

# Land Sales under the Paddy Tax<sup>1</sup> in British Ceylon

by

D. WESUMPERUMA

*Department of History, Vidyodaya University of Ceylon.*

PRESENT day studies on the British rule in Ceylon tend to overlook an aspect which is relevant to the history of the peasantry and of paddy cultivation; namely the sale of the paddy lands of the peasant who defaulted in paying the tax on the paddy cultivation.<sup>2</sup> This feature—the seizure and sale of paddy land for default of the paddy tax—took its legal form in 1866 by Ordinance No. 5 of that year. The Ordinance was not implemented immediately on a large scale and there was no considerable extent of land sales till about 1880. The eighteen eighties saw a sudden interest on the part of the Government in implementing the Ordinance to the letter. This action was prompted by large scale defaults of the payment of the paddy tax and consequent accumulation of arrears, in some parts of the Island, notably in the Kandyan areas. These years of heavy paddy tax arrears coincided with the period of general decrease

1. Under the paddy tax all paddy lands in the Island were subject to a tax fixed at rates varying from half to one-twentieth of the paddy crop, the most widespread rate being one-tenth. The tax was not introduced by the British. Under the Sinhalese land tenure system during the days of the Sinhalese kings, the king was regarded as the absolute lord of the soil; the people held land on service tenure and non-service tenure; the former held on condition of performing personal service and the latter on condition of paying a share of the produce of the land as tax. This tax varied according to the nature of non-service tenure holdings. Thus under the Sinhalese kings a tax on produce of non-service tenure land, paid in kind, prevailed, with various complexities due mainly to exemptions and regional variations. The Portuguese and the Dutch continued this tax with modifications to suit their interests. By the end of the eighteenth century the tax on produce of garden land had entirely lapsed mainly because of the Dutch monopolies of such produce; and thus the produce of mud-land remained the only object for direct taxation. The nature of the tax, its incidence and methods of imposition and collection underwent major changes during the period of the British occupation of the Island. Under the Sinhalese kings the tax was mostly collected under the Aumani System of direct collection of the tax in kind by government officers. By the end of the Dutch rule, the most widespread system of collection was the Renting System, whereby the right of collecting the tax was farmed out periodically by the Government to the highest bidder. The British while continuing this system, introduced a new one round about 1830, namely, the Commutation System, whereby the paddy grower was given the option of paying the tax in cash at a rate fixed for each district by commutation settlement. Fixed cash payments under this system caused tax defaults especially at times of crop failures. To meet this problem of tax defaults the Government in 1866 enacted the seizure and sale of paddy lands of the defaulters. In 1878 the Commutation System was made statutory on a compulsory basis. The system of renting and commutation prevailed right down to 1892—the year in which the paddy tax was eventually abolished. For a discussion on the history of the Paddy Tax during the middle decades of the Nineteenth Century, see Michael W. Roberts., *Grain Taxes in British Ceylon 1832-1887, Problems in the Field, The Journal of Asian Studies*, Vol. xxvii, Number 4, August 1968.
2. G. Obeyesekere has devoted some attention to this aspect of the paddy tax question, in his book, *Land Tenure in Village Ceylon, A Sociological and Historical Study*, Cambridge University Press, 1966.

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in the revenue of the Government due to the decline of the coffee cultivation in Ceylon. Under this economic stress, the Government keen on maintaining as many of its existing sources of revenue as possible, took stringent steps to implement the Paddy Tax Ordinances more efficiently than before. Defaulters were treated severely and arrears were recovered by the sale of the defaulters' land.

Some contemporary officers suggested that the increase in paddy tax defaults and consequent sale of land were mainly the outcome of the indifference of the peasants and their lack of interest in cultivation. Several such instances could indeed be cited.<sup>3</sup> The unthrifty nature of the peasant, his desire to defraud his co-shareholders led at times to land sales.

However a more important reason for frequent defaults of the tax in the eighteen-eighties and consequent sale of land was the inability of the peasants to bear the commutation tax. The peasants were very tenacious of their rights to ancestral landed property, which supplied them with their food. A. L. de Alwis, the Sinhalese representative in the Legislative Council, pointed out that it was the last thing to enter into the mind of the peasant to sell his field and that such a sale would be averted at the expense of any other sacrifice.<sup>4</sup> Aelian A. King, the Chief Grain Commissioner, was of the view that:

The Sinhalese villager will not allow his field to be sold for tax, except under very pressing circumstances.<sup>5</sup>

The work of King as the Grain Commissioner revealed instances in which men had paid the tax for ten years without once reaping a crop. Cases in which the owner had persevered steadily in paying double the tax he had paid for the same field in the previous commutation were not infrequent. The fact that lands in default were sold very much below their real value, goes a long way to show that the real cause for default was more the inability of the peasants to bear the tax than their indifference about paying it on time. The Chairman of the Ceylon Agricultural Association, C. H. de Soysa, asserted that the sum which had to be recovered by distress in respect of each land was, in a very large number of cases, under one rupee, suggesting the absolute poverty of the defaulters.<sup>6</sup>

The inability of the peasants of eighteen-eighties to bear the paddy tax was the outcome of several factors. The available evidence conclusively proves that the assessments of the paddy tax had been excessive during the eighteen-eighties. At every revision of the commutation settlement, during the period of acute controversy in the years 1889 to 1892, when the paddy tax was strongly criticised, there was a general belief even among the British officials that the earlier assessments had been excessive. Even after the substantial expenditure on irrigation by Governor Arthur H. Gordon the former rates of commutation were reduced at the revision effected between 1889 and 1892. Thus at the revision of commutation settlement in all divisions of the Kandy District in 1890,

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3. *Sessional Paper* (hereafter abbreviated as S.P.) xvii 1890, Appendix B, Replies of G. W. Templer, Grain Commissioner, p.22; *ibid.*, Replies of S. M. Burrows, p.30.
  4. *The Ceylon Hansard*, 1882—1883, speech by A. L. de Alwis, the Sinhalese representative, 15 November 1882, p.49.
  5. *Administration Report* (hereafter abbreviated as A.R.) 1887, Uva, Aelian A. King, Government Agent (hereafter abbreviated as G.A.) p.224A.
  6. S.P. xvii 1890, *op. cit.* Appendix c, C. H. de Soysa, Chairman, Ceylon Agricultural Association to the Colonial Secretary, 30 November 1882, p. 71.



there was a clear reduction of the price of paddy deemed for commutation purposes under the earlier settlements.<sup>7</sup> In 1889, in the Uda Hewaheta division of the Nuwara Eliya District, the Grain Commissioner, G. W. Templer, reduced the earlier rates on the ground that at the past commutation, it appeared to him to be too high.<sup>8</sup> Further, whenever searching investigation were made by officials of the Government to ascertain the capacity of the fields to provide the tax, invariably it was found that a reduction in the earlier rates of commutation were justified. Thus the careful and exhaustive revision effected in 1890 by the Chief Grain Commissioner King, in Meda Korale resulted in reduction of the tax.<sup>9</sup> Other instances of over-assessment were revealed in the reports of F. C. Fisher and A. M. Ashmore for the Udukinda Division of the Uva Province.<sup>10</sup> Ashmore's revision of the Udukinda assessments in 1890 resulted in the reduction of the original assessment from rupees 29,002 to rupees 17,136.<sup>11</sup> In Nuwara Eliya, Le Mesurier reported a similar over-assessment.<sup>12</sup> At the subsequent revision of the Walapane assessment in 1889, there was a sharp reduction of the tax. In reply to the Auditor-General, G. T. M. O'Brien's contentions that the tax had been reduced in some of the commuted districts during the "last two or three years", Le Mesurier pointed out such a reduction "only proves that it was too high before".

