudiation and an armed uprising? The significance of what is known as the ‘Hokianga Dog Tax Rebellion’ is often framed in terms of its apparent quashing by colonial forces in 1898, taken to signal the moment at which Crown sovereignty was finally imposed upon northern Māori. This paper questions the mainstream historical narrative, taking seriously the political stakes of taxation and locating the ‘dog tax’ within a disciplinary colonial regime that sought to interpellate Māori as financially and morally liable subjects. The dog tax was aimed at the protection of sheep, a central pillar of the early colonial economy, but was also viewed as a means of transforming Māori into citizen-subjects of the colonial regime. The doggedness with which colonial officials sought to enforce payment, and the steadfastness of Māori opposition to the tax, illuminate the highly politicised character of taxation in the colonial context. This article is an excerpt from Catherine Cumming’s *The Financial Colonisation of Aotearoa*, to be published by Economic and Social Research Aotearoa in late 2021.

The Hokianga Dog Tax Uprising

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The Dog Registration Act implemented by the New Zealand Government in 1880 was a response to increasing tensions between Pākehā farmers and Māori communities throughout the colony. It required dog owners to pay an annual registration fee of ten shillings, in return for which they were issued a collar.¹ The immediate issue motivating the tax, as reported in the *King Country Chronicle*, was that the ‘Maori tripe hound’ was worrying sheep owned by Pākehā farmers, causing significant losses in stock and, by extension, colonial revenue.² The act, which came into force in January 1881, aimed to reduce the number of dogs throughout the colony and to enable owners to be identified should dogs be caught attacking livestock or people. Any person keeping an unregistered dog exceeding six months of age for more than 14 days was liable to be fined £5. The act also provided for cattle and sheep farmers to immediately ‘destroy any dog running at large amongst such cattle or sheep’.³

To hapū, the dog tax represented an affront to systems of livelihood established many centuries before Pākehā arrival. Kūrī, small, fox-like dogs with pricked ears and full-pointed

1 New Zealand Government, Dog Registration Act 1880, 124–129, accessible at New Zealand Legal Information Institute, http://www.nzlii.org/nz/legis/hist_act/dra188044v1880n24264/

2 ‘The Dog Act,’ *King Country Chronicle*, 28 October 1909, 2.

3 Dog Registration Act 1880, 127.

jaws, accompanied Māori to Aotearoa as early as 900AD.⁴ With mammals scarce in Aotearoa, Kurī flesh was an important source of protein. Kurī was a tapu food prepared for tohunga and sometimes slaughtered in large numbers to provide for manuhiri. The hide, hair, and bones were utilised for a variety of purposes such as cloaks and ornamenting taiaha.⁵ Kurī were also central to sophisticated hunting techniques devised to catch birds such as kiwi, kākāpō, weka, and pūkeko. With the introduction of larger European dog breeds from the mid-18th century, kurī became scarce and had all but disappeared a century later.⁶ Nevertheless, dogs remained central to Māori hunting practices, subsistence, and prosperity throughout the 19th century and beyond. The economic importance of dogs was one factor in the resolute opposition of Māori to the Dog Registration Act across Te Ika-a-Māui in the 1880s and 1890s, which culminated in 1898 in what is known as the ‘Hokianga Dog Tax Rebellion’.

The tax was implemented to protect the central building block of the developing Pākehā economy: sheep. In an 1891 meeting in the Bay of Islands, Pākehā farmers complained that ‘The struggling settler depended on the return from his flocks, but he had to see them destroyed by worthless Maori dogs’.⁷ These sentiments expressed a particular standard of ‘worth’ specific to a particular mode of economy. As Hone Peeti of Ngāpuhi explained, the Pākehā reliance on sheep, and the value attributed to them, was not shared by Māori: ‘The natives’ sheep were their pigs, and it took four dogs to catch a pig’.⁸ In an area where Māori held most of the land, it simply did not make sense for them to accede to a tax aimed at protecting an imported colonial species and which threatened their own means of subsistence.

