

ISSN: 0018-2540

JOURNAL OF THE HISTORICAL SOCIETY OF NIGERIA

Abel Abudu S.

VOLUME 25

2016



A JOURNAL OF AFRICAN HISTORY
PUBLISHED BY THE HISTORICAL SOCIETY OF NIGERIA

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A Journal of African History

Published for the Historical Society of Nigeria

By Aboki Publishers, Makurdi, Benue State, Nigeria

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ISSN: 0018-2540

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LAGOS MARKET WOMEN DURING THE INTER-WAR YEARS: THE WATER RATE AGITATION, 1932-1941*

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Abstract

The involvement of women in anti-colonial movements in the twentieth century and the parts they played in the social, economic and political domains still require further investigation. This paper, based mostly on archival sources, explores women's responses to the threat of colonialism on their social status. The paper focuses on women's opposition to direct and indirect taxation, paying attention to those involved in the protests and how they were received by both the colonial authorities and the traditional leaders. Indeed, although women played significant public roles in pre-colonial times, colonialism altered their positions through economic and political disenfranchisement. British colonial government's introduction of new economic policies, which altered the economic climate led to unmitigated hardship for women resulting in their vociferous demands for justice and fair play during the inter-war years, from 1932 to 1941. The agitation became officially known as the "women palaver against taxation". The paper concludes that apart from the global economic depression, predatory leadership, gross opportunism, insincerity and ineptitude on the part of tax administrators, were responsible for the "women palaver" in colonial South-western Nigeria during the inter-war years.

* This paper was prepared with the support of African Humanities Fellowship Programme of the American Council of Learned Societies with generous grants from the Carnegie Corporation of New York. Direct all correspondence to abeafolabi@yahoo.com.

Introduction

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¹ For an early twentieth-century Yoruba Warfare in the

² E. A. Ayandele, 'The Yoruba Traders', in Obaro Olatunji, *Yoruba Traders*, Educational Books, 1967.

³ Toyin Falola and J. F. Adekunle, *Yoruba Traders*, in *Toyin Falola and J. F. Adekunle*, *Yoruba Traders*, Zed Books, 1987), 12-13.

Introduction

Lagos traders were in the nineteenth century confronted with difficulties arising from the series of wars raging in the Yoruba hinterland, wars which did not abate until decisive British intervention in 1893 compelled the combatants to sheath their weapons and return to their homes and farms.¹ After 1893, the British colonial government provided Lagos traders with security and infrastructural facilities that enabled their movement into the hinterland in order to exploit the forest resources more efficiently, effectively crush local resistance to imperialism and render favourable conditions for British interests.²

The British government introduced measures that were intended to create a new economic system. There were concrete developments in the production and exchange sectors, which destroyed the institutions and mechanisms that sustained the pre-colonial economic system. The new measures touched on transportation, currency, labour, land and toll. These changes aimed at boosting the development of cash crop economy, encourage the domination of the exchange sector by those who understood the needs of the colonial regime, and achieve an immediate trade flow to the Lagos port. The new measures de-monetized traditional currencies, replacing them with the British "coins", thereby laying the foundation for a modern currency system in Nigeria.

To succeed at introducing new measures such as in transport, currency, labour, land and toll on the people, the British resorted to diplomacy and force. These measures, though conceived by some analysts as "progress" or "development", were primarily not intended to achieve those targets whether on the short or long term. Rather, they were meant to 'develop the great estate'³. Apparently, the flow of trade, particularly with Lagos, was intensified while the production of goods and services for external market was facilitated.

¹ For an early twentieth century account of this war, see J. F. A. Ajayi and R. S. Smith, *Yoruba Warfare in the Nineteenth Century* (London: Methuen, 1969), Chapters 9 & 11.

² E. A. Ayandele, 'External Relation with Europeans: Explorers, Missionaries and Traders', in Obaro Ikime (ed.), *Groundwork of Nigerian History* (Ibadan, Heinemann Educational Books, 1980), 370.

³ Toyin Falola and J. O. Ahazuem, 'Production for the Metropolis: Agriculture and Forest Products', in Toyin Falola (ed.), *Britain and Nigeria: Exploitation or Development* (London: Zed Books, 1987), 12-30.

Through all these, one can clearly see the relationship between economy and politics.