Apart from the officials, there were others who emphasized the excessiveness of the assessments. *The Ceylon Examiner* reported that there were complaints that the rates fixed by the Government were exorbitant. According to *The Ceylon Examiner* the rates used for commutation purposes were the highest market value, seldom obtainable for a bushel of paddy.<sup>13</sup> In the Legislative Council, P. Ramanathan, the Tamil representative pointed out that:

. . . it is undoubtedly true, in some districts at least, that the Commissioners have made a most ill-liberal and even grinding assessment.<sup>14</sup>

Other official members in the Legislative Council endorsed the view that the tax had increased.<sup>15</sup> It is true that excessive assessments had not been general since there could be found commissioners who were considerate in their assessments. But excessive assessments had resulted both because the commissioners were anxious to fill the Government's depleted coffers and because they had no exact data regarding the paddy fields. Dependence of the peasants on outside

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7. S.P. xxxiv 1890, *Report on the Commutation Settlement of the Kandy District*, G. W. Templer, Grain Commissioner.
  8. S.P. xiv 1890, *Report on the Commutation Settlement in the Uda Hewaheta of Nuwara Eliya* by G. W. Templer, Grain Commissioner.
  9. S.P. v 1890, *Report on the revision of the commutation settlement in the Meda Korale of Sabaragamuwa*, by Aelien A. King, The Chief Grain Commissioner.
  10. S.P. iv 1891, *Despatches relating to the grain tax commutation of Udukinda Province of Uva*, Havelock to Knutsford, no. 465 of 25 November 1890, Enclosure, Report by F. C. Fisher, G.A., Uva; S.P. ii 1892, *Report on the grain tax revision of Udukinda* by A. H. Ashmore.
  11. *Ibid.*, S.P. iii 1892, *Despatches Relating to the Proposed Abolition of the Grain Tax*, Havelock to Knutsford, no. 414 of 1, November 1891, p. 127.
  12. S.P. xvii 1890, *op. cit.*, Appendix B, Replies by C. J. R. Le Mesurier, Assistant Government Agent (hereafter abbreviated as A.G.A.) Nuwara Eliya, p. 25.
  13. *The Ceylon Examiner*, 28 May 1889, Letter by D. J. Abeyratne.
  14. *The Ceylon Hansard*, 1888-1889, speech by P. Ramanathan, the Tamil representative, 20 March 1889, p. 94.
  15. *The Ceylon Hansard* 1890-1891, speech by T. N. Christie, the planting representative, 17 December 1890, p. 99; *ibid.*, speech by T. B. Panabokke, the Kandyan Sinhalese representative, 17 December 1890, pp. 108-109.

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sources of income<sup>16</sup> to meet the paddy tax, proves the excessiveness of the tax. George Wall pointed out that whereas in the Central Province the areas of land under paddy had remained the same, the tax had been more than doubled.<sup>17</sup> The following statistics<sup>18</sup> of the paddy tax revenue under the commutation system reveal the increased incidence of the tax.

	1862	1883
Uva	Rs. 21,790	Rs. 76,474
Nuwara Eliya	Rs. 11,485	Rs. 46,591
Matale	Rs. 10,638	Rs. 23,670
Kandy	Rs. 24,277	Rs. 61,625
	Rs. 68,190	Rs. 209,355
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There were provisions in the paddy tax ordinances for appeal against excessive assessments. There are instances on record where such appeals had resulted in fresh revisions and reduction of the assessments.<sup>19</sup> But in the vast majority of cases, the peasants were too poor and illiterate to take action before they were debarred from relief by the lapse of the few days prescribed by the Ordinances.<sup>20</sup>

A. M. Ashmore, a Grain Commissioner, pointed out that while the fields of the peasants were over-valued and over-assessed, those of the rich and the influential class were under-valued and under-assessed. He wrote that:

The lands of chiefs and of the richest class of cultivators have been found to be greatly under-estimated in extent, and rated as too low an order of fertility. This is probably to be attributed to the corruptibility of the native assessors, whom the Revenue Officers responsible for the early commutations had insufficient leisure to check.<sup>21</sup>

Besides excessive assessments there were other factors which led to defaults. The precarious nature of paddy cultivation is very important in this respect. Frequent outbreak of cattle disease had disastrous consequences on paddy cultivation.<sup>22</sup> In districts where there were no adequate irrigation facilities, unforeseen failure of crops resulted from either drought or floods. Such crop

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16. It is from money earned from work in the coffee estates and from the cultivation of 'peasant coffee' and coconut and vegetables that most peasants paid their paddy commutation tax. S.P. xvi, 1877, *Report of the commission appointed to inquire into taxes on home grown grain and the custom duty on imported grain*. Appendix 1, Answers by Paranagama, Ratemahatmaya, p. xcii; *ibid.*, Answer by M. B. Nugawela, Ratemahatmaya of Udunuwara, p. xc; *ibid.*, Answer by L. B. Rambukwella Ratemahatmaya of Uda Bulatgama, p. xcvi; *ibid.*, Answer by Aelian A. King, G.A., Hambantota, p. xliii.
17. S.P. iii 1892, *op. cit.*, Havelock to Knutsford, no. 133 of 21 April, 1891, Enclosure, George Wall to Havelock, 15 April 1891, p. 95.
18. S.P. xvii 1890, *op. cit.*, Appendix E, *History of the grain tax in the different districts*, pp. 186, 192, 194.
19. *The Ceylon Examiner*, 18 February 1889, Letter by 'X'.
20. *The Ceylon Examiner*, 18 February 1889; *ibid.*, 25 March 1889; A. R. 1886, Report on the Eastern Province, F. C. Fisher, Acting G.A., Enclosure, Diary extracts, 12 November 1886, p. 186A.
21. S.P. ii 1892, *op. cit.*, by A. M. Ashmore, Grain Commissioner, 19 October 1891, p. 17.
22. *The Ceylon Examiner*, 28 May 1889, Letter by D. J. Abeyratne; A.R. 1890 Batticaloa District, E. Elliott, G.A., P.F. 13; A.R. 1890, Sabaragamuwa Province, H. Wace, Acting G.A., P.J. 10.



