

Tax Revolts in Yorubaland, 1925-1955

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Abstract

Most researches have generally regarded taxation as the main reason for revolt in colonial Nigeria. There are good reasons to believe that there were other significant tax related considerations, other than taxation, that were responsible for the revolts that were thrown up in the late colonial south-western Nigeria. Some scholars have also noted a comparative process that is currently unfolding; that it was the need to raise money that forced the hands of the colonial authority into democratization and that the despondency of the indigenious population was a major reason for the crises that enveloped Yorubaland from 1925 up to 1955. These claims have been fully tested. In this article ‘Tax Revolts in Yoruba land, 1925-1955’, questions are asked and arguments explored using archival and oral evidences. The study found that the high handedness of Native Authority and other social and economic considerations were genuine reasons for the discontent of the indigenious population, and these were significant constraints that morphed into spontaneous violent responses across Yorubaland against British colonialism.

Keywords: British, Colonial, Taxation, Revolts, Yorubaland

Introduction

If the revolts that rocked some Yoruba towns before the 1920s were direct reactions to the effects of British colonial policies on the traditional ways of life of the people, and the burdens of taxation were merely incidental factors, the same cannot hold true for the unrest that erupted in several Yoruba towns

from the 1920s, namely, the Ogbomoso Tax Riots of 1924 and 1955, the Lagos Market Women Palaver of 1932, the Ago-Iwoye tax riot of 1954 etc., which were solely tax related.

Indeed, the Indirect Rule system, which Lord Lugard introduced, gave almost unrestrained latitude to traditional chiefs to levy taxes on the people for the construction of social infrastructures. George Padmore had noted that chiefs in colonial Nigeria were the law, subject to only one higher authority, the white official stationed in his state as advisors. In fact, many of the chiefs were powerful to the extent that they hired their own police, who were often public prosecutor and judge combined and held their victims in custody at the pleasure of their masters.

However, the cases in focus amply demonstrated that the people were not always completely cowed into docility; there were instances when they resisted, sometimes violently, against the coercive force of the British overlord. The imposition of new income taxes by the chiefs often provided occasions for the people to air their grievances that had been building up since the inception of colonial rule. But it was not so much the burden of taxes that the rural people resented, they also abhorred the brutality and the corruption that accompanied its collection. Besides displaying open hostility to press home their inability and unwillingness to pay high taxes,¹ the people demanded that Commission of Enquiry be put in place by the colonial authority to challenge the enormous power which the chiefs wielded and often misused.

The unaccountable leadership, high handedness and unscrupulous tendency of tax collectors² were not localised and limited to just one part of colonial Africa but were manifested in almost all parts of Africa where colonialism had a foothold. Apart from the colonial East, Central and South Africa, there were also incidences of malpractices in the collection processes from other parts of the continent. This study examined a few of the tax related revolts in Yorubaland from 1925 up to 1955. While there seems to be a growing number of literatures on the subject of taxation across the globe,³ there seems to be

1 *Southern Nigerian Defender*, 19th November, 1948.

2 Christian John Makgala, "Taxation in the Tribal Areas of the Bechuanaland and Protectorate, 1899-1957." *Journal of African History*, 45, (2004): 279-303

3 H.E. Elder, "Exploring the Tax Revolt: An Analysis of the Effects of State Tax and Expenditure Limitation Laws" *Public Finance Review*, 20, 1 (1992): 47-63; E.A Aytekin "Tax Revolts During the Tanzimat Period (1839 - 1876) and Before the Young Turk Revolution (1904-1908): Popular Protest and State Formation in the Late Ottoman Empire" *Journal of Policy History*, 25 3 (2013): 308-333; David Lowery, "The attitudinal consequences of the tax revolt" *Political Behaviour* 4, 9(1982): 333-352; James M. Buchanan, (1979). "The Potential for Taxpayer Revolt in American Democracy." *Social Science Quarterly* 59, (1979): 691-696.; Jack Citrin, "Do People Want Something for Nothing: Public Opinion on Taxes and Spending." *National Tax Journal* 32 (1979): 113-129.; B.C.

a paucity of same on tax related issues on the African continent, particularly in colonial societies.⁴ This study became imperative in order to better appreciate and navigate the issue of taxation and tax related revolts in Ogbomoso, Lagos and Ago Iwoye in colonial South-western Nigeria. These are just a few of the many places where culture contact and other social and economic considerations degenerated into conflicts between the colonial authority and the indigenous people.

The Ogbomoso Tax Riots of 1924 and 1955

Not all the new taxes in colonial Nigeria elicited immediate reactions from the people. For instance, a new poll tax which was introduced by the British colonial government in 1917 into Ogbomoso did not generate immediate reactions. Not so much because the people did not feel the heat of the British tax demands, rather, they were passive because of the possible fierce crushing that any attempt at confrontation or altercation might generate from the colonial government. The people would however not be docile forever. Their pent up anger was released, first, in 1924 and later, in 1955. In 1924, the people simply challenged the imposition of taxes and rates which they found too burdensome.