The British government was ever so cost conscious and were avidly unwilling to undertake new expenditure unless they were absolutely convinced that it would yield returns sufficient to recoup the initial cost. Where possible, the natives were forced to work without pay.⁴ Equity or ethical considerations were not the salutary hallmarks of colonialism. The British were intolerant of their colonial subjects' activities that threatened their goals, either by raising the cost of administration or reducing revenue. Where such occurred, in the form of rebellion or civil disobedience, they were crushed instantly and mercilessly.⁵

After the 1914 amalgamation of Southern and Northern Nigeria, Indirect Rule, which had been successfully foisted on the Northern Provinces from the earliest days of British conquest, was gradually extended to Yorubaland where social and political conditions bore semblance to those prevailing in pre/colonial Hausa/Fulani states. In the three provinces of Oyo, Abeokuta, Benin and other smaller communities, which were already well-organized states and kingdoms, it was fundamentally held by the British authorities that 'peaceful government' had to be 'conducted at an expense that can be borne by local revenue', and 'that government must, as regards the interior, be carried on through the instrumentality of the chiefs'.⁶

The new British administrative structure soon became directly involved in the First World War against Germany. The exigencies of war put severe strains on all colonies involved, and the severity of the strain was particularly intense in Nigeria where the newly established administration was still struggling to find its bearing.⁷ The end of the war witnessed the post-war boom of 1918 to 1920 in which Lagos reaped immensely from the maritime trade that evolved on the heels of British colonial enterprises.⁸ But this boom was

⁴ P. Curtin, *African History* (New York: Longman, 1988), 477.

⁵ G. B. N. Ayittey, *Indigenous African Institutions*, (New York: Transnational Publishers Inc, 1991), 385.

⁶ O. Ikime, 'Reconsidering Indirect Rule: The Nigerian Experience', *Journal of the Historical Society of Nigeria*, 4, 3 (1968): 421.

⁷ Jide Osuntokun, *Nigeria in the First World War* (Ibadan: Longman, 1979), 1.

⁸ A. A. Lawal, 'Trade and Finance of the Lagos Colony: 1861-1906', in Ade Adefuye et al (eds.), *History of the People of Lagos State* (Lagos: Lantern Books, 1987), 65-84.

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⁹ W. I. Ofonagbo, *Nok Publisher*

¹⁰ 'Intelligence
V, 44, NAI.

¹¹ *Ibid.*

unsteady, with frequent fluctuations. This unprecedented trade expansion and prosperity from 1918 to 1920, which was experienced in the area of produce costs and commercial activities, came to an abrupt end and was followed by a severe depression.

Britain established a raw material estate for British traders, bankers, ship owners, and manufacturers in the territories of Southwestern Nigeria. Between 1920 and 1929, two big firms were dominant – the Niger Company Limited and the African and Eastern Trade Corporation Limited. Their struggle for dominance of the trade of Southern Nigeria ultimately led to a merger, which in turn resulted in the emergence in 1929 of United Africa Company. This gave U.A.C. control over the entire trade of Southern Nigeria.⁹ Lagos citizens continued to adjust to the fluctuations in trade from 1922 until 1929. In the meantime, various kinds of taxes were imposed on the people.

Taxation, no doubt, was an important fiscal instrument in colonial Nigeria. In fact, one of the consequences of colonial rule was the introduction of taxation, which in turn led to anti-tax riots especially in southern parts of Nigeria where taxes were collected under the provisions of Income Tax (Colony) Ordinance.¹⁰ The Ordinance, which was based on the model ordinance for use in most crown colonies, was essentially an instrument for the collection of tax, based on the income of each individual. In order, however, to cope with the problem presented by the type of taxpayers in the Lagos Colony – the majority of whose income were too small to justify the expense of individual enquiry in each case, and who were mainly illiterates and disinclined to recognize any obligation to contribute to the expense of their government – a trade and occupation assessment list was introduced. The outcome of this was that under the same piece of legislation, one or two separate methods of assessment would be followed based on the general status of the tax payer concerned. For all tax payers, the rate of assessment was determined according to the schedule to the Ordinance under which the amounts payable were fixed to specific incomes.¹¹

⁹ W. I. Ofonagoro, *Trade and Imperialism in Southern Nigeria, 1881-1929* (New York: Nok Publishers International Ltd., 1976), 350.

¹⁰ 'Intelligence Report on Badagry District (Colony)', CSO. 30030, V/5, part 1, Section V, 44, NAI.