4 Anne Salmond, *Two Worlds: First Meetings Between Māori and Europeans 1642–1772* (Auckland: Penguin, 1991); Ranginui Walker, *Ngā Pepa a Ranginui: The Walker Papers* (Auckland: Penguin, 1996).

5 Salmond, *Two Worlds*.

6 W. Colenso, ‘Notes, Chiefly Historical, on the Ancient Dog of the New Zealanders,’ in *Transactions and Proceedings of the New Zealand Institute, 1877*, vol. X, ed. James Hector (Wellington: Lyon & Blair, 1878), 135–155.

7 ‘Sheep Owners and Maori Dogs: Important Public Meeting,’ *NZ Herald*, 21 October 1891, 5.

8 ‘Sheep Owners and Maori Dogs.’

In addition to providing a valuable means of subsistence, both as a food source and as a hunting tool, *kurī* had strong traditional, cultural, and spiritual significance within te ao Māori. The importance of *kurī* is evident in many hapū and iwi traditions. Te Rangi Hiroa writes, for instance, that on its voyage to Aotearoa, the canoe *Aotea* landed at Rangitāhua to repair and refit, and there Turi and his people sacrificed two *kurī* to Maru.⁹ One Taranaki tradition tells of a *kurī* who scented Aotearoa long before land was visible and leapt overboard from *Tokomaru*, guiding it through the darkness and safely to shore. The significance of *kurī* is also represented in the *atua*, of which Irawaru is acknowledged as the origin and guardian of *kurī*.¹⁰ For Tūhoe, the appearance of Moekahu, an *atua kurī* Māori (or goddess who assumed the form of a *kurī*) is an omen of misfortune.¹¹

The multifaceted significance of *kurī* within te ao Māori was disregarded by Pākehā advocates of the dog tax in the 1880s. Īhaka Te Tai Hakuene, Ngāpuhi leader and Member of the House of Representatives for Northern Māori, spoke against the tax in parliament, reportedly saying that ‘Maoris valued their dogs as much as they did human beings’.¹² When Īhaka Te Tai went on to explain that one of their ancestors was a dog, he was met with laughter. The inability or unwillingness of the House to comprehend or even consider this idea reflected not only a racist arrogance but also more fundamental disjunctions between Pākehā and Māori conceptions of the relationships between humans, other living beings, and spiritual entities. In te ao Māori, these categories are inseparably interwoven. *Atua* are not restricted to a separate transcendental plane; they are guardians of the

9 Te Rangi Hiroa, *The Coming of the Māori* (Wellington: Māori Purposes Fund Board, 1949), 64.

10 John White, *The Ancient History of the Maori, His Mythology and Traditions*, vol. II (Wellington: George Didsbury, 1887); Elsdon Best, *Māori Religion and Mythology* (Wellington: Te Papa Press, 2005).

11 Elsdon Best, *Waikare-Moana, the Sea of the Rippling Waters: The Lake; the Land; the Legends* (Wellington: John Mackay, 1897).

12 *Poverty Bay Herald*, 4 August 1886, 2.

elements and of natural resources.¹³ Nor are animals, plants, trees, oceans, rivers, and other living entities distinct from human beings; all share in the nourishment provided by Papatūānuku and therefore exist in a symbiotic relationship with one another. The treatment of nature as something to be dominated, mastered, and exploited is therefore incomprehensible. Instead, people are kaitiaki with regard to the earth, nature, and all living things.

This holistic worldview meant that the idea of owning land, resources, or animals was alien to Māori prior to the arrival of Europeans in Aotearoa. Yet the Dog Registration Act 1880 was premised upon, and attempted to enforce, an ideology according to which dogs were the exclusive property and responsibility of an individual. This was a major ideological disjunction between Māori and Pākehā that impeded the dog-registration process. Court officials struggled to determine the ‘ownership’ of unregistered dogs, with Māori frequently admitting to keeping dogs but denying any property right to them. In August 1883, Parihaka resident Ihako, when charged with having an unregistered dog in his possession, said that ‘there were a number of dogs at the settlement, and none of them had been registered; but he did not own them’.¹⁴ When officials visited the settlement to elicit payment, the residents responded simply that the dogs ‘belonged to Parihaka’.¹⁵