The first real riot, which was spear-headed by the educated middle class, occurred in 1924. The *elite* groups registered their discontent in a constitutional manner. The ‘protest within compliance’⁵ strategy that was adopted by the Egba women in Abeokuta to oppose the British colonial administration’s unfriendly tax regime, was the method the Ogbomoso *elites* also used to challenge the British colonial administration. The Egba women fought a good battle against a system that was considered by many as parasitic and extremely harsh on women. Their ‘protest within compliance’ was against an imposition that disrupted the delicate and unstable balance between women and tradi-

Campbell, “Tax Revolts and Political Change” *Journal of Policy History*, Volume 10, 1 (1998): 153 - 178. DOI: <https://doi.org/10.1017/S089803060000556X>; Mark Thornton and Chetley Weise, “The Great Depression Tax Revolts Revisited” *Journal of Libertarian Studies* Volume 15, no. 3 (Summer 2001), pp. 95–105; Marjorie E. Kornhauser, “Legitimacy and the Right of Revolution: The Role of Tax Protests and Anti-Tax Rhetoric in America” *Buffalo Law Review* 50, 3, (2002): 819-930.

4 Christian John Makgala, “Taxation In The Tribal Areas Of The Bechuanaland Protectorate, 1899–1957” *The Journal of African History*, 45, 2, (2004): 279 – 303; A.S. Afolabi, “The Lagos Market Women during the Inter-War Years: Revisiting the Water Rate Agitation, 1932-1941.” *Journal of Historical Society of Nigeria*. Vol. 25, 3 (2016): 102-118

5 Afolabi, A. S.: “Protest within Compliance in Colonial Nigeria: Revisiting the Egba Women Riot”. *ALORE, Ilorin Journal of the Humanities*, 25: (2016): 155 - 178. Publisher: Faculty of Arts, University of Ilorin.

tional authorities in Abeokuta. However, within Ogbomoso in 1924, the indigenous people, apart from the issue of taxation, also protested against the high-handedness of *Baale* Oyewumi, an ex-corporal in the French-Senegalese army, in his dealings with the citizens.⁶ Indeed, June 1924 witnessed considerable frictions in the town of Ogbomoso when chiefs and the trading elements accused the *Baale* of extortions and malpractices,⁷ a development that prompted the Resident to order an enquiry into the allegation. In the end, all the charges against the *Baale* were found to be practically untrue. He was, however, found guilty of 'indiscretions',⁸ which was not part of the original allegation against him.

The *Olorunda* Society, which was made up of traders and educated men, was the people's response to the colonial government's imposition of additional tax.⁹ The society forwarded petitions to the senior Resident, Captain Ross, the *Alaafin* of Oyo and the *Baale* of Ibadan, explaining that they were constrained to pay additional taxes because of the poor state of their finances. The insistence of the government on this new increase led to general demonstrations that called for the removal of the *Baale* in 1924. However, Captain Ross who had promised to look into the matter concerning additional tax on his return to Ibadan never took any step concerning the matter.

The second upheaval, which occurred in Ogbomoso in 1955, was organized and led by local 'soldiers-hunters' whose members were made up of the educated class, such as Mr. S.O. O Gundipe, who did not participate in the 1955 riot because some members of the educated class were already incorporated into the British colonial establishment by 1955.¹⁰ At this time, the British government raised tax from twenty-four shillings to thirty shillings per annum, but how these taxes were raised and the way such increases were communicated to the people had the potential of degenerating into protest.

Unfortunately, on the 1st February, 1955, the bodies of two unidentified men were suddenly found by the road side as a result of the anti-tax riot that was thrown up in Ogbomoso.¹¹ The riot was actually ignited when ten people who had refused to pay the tax were arraigned before the court and sentenced to various terms of imprisonment ranging from nine to fifteen months, without an option of a fine. The people were so vexed that the houses of Resident, D.A. Murphy, Ibadan Province, and that of Soun of Ogbomoso were assailed with stones. The government responded by mobilising six lorry loads of rein-

6 NAI. Oyo Prof. 1924, CSO 26/2, File 06027, Annual Report, Vol. II, p. 13.

7 NAI. Oyo Prof. 1924, CSO 26/2, File 06027, Annual Report, Vol. II, p. 8.

8 NAI. Oyo Prof. 1924, CSO 26/2, File 06027, Annual Report, Vol. II, p. 8.

9 NAI. Oyo Prof. 1924, CSO 26/2, File 06027, Annual Report, Vol. II, p. 8.

10 NAI. Oyo Prof. 1924, CSO 26/2, File 06027, Annual Report, Vol. II, p. 15.

11 *Daily Times*, February 2nd 1955, front page.

forcements from the police training school in Ikeja¹² to contain the uprising that followed. The superior firepower of the police brought the peasants to their knees as usual, and they were forced to pay the new rate. After the anti-tax riot had been suppressed, taxpayers came in droves to pay taxes, a situation that necessitated the recruitment of several temporary tax clerks to assist in the collection¹³ exercise. But sadly, inefficiency, irregularities and embezzlement, which generally characterized the tax process in the early post-independent period in South-western Nigeria were some of the reasons behind the Ogbomoso riot in 1955.¹⁴ It was this sad trend that also ultimately declined and degenerated into the Agbekoya riots of 1968/69, which is not the focus of this current study. Indeed, the collection of tax in 1955 was marked with reports of frauds.¹⁵