¹¹ *Ibid.*

In respect of the majority of taxpayers, whose exact income could not readily be determined, tax was collected according to the Trades and Occupations list, drawn up annually by the Commissioner of Income Tax, under the provision of Section 5 of the Ordinance. By fixing an estimated average figure for the income earned by each of the persons engaged in a particular trade or occupation, the list enabled tax collectors to assess at once, from the nature of an individual business, the amount he was required to pay. Thus, two kinds of taxations, a true income tax and an occupational tax, were levied in the Lagos Colony.¹² The inhabitants of Lagos, however, saw no clear returns for the money they were paying as it appeared to them that the levying of taxes had little to do with their welfare. There was really nothing to show that in paying tax, they were contributing to funds to be expended to their advantage, a factor that increasingly continued to affect the collection of tax in the colony.

Yoruba Women and Colonial Taxation

The taxation system of the British colonial government was meant to provide funds for administering Yorubaland as a field of exploitation.¹³ The authorities generated taxes from virtually all-imaginable economic endeavours. Additionally, they levied entertainment tax on public cinematograph performances, horse racing and public dance halls.¹⁴ The organizers of these events ensured that the whole or part of the tax was indirectly passed to the public, an arrangement that almost always led to disagreement, agitation and, sometimes, war between the colonial government and their subjects throughout the period of colonial rule in South-western Nigeria.

Generally speaking, when direct taxation was introduced into South-western Nigeria in 1918, women in Abeokuta and Ijebu provinces were also taxed two shillings and six pence per person as against five shillings per adult male. At this time, women in other

¹² *Ibid.*

¹³ U. Ibok, 'The Tax System in Nigeria' (Dissertation Submitted to the Postgraduate School, Howard University), 75.

¹⁴ 'Provincial Administration Abeokuta- Entertainment Tax', Abe Prof. 2nd accession, A BP. 2788, NAI.

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¹⁵ G. O. Orewa, *Taxation in Nigeria*, Oxford University

¹⁶ *Ibid.*

¹⁷ W. C. Syers, 'Resistance to Taxation in Egb

¹⁸ Orewa, *Taxation*

¹⁹ *Ibid.*, 79.

²⁰ Annual General Comcol. I.C.C. 951

parts of Nigeria were exempted from taxation.¹⁵ It was observed then by the British colonial authorities that the women in Ijebu and Egba provinces were, at times, much more economically viable than men by virtue of their proximity to Lagos where a lot of trading activities went on.¹⁶ There was no opposition to women paying tax at this time; and even in Egba Division of Abeokuta Province where anti-tax disturbances occurred, not a note of protest was recorded against the taxation of women.¹⁷

Although some Ibadan women also took part in the trading business, they were not taxed when Egba and Ijebu women were taxed, and taxation of women was not introduced anywhere else in South-western Nigeria until after 1960. The Egba and Ijebu women did not initially oppose taxation because they were already subjected to impositions such as road tolls for the Ijebu, which were generally paid by traders; and market fees and fines for sanitary and other offences for the Egba.¹⁸ Egba and Ijebu women participated actively in the import and export trade¹⁹ while Lagos women were in the centre of the whole trading activities. One then begins to wonder why Lagos women were not taxed alongside their Egba and Ijebu colleagues in 1918. Subsequently, however, British colonial authority attempted to tax them, first, in 1932 and later, in 1940.

Taxation and the Lagos Market Women Association (LMWA)

Protest movements in colonial Nigeria dates to the early decades of colonialism. In 1895, five thousand (5000) demonstrators²⁰, both men and women, were mobilized before Government House in Lagos to protest the proposed tax policy. It was, however, not until 1908 that the British colonial government proposed to provide sufficiently treated water for Lagos residents. With the Colonial Office's approval, Egerton,

¹⁵ G. O. Orewa, *Taxation in Western Nigeria: The Problem of an emergent State* (London: Oxford University Press, 1962), 77.

¹⁶ *Ibid.*

¹⁷ W. C. Syers, 'Resident, Abeokuta Province: Report on the real causes of opposition to Taxation in Egba', File No. C.92/1918, NAI.

¹⁸ Orewa, *Taxation in Western Nigeria*, 80.

¹⁹ *Ibid.*, 79.