For Māori, the dog tax defied not only basic economic rationality, it also conflicted with longstanding cultural and philosophical understandings about the relationship between humankind and other living and spiritual entities. This explains the widespread protest of Māori against the tax throughout the 1880s and 1890s. In addition to those who simply refused to pay, there were others who paid reluctantly while maintaining in court that they did not ‘own’ any dogs. The *Taranaki Herald* describes one such man, Parakau, who ‘in a most dramatic manner and speaking loudly in

13 M. Marsden and T. A. Henare, ‘Kaitiakitanga: A Definitive Introduction to the Holistic Worldview of the Māori,’ in *The Woven Universe – Selected Writings of Rev. Māori Marsden*, ed. Charles Royal (Otaki: The Estate of Rev. Māori Marsden, 2003), 54–72.

14 ‘Police Court,’ *Taranaki Herald*, 13 August 1883, 2; ‘Dog Registration,’ *Waikato Independent*, 15 April 1913, 3.

15 ‘Police Court.’

Maori, put his hand in his pocket, and drew out a handful of silver, from which he selected two half-crowns, then strode forwards and deposited the money on the clerk's desk, and then walked away in a regular vexed manner'.¹⁶ Journalists of the time were forced to conclude that 'the Maoris will resist the dog tax charged by Europeans to the last, and will go to jail sooner than pay a farthing'.¹⁷

The Dog Registration Act was one of a series of 19th-century taxation measures that provoked Māori opposition. It followed the levying of a wheel tax (on vehicles with certain tyre widths) and a land tax (on land held under Crown grant within five miles of a public road), as well as seasonal restrictions on the hunting of native birds.¹⁸ These measures were financially burdensome upon Māori communities, many of which lacked access to cash. In order to pay taxes, Māori had to gain access to the means of payment—pound sterling—which could only be secured by working for wages and selling cash-crops, both of which necessitated engagement with increasingly urban-centred labour and commodity markets. In this way, taxation was a crucial means by which tangata whenua were assimilated into the colonial-capitalist economy. The dog tax represented another stage in the gradual encroachment of an extortionate and disciplinary financial-colonial regime over an ever-increasing array of objects comprising the economic, material, and social worlds of Māori. To trace this sequence to its natural conclusion, as did Hōne Riiwi Tōia of Ngāpuhi, 'men would be next'.¹⁹

In addition to individual instances of resistance, opposition to the dog tax intersected with the Kīngitanga movement, the central tenets of which were the protection of land and the promotion of mana motuhake and rangatiratanga. Through its intersection with the Kīngitanga, resistance to the dog tax gained a political potency that struck fear in the colonial administration and escalated the matter.

From the 1890s and into the 20th century, accounts appear in colonial

16 'Police Court.'

17 'The Natives and the Dog Tax,' *Thames Advertiser*, 18 July 1894, 3.

18 Angela Ballara, 'Tōia, Hōne Riiwi,' *Te Ara – The Encyclopedia of New Zealand*.

19 Ballara, 'Tōia, Hōne Riiwi.'

newspapers of Māori responding to charges of possessing unregistered dogs by renouncing accountability to the Crown and repudiating its authority.²⁰ Instead, Māori explained, they had registered their dogs with the Māori king—the only one whose authority they recognised. Te Kauhanganui, the Kīngitanga parliament, determined in July 1894 that Māori-owned dogs be registered with the newly appointed registrar, Te Mete Raukawa, who issued collars in return for a nominal fee.²¹ Te Kauhanganui cited the right of Māori under the Treaty of Waitangi to preside over matters affecting their own interests, maintaining that they could not ‘be forced to pay either rates or taxes without the Treaty being broken’.²² Here, Te Kauhanganui made explicit that taxation was not only an economic matter but also one of rangatiratanga.