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failures led to defaulting payment of the paddy tax. In the eighteen-eighties, when the coffee crash decreased the revenue of the Government, among the measures of retrenchment was a sharp cut in the annual expenditure on irrigation by the Government.<sup>23</sup> With this, the failure of paddy crops became more common. In 1887 Governor Gordon pointed out that extraordinary drought had very seriously affected the land revenue:

The progressive annual rise in the amount of land revenue has received a check, owing to the prevalence of unusually severe drought, by which the grain harvests have been most seriously affected.<sup>24</sup>

Various measures and miscalculations in commutation registers also resulted in tax defaults. Miscalculations<sup>25</sup> and errors entered assessment lists largely due both to the lack of accurate data and to the fact that the interested headmen were liable to be corrupted. Fields liable to pay one-tenth were at times assessed to pay one-half of the produce.<sup>26</sup> Ashmore reported that whereas an *amuna* was equivalent of one acre in Udukinda, it was considered as the equivalent of two acres by the assessing officer.<sup>27</sup> A. R. Dawson, the Government Agent of the Western Province, cited an acute case of miscalculation in the Negombo District. Whereas his predecessor, F. R. Saunders has stated that in the Negombo District, of the 44,000 acres of paddy land, over 38,000 acres paid either one-fourth or one-half of the produce as tax, Dawson claimed that in that District there were only 15,000 acres under paddy, of which 8,331 acres were taxed at one-tenth, 6300 acres at one-fourth and 369 acres at half the crop.<sup>28</sup> The Ordinance No. 11 of 1878 made provisions to revise the errors of the paddy tax registers. However, these provisions were themselves unsatisfactory because they were "tedious and protracted".<sup>29</sup> The correction of the most trifling error necessitated an appeal to the Governor.<sup>30</sup>

Though in most districts, the usual share of the Government was one-tenth, the tax was also fixed at  $1/2$ ,  $3/8$ ,  $1/3$ ,  $3/10$ ,  $1/4$ ,  $1/5$ ,  $2/20$ ,  $7/20$ ,  $1/14$  and  $1/20$  of the produce of each field.<sup>31</sup> A large number of land sales were of fields subject to the payment of the tax at the rates above  $1/10$ . A. R. Dawson estimated that under the Commutation Ordinance of 1878, in one year in the Western Province, 32,191 acres had to pay the tax at the rates above one-tenth. Of this 23,625 acres were estimated at one-fourth and 7497 acres at the rate of one-half. In the Southern Province, according to Dawson, 2946 acres were assessed above one-tenth, of which 1919 acres had to pay at the rate of one-fifth of the produce.<sup>32</sup>

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23. *The Ceylon Blue Book*, 1881, p. 143; *The Ceylon Blue Book*, 1882, p. 143; *The Ceylon Blue Book*, 1883, p. 143; *The Ceylon Blue Book*, 1884, p. 144.

24. *The Ceylon Hansard*, 1887-1888, Address by Governor Gordon, 20 September 1887, p.i.

25. For an account of instances of corruption in the Commutation Register, See A.R. 1887, Report on Uva, Aelian A. King, G.A., p. 214A.

26. *The Ceylon Hansard*, 1885-1886, speech by A. L. de Alwis, the Sinhalese representative, 11 November 1885, p. 9.

27. S.P. iii. 1892, *op. cit.*, Havelock to Knutsford, no. 414 of 1 November 1891, p. 127.

28. A.R. 1890, Report on the Western Province, A. R. Dawson, G.A., p. B 5.

29. S.P. xvii 1890, *op. cit.*, Appendix B, Replies of F. C. Fisher, G.A. Uva, p. 48.

30. *Ibid.*

31. *Blue Books*; S.P. xvii 1890, *op. cit.*, Appendix C-xvi *An abstract of lands taxed at rates above 1/10*, A. R. Dawson, p. 171.

32. *Ibid.*

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The different rates inevitably resulted in tax becoming disproportionate. In most districts, these high rates were a major cause of frequent tax defaults and of the consequent sale of land.<sup>33</sup> A recent writer states that:

It is needless to say that such rates of taxation in a peasant economy, with increasing population and a constant area of land for cultivation, would have had disastrous results.<sup>34</sup>

When the commutation was made compulsory in 1878, two forms of collections were instituted. First, there was the system of annual commutation—a fixed sum payable annually. Second, there was crop commutation—a fixed sum payable in those years only in which the field produces a crop. This latter system of crop commutation was devised as a means of reducing the hardship commutation would bring about on owners of fields frequently subject to unforeseen crop failures, especially from want of irrigation facilities. But crop commutation was not widely availed of.<sup>35</sup> It was the policy of the Government to encourage people to choose annual commutation as against crop commutation. The Paddy Tax Ordinance No. 11 of 1878 by reducing the tax by ten per cent<sup>36</sup> provided a direct incentive to choose the annual commutation tax. Crop commutation fields were assessed upon less favourable terms, than annual commutation fields.<sup>37</sup> For instance, in certain divisions of the Galle and Matara Districts, the tax on fields under annual commutation was calculated at the rate of one rupee a bushel and the fields under crop commutation, at one rupee and twenty five cents per bushel.<sup>38</sup> In the official mind annual commutation scored over crop commutation because the former provided the Government with a less fluctuating revenue. P. A. Templer, the Government Agent of the Southern Province, stated that:

... the uncertainty as to what revenue will be forthcoming from grain, which is inseparable from crop commutation, if generally adopted, has induced the Commissioners to discourage it.<sup>39</sup>

In several districts the peasants themselves chose annual commutation partly because it allows a reduction of ten per cent of the tax.<sup>40</sup>

Therefore it would appear that the more widespread system was the annual commutation system. This widespread prevalence of annual commutation had ill effects on the peasants because while the policy of the Government was to

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33. S.P. xvii 1890, *op. cit.*, Appendix G, G. M. Fowler, A.G.A., Kalutara to F. R. Saunders, G.A., W.P., p. 214.
34. G. Obeysekere, *Land Tenure in Village Ceylon, A Sociological and Historical Study*. Cambridge University Press, 1966, p. 119.
35. S.P. iii, 1881, *Report on the Commutation Settlement of the Meda and Adikari Pattus of Siyane Korale* by A. R. Dawson, Grain Commissioner; S.P. vi 1883, *Report on the Commutation Settlement of the Kalutara District* by Allanson Baily, Grain Commissioner; S.P. iii 1890, *Report on the Revision of the Commutation of Hinidum Pattu of Galle District* by G. W. Templer, Grain Commissioner.
36. *Ceylon Ordinances*, Volume ii, Ordinance, No. 11 of 1878, p. 446 ff.
37. S.P. xxxviii 1880, *Report of the Commutation Settlement of the Negombo District* by R. W. D. Moir, Grain Commissioner; S.P. xxix 1880, *Report of the Commutation Settlement of the Hewagam Korale*, by A. R. Dawson, Grain Commissioner.
38. S.P. xxvi 1883, *Report on the Commutation Settlement of certain Divisions of the Galle Districts* by A. R. Dawson, Grain Commissioner.
39. S.P. xvii 1890, *op. cit.*, Appendix B, Replies of P. A. Templer, G.A., Southern Province, p. 53.
40. S.P. xvii 1890, *op. cit.*, p. xiii.



