

## Head Tax

In feudal times (Nguyen Dynasty), the court negotiated with villages for payment of tribute. During the French colonial period, the French colonialists kept the feudal bureaucracy in the villages and made full use of the two main taxes land tax and head tax.

In order to account for the payment of taxes, the colonial government issued tax cards to the residents after the full tax had been paid. The card was also valid as an identification card. The head tax card had different color categories to distinguish between internal, external and tax-exempt subjects. The color of the head tax card also changed each year. To be valid, the issued card must bear the fingerprint of the grantee and the seal of the head of the village acknowledging the tax payment. The use of cards became a system of strict control of tax collection and human resource management during the colonial and feudal times.

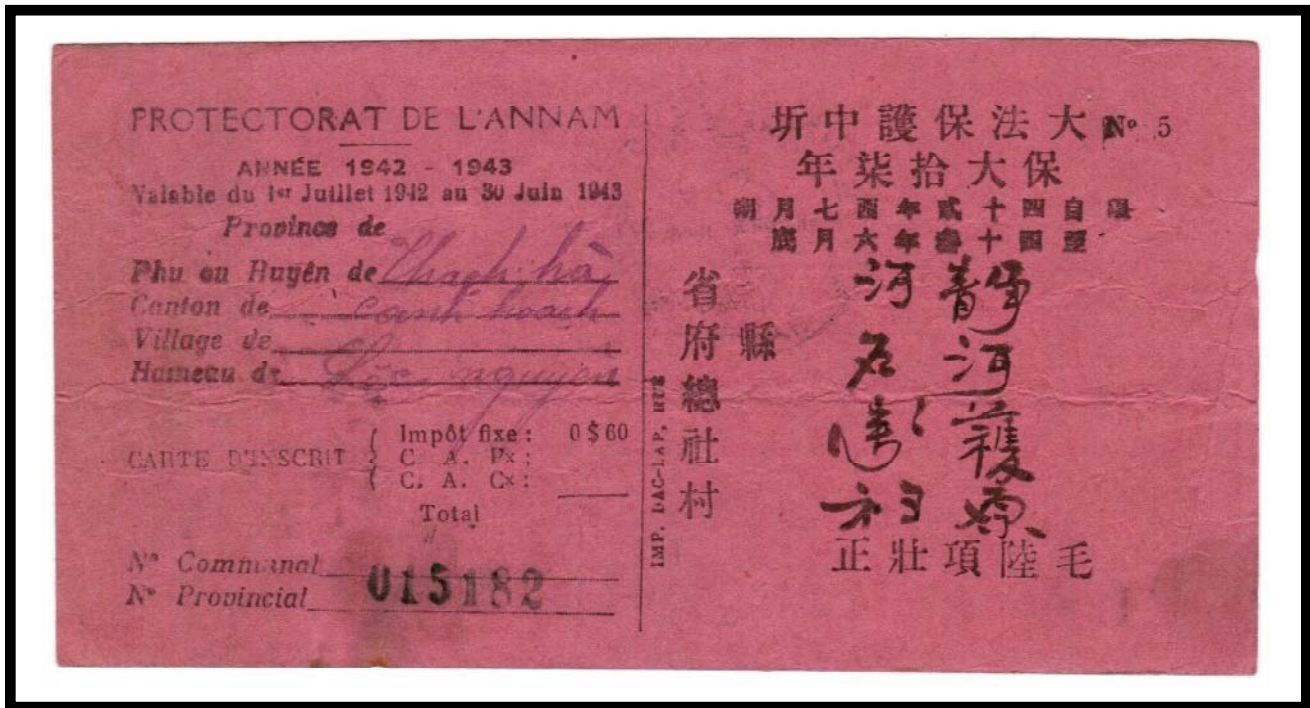


This light pink card was valid from 1 July 1942 through 30 June 1943. The card cites two possible exemption categories (disability or poverty) for the cardholder. The reverse identifies the holder as Nguyễn Hiệu, a 24-year old tradesman. A handstamp carries the French State's motto "Work, Family, Homeland," which had replaced "Freedom, Equality, Brotherhood."

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The French continued to impose the head tax in Vietnam until 1945. The French head tax applied to men from 13 to 53 years old, except for those working in the government bureaucracy and other exempt cases.

On 2 June 1897, Governor-General Paul Doumer issued a decree outlining the tax policy for people in Tonkin. The content was as follows: "A head tax is levied on persons aged 18 to 60 years old. All persons who are subject to personal income tax must have a personal income tax card. On the card, there is the signature or fingerprint of the Head of State. The card is renewed every year and the color of the card must change every year. When travelling, one has to carry the card. Not carrying the card will result in one being arrested by the police. If a card is lost, one must pay the full tax to get a new card. If someone else's card is presented, one must also pay a fine. The lender will also be fined."



This dark pink card was valid from 1 July 1942 through 30 June 1943. The amount of the tax appeared to be based on a fixed amount plus additional amounts based on land that the card holder owned. On the reverse, the card holder is identified as Tran Nieu, a 27-year old farmer.