Unfortunately too, the Ogbomoso Native Authority had approved the tax increase within the provisions of the tax law of the Western Region, but grossly failed to educate the citizens on the need for the increased poll tax. Some irregularities were also recorded in the collection process as part of the money was embezzled.¹⁶ This invariably justifies the fears of the peasants because there were reports of frauds. The council officials, including the chairman of Ogbomoso Native Authority, Late Mr. S. O. Ogundipe, were alleged to have defrauded the council, charged to court,¹⁷ and the chairman was advised to resign his appointment¹⁸ as the people no longer considered him qualified to remain in office.

Having been forced to pay the poll tax after the February 1st 1955 tax riot, bad impressions were created in the minds of the peasants; one was that the increase in the tax to be paid was to be shared between the government and the council officials who were responsible for tax collection. Secondly, the resource poor peasants also believed that it was the British 'men on the spot'

12 *Daily Times*, February 2nd 1955, front page.

13 NAI. Iba Prof. 1/1 File 75/8/5, p. 40, 668: 7:11. Loss of Tax money by Ogbomoso District Council.

14 NAI. Iba Prof. 1/1 File 75/8/5, 668: 7:11. Loss of Tax money by Ogbomoso District Council, p. 40, 23-26. The report of this theft was made on the 22nd April, 1955 by the assistant local government inspector.

15 NAI. Iba Prof. 1/1 File No. 75/8/5, Ministry of Justice and Local Government, No. 17800/120/23.

16 NAI. Iba Prof. 1/1 File 75/8/5, p. 40, 668: 7:11. Loss of Tax The report of this theft was made on the 22nd April 1955 by the assistant local government inspector.

17 NAI. Iba Prof. 1/1 File 75/8/5, p. 40, 668: 7:11. Loss of Tax money by Ogbomoso District Council, pp. 23-26.

18 NAI. Iba Prof. 1/1 File 75/8/5, p. 40, 668: 7:11. Loss of Tax money by Ogbomoso District Council, pp. 23-26.

who had the benefit of ‘stored wisdom’¹⁹ from Ibadan who empowered the council to arbitrarily increase tax in the 1955/56 financial year. This explains why the Resident from Ibadan was physically attacked by the masses, thereby demonstrating their displeasure against the colonial administration by giving him ‘a bloody nose’.²⁰

The peasants did not begin to see the *Soun* of Ogbomoso as the colonial government stooge until 1916 when he became an object of attack each time they felt dissatisfied with government policy. That explains why the *Soun*’s palace was pelted with stones on the 1st of February 1955, and the *Shoun* himself would probably have been stoned to death if the peasants had sighted him. But be that as it may, the peasants learnt their lessons the hard way; they found that their ‘soldiers’-mainly hunters- did not constitute any threat to the well trained anti-riot policemen that were mobilized to contain the Ogbomoso uprising.²¹ Similar scenarios, which is not for discussion within the context of this research, also played out in the Ijesha District of Ibokun and Iwesi, where the people opposed fifteen shilling tax by forwarding a petition to the Resident of Oyo Province.

The Lagos Market Women Palaver of 1932

The Lagos Market Women protest was totally another kettle of fish for the British colonial government. The involvement of Lagos women in the socio-political flow was not a new phenomenon as precedent could be found in the 1929 women’s direct involvement in the Aba riots. The 1929 Aba women riots was enough reason for the British colonial government to be wary in its handling of matters relating to taxation in their areas of influence, particularly in Yorubaland. The Aba experience of 1929 epitomised the albatross which the British colonial administration needed to keep them from being careless in their handling of economic issues in colonial Nigeria. They began to pay greater attention to women issues when it became evident that even female groups could constitute a potential force of resistance in their colonies, a fact which had not been seriously anticipated before 1929. As a result of this realisation, the colonial authorities were constrained to commission research at times, and in places where it was observed or suspected that women would, in some special ways, constitute serious challenge(s) to colonial policies or envisaged changes. Such restraints

19 Tamuno, T.N. (1972). *The Evolution of Nigeria State: The Southern Phase, 1898-1914*, London: Longman Group Limited, p. 108.

20 NAI. Iba Prof. 1/1 File No. 75/8/5, Ministry of Justice and Local Government, No. 17800/120/23. See also Aremu Akinwande, “Tax Riots in Ogbomoso in the 20th Century”. Unpublished B.A. project in History Department, University of Ibadan, 1978, p. 32.

21 *Daily Times*, February 2nd 1955. Six Lorries load of anti-riot policemen were brought in to suppress the riot.

became manifest in their handling of the Lagos market women palaver/protest movement such that it did not degenerate into violent confrontation.