encourage the adoption of annual commutation as against crop commutation, the Government failed to devise adequate measures to meet the defects of annual commutation. Whereas crop commutation lands were not liable to taxation during the years in which the land did not produce a crop above three-fold, lands under annual commutation had to pay a fixed annual tax irrespective of crop failures. There was no provision for exempting fields under annual commutation during the years of exceptional agricultural disasters. The annual commutation system was considered to be opposed to the principle of exemptions for exceptional disaster; a system in which the risk of disaster was compensated by the ten per cent reduction of the tax granted for fields opting annual commutation. The want of elasticity of the annual commutation tax and the lack of adequate relief measures inevitably caused hardship to the peasants. Governor Gordon,<sup>41</sup> the Grain Tax Committee of 1889, the Chief Grain Commissioner, Aelian A. King<sup>42</sup> and the great majority of officials<sup>43</sup> agreed on this point. The lack of provisions for relief measures in times of unforeseen crop failures were all the more unfortunate in view of the precarious nature of paddy cultivation<sup>44</sup> and the unthrifty nature of the Sinhalese peasant.<sup>45</sup> The Grain Tax Committee of 1889 stated that:

... experience has shown that in good years the people spend their crop and do not lay by their surplus against a coming bad year and that in bad years the exaction of the average rate, however fairly it may have been fixed, is consequently felt as a hardship . . .<sup>46</sup>

Though there were no adequate legal provision for exempting annual commutation land in times of unforeseen disaster, in practice there were instances, where the Governor in Executive Council, on cause shown, had exempted such land from the tax.<sup>47</sup> However, some easier methods by which Government Agents could take prompt relief measures in such cases of agricultural disaster, were wanting.<sup>48</sup> Annual commutation without such measures proved most irksome to people of some districts<sup>49</sup>, and was a major cause of tax defaults and consequent land sales. In contrast, in the only district where crop commutation was widespread, namely, Trincomalee District, there were no land sales at all,<sup>50</sup> because lands opting for crop commutation were exempted from the tax during seasons of crop failure. F. C. Fisher, the Government Agent of Uva stated that,

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41. *The Ceylon Hansard* 1888-1889, Address by Governor Gordon, 31 October 1888, p. viii.
42. S.P. xvii 1890, *op. cit.*, Appendix A, Replies of Aelian A. King, Chief Grain Commissioner, p. 7.
43. *Ibid.*, Appendix B, Replies of M. S. Crawford, Acting A.G.A., Mannar, p. 24; *ibid.*, Replies of E. Elliott, Grain Commissioner, p. 64; *ibid.*, C. J. R. Le Mesurier, A.G.A., Nuwara Eliya, p. 27.
44. *Ibid.*, Replies of F. C. Fisher, G.A., Province of Uva, p. 47.
45. *Ibid.*, Replies of H. W. Brodhurst, Grain Commissioner, p. 13.
46. S.P. xvii 1890, *op. cit.*, p. xvii.
47. *Ibid.*, p. xiv; *ibid.*, Appendix B, Replies of H. Wace, Second Assistant Colonial Secretary, p. 24; *ibid.*, Replies of Allanson Bailey, G.A., North Western Province, p. 43.
48. *Ibid.*, Replies of C. A. Murray, Acting, G.A., North Central Province, p. 21; *ibid.*, Replies of M. S. Crawford, Acting A.G.A., Mannar, p. 24.
49. *The Ceylon Hansard*, 1888-1889, speech by P. Ramanathan, the Tamil representative, 20 March 1889, p. 94.
50. A.R. 1886, Report on the Eastern Province, F. C. Fisher, Acting G.A., p. 187A; A.R. 1887, Report on the Eastern Province, Allanson Bailey, G.A. p. 166A.

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much distress and occasional loss of land had followed the more rigid condition of the annual commutation.<sup>51</sup> H. Hay Cameron, Acting Government Agent, Western Province, wrote:

There is no doubt...that the principle of an annual commutation system is opposed to the disposition and habits of the Sinhalese people, and must therefore of necessity frequently involve circumstances of hardship.<sup>52</sup>

The economic circumstances of the great majority of the peasants were such that the ancestral holdings were their only possession and in most cases their only means of livelihood. Therefore the sale of land could result in eviction and landlessness among peasants. This did take place in some districts. There were instances, in which the peasants who lost land became tenants of the new owners of the land. To avert evictions, some Government Agents<sup>53</sup> seized the crops or the movable property of the defaulters leaving the land to be seized only as a last resort. In the Negombo District,<sup>54</sup> it was reported that the seizure of crops was a very effective device to compel the payment of the tax. R. W. D. Moir, Government Agent of the Central Province, stated that "in this district land is never seized when such other property is available".<sup>55</sup> But these were exceptions and the general rule was the sale of lands. Some officials and un-officials strongly suggested the enactment of the seizure and sale of crops or movables as a general rule and to empower the seizure of land only as a last resort.<sup>56</sup> The Sinhalese representative in the Legislative Council, de Alwis, attempted to get the Grain Tax Ordinance amended in this respect.<sup>57</sup> But the seizure and sale of crops or movables of defaulters did not find favour with the Government, because it presented several difficulties.<sup>58</sup> It involved more labour and greater expense,<sup>59</sup> and there was the likelihood of endless complaints and litigation.<sup>60</sup> G. T. M. O'Brien set forth the Government view thus,

The Government cannot seize and sell movable property because of the practical difficulty of discovering the actual defaulter and of distinguishing movable property belonging to him from that either belonging to others or falsely claimed by them.<sup>61</sup>

Further the poorest class of agriculturists had little movable property which could be seized.<sup>62</sup> If the crops were to be held liable for sale for default, the revenue officers had to keep watch on the crop until the threshing was over. Collecting, storing and the eventual sale of crops were all equally difficult.<sup>63</sup>

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51. S.P. xvii 1890, *op. cit.*, Appendix B, Replies of F. C. Fisher, G.A., Province of Uva, p. 47.  
52. A.R. 1886, Report on the Western Province, H. Hay Cameron, Acting G.A., p. 133A.  
53. S.P. xvii 1890, *op. cit.*, Appendix B, Replies by C. J. R. Le Mesurier, A.G.A., Nuwara Eliya, p. 29.  
54. *Ibid.*, Replies by C. S. Haughton, A.G.A., Negombo, p. 19.  
55. *Ibid.*, Replies of R. W. D. Moir, G.A. Central Province, p. 39.  
56. S.P. xvii 1890, *op. cit.*, Appendix B, Answers to Question no. 9.  
57. *The Ceylon Hansard* 1881-1882, speech by de Alwis, 14 December 1881, p. 85; *The Ceylon Hansard*, 1882-1883, speech by de Alwis, 15 November 1882, p. 48 ff.  
58. *Ibid.*, speech by F. R. Saunders G.A., Western Province, p. 51; *Ibid.*, speech by John Douglas, Colonial Secretary, p. 53.  
59. S.P. xvii 1890, *op. cit.*, Appendix B, Replies by G. W. Templer, Grain Commissioner, p. 23.  
60. *Ibid.*, replies by D. J. Jayatilake, p. 37.  
61. *Ibid.*, Appendix C, G. T. M. O'Brien (for the Colonial Secretary) to the Chairman, Ceylon Agricultural Association, 9 August 1883, p. 74.  
62. *Ibid.*, Appendix B, Replies of H. W. F. C. Brodhurst, Grain Commissioner, p. 17.  
63. *Ibid.*, Replies of R. W. D. Moir, G.A., Central Province., p. 40.