This decision of Te Kauhanganui to renounce the Dog Registration Act 1880 and to establish alternative Māori systems for dog registration under the authority of Te Kīngitanga demonstrates a profound understanding among Māori at the time of the political and ideological implications of taxation. Not only a means of generating revenue, 19th-century taxation measures sought to interpellate Māori as financial-colonial subjects, to tacitly elicit their consent to colonial rule. Those at the forefront of the Kīngitanga understood that compliance with the dog tax would signal Māori recognition of the colonial regime and would lend a semblance of legitimacy to the extension of Pākehā kāwanatanga over Aotearoa. To accept (financial) ‘liability’ to the colonial government would simultaneously imply Māori identification with the idea of the citizen-subject that this government presupposed and sought to produce—namely, citizen-subjects as wage-labourers and property owners. The dog tax represented not only a financial but a moral tribute to the colonial regime, the payment of which implied the recognition of, and acceptance by, Māori of their designation as colonised subjects.

20 See, for example, ‘Auckland Notes,’ *The Press*, 3 April 1894, 5; ‘Maories and the Dog Tax,’ *Wanganui Chronicle*, 28 November 1904, 4.

21 Alister Matheson, ‘Raukawa, Te Mete,’ *Te Ara – The Encyclopedia of New Zealand*.

22 ‘The Natives and the Dog Tax.’

Conversely, for Māori to register their dogs with Te Kauhanganui was a subversive means of claiming and demonstrating fidelity to another law, which, by speaking on the terms of the coloniser, could not fail to be recognised by the Pākehā administration. It was a powerful assertion of rangatiratanga that reminded Pākehā of the right of Māori to self-govern. Beyond this, it was an inversion of the financial–colonial power relation—and all of its economic, political, and ideological implications—which sought to call Pākehā to account on the terms of tikanga Māori. An example of this strategy, and Pākehā reception of it, is found in the following excerpt from the *Press*, published on 3 April 1894:

The ‘King of the Maoris’ [Tāwhiao] and the dog tax collector are again at loggerheads. News from Waikato gives particulars of a rather amusing phase of the dog tax troubles. It seems that a Maori was threatened with a summons to the Police Court, Raglan, for neglecting to pay the tax for his dog. Tawhiao’s Native Magistrate steps in and has now issued a summons in due official form to Mr Conradi, Clerk of the Raglan County, requesting his appearance before the Maori Court on information of the same Maori, Ateroi Kingi, in connection with the dog tax question. This summons is not likely to be obeyed, but is significant as showing that Tawhiao and his adherents have established a Court of their own in opposition to the pakeha trial.²³

The author was correct to note the political significance of this action. Summoning the dog-tax collector to appear before a Kīngitanga court was a performative gesture aimed at reminding Pākehā of the law they were subject to as tauwi in Aotearoa: tikanga Māori, the first law of Aotearoa New Zealand.

The Kīngitanga’s stance on the dog tax persisted beyond the reign of Tāwhiao and into that of his son Mahuta, who took the throne on 16 September 1894 and held it until 1912. The following account in the *Wanganui Chronicle*, of the imprisonment of ‘certain native women’ in 1904 for refusing to pay fines incurred when they did not register their

23 ‘Auckland Notes.’

dogs, provides a striking illustration of the challenge mounted by the Kīngitanga to institutions of Pākehā authority:

A small section of natives living at Kakariki, Rangitikei, within the Kurahanpo [*sic*] Maori Council district have for several years refused to register their dogs, pleading as an excuse that they had been instructed by Mahuta not to acknowledge the Maori Councils in any manner. . . . During the last few months frequent demands have been made upon the natives to pay the fines, but they insolently refused, and as a last resource, warrants had to be issued for their apprehension. So far four out of ten have been arrested, the others managing to evade the police. A fortnight ago a number of Mahuta's adherents were charged at the Awamutu Court with neglecting to register their dogs, when they openly stated they did not acknowledge the authority of King Edward the Seventh, but only that of the Maori King.²⁴

In 19th-century Aotearoa New Zealand, the question of taxes was inextricably bound up with the question of legitimate political authority. Tensions over the taxation of land, wheels, dogs, and other 'assets' intersected with and inflamed movements for *mana motuhake* and *rangatiratanga* occurring at both local and national levels. The dog tax in particular became a pivot for dissent, taken to be emblematic of a financial regime through which the Crown attempted to enforce political sovereignty in Aotearoa and mould Māori into governable British subjects.