The Women march to the Governor's office was not only intended as a platform to register their displeasure against the British colonial governments plan to initiate the process of instituting a tax on the women of the colony of Lagos, it was also meant to checkmate the government in its plan to incorporate the women folks of Lagos into its taxing policy. The women were tactful and methodical in their approach and handling of the taxation issues. In fact, they not only enjoyed the support of the royal houses in Lagos, they also secured technical advices from Herbert Macauley, a prominent state man and legal luminary of the time. They actually avoided any situation that would bring them into an open confrontation with the British colonial authority as their agitation only took the form of a protest march through some streets in Lagos to the Governor's office.²²

Indeed, the Lagos women had good reasons to tread carefully; the Aba catastrophe of 1929 was still fresh in their memories and they were well guided in order not to attract a repeat of the Aba disaster to Lagos. The market women protest was consequently orderly. His Excellency, Sir Bernard Bourdillon and other 'men on the spot' were also not unmindful of the Aba episode and were, therefore, 'technical and scientific' in their handling of this potentially explosive situation such that it did not decline into violent confrontation.

The enactment of the Income Tax Ordinance No. 3 of 1940 on 28th of March, 1940, however, created another occasion for women to protest against tax incidences. The Income Tax Ordinance empowered the government to collect income tax from women whose income exceeded fifty Pounds (£50) per annum,²³ but the enactment coincided with a period when the whole empire was involved in struggles against Nazism.²⁴ Although women were then not made to pay poll tax, it was considered illogical to continue to exempt the income of wealthy women. The women challenged the British colonial tax policy on the basis that no such tax on women ever existed before the coming of British colonialism. A petition was forwarded through one hundred and ninety two (192) market women and traders to His Excellency, Sir Bernard Bourdillon,²⁵ and the women prayed that His Excellency should suspend the levying of taxes

22 Afolabi, A. S. "The Lagos Market Women during the Inter-War Years: Revisiting the Water Rate Agitation, 1932 – 1941". *Journal of The Historical Society of Nigeria*, 25: (3): (2016): 102 - 118.

23 NAI. Comcol. File No. 23610 E/2, Lagos Market and the Trading Women: Petition against taxation of women in Lagos.

24 *West African Pilot*, 18th December, 1940.

25 The women's petition was prepared by Herbert Macauley. Pauline Baker, *Urbanization and Political Change: The Politics of Lagos 1917-1967*, Berkeley: University of California Press, 1974

on Lagos women on the grounds that it was not only contrary to native custom, it was also conflicted a promise given by Major Charles Trevor Lawrence earlier on 28th January 1932 that “Lagos women would never be taxed”.²⁶ The women contended that the tax was cumbersome on them because they had to pay for their children’s education, pay rates, help their husbands in the payment of their taxes at a time when prices were steadily rising.²⁷

The Income Tax Ordinance, No. 3 of 1940 was challenged by the women because it amounted to “further saddling them with the burden of taxation, and this was considered a ‘sacrilege’ that was incompatible with Nigerian Native Law and Custom. Significantly, this fresh attempt to reintroduce the idea of taxation of women was seen by many as “burdensome, unfair, vindictive and even unsociological”²⁸ because if any woman failed to pay income tax and was imprisoned, the family group in African society was simply socially and economically destabilised. Earlier in 1876, Puisne Judge of the Supreme Court of Gold Coast, Sir James Marshal, had ruled in favour of the fact that the imposition of income tax on women never formed part of the traditional native law and custom in a similar case. His argument had been that “for any reform to be permanent and enduring, it must be based on and rooted in the principles of aboriginal institutions.”²⁹ Thus, the introduction of the Income Tax Ordinance No. 3 of 1940 was considered by the populace as alien, inhuman, unholy and unacceptable.

The distress that came as a result of the poor state of the economy led the market women to petition the administrator of Lagos who even contemplated the taxation of women in 1941. The government, however, felt that although women were not made to pay poll tax earlier, she was unwilling to continue to exempt the income of wealthy women. Tax form 3 under the Income Tax Ordinance, 1940, for the year of assessment, 1940-41, were served by the Commissioner of Income Tax on some of the petitioners, calling upon them in pursuance of the provisions of the Income Tax Ordinance, 1940, to furnish a full and accurate return of the particulars of their income of the preceding year ended 31st

26 The administrator of the colony, Major Lawrence, had earlier assured them that “the women of Lagos will never be taxed and that the government was contemplating nothing of the kind” See NAI. Comcol. File No. 23610 E/2, Lagos Market and the Trading Women: Petition against taxation of women in Lagos. P. 3.

27 *West African Pilot*. 19th December, 1940. Lagos Women Protest. See also NAI. Comcol. File No. 23610 E/2, Lagos Market and the Trading Women: Petition against taxation of women in Lagos.

28 NAI. Comcol. 1. File NO. 2401. Taxation of Women. P. 47. See also *West African Pilot*, December 18th 1940.

29 NAI. Comcol. File No. 23610 E/2, Lagos Market and the Trading Women: Petition against taxation of women in Lagos. See also *West African Pilot*, 18th & 19th December, 1940. Lagos Women Protest.