Further the seizure of crops meant interference with the crops and therefore the revival of an evil feature of the renting system which the commutation system was expected to remove. Moreover, forbidding the removal of the crops until the tax was paid would deny a considerable number of cultivators the only means of earning money wherewith to pay their tax.<sup>64</sup> Further it was argued that the seizure of crops for arrears of tithe would discourage the cultivation of land in respect of which there was default of payment.<sup>65</sup> Some Government Agents resorted to another alternative, namely, the sale not of the land but the right to cultivate the land, for such a period as was necessary to recover the arrears due. The Grain Tax Select Committee of 1889 was of the view that this device had been tried with good results.<sup>66</sup> However, there was no legal provision for this step. Though these various alternatives other than the sale of land of defaulters were tried by some Government Agents, and though some officials and private individuals spoke out in favour of these devices, yet the Government was not ready to make these alternatives a general rule.

Common ownership, with each shareholder having shares of varying sizes was a feature in the village land tenure in Ceylon. A very large portion of the paddy land in the Island were in minute strips.<sup>67</sup> A. R. Dawson, the Principal Assistant Colonial Secretary was of the view that:

.....it was practically impossible to recover from each shareholder the proportion of his share of the tax, both on account of the minuteness of that proportion and because its exact quantity is almost invariably in dispute.<sup>68</sup>

Therefore the fields held in common ownership by several shareholders were treated as one entity, in the collection of the grain tax.<sup>69</sup> The joint owners were required to make payment at once for the whole field jointly held and if they or any one of them, failed to pay the collective demand it was not only the defaulter's interest in the field but the whole field that was sold.<sup>70</sup> As a result, default by one or more shareholders could cause the sale of the entire block of land. The Grain Tax Select Committee of 1889 pointed out many instances of this.<sup>71</sup> One witness before that committee explained that;

Nineteen out of twenty co-owners may be ready with their tax and wait ten times on the collector to pay, but owing to the absence of the twentieth man they may be prevented from redeeming their shares. This is not a probable case, but a fact of every-day occurrence well known to all the collectors.<sup>72</sup>

64. S.P. xvii 1890, *op. cit.*, Appendix B, Replies by R. W. D. Moir, G.A., Central Province, p. 39; *ibid.*, Replies of Aelian A. King, Chief Grain Commissioner, p. 52; *ibid.*, Replies of P. A. Templer, G.A., Southern Province, p. 54.

65. S.P. xvii 1890, *op. cit.*, Appendix C, G. T. M. O'Brien (for Colonial Secretary) to the Chairman of the Ceylon Agricultural Association, 9 August 1883, p. 74.

66. S.P. xvii 1890, *op. cit.*, p. xx.

67. *Ibid.*, p. xii.

68. *Ibid.*, Appendix B, Replies of A. R. Dawson, Principal Assistant Colonial Secretary, p. 67.

69. S.P. xvii 1890, *op. cit.*, Appendix B, Replies of H. W. F. C. Brodhurst, Grain Commissioner, p. 13; *ibid.*, Replies by F. C. Fisher, G.A., Uva, p. 47; *ibid.*, Replies of A.R. Dawson, Principal Assistant Colonial Secretary, p. 67.

70. *Ibid.*, Replies by C. S. Haughton, A.G.A., Negombo, p. 18; *ibid.*, Replies by F. H. Price, Acting, A.G.A., Kegalle, p. 36; *ibid.*, Replies by Allanson Bailey, G.A., North Western Province, p. 43; *ibid.*, Replies by F. R. Saunders, G.A., Western Province, p. 69.

71. S.P. xvii 1890, *op. cit.*, p. xviii.

72. *Ibid.*, Appendix B, Replies of D. J. Jayatilake, p. 37.

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Some shareholders were too poor to bear the tax.<sup>73</sup> If one shareholder undertook to pay the whole tax due from the field to avert the sale of land, he often faced great difficulty in recovering the portions due from the others.<sup>74</sup> If the co-holders refused to pay back the money he had advanced, he had to resort to the tedious and expensive process of civil action to recover it. There is evidence that some shareholders deliberately refused to pay their share in order to procure the sale of the land. There were instances where,

....the rich shareholder withholds payment of the tax, and watches the opportunity of the sale of the entire land at the instance of the Crown, and purchases the whole extent for a mere trifle, and thus deprives his poorer co-sharers of what was perhaps their only possession in the world.<sup>75</sup>

Several Government Agents pointed out that the Grain Tax Ordinance of 1878 gave an opportunity to a rich co-owner to get rid of poor shareholders.<sup>76</sup> Some officials were of the view that a large number of land sales took place because the payments were withheld by some shareholders in order to compel the sale of the land.<sup>77</sup> Therefore in cases where the lands were jointly held by several shareholders, the non-acceptance of the individual shares of the tax proved disastrous to the poorer shareholders.<sup>78</sup> However, it reduced the work of collectors<sup>79</sup> and also resulted in the absorption of small holdings.<sup>80</sup> Minute sub-divisions made the "tattumāru" system<sup>81</sup> of cultivation inevitable. Sale of fields cultivated under this system was unfair, for all owners lost the field for the default of one shareholder. With the increase in population, minute sub-division of shares multiplied making the payment of the tax difficult and the sales inevitable.<sup>82</sup>

In order to sell the lands of defaulters at a reasonable price, clear titles, free of all encumbrances were indispensable.<sup>83</sup> In addition to regulations in the Grain Tax Ordinance No. 11 of 1878, fresh legislation was enacted in 1885 to make it absolutely certain that the purchasers of paddy land in default obtained clear titles free of all encumbrances.<sup>84</sup> As a result money lenders

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73. *Ibid.*, Replies by C. S. Haughton, A.G.A., Negombo, p. 18.  
74. *Ibid.*, Replies by C. A. Murray, Acting G.A., North Central Province, p. 21.  
75. *Ibid.*, Replies of C. Attendorff, p. 45.  
76. *Ibid.*, Replies of C. J. R. Le Mesurier, A.G.A., Nuwara Eliya p. 27; *ibid.*, Replies of E. D. S. Candamby Mudaliyar, p. 31; *ibid.*, Replies of F. C. Fisher, G.A. Uva, p. 47.  
77. *Ibid.*, Replies of G. W. Templer, Grain Commissioner, p. 12; *ibid.*, Replies of P. A. Templer, p. 53.  
78. *Ibid.*, Replies of D. M. Abeyratne, p. 63.  
79. *Ibid.*, Replies of D. M. Abeyratne, p. 63; *ibid.*, Replies of E. R. Gunaratne Mudliyar, p. 66.  
80. *Ibid.*, Replies of F. C. Fisher, G.A., Uva, p. 48.  
81. Under the "tattumāru" system the field owned by several shareholders was cultivated by each shareholder in turns.  
82. The question of the minute sub-division of land had engaged the attention of the Government for some time. In 1863 Ordinance no. 10 was enacted "to facilitate the partition and sale of land held in undivided shares". But the expense of proceedings under it was so great that except in the case of comparatively large properties the Ordinance remained a dead letter.  
83. S.P. xvii 1890, *op. cit.*, Appendix B, Replies by G. W. Templer, Grain Commissioner, p. 22; *ibid.*, Replies of Allanson Bailey, G.A., North Western Province, p. 43; *ibid.*, Replies by Aelian A. King, Chief Grain Commissioner, p. 51; *ibid.*, F. R. Saunders, G.A., Western Province, p. 69.  
84. *The Ceylon Hansard*, 1885-1886, speech by S. Granier, Attorney General, 4 November 1885, p. 4; Ordinance no. 16 of 1885.