²⁰ Annual General Report: Social and Economic Progress of the People of Nigeria', Comcol. I.C.C. 951, Vol. II K/I, Y/I., NAI.

the colonial officer, sought ways to alleviate the cost of the project on the entire colony. The government preferred to raise a loan and afterwards impose water rates on householders that will cover the charges, the cost of which stood at £130,000.²¹ In asking the people of Lagos to contribute through rates, Egerton followed the same principle he adopted for the Benin City water project earlier that year. In Benin City, the chiefs and their subjects had pledged £300 in order to meet the first year's interest and other charges on the colonial government's loan to the Benin City Native Council.²² It is significant to note that the Benin City water project also ultimately led to Benin water rate agitation.

The colonial government's proposed introduction of the idea of water rate in 1908 led to the first major women involvement in protest against the bid in Lagos. The proposed provision of pipe borne water for Lagos inhabitants was intended to improve sanitation in the colony. The cost of this newly proposed imposition for the provision of "British water" was partly to be defrayed by the people.²³ Lagos residents generally and vehemently opposed the proposed levy because it would further diminish their meager income after the deduction of electricity and other extant levies. Majority of those who opposed the new water rate in Lagos considered it preposterous that they should pay for portable water. To them, if "British water" had to be paid for, they would rather prefer to continue drinking what they had before the coming of the British.²⁴

People generally participated in public protests against government's policies that they perceived to be unfriendly. The protesters, besides forging an alliance, registered their displeasure against any economic proposal they suspected could be burdensome. At this time, when protests against policies had not begun to assume a violent nature in South-western Nigeria, the low-income urban dwellers in Lagos voiced their opinion through participation in public rallies and protest meetings. They raised their voices and held public

²¹ 'Thorburn to C.O., conf. 7 January 1909, enclosures and minutes by F.G.A.B, C.O. to Egerton, conf. 23rd July 1909, CO. 520/77, NAI.

²² 'Legislative Council Debates, 1st July 1908', CO. 592, 1, NAI.

²³ 'Annual General Report: Social and Economic Progress of the People of Nigeria', 150, Comcol. I.C.C. 951, Vol. II K/I, Y/I, NAI.

²⁴ Olakunle A Lawal, 'Islam and Colonial Rule in Lagos (Polarization of Lagos)', in *American Journal of Islamic Sciences* (AJISS), 12 (1995), 95.

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²⁵ 'Annual General Report: Social and Economic Progress of the People of Nigeria', Comcol.

²⁶ 'Egerton to C.O., conf. 7 January 1909, CO. 520/77, NAI.

²⁷ I. B. Thomas, *Lagos*, London: Longmans, 1908.

²⁸ B. A. Williams, *The Slave Trade in West Africa*, London: Duckworth, 1960.

²⁹ Judith A Byfield, 'The Revolt', *Meridian*, 12 (1995), 95.

demonstrations during this period when the council in Lagos derived the bulk of its revenue from water rate, general oil purposes, license fees, market dues and grants from government,²⁵ grants which were paid into the government treasury as revenue and expended mainly on health measures.

Meetings were held by major stake holders consisting of politicians, educated *elite* and traditional rulers to demonstrate either their opposition or support for the British water scheme. During one of the meetings at Idungaran palace, each of the eight chiefs voiced their disapproval to the government's proposed imposition on Lagos women. They, not the unofficial members, took charge of the leadership of the people. The strong resolutions passed against the water scheme during the mass meeting in Lagos on 26 November 1908 were significant pointers to the severity of the situation.²⁶ The generality of the people believed that the imposition and collection of water rates in the municipal area of Lagos was bound to translate into a serious burden on the Lagos community. But, undeterred, the government carried the scheme into effect. Public opposition to it, however, remained a serious issue in Lagos politics till World War 1, as sustained agitations by the People's Union under the leadership of O. Obasa and others clearly demonstrated.²⁷

Although Lagos women were spared the embarrassment of having to pay direct tax, they supported the male members of their families by participating in public rallies in 1917 to oppose increases in water rates.²⁸ Their economic enterprises were taxed indirectly by way of market fees and market shed fees, both of which had begun to cause a lot of distress among women traders by 1918.²⁹ The colonial government's tax demands in Lagos municipal area led many women to sell their moveable properties especially houses and land, thereby rendering

²⁵ 'Annual General Report: Social and Economic Progress of the People of Nigeria', Comcol. I. C.C. 951, Vol. II K/I, Y/I, 39, NAI.