March, 1940 within twenty-one days. When the Commissioner of Income Tax issued Tax Form 4A under the Income Tax Ordinance, 1940 to some of the petitioners as Assessment Notice, informing them of the amount of the tax payable by them,³⁰ the women knew that they had to prepare for trouble.

It was therefore not surprising to many when on the 17th of December, 1940, a procession of over 1000 women were seen milling around Lagos, particularly Broad Street, Balhion Street and Marina, demanding for their constitutional rights. The women, very humbly, approached His Excellency, persuading him to graciously suspend indefinitely the operation of the local enactment which inaugurated the institution of levying Income Tax on the Women of Lagos. The Income Tax was, indeed, considered as a burdensome demand on all inhabitants of the Municipal area of Lagos, which was “assented to in His Majesty’s name and enacted on the 28th day of March, 1940” in relation to the Colony.³¹ The women simply demanded government’s suspension of the operations of the income tax ordinance, 1940 and some of its provisions pertaining to the taxation of women³² who were resident in Lagos Colony.

The representatives of the women petitioners informed His Excellency that the imposition of a tax upon the income of women and its collection was alien to the custom governing the conduct of the inhabitants of the town of Lagos since the foundation of the Island two centuries before the cession of the port and Island of Lagos to Her Majesty the Queen of Great Britain on the 6th August, 1861.³³ But before the colonial government could step fully into the situation, the number of angry market women who embarked on the protest movement had risen to over seven thousand (7000).³⁴ These were women who represented every branch of petty trade and every important family in Lagos and Ebute-Metta, representing various market unions who were disillusioned over the government’s plans to tax women. However, the Commissioner refused to amend or cancel the existing Ordinance on the matter, and he declared that he had no power to annul the legislation.³⁵

30 NAI. Comcol. File No. 23610 E/2, Lagos Market and the Trading Women: Petition against taxation of women in Lagos.

31 NAI, CSO, 23610/S 988, E/2, Lagos Market and Trading Women: Petition against Taxation of Women of Lagos.

32 *West African Pilot*, Income Tax on African Women, December, 18th 1940.

33 NAI, CSO, 23610/S 988, E/2, Lagos Market and Trading Women: Petition against Taxation of Women of Lagos.

34 *West African Pilot*. 19th December, 1940. *Lagos Women Protest*.

35 NAI. Comcol. File No. 23610 E/2, Lagos Market and the Trading Women: Petition against taxation of women in Lagos. See also *West African Pilot*. 19th December, 1940. *Lagos Women Protest*.

The *Oba* and his chiefs were also not in favour of the imposition of Income Tax on the Women of Lagos as they perceived it as an innovation that ran contrary to the traditional custom of Nigeria. At a meeting, which was presided over by the *Oba* at Iga Idunganran on Tuesday afternoon on the 10th December, 1940, *Oba* Falolu of the House of Docemo and his White-cap chiefs, which included Eletu Odibo, Eletu Washe, Oluwa, Modile, Onisemo and the war chiefs, rose and expressed their disapproval to the government's proposed imposition on the income of women in Lagos. They felt that it was bound to have adverse consequences on the traditional custom of the people of the crown colony and could also lead to a revolution. The timing of the proposed introduction was considered inauspicious by the women as it was a period when the entire country was involved in a war against Germany. The belief of the generality of the people was that the imposition and collection of water rates in the municipal area of Lagos would inevitably translate into a serious burden on the Lagos community.

It is difficult not to support the position of the women when one considers the points raised by the "Market Women and Traders of Lagos" in their petition to His Excellency. Indeed, if the women of Lagos must be denied the right to vote, even in its restricted form, in the local governments, what principle of equity justified any government to impose a special taxation on women of such political organisation? The apparent failure on the part of government to make provisions for the enfranchisement of women is a strong point in favour of the women of Lagos Colony. The imposition of income tax on African women was bad enough, and even worst when such women have no right of vote. It is therefore not surprising that Lagos market women did not passively accept the imposition of debilitating tax policies during the colonial period. Indeed, they were vociferous in their demand for justice, equity and fairness from the British colonial government.

Although the Lagos market women argument with the government did not degenerate into violent altercations, one could not say the same concerning the Ago Iwoye rising which is the subject of the next discourse.

The Ago Iwoye Riot of 1954 in Ijebu Province

Ago Iwoye was, in the colonial period, a town of about 12,000 inhabitants lying 10 miles north of Ijebu-Ode and two miles from the main Ibadan-Ijebu-Ode road. The town, the fourth largest in the Ijebu Province, was situated in a thickly wooded valley.³⁶ The people were mostly farmers and the land was suitable for the planting of cash and food crops. Like all Ijebus of

36 NAI, CSO 26, 2913, P. 1.

that time, the Ago people showed marked ability in trading and clerical work, and some of them left for Lagos in search of employment.³⁷

There were no European firms established in Ago, but unlike what existed in Ijebu Province, when the flat rate tax was put in place in 1917, it did not provoke agitation from the people of Ago-Iwoye. The British colonial impositions, though unwelcomed here too, did not instantly elicit reactions from the indigenous people at that time. But deep down, the people were disturbed and saddened. Their displeasure, which of course, was not easily perceived by the colonial overlord, kept on simmering until it finally snowballed into the Ago-Iwoye riot of 1954. Indeed, the almost non-existent social amenities was also a source of worry for the people because Ago-Iwoye was really a neglected area in terms of provision of amenities. Beyond that, corruption associated with the offices of the *Oba* and chiefs also generated an unfriendly attitude against the colonial authority.