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considered it a very risky speculation to advance money on paddy lands liable to be sold without opportunities for the mortgagee to recover his money.<sup>85</sup> Le Mesurier pointed out:

Its effect was to reduce the value of paddy lands, and to make it practically worthless as a security.<sup>86</sup>

The peasants had to pay very high rates of interest for money borrowed with paddy lands as security.<sup>87</sup> Moreover the sale of lands free of encumbrances gave opportunities to defraud the mortgagees. To quote the Grain Tax Select Committee,

Mortgagees of paddy lands may under the existing law have their security sold free of incumbrances behind their backs and without receiving any notice of the intended sale. That this has happened, and in some cases in consequence of a conspiracy to defraud the mortgagee, is on record.<sup>88</sup>

The critics of the commutation system frequently complained that land was sold without giving sufficient notice to the owners. Some Government Agents took steps to effect land sales after sufficient notice.<sup>89</sup> However a good many officials and the Grain Tax Select Committee agreed that by and large lands were sold without the owners been aware that such sales were taking place.<sup>90</sup> The usual practice was to serve notice on resident owners or the actual cultivators,<sup>91</sup> and not on all shareholders. In some Districts sales were not notified personally<sup>92</sup> to the parties concerned, but instead notices were affixed on the land itself,<sup>93</sup> or a general announcement was made by beating tom-toms.<sup>94</sup> It was considered impracticable for the Government to serve notices of proposed sales on absentee proprietors or a mortgagee living at a distance.<sup>95</sup> This created other difficulties. Le Mesurier explained that:

. . . a fraudulent debtor who wishes to get rid of an inconvenient mortgage, —a treacherous mortgagee in possession in lieu of interest, who wishes to become the actual owner of the field—, a shareholder of a field held in common who wishes to get rid of his partners, especially if the field is one cultivated by the co-owners *in turn*,—a fraudulent collector who sees an opportunity of enriching himself, or his family,—have merely to arrange the sale of the field without notice to those interested.<sup>96</sup>

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85. A.R. 1886, Report on the Southern Province, E. Elliott, Acting G.A., p. 78A; S.P. xvii 1890, *op. cit.*, Appendix B, Replies by J. Silva, p. 40.
86. *Ibid.*, Replies by C. J. R. Le Mesurier, A.G.A., Nuwara Eliya, p. 28.
87. *Ibid.*, Replies by F. C. Fisher, G.A., Uva, p. 48.
88. S.P. xviii, 1890, *op. cit.*, p. xviii.
89. *The Ceylon Hansard*, 1881-1882, speech by F. R. Saunders, G.A., Western Province, 14, November 1881, pp. 84, 85.
90. S.P. xvii 1890, *op. cit.*, p. xv; *ibid.*, Appendix B, Replies by C. J. R. Le Mesurier, A.G.A., Nuwara Eliya, p. 28. *ibid.*, Replies by H. L. Moysey, Acting District Judge and Acting A.G.A., Negombo, p. 55.
91. *Ibid.*, Replies by C. J. R. Le Mesurier, A.G.A., Nuwara Eliya, p. 28.
92. *Ibid.*, Appendix C, A. Bailey, Grain Commissioner to Colonial Secretary, 12 December 1882, p. 72.
93. *Ibid.*, Appendix B, Replies by D. J. Jayatileke, p. 37.
94. *Ibid.*, Replies by Aelian A. King, Chief Grain Commissioner, p. 51.
95. *Ibid.*, Replies of M. S. Crawford, Acting A.G.A., Mannar, p. 24; *ibid.*, Replies of F. H. Price, Acting A.G.A., Kegalle, p. 36.
96. *Ibid.*, Replies of C. J. R. Le Mesurier, A.G.A., Nuwara Eliya, p. 28.

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De Alwis, the Sinhalese representative in the Legislative Council described how sales without notice opened the door to fraud. He stated that a shareholder who wanted to defraud his co-proprietor could come to an understanding with the commutation collector, and get the land seized,

. . . and proceed to sell it after a certain lapse of time without any notice to the owners, without any publicity whatsoever, without even giving the nearest neighbour an opportunity of knowing what is going to happen. The collector proceeds to the spot at anytime he chooses, for there is nothing in the ordinance to direct his procedure and there enacts a farce by way of a mock sale, having, perhaps, no other persons present than those who are directly or indirectly interested in defrauding the proprietor of his land. So that it will be perceived that a land to the value of any amount may be sold for a trifling sum.<sup>97</sup>

Forced sales had important effects on the whole village. It impoverished the peasants. Land being the only worthy possessions of the peasants, its sale resulted in eviction, and in extreme cases of eviction, caused vagabondage and crime. In Nuwara Eliya, Le Mesurier reported that land sales aggravated the food problem, caused starvation and death among peasants.<sup>98</sup> In some instances the former owners became tenants of the new owners.<sup>99</sup> H. P. Baumgartner, the Acting Government Agent of Matara District, pointed out that these land sales tended to gradually weed out the smaller and poorer proprietors.<sup>100</sup> A recent writer concludes that "these sales on doubt seriously altered the structure of traditional land tenure system."<sup>101</sup> The Assistant Government Agent of Nuwara Eliya remarked that sales of land for default of payment of the paddy tax led to "a revolution in the ownership of property".<sup>102</sup> Though some villagers could buy back the fields, many other fields passed over to new groups of people or to the Moors who were ready to buy them.<sup>103</sup> On the other hand there were unfertile lands for which no one cared and some of them were returned immediately to the peasants while others to the extent of 4710 acres were returned to the original owners at the occasion of Her Majesty's Jubilee in 1887.<sup>104</sup>

One of the greatest defects of the system was that it gave a chance to the headmen to buy up the land seized by the Government and it was the same headmen who assessed the value of the fields and determined the collection of the tax and who supplied to the British officials all the information regarding the condition of the peasants. And thus they imposed such conditions which the peasants could not meet and which led to the seizure of the land by the Government and finally to headmen buying up the land themselves. The general picture of the headmen drawn by the British Officials suggests that they were prone to corruption. Under such circumstances, to permit the headmen to buy lands in default, could well mean the granting of an opportunity to them,

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97. *The Ceylon Hansard*, 1881-1882, speech by A. L. de Alwis, 14 November 1881, p. 83.

98. A.R. 1886, Report on Nuwara Eliya District, C. J. R. Le Meaurier, A.G.A., 37A.

99. A.R. 1886, Report on Matara District, H. P. Baumgartner, Acting G.A., p. 91A.

100. *Ibid.*

101. G. Obeysekere, *Land Tenure in Village Ceylon, A Sociological and Historical Study*, C.U.P., 1966 p. 121; S.P. 111, 1892, p. 113-115.