²⁶ 'Egerton to C.O., conf. 29 November, 1908, enclosure', CO. 520. 67, NAI.

²⁷ I. B. Thomas, *Life History of Herbert Macauley* (Lagos: Tika-To[r]e Press), 1947), 22.

²⁸ B. A. William and A. H. Walsh, *Urban Government for Metropolitan Lagos* (New York: Fredrick A. Praeger, 1968), 28.

²⁹ Judith A Byfield, 'Taxation, Women and the Colonial State: Egba Women's Tax Revolt', *Meridians*, 3 (2003): 250-277.

them homeless and incapable of earning a livelihood or paying any additional tax.

The first women's interest group to recognize the power of collective action in promoting the rights of women in South-western Nigeria was the Lagos Market Women Association (LMWA). Although the exact date of its formation remains uncertain, it was already active by the mid-1920s. Apart from the submission of Baker,³⁰ drawing from newspaper reports in the 1930s, it is not difficult to draw conclusions, rightly too, that Herbert Macaulay was the moving spirit behind the Lagos Market Women Association, (LMWA) while Madam Alimotu Pelewura was the dynamic leader behind its formation.³¹ She was also the spokesperson for eighty-four market women's representatives drawn for sixteen markets.³²

The palaver over the taxation of Lagos women, which had been simmering from the mid-1920s, began to take a frightening dimension when news filtered in that government had plans to tax women. The people became agitated and complaints began to rise among the indigenous people. Government's plan to impose a new tax burden soon spread to the nook and cranny where underground discussions were held. As a result of the "rumour" concerning government's plans, Lagos society began to bubble with women discussing tax issues frantically. At this point, the women could no longer remain complacent, particularly, when they suspected that the government of the day intended to impose an additional burden to the already existing tax that their male relations were paying.

The imposition and collection of water rate in Lagos municipal area was a serious burden on the community upon which an additional tax was levied in 1927 on the male population,³³ the collection of which required the imprisonment of those who failed to pay. Female members of some households were compelled to sell their properties to realize the amount demanded from their male relatives as water rate,

³⁰ P. H. Baker, *Urbanization and Political Change: The Politics of Lagos*, (Berkeley and Los Angeles: University of California Press, 1973), 134-5.

³¹ Cheryl Johnson, 'Grass Roots Organizing: Women in Anti-colonial Activities in South-western Nigeria', *African Studies Review*, 25 (1982): 137-157.

³² T. Tamuno, *Nigeria and Elective Representation, 1923-47*, Heinemann: London 1966), p. 55.

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

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³⁴ *West African Pilot*,

³⁵ 'Lagos Market an
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improvement rate or income tax, among others. The taxes were imposed on both the employed and unemployed, and those unable to pay were threatened with imprisonment. The ebb and flow in the trading activities of women and the instability in market prices of goods, all because of the world wars, made matters worse.

The January 1932 Women's Meeting with Major C. T. Lawrence

Tax revolts in colonial Yorubaland began to have a gender twist when arbitrary rates, fees and dues were levied on various categories of women, ranging from ordinary market women and traders to professionals and large property owners. Indeed, tax agitations were not an exclusively men's affair; but involved all those who felt economically threatened by the colonial government's encroachment on their socio-economic and political terrains. Their economic endeavours continued to decline until the matter finally came to a head on 27 January 1932 when Major C. T. Lawrence, the Administrator of the Colony of Nigeria, sent an invitation through Mr. R. E. Foulger, Commissioner of Police, to the women.

Coming after the unpleasant consequences created by taxation problems in the Eastern Provinces among the women, the administrator of the colony quickly convened a meeting where he explained the official version to the women.³⁴ Major Lawrence's invitation, I believe, was intended to measure the pulse of the women concerning taxation. He needed to know if the time was auspicious to incorporate Lagos women into the colonial tax rule.

Mr. Foulger visited the Central Police Station at 3 o'clock on Wednesday 27 January 1932 to inform women that they were required to be at the office of the administrator of the Colony at 10 o'clock the next morning. However, the Commissioner of Police refrained from disclosing to the 'four and twenty women' the object of the call.³⁵ At 10 o'clock on Thursday morning, 28 January 1932, twenty-five women proceeded to the office of the administrator of the Colony in Broad Street, Lagos, where they were received and interviewed by the

³⁴ *West African Pilot*, 19 December, 1940, 22.