If all the issues raised above were insufficient to push the people to the brink, the absolute mishandling of the collection process of the new tax presented a huge reason for anger and reactions from the people. They were agitated because the tax collectors deliberately prevented them from attending an important social function referred to as *Gbara*. Traditionally, the age-grades (*egbe*) normally deliberated on matters affecting their members³⁸ at the *Gbara* event centre. Matters such as the announcements of new childbirths and funerals were normally made on such occasions.

But it soon became a habit for the tax collectors to stand at the terminus of the road of each village in order to collect tax from villagers who were attending the event. Farmers who had defaulted in the payment of their taxes were usually deprived of the opportunity to be a part this important celebration as they often ran back whenever tax collectors were sighted. Policemen always provided assistance to the tax collectors by ensuring that defaulters were arrested, and it was commonplace to witness the physical manhandling of those caught trying to escape into the scrub. Such occasion usually presented opportunity for tax collectors to indulge in petty bribes while policemen who assisted the tax collectors usually took the law in their hands by illicitly assaulting accosted defaulters, thus preventing them from performing a genuine cultural function. At times too, women's head ties were seized when they failed to pay their taxes, and were only released on the payment of petty

37 NAI, CSO 26, 2913, P. 1.

38 M.B. Taiwo, 1978. The Ago-Iwoye Anti-Tax Riot of January 1954: An Episode in Protest against Colonial Rule. Unpublished B.A. project in History Department, p. 12. 'Gbara' was a monthly meeting that was attended by people from different villages.

bribes³⁹ to tax collectors. The women were also sexually taxed by the local tax collectors and the law enforcement officials who assisted them.

Unfortunately, the Ago-Iwoye people perceived that they were just paying taxes with no basic amenities provided for their use. The taxes paid by the people were spent on providing social amenities for those at Ijebu-ode, the provincial headquarters. The report of the Assistant District Officer, A. Bower, bore eloquent testimony to the fact that the colonial authority grossly neglected Ago area. The amenities such as a maternity centre, rest house and others facilities that the people enjoyed were provided through communal efforts. They also established the Ago-Iwoye secondary school, which was commissioned on Wednesday 20th January, 1954.⁴⁰ But it was in the aspect of water that the people were really challenged; water supply was a big problem that required urgent attention because the two small wells near the maternity centre were usually empty during the dry season while the only well was often without portable water. Whenever it had any water at all, it was a little better than mud.⁴¹ Beyond that, the Ago-Iwoye area was guinea worm infested and the colonial authority did nothing to address this problem in spite of several appeals and petitions.

The people of Ijebu and Abeokuta began to pay tax since 1918 when tribute tax was introduced to the area. Fake tax collectors were known to have often way-laid innocent citizens demanding tips. The administrative machinery put in place by the colonial authority gave too much power to *Oba*⁴² Ebumawe, the traditional chiefs and the nominated councilors. The upkeep of the main roads, assessment and collection of taxes were tasks to be supervised by the chiefs, who also had the power to call upon labourers to assist in repairing the established roads. In a study of Indirect Rule in Nigeria, one scholar had noted that so long as chiefs collected the amount of taxes assigned to them and supplied labour when ordered to do so, the British colonial authority seldom interfered in their other activities.⁴³ The unfortunate aspect was that the British colonial system delegated too much power to the Native Authorities who were passionately hated by the masses.

The judicial system that was operative during the colonial era also left much to be desired. Justice was perverted and was only given to the highest

39 Batons blows viciously fell on tax defaulters who were also prevented from running into the bush.

40 NAI. Ije Prof. 1, File No. 3763. Secondary School in Ago-Iwoye: minutes of instructions.

41 NAI. Ije Prof. 1, File No. 3008/5. Ago-Iwoye town planning, Ijebu Native Authority: Building Rule (Applied to Ijebu Igbo, Ijebu-Ode, Ago-Iwoye...).

42 *Southern Nigerian Defender*, October, 19th 1948, p. 2.

43 See Suret-Canale, *French Colonialism*, p. 252.

bidders by the representatives of the Native Authorities. Minor offences, which were pardoned during the pre-colonial days, began to attract fines⁴⁴ during the British colonial period. The functionaries of the British colonial administration were responsible for miscarriages of justice as they were known to deliver judgments in favour of the highest bidders.