102. A.R. 1887, Report on Nuwara Eliya District, C. J. R. Le Mesurier, A.G.A., p. 83A.

103. A.R. 1887, Report on Uva, Aelian A. King, G.A., p. 224A.

104. S.P. xvii 1890, *op. cit.*, p. xvi.



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even to manoeuvre land sales, especially since the Grain Tax Ordinances were defective on the procedure of land sales. Nevertheless, allowing headmen to bid at such sales was considered imperative.

G. A. Baumgartner, Assistant Government Agent, Nuwara Eliya, wrote:

I found it absolutely necessary, if it was intended that any sales should be effected, to allow the headmen to bid, as no purchasers whatever came forward from among the villagers.<sup>105</sup>

F. C. Fisher, the Government Agent of Uva, wrote that in Udukinda, of the 3244 fields sold, 694 were bought by low country men, 446 by Moors and Tamils, 670 by headmen, 145 by the Crown and 985 by the villagers.<sup>106</sup> After detailed research about a village in the Galle District ((Mädagama) a recent writer concludes that:

...the evidence is clear that lands were indeed sold to headmen and wealthy speculators. If so the criticisms of the abolitionists that similar trends occurred all over Ceylon may be substantially correct.<sup>107</sup>

Towards the end of our period of study the policy of the Government began to change. The fields were normally sold by auction, to the highest bidder. Perhaps due to the outcry over Walapane and Udukinda evictions, the Government began to realize the evil consequences of its policy. In particular it deprived the poor peasants of their lands without any opportunity of recovering them. Towards the end of eighteen eighties the Government began to buy up lands in default, on a wider scale than done hitherto.

*The Ceylon Examiner* explained this policy thus:

In the first year or so after the Commutation Settlement, fields were absolutely sold to the highest bidder, but on representation made to the Government that sales were effected at very inadequate rates and that Headmen were largely benefitting by them, purchase was made in the name of the Crown, so that deserving defaulters might have back their land on the payment of arrears.<sup>108</sup>

Some officials saw in the policy of selling the lands of the defaulters of the paddy tax, many beneficial results. For instance E. Elliott, Acting Government Agent, Southern Province, pointed out that it:

... is likely to operate to the advantage of paddy cultivation, by gradually eliminating the money lender, the non-resident owner, and the extreme sub-division of this class of landed property, though the process may be attended, as social revolutions generally are, with cases of personal hardship.<sup>109</sup>

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105. S.P. xxvii 1890, *Alleged Deaths from Starvation in the Nuwara Eliya District*, Enclosure, G. A. Baumgartner, A.G.A., Nuwara Eliya to J. E. Dickson, G.A., Kandy, 20 November 1882, p. 6.

106. S.P. iv 1891, *op. cit.*, Havelock to Knutsford, no. 465 of 25 November 1890, enclosure, Report of F. C. Fisher, G.A., Uva.

107. G. Obeysekere, *Land Tenure in Village Ceylon, A Sociological and Historical Study*, C.U.P. 1966, p. 129.

108. *The Ceylon Examiner*, 30 April 1889.

109. A.R. 1886, *op. cit.*, E. Elliott, Acting G.A. Southern Province, p. 69A.

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Sales under such circumstances (*where minute sub-division is rampant*) are decidedly a gain to the community, while the loss to the individual is generally small. It must also react favourably in another way, viz., by giving a definite and secure title to one or two individuals, reduce litigation for small shares and obscure rights.<sup>110</sup>

It is extremely difficult to calculate the extent of paddy fields sold for default of the payment of the paddy tax. The statistical returns are not clear. Nor are there complete statistics for all-Island sales. The types of measurements of land varied regionally. In some districts records were maintained in acres. But in most districts the fields were measured in terms of the Sinhalese measurements of sowing extent, namely in bushels, pecks and quarts and in *amunu*. The equivalents of these to an acre varied according to the fertility of land, quality of seed paddy sown and the like. In official calculations some equivalents were adopted but even these varied. At times the statistics given in different official records did not coincide. For instance some entries in the *Sessional Papers* contradict information in the *Administration Reports*. It is difficult to know the extent of land sold under the compulsory and voluntary commutation systems, separately. The number of lots sold in different districts is recorded but it is difficult to gather the extent of land thus subject to sale because the size of these lots differed widely. The general view is that each lot was less than ten acres in extent. Of the statistical returns, even those which are available are not accurate and they were subject to strong criticisms at the time they were compiled.<sup>111</sup>

However, within these limitations some rough idea of the extent of land sold could be gathered from the available sources. Several documents furnish important data. Three *Sessional Papers* record the returns of land sold for non-payment of the paddy tax.<sup>112</sup> But these are deficient in some respects. This information could be profitably compared with the information in the *Administration Reports* of this period. However, in the *Administration Reports*, the information of the extent of land sold, is not uniform. For the years after 1890 information can be gathered only from the *Administration Reports*. The report of the Grain Tax Committee of 1889 includes in its appendix a return of land sold under the provisions of Ordinance 11 of 1878.<sup>113</sup> But this information is restricted to a few districts and seems incomplete when compared with the returns in the *Sessional Papers*<sup>114</sup> on land sales for non-payment of grain tax.

To understand the significance of land sales, the extent of land sold should be compared with the total extent of paddy fields in a district. Some information of the total extent of paddy land and the total number of lots under paddy cultivation in different districts could be gathered from the statistics in the appendices of the Grain Tax Committee Report.<sup>115</sup>

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110. *Ibid.*, p. 78A.

111. *The Ceylon Examiner*, 30 April 1889.

112. S.P. xv of 1889, *Grain Tax Commutation, Return to an Order of the Legislative Council dated December 19, 1888*; S.P. xlviii of 1889, *Grain Tax Commutation, Return to an Order of the Legislative Council dated October 2, 1889*; S.P. ix 1891, *Grain Tax Commutation, Return of lands sold for non-payment of Grain Tax*.

113. S.P. xvii 1890, *op. cit.*, Appendix F. iv, *Return of lands sold under the Provisions of Ordinance No. 11 of 1878*, p. 213.

114. S.P. xv of 1889, *op. cit.*, S.P. xlviii of 1889, *op. cit.*

115. S.P. xvii 1890, *op. cit.*, Appendix C xv, *Return showing the area, etc., of lands commuted under the Ordinance No. 11 of 1878*, p. 167.



On the evidence furnished by these documents I have attempted to present a table showing the extent of paddy fields sold. For the districts of Colombo, Kalutara, Negombo, Kegalle, Batticaloa and Jaffna statistics are available in terms of acres.<sup>116</sup> But for other districts statistics are available only in terms of the Sinhalese measurements of the sowing extent. For the districts of Galle, Matara, Hambantota and Ratnapura, statistics have been maintained mainly in terms of bushels, pecks and quarts. For Nuwara Eliya, Matale, Kandy and Badulla districts, they were maintained in *amunu*, *Kiruni* and *pela*. In the accompanying table, I have attempted to present all sales throughout the Island in terms of acres. No exact equivalents of bushels or *amunu* in sowing extent to an acre could be found. Today, two and half bushels are considered the equivalent of an acre.<sup>117</sup> During the period of our study there were very many regional variations in this respect. In their calculations the revenue officers of the time seem to have followed certain rates as equivalents. On the basis of their evidence, I have deduced the following information. The sowing extent of one bushel was generally accepted as the equivalent of half an acre.<sup>118</sup> Therefore in calculating the acreage of land sold in Galle, Matara, Hambantota and Ratnapura districts where the statistics have been maintained in bushels, pecks and quarts, I have taken one acre as the equivalent of two bushels in sowing extent. In districts where the available statistics are in *amunu*, no such uniform rate is possible. In these cases I have taken the rates which the revenue officers of the time considered as equivalents to an acre. In the Nuwara Eliya district, one *amuna* of sowing extent was considered as equivalent to one and one-eighth acres.<sup>119</sup> In Matale and in Kandy one *amuna* of sowing extent equalled two acres, and in Badulla District, according to Ashmore one *amuna* of sowing extent equalled one acre.<sup>120</sup>

Of the lands bought by the Crown, some were restored to the original owners in 1887 in commemoration of the Jubilee of Queen Victoria. In compiling the table of land sales, where information is available, I have deducted the fields restored.