The Hokianga Dog Tax Rebellion

In the 1880s and 1890s, the dog tax became a symbolic rallying point for numerous local rejections of government authority that simmered across Te Tai Tokerau. These culminated in what Richard S. Hill names 'the last armed rebellion against the Crown in the nineteenth century'—

24 'Maories and the Dog Tax.'

the ‘Hokianga Dog Tax Rebellion’ of 1898.²⁵ Attempts by county councils to implement the tax in the 1880s proved abortive due to the steadfast resistance of Northland Māori. However, Jennifer Ashton writes that councils attempted to reintroduce the tax in the early 1890s, ‘ostensibly to control marauding packs of dogs, but also as a way of making up revenue shortfalls’.²⁶ In Hokianga, the tax was reintroduced in January 1892, imposing a registration fee of 2 shillings, 6 pence per dog. This drew immediate protest from Māori. Non-payment of the tax was encouraged at local meetings and in July 1892 several Māori were charged in court for failing to register their dogs.²⁷

At the forefront of the Hokianga resistance was Te Huihui, a religious and political movement led by Hōne Tōia. For both political and prophetic influences, Te Huihui drew on Parihaka founders Te Whiti and Tohu, whose disruption of land surveys in Taranaki was in part motivated by the dog tax.²⁸ Like Te Whiti and Tohu, Te Huihui’s overarching political concern was self-determination, key to which was the recovery and retention of land. Hōne Tōia understood the centrality of taxation to the confiscation of Māori land and enforcement of Pākehā political authority, reportedly prophesising that ‘if dogs were to be taxed, men would be next’.²⁹ It was not only the dog tax but, as with other movements across Aotearoa, the very idea of liability to colonial rule that incited Hōne Tōia and Te Huihui to take direct action in 1898.

In February 1898, Henry Menzies, dog-tax collector for the Hokianga County Council, visited Te Huihui and, when they refused to pay dog-registration fees, issued 39 people with summons to appear in court at

25 Richard S. Hill, *State Authority, Indigenous Autonomy: Crown–Maori Relations in New Zealand/Aotearoa 1900–1950* (Wellington: Victoria University Press, 2004), 51.

26 Jennifer Ashton, *At the Margin of Empire: John Webster and Hokianga, 1841–1900* (Auckland: Auckland University Press, 2015), 193.

27 ‘The Maoris and the Dog Tax,’ *NZ Herald*, 11 July 1892, 5.

28 Richard S. Hill, *The History of Policing in New Zealand: The Iron Hand in the Velvet Glove – The Modernisation of Policing in New Zealand, 1886–1917* (Palmerston North: Dunmore Press, 1995).

29 Ballara, ‘Tōia, Hōne Riiwi.’

Rāwene.³⁰ On the appointed day, Hōne Tōia requested for the hearings to be adjourned until a hui was held to discuss whether the tax should be paid. The hui, held on 28 April, was attended by hundreds of Māori and some Pākehā officials.³¹ The decision was stated by Hōne Tōia: ‘We will not pay the dog-tax. We will not pay the land tax. I will not stop shooting pigeons. We will not have anything more to do with your European laws. I will die, we will die, on account of these taxes and the European laws’.³² Later that day, Te Huihui determined to take up arms at Rāwene to challenge the law. In alarm, the Rāwene constable ordered the evacuation of women and children from the town. In the end, all Pākehā residents evacuated, including the telegraph operator.³³

The government dispatched 30 troops from Auckland and 90 from Wellington, equipped with two field-guns and two Maxim machine guns, under the command of Lieutenant-Colonel Stuart Newall.³⁴ In addition, the gunboat *Torch* was sent north and anchored off Rāwene.³⁵ This heavy-handed response reflected an atmosphere of terror, fuelled in part by the inaccurate equation by Pākehā of Te Huihui with ‘Hauhauism’ and their labelling as ‘disaffected fanatics’ by colonial officials.³⁶ Such attitudes were often encouraged by local newspapers, with the *Poverty Bay Herald* referring to Hōne Tōia as ‘the fanatical leader’ of a band of ‘estranged’ Ngāpuhi and, on another occasion, claiming that ‘the Maoris [had] threatened to murder Messrs Harry Menzies (the dog tax collector)’, together with the county clerk,

30 ‘The Maori Rising,’ *Auckland Star*, 21 May 1898, 2.