³⁵ 'Lagos Market and Trading Women: Petition against Taxation of Women of Lagos', CSO, 23610/S 988, E/2, NAI.

administrator.³⁶ Present at the meeting were Mr. R. E. Foulger, Commissioner of Police, the District Officer of Lagos Colony and three other European officials.³⁷ Also present were Chief Obanikoro, Chief Oluwa, Mr. Yusufu Owo, Mr. Kadiri Oluwa and five women led by Madam Alimotu Pelewura. Majority of the women who accompanied Alimotu Pelewura were, however, denied entry and remained outside the administrator's office.

Soon after the women were seated, the administrator announced that he sent for them to tell them that news had reached the government that a false rumour was being circulated in Lagos that government was proposing to levy a tax on women the following year. He informed the women that this rumour was 'totally false' and that 'the women of Lagos will never be taxed'; that 'government was contemplating nothing of the kind'.³⁸ Chief Oluwa and others present said they were hearing it for the first time from the administrator. The administrator then asked them to tell their people that there was no truth in such a rumour.³⁹

Although the government desperately needed the tax funds for its administrative costs, it was forced to abandon the idea of levying women when it found that the prevailing economic atmosphere would not support the incorporation of women into its taxing policy at this point. Thus, the matter was temporarily laid to rest that January 1932.

Income Tax Ordinance No. 3 of 28 March 1940: Reigniting the 1932 Women Palaver

Although the commotion over the idea of incorporating Lagos women into the government's taxing policy subsided in 1932, it nevertheless resurfaced in 1940 following the introduction of the Income Tax Ordinance No. 3 of 1940, which was enacted on 28 March 1940 and

³⁶ Those in attendance were: Chief Oluwa, Chief Obanikoro, Mr. Kadiri Oluwa, Mr. Yusufu Owo, Madam Barikisu Iyalode, representing the Faji Market Women, Madam Aminatu Pelewura, representing Ereko Market Women, Madam Comfort Ige, Ebute-Ero Market Women, Madam Efunyinka, Araromi Market Women, Madam Laninhun Aduke, Ebute-Metta Market Women. See *West African Pilot*, 19 December 1940, 22 where a report of the 1932 meeting was reviewed.

³⁷ 'Lagos Market and the Trading Women: Petition against taxation of women in Lagos', Comcol. File No. 23610 E/2, NAI.

³⁸ *Ibid.*

³⁹ *West African Pilot*, 19 December, 1940, 22.

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⁴⁰ 'Lagos Market 23610/S 988, E/2

⁴¹ Comcol. File

⁴² 'Lagos Market Lagos', Comcol.

⁴³ 'Income Tax Daily Times, 18

was assented to in His Majesty's name as the provisions thereof related to the Colony.⁴⁰ The determination to raise revenue for World War II expenditure led to the decision to tax women alongside men under the Income Tax Ordinance No. 3 of 28 March 1940.

Throughout the history of the town and Island of Lagos, imposing Income Tax on women never featured in traditional native law and custom, and according to the first Puisne Judge of the Supreme Court of Gold Coast, Sir James Marshal, in 1876, 'for any reform to be permanent and enduring, it must be based on and rooted in the principles of aboriginal institutions'.⁴¹ The Income Tax Ordinance, No. 3 of 1940, was not rooted in the principle of aboriginal institutions, and, thus, created another occasion for women to protest against tax incidences.

Trouble began when the Commissioner of Income Tax served Form 3 under the Income Tax Ordinance, 1940, for the year of assessment 1940/1941 on some women, calling upon them in pursuance of the provisions of the Ordinance, to furnish within twenty-one days a full and accurate return of their income in the preceding year ending 31 March 1940. On 10 December 1940, the Commissioner proceeded to issue the Tax Form 4A under the Income Tax Ordinance, 1940, to some of the women as Assessment Notice, informing them of the amount of the tax payable by them based on his assessment.⁴²

This action drew a swift reaction from the women. Over a hundred women immediately gathered in front of the office of the Commissioner in Lagos on 16 December 1940. On 17 December 1940, Pelewura led women to close the markets over a thousand women were seen milling around Lagos, particularly in Broad Street, Bourdillon Street and Marina, protesting the taxation of women residing in Lagos Colony.⁴³ Before the government could step fully into the situation, the number of women had risen to over seven thousand angry and overburdened women, representing every branch of petty

⁴⁰ 'Lagos Market and Trading Women: Petition against Taxation of Women of Lagos', CSO, 23610/S988, E/2, NAI.