The people were also embittered that the *Oba* was unable to bring pressure to bear on the British authority in order that some basic facilities could be provided for his people. They could not understand that order came from the provincial headquarters at Ijebu-Ode, that the king had no voice in policy matters. The people simply saw him as an autocrat who sought no view in matters relating to Ago-Iwoye before taking decisions in the name of the town. Although the people wanted their *Oba* to be a crowned king, this was subject to the approval of the acting Resident, Ijebu Province, Captain Mackenzie.⁴⁵ These challenges and the *Oba*'s non-responsiveness to the farmer's appeals and representations prompted them into making the king the object of their first attack during the 1954 anti-tax riot.

The flat rate tax, which the people were required to pay, was also not convenient. The income tax, which followed, came at a time when the people were smarting from the anger that arose from the burdensomeness of the flat rate tax. Beyond that, the colonial authority did not make good its promise to tar the *Oru/Ago-Iwoye* road. The people were surprised and infuriated that all the materials that had been deposited for use on the Ago-Iwoye roads were expended on the repair of the Ijebu-Ode roads, where the provincial headquarters was situated. The *Oru/Ago-Iwoye* road was only tarred after the anti-tax riot of January 1954.⁴⁶ Undoubtedly, it was the riot that spurred the colonial government into action.

Among the towns in the area, Ago-Iwoye was the only place where protest against imposition of income tax was recorded. Other towns such as Ijebu-Ode, Shagamu and Ijebu-Igbo had enjoyed one social benefit or another in the past and had no pressing needs from the colonial government. Although the people of *Ago-Iwoye* were paying flat rate tax, they were accorded total neglect in the scheme of things and they, consequently, felt cheated. The people

44 Oral evidence by Disu Odumala of Liyangi village, 77 years, given to Martin Bamidele Taiwo in his "The Ago-Iwoye anti-tax Riot of 1954: An episode in protest against Colonial Rule" unpublished B. A. project in History Department, Ibadan, 1978, p. 16. The *Oba* in Ago-Iwoye was referred to as the "Ebumawe".

45 NAI. Ije Prof. 1, File No. 2821. "Ebumawe of Ago-Iwoye", and for the History of the Ebumawe Royal Dynasty, see pages 30 & 31 of same file.

46 Interview granted to Martin Bamidele Taiwo by Alhaji Gbara Agbona, (around 60 years in 1978) in his "The Ago-Iwoye Anti-Tax Riots of 1954". Unpublished B. A. project in History Department, University of Ibadan.

were not educated on why they needed to pay the new income tax. They were accustomed to paying the flat rate, not income tax, ‘*Owo Ipo*’, tax arising from one’s rank or status. The people did not wish to pay the new income tax as they were not receiving any salary from the government.⁴⁷

There was also arbitrariness, favoritism and prejudice associated with the newly imposed tax. For instance, if one had a clash with a counselor or one seduced a wife from a councilor’s family, one was sure to be heavily taxed. On the other hand, if one was a friend to any of the councilors or traditional chiefs, one was sure to be lightly taxed,⁴⁸ and above all, these government agents paid no tax at all, whether flat rate or income tax. In fact, the people had a fairly broad front of disapproval;⁴⁹ the women protest against payment was aided by the ‘*Majeobaje*’, (a chief whose responsibility it was to ensure the smooth-running of the system), while the males were opposed to the payment of education rate, which was another form of taxation. Those whose children were of school age and had them registered in government schools were compelled to pay the education rate.

The resource poor peasant farmers in Ago-Iwoye, who were heavily taxed, therefore regarded the arbitrary imposition of tax as gross injustice. The colonial administration introduced the payment of four (4) shillings per cwt. for the farmer’s crops, including cocoa, which was to go into the treasury of the regional government.⁵⁰ Although the imposition of produce tax was unwelcomed by the farmers, it did not trigger riot. It was only when the government decided to make a scapegoat of some defaulters among the farmers that crisis erupted. Eight of the demonstrators, who were ordered to appear in court on the 8th of January 1954,⁵¹ did not. All attempts to prevent the *Oba* from signing warrants of arrest proved abortive. The *Obas* non-responsiveness to the farmer’s appeals and representations eventually made him the object of farmers first attack during the 1954 anti-tax riot

Forty-four farmers paid their tax immediately, but eight others adamantly refused to pay. These men were the ones charged and ordered to appear before the court on Friday, January 8th 1954. Instead, five persons representing the farmers’ Association came to tell the court that the accused persons will not appear before the court unless the case was transferred to another court. The court therefore ordered that Bench Warrants be served on the accused

47 NAI. Ije Prof. 1, File No. 4218. Capitation Tax: Education and Health Levy.

48 Oral evidence by Disu Odumala of Liyangi village, 77 years, given to Martin Bamidele Taiwo in his “The Ago-Iwoye Anti-tax Riot of 1954...” unpublished B.A. project in History Department, University of Ibadan.

49 NAI. Ije Prof. 1, File No. 4218. Capitation Tax: Education and Health Levy.

50 NAI. Ije Prof. 1, File No. 2816. Ago-Iwoye Affairs.

51 NAI. Ije Prof. 1, File No. 2816. Ago-Iwoye Affairs.

persons.⁵² As a result of the Bench Warrant issued, one of the accused persons was arrested and brought to the police station, and this led to looting and destruction of properties. It was clearly a planned attack.