31 Ashton, *At the Margin of Empire*.

32 ‘The Maori Rising.’

33 ‘The Maori Rising.’

34 James Cowan, *The New Zealand Wars: A History of the Maori Campaigns and the Pioneering Period: Volume II: The Hauhau Wars (1864–72)* (Wellington: R. E. Owen, 1956), 496–502.

35 Hill, *History of Policing*.

36 Ashton, *At the Margin of Empire*, 194. Hauhau was a movement founded in Taranaki in 1862 by Te Ua Haumēne in response to Pākehā confiscation of Māori land. It led to the establishment of the Pai Mārire Christian faith.

the local constable, and the chairman of the Hokianga County Council.³⁷



Figure 1. Soldiers with a Maxim gun at the Rāwene schoolhouse, May 1898. Photo by Charles Dawes, Auckland Libraries Heritage Collections.

On 1 May, Hōne Tōia and around 20 armed men demonstrated in Rāwene, with the participants reportedly stating that they would not move ‘till the Government acceded to their request to abolish all taxes on Maoris’.³⁸ An outnumbered police force retreated and Hōne Tōia’s party was persuaded to return to Waimā that evening. On 5 May, Newall marched his force over the hills towards the Māhurehure settlement at Waimā, where Te

37 ‘Native Disturbance,’ *Poverty Bay Herald*, 2 May 1898, 3; 3 May 1898, 3.

38 ‘The Native Trouble,’ *The Star*, 4 May 1898, 2.

Huihui were located. James Cowan, who accompanied the expedition as correspondent for the *Auckland Star*, wrote that the troops here narrowly escaped a ‘disastrous ambush’, when two shots were suddenly fired over their heads.³⁹ However, no further shots were fired and shortly afterwards a messenger reached the troops. He informed them that Hōne Heke Ngāpua, MP for Northern Māori, had arrived at Waimā and called for peace.



Figure 2. Arrested Māhurehure leaders with police at Rawene, 6 May 1898. Photo by Charles Dawes, Auckland Libraries Heritage Collections.

Hōne Heke Ngāpua’s intervention averted imminent bloodshed: 70 of the Māhurehure hapū lay in ambush, where, according to the Rāwene

39 Cowan, *The New Zealand War*, 501.

constable, ‘they would have slaughtered our men without being seen’.⁴⁰ On 6 May, Hōne Tōia and around 100 others surrendered a total of 25 firearms to Newall.⁴¹ In all, 16 people were arrested and charged with ‘intention to levy war against Her Majesty’, the leaders receiving prison sentences of 18 months.⁴² The apparent quashing of the ‘Dog Tax Rebellion’ has been interpreted by mainstream historians as confirmation that ‘substantive sovereignty had finally been imposed upon the Far North’, one of the last bastions of *mana motuhake*.⁴³

Interpellating citizen-subjects

That a measure as apparently mundane as a dog-registration tax could elicit the statement ‘I will die, we will die, on account of these taxes’ from a Ngāpuhi rangatira and prophet illustrates the deeply political nature of fiscal policy in the colonial context. In early colonial Aotearoa New Zealand, taxation was not simply a financial mechanism by which the colonial government appropriated Māori wealth and resources in efforts to sustain itself, but a political and ideological instrument that furthered the interpellation of Māori as accountable colonial subjects. The subjectification of Māori as financially and morally ‘liable’ was a means of eliciting their recognition of colonial rule, which in turn served to legitimise its extension over Aotearoa.