Though the table presents the extent of paddy land sold for the period from 1880 to 1892, most of these sales took place during 1882 to 1885, when the Government revenue was small and the Government was very alert in collecting all taxes due. Since most sales were confined to the years 1882 to 1885, the consequences on the peasants were unusually harsh during these years.

The table reveals that the extent of land sold for non-payment of the paddy tax varied from district to district. These variations were largely due to the regional variations in the economic background of the peasants, to the irrigation facilities, to the nature and attitudes of different Government Agents and their assistants; and also to the method followed in collecting the tax.

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116. However this does not mean that fields were surveyed in terms of acres. Revenue Officers in maintaining statistics of land sales under the paddy tax, recorded them in acres, using equivalents. For instance in Jaffna District extents of fields were known in terms of the sowing extent of *lacham*. Officers converted *lacham* into acres by using the nearest possible equivalent, namely 24 *lacham* = 1 acre.

117. *Ferguson's Ceylon Directory*, 1965, p. 23.

118. S.P. xvii 1890, *op. cit.*, Appendix C xv. *op. cit.*, p. 169; S.P. xi 1890, *op. cit.*, S.P. xii 1890, *op. cit.*, S.P. xiii 1890, *op. cit.*, S.P. xxxvi 1890, *op. cit.*, p. 3.

119. S.P. xvii 1890, Appendix C xv, *op. cit.*, p. 168.

120. S.P. iii 1892, *op. cit.*, Havelock to Knutsford, no. 414 of 1 January 1891, p. 127.

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Thus, for instance in Trincomalee District where the crop commutation system predominated there were no land sales for default of payment of the tax, except in 1889.

But this table does not present a complete picture. In case of some districts there is no information on the extent of land sold for default of the payment of the paddy tax, though sales had evidently taken place in those years.<sup>121</sup> Further the table attempts to present only the extent of the direct land sales by the Government for non-payment of the paddy tax. The paddy tax impositions caused sales of lands of peasants in many other ways, too. To pay off the tax, there were private sales of fields by the peasants themselves. The paddy tax was a cause of rural indebtedness and this in turn resulted in alienation of land. *The Ceylon Examiner* reported,

The direct sales for default have been comparatively few, but the price encumbrances on lands and their total alienations, if traced to their origin, will in the majority of cases point to usurious loans contracted to meet the payment of the tax.<sup>122</sup>

Governor Havelock in a Despatch<sup>123</sup> to Secretary of state Knutsford, illustrated this aspect of land sales in the Central Province. On the authority of the Report of the Fiscal,<sup>124</sup> Central Province, Havelock pointed out that during the period from 1881 to 1885, 10,093 parcels of land (3607 parcels of paddy fields and 6486 parcels of highlands) each less than ten acres in extent were sold, in execution of decrees of the Civil Law Courts for the recovery of private debts. Havelock wrote,

....it is not unreasonable to conclude that as, during the same period, strenuous efforts were being made to recover the paddy tax, resulting in a large number of sales of land in default of payment of the tax, some of the debts which were sought to be recovered by these judgement sales were the outcome of efforts to provide means to meet demands on account of the paddy tax.<sup>125</sup>

During the same period, 1881 to 1885, in the Central Province 3770 parcels of paddy lands were sold for non-payment of the paddy tax. Therefore the total sales for settling private debts and for non-payment of the Tax were 13,863. Havelock writes that it is a,

...violent and extensive disturbance of the small proprietary body... It seems not unfair to conclude that that disturbance of the proprietary body, and the loss of population probably resulting from it, are to be largely attributed to the direct and indirect operation of the paddy tax.<sup>126</sup>

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121. For instance several *Administration Reports* state there were land sales but do not record the extent of fields sold. See A.R. 1882, Report on Sabaragamuwa District, p. 51; *ibid.*, Report on Kegalle District, p. 62A; A.R. 1888, Report on Hambantota District, p. 160A.

122. *The Ceylon Examiner*, 28 May 1889, Letter by D. J. Abeyratne.

123. S.P. iii 1892, *op. cit.*, Havelock to Knutsford, no. 253 of 25 June 1891, p. 114.

124. *Ibid.*, Enclosure, *Return of all Sales in execution in the Central Province less than ten acres in extent, in the years 1881 to 1885 inclusive*, E. M. Byrde, Fiscal, Central Province, 6 December 1889.

125. S.P. iii 1892, *op. cit.*, Havelock to Knutsford, no. 253 of 25 June 1891, p. 114.

126. S.P. iii 1892, *op. cit.*, Havelock to Knutsford, no. 253 of 25 June 1891, p. 114.



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PADDY LANDS SOLD FOR NON-PAYMENT OF THE PADDY TAX  
1880-1892<sup>127</sup>

<i>District</i>	<i>Total number of lots under paddy cultivation<sup>128</sup></i>	<i>Number of lots sold for non-payment of paddy tax</i>	<i>Total extent under paddy cultivation in acres</i>	<i>Total extent of land sold in acres</i>
Colombo ..	45072	513	57484	633
Kalutara ..	28902	2476	45273	3355
Negombo ..	17505	109	14932	89
Kegalle ..	44201	491	21408	110
Ratnapura ..	25476	6359	26539	2443
Galle ..	31384	4832	45887	4036 <sup>129</sup>
Matara ..	28622	1949	45997	1974
Hambantota ..	9715	337	20118	352
Kandy ..	35852	739	19130	344 <sup>130</sup>
Matale ..	17723	317	9912	135
Nuwara Eliya ..	18848	2372		747
Badulla ..	29307	9433	17787	5408
Jaffna ..		168		108
Batticaloa ..	4797	1198	65773	18002
Trincomalee ..	1391	1	7814	16

127. This Table is compiled on the basis of information in the *Sessional Papers and Administration Reports* of the period 1880-1892.

128. The number of lots and the extent of fields under paddy cultivation varied from year to year. However, once a commutation settlement was effected to last for seven years the variations in extent of fields on records, during the currency of the commutation settlement, were few. The number of lots and the extent of paddy fields in the above Table are from the statistics of the year 1889—the year of the Grain Tax Select Committee.

129. Without the acreage of 151 lots sold in 1891 and 1892. No information on the extent of these sales.

130. Without the acreage of 26 lots sold in 1891 and 1892. No information on the extent of these sales.