Riot ultimately broke out in Ago Iwoye on the 9th and 10th January, 1954. Premises attacked were those of the Native Authority, their staff members, councilors and the palace of Ebumawe. Valuable records, instruments and structures were doused with petrol⁵³ and razed. Council officials also became objects of attacks by rampaging farmers while valuable properties were vandalized. Although the *Oba* Ebumawe managed to escape unhurt, he relocated to Ijebu Ode where he took refuge. A comparatively large number of rioters deserted the town for fear of reprisal from government. Colonial structures such as the police station and court hall were not spared. In all, the balance of fifteen pounds fifteen shillings and three pence (£15: 15s: 3p) of income tax due was paid by all the eight defaulters.⁵⁴

The policemen who came to contain the riot encountered strong hostility and resistance from the people. Although fear was initially expressed that the people might overrun the police,⁵⁵ this fear soon evaporated as the police were able to contain the uprising with the use of superior fire power. Resultantly, many people fled the town in order to escape police arrest. One hundred and fourteen (114) persons were arrested, asked to appear in court and charged with causing a riot in the town. Those arrested were sentenced to various periods of imprisonment, though with an option of fine. But as a result of a letter, which was written by some chiefs, and titled, *Ago-Iwoye Riot- Innocent people*, thirty-one of the arrested men were released.⁵⁶ People who lost their properties during the riot were generally compensated. Significantly, after a very careful and rigorously thorough investigation, it was found that in the haste to ensure safety, peace and order, the police arrested a few people who were not involved in the disturbance, while in actual fact, those few people were not part of the rioters. Attempts were made to remedy the mistake as it was soon recognised that the indiscriminate punishment of criminals and non-criminals could lead to unfavourable consequences on the town.

Conclusion

This study has demonstrated that the British colonial administration adopted direct taxation in order to finance its administration through the instrumentality of the Native Authority whose power led to a severely oppressive

52 NAI, Ije Prof. 1/1, 2866

53 NAI. Ije Prof. 1, File No. 2816. Ago-Iwoye Affairs.

54 NAI, Ije Prof. 1/1, 2866

55 NAI. Ije Prof. 1, File No. 4218. Capitation Tax: Education and Health Levy.

56 NAI. Ije Prof. 1, File No. 2816. Ago-Iwoye Affairs.

tax regime, abuse of office by tax officials etc., which in turn, provoked disturbances and riots in Ago Iwoye in Yorubaland. One could also say that the restiveness that pervaded the Yoruba speaking area from the 1920s represented instances of overt political actions that were not directly connected with taxation. The revolts in most affected towns took different forms and dimensions, and it would not be justifiable to ascribe their motives to a single factor. The causes of revolts in these towns were very complex; in all the cases, revolts and other forms of disturbances were organized by dissatisfied peasant groups, women and some members of the ruling class to protest against, and end economic pressure and misrule imposed upon them by highhanded rulers. In fact, tax related misunderstanding between the people and the colonial government constituted a fraction of the disaffection of the people towards the colonial government's policies.

On the aggregate, most of the 'revolts' that occurred in the Yoruba speaking part of Western Nigeria before the 1920s only had taxation as an incidental factor. Issues such as forced labour, political re-arrangements that altered pre-existing traditional methods and new judicial impositions led to discontent. The people were generally opposed to the socio-economic and political changes that came with the imposition of colonial rule, changes that conflicted with the socio-political culture that existed before the coming of the British. Taxation was definitely a secondary issue in some cases. However, the same cannot be said of some of the revolts that took place in the decades that followed in which predatory and parasitic colonial tax policies, and the burden they imposed on the people were the primary factors that precipitated unrests, while reaction of the indigenous people to the authoritarian nature of colonial rule played secondary roles.

Indeed, we have also seen that the indigenous people, particularly the resource poor peasant farmers, were generally uncomfortable with the British new tax regime and could not tolerate the intemperate nature of the Native Authority government's coercive compulsions. In fact, the high handedness of the *Baales*, who could no longer be relied upon to competently protect his people against perceived parasitic colonial economic, cultural and political impositions was significantly responsible for the restive tax wars that occurred from the early 1920s to 1955.

This study also found that the destructive and oppressive British colonial taxation policies and the authoritarian nature of the Native Authority was a major clog in the wheels of stability during the British opportunistic rule in colonial Southern Nigeria. Indeed, the British colonial policy formulators were insensitive to the socio-cultural milieu where they operated. Most of their policies were not premised on a just, fair and equitable arrangements. They failed

to put the issue of taxation in proper perspective and thus came short of resolving the age long antagonism between the ruler and the ruled.

Finally, the study revealed that he who brings the powder would always win the war. Apparently, the availability and use of Maxim Gun was a major source of British strength during the period of British colonialism in Nigeria as the indigenous people could only offer very minimal resistance in the face of their coercive and manipulative forces.