The ideological and political functions of taxation within the colonial regime were not lost on Māori. Understanding the equation of tax liability with citizenship, inclusion, and equality within a ‘social union’ was key, for

40 James Belich, *Making Peoples: A History of the New Zealanders, From Polynesian Settlement to the End of the Nineteenth Century* (Auckland: Penguin Books, 1996), 268.

41 ‘The Maori Rising.’

42 Hill, *History of Policing*, 136.

43 Hill, *History of Policing*, 137; Belich, *Making Peoples*, 268. That protests against taxation continued to cause trouble for the Hokianga County Council after the imprisonment of Hōne Tōia suggests that this is an overstatement (see Ashton, *At the Margin of Empire*, 201–202). Northern iwi would also surely dispute this, with Ngāpuhi and Ngāti Kahu, for instance, maintaining to this day that they never ceded sovereignty to the Crown.

instance, to the subversive resistance tactics employed by the Kīngitanga in opposition to the dog tax. For Māori, the tax was not only an extortionate expense, it was symptomatic of a regime of financial colonisation that struck at the heart of *mana motuhake* and *rangatiratanga*. The principled political nature of taxation for Māori is further illustrated by the refusal of the Hokianga ‘rebels’ to accept the offers of ‘local “respectable” Maori’ to pay the fines on their behalf, electing instead to be imprisoned in Auckland.⁴⁴ Similarly, the imprisonment of four Kīngitanga supporters who refused to pay the dog tax in Whanganui in 1904 was, according to one commentator, ‘not a question of poverty at all. The natives proceeded against have large rents coming in, but it is a determined attempt on their part to defy the law of the land’.⁴⁵

Tellingly, Pākehā sheep farmers were anxious to clarify that the dog tax *was* simply a fiscal measure. In the Bay of Islands, they insisted the dog tax was ‘not a question between races, but a question of ruin or prosperity to the district’.⁴⁶ The acceptance by Māori of tax liability was framed as a condition for social harmony and collective prosperity, enabling ‘the natives and white men to work hand in hand’.⁴⁷ Of course, these sentiments, implying that equal tax liability would abolish racial divides and enable Māori and Pākehā to work together for the ‘common good’ of civilisation, suggest that the dog tax was indeed a question of race.

Arguments of the ‘one law for all’ variety are peppered throughout 19th-century news coverage of Māori resistance to taxation. In connection with the Kīngitanga resistance to the tax, for example, the *Wanganui Chronicle* commented that the ‘natives must be taught that the law is supreme and applies equally to both races’.⁴⁸ Here, Māori refusal to pay the dog tax was, quite rightly, seen as a refusal to submit to colonial rule. Similarly, the *New Zealand Herald* proclaimed on 11 July 1892: ‘If the Dog Registration

44 Hill, *History of Policing*, 134.

45 ‘Maories and the Dog Tax.’

46 ‘Sheep Owners and Maori Dogs,’ *NZ Herald*, 21 October 1891, 6.

47 ‘Sheep Owners and Maori Dogs.’

48 ‘Maories and the Dog Tax.’

Act is temperately and considerately administered it will prove to be the inauguration of the period when both races shall come under one law, the native lands be brought into useful occupation, and consequent general prosperity to all'.⁴⁹ The dog tax was thus not merely a means of generating revenue but was taken to be *the* means of interpellating Māori as citizen-subjects who were actively productive of agrarian-capitalist relations. Māori acceptance of liability for the tax would be read as a direct confirmation of their subjectification as colonised peoples reproducing the values of—and value for—the coloniser.

The production of Māori as 'tax liable' subjects in the early colonial period was, then, not simply a question of economic 'ruin or prosperity' but was a project of moral education. This project would be achieved by the dual forces of the disciplinary arm of the law, including penalties, military tactics, and incarceration, and the patient tutelage of a superior race. While Māori, as a 'primitive people', were deemed unable to comprehend such a complex idea as taxation, patience was urged, for soon, newspapers asserted, 'we shall have the principle of taxation established in the native mind'.⁵⁰

49 'The Maoris and the Dog Tax.'

50 'The Maoris and the Dog Tax.'