⁴¹ Comcol. File No. 23610 E/2 and *West African Pilot*, 18 and 19 December 1940.

⁴² 'Lagos Market and the Trading Women: Petition against taxation of women in Lagos', Comcol. File No. 23610 E/2, NAI.

⁴³ 'Income Tax on African Women', *West African Pilot*, 18 December 1940. See also *Daily Times*, 18 December 1940.

trade and every important family in Lagos and Ebute-Metta. They took to the streets in protest against government's plans to tax women⁴⁴ and petitioned the office of His Excellency, Sir Bernard Bourdillon, Governor and Commander in Chief of the Colony and Protectorate of Nigeria, on the subject of taxation of Lagos women. The petition was prepared by Oged Macaulay, the son of Herbert Macaulay, a lawyer and prominent statesman, and signed by one hundred and ninety-two (192) market women before it was forwarded to His Excellency, Sir Bernard Bourdillon. The women were not prepared to accept this new imposition, which to them was an additional burden to the already existing ones.

His Excellency, Mr. C. B. William, Commissioner of the Colony, wanted it to be known that although it appeared to be a new thing in Lagos, it was nothing extraordinary as women in England were paying income tax. He reminded the women that it was not a poll tax and would only affect the well-to-do among them. But the petitioners responded by appealing to His Excellency, Mr. C. B. William, to graciously suspend indefinitely the operation of the local enactment which inaugurated the institution of the 'levying of Income Tax on the womenfolk of Lagos through the institution of Income Tax Ordinance, 1940, No. 3 of 1940, which was assented to in His Majesty's name and enacted on the 28 March 1940'.⁴⁵ They respectfully informed His Excellency that the imposition of a tax upon the income of women and the 'collection thereof constituted an innovation which was not a custom governing the conduct of the inhabitants of the town of Lagos since the foundation of the Island town of Lagos two centuries before the cession of the port and Island of Lagos to Her Majesty the Queen of Great Britain on 6 August 1861, nor had such a tax on the women of Lagos been introduced and levied within seventy and eight years after the cession'.⁴⁶

Madam Alimotu Pelewura, *Iyalode* of Lagos, who was also already in the forefront of the opposition to taxation, spoke and recalled Major

⁴⁴ 'Lagos Women Protest', *West African Pilot*, 19 December 1940.

⁴⁵ 'Lagos Market and Trading Women: Petition against Taxation of Women of Lagos', CSO, 23610/S 988, E/2, NAI.

⁴⁶ *Ibid.*

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⁴⁹ 'Lagos Market an
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⁵⁰ *West African Pilot*,
Taxation, page 21.

⁵¹ *West African Pilot*,
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C. T. Lawrence's interview of 1932, attached a full report of the proceedings for the information of His Excellency and prayed His Excellency to suspend the levying of taxes on Lagos women on the grounds that the time was 'inopportune'; that with prices rising steadily, they had to pay for their children's education, pay rates, and also help their husbands and unemployed sons in the payment of their taxes.⁴⁷ The Commissioner's unsatisfactory response was that only well-to-do women were the target this time.⁴⁸

The petitioners pleaded with His Excellency that World War II came with much hardship and the time was inappropriate to introduce an 'innovative political measure that was adverse to the traditional custom ..., which could be revolutionary in its character'⁴⁹ to the people. It is significant to note that these were women with little or no capital who often found themselves eking out a living while trying to maintain their children and educate them in schools. These were women who were already overburdened with responsibilities of feeding their children and unemployed husbands; helping their husbands in the payment of taxes and managing to pay the children's school fees. These were petty traders who had to work very hard to augment the poor earnings of their men who were on any employment.⁵⁰

The women leaders noted that the inflated prices fixed on imported goods in the mercantile firms of the European Merchants in Lagos forced costs to rise by up to fifty per cent or more above pre-war level, leaving little margin for any profit to be derived by female traders who were hard hit. At the same time, the cost of living continued to rise in leaps and bounds.⁵¹ The women leaders felt that the new tax was bound to cause great hardship that would inevitably

⁴⁷ 'Lagos Women Protest', *West African Pilot*, 19 December 1940. 1940. Lagos Women Protest. See also 'Lagos Market and the Trading Women: Petition against taxation of women in Lagos', Comcol. File No. 23610 E/2, NAI.

⁴⁸ Johnson, 'Grass Roots Organizing: Women in Anti-colonial Activities in South-western Nigeria', 140.

⁴⁹ 'Lagos Market and the Trading Women: Petition against taxation of women in Lagos', Comcol. File No. 23610 /S988 Reg. No. E2, p. 4. NAI.

⁵⁰ *West African Pilot*, 19 December 1940. Lagos Women Raise Strong Protest Against Taxation, page 21.

⁵¹ *West African Pilot*, 19 December 1940. Lagos Women Protest. See also 'Lagos Market and the Trading Women: Petition against taxation of women in Lagos', Comcol. File No. 23610 E/2, NAI.

lead to the imprisonment of many women. But the government responded in return that in Abeokuta and elsewhere, the income of women was liable to separate taxation; and that women such as Doctors, Barristers and large property owners should not be forever exempted from taxation⁵² as it was illogical to continue to exempt the income of wealthy women.⁵³

The Ordinance, which empowered the government to collect income tax from women whose income exceeded fifty Pounds (£50) per annum, was resisted and challenged by women for it further saddled them with the 'burden of taxation, which they considered a sacrilege'.⁵⁴ They condemned the nature of British colonial administration and called for a check on the 'arrogance and intemperate use of power' in Southern Nigeria.⁵⁵ Although the women of Lagos were not to pay poll tax, they felt that this new taxation was an innovation which was incompatible with Nigerian Native Law and Custom. This fresh attempt to reintroduce the idea of taxing women was seen by women as burdensome, unfair, vindictive and even un-sociological⁵⁶ because if any woman failed to pay income tax and was imprisoned, the family group would be economically destabilized.

Indeed, Pelewura was not convinced that only the wealthy women were to be taxed. She knew that once the principle of female taxation was conceded, all the women would be incorporated under the terms of the ordinance. The women's fear was premised on the conviction that the government had plans to begin the process of subjecting them to taxation in order to surreptitiously incorporate them into the colonial tax policy. However, the Commissioner advised them to disregard the 'rumour' but refused to amend or cancel the existing Ordinance on the matter, announcing that he had 'no power to annul the existing legislation'.⁵⁷ The women were generally unwilling to compromise

⁵² 'Lagos Market and the Trading Women: Petition against taxation of women in Lagos', Comcol. File No. 23610 E/2, p. 3.

⁵³ 'Taxation of Women', Comcol. 1. File NO. 2401, p. 47; Also, Comcol. File No. 23610 E/2 and *West African Pilot*, 18 December 1940.

⁵⁴ 'Lagos Market and the Trading Women: Petition against taxation of women in Lagos', Comcol. File No. 23610 E/2, NAI.

⁵⁵ T. N. Tamuno, *The Evolution of Nigeria State: The Southern Phase, 1898-1914* (London: Longman Group Limited, 1972), 98.

⁵⁶ 'Taxation of Women', Comcol. 1. File NO. 2401, p. 47.

⁵⁷ 'Lagos Market and the Trading Women: Petition against taxation of women in Lagos', Comcol. File No. 23610 E/2, NAI. See also *West African Pilot*, 19 December 1940.

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and were prepared to go all the way against a colonial government that had no human face and who, rather than tax them, should look for means of improving their condition.

The traditional ruler of Lagos, Oba Falolu, his white-cap chiefs among whom were Eletu Odibo, Eletu Washe, Oluwa, Modile, and Onisemo, and his war chiefs—Saba, Ashogbon, and Sasore—all vehemently expressed their disapproval at the colonial government's proposal to impose income tax on women. They shared the women's sentiments that it would have adverse consequences on the traditional custom of the people. They also believed that the new tax was incompatible with Native Law and Custom and gave strong support to the women's position. In fact, the Central Native Council led by the Oba had met on the afternoon of 10 December 1940 and decided to support the market women all the way while Obed Macaulay also provided legal support for the women throughout the tax crisis period.

At this point, the British colonial authority knew that there was need to proceed courteously, not wanting to trigger off another riot akin to the 1929 Aba experience. Indeed, the Lagos Market Women reaction to income tax went beyond what the colonial government had anticipated. Pelewura remained a central figure in the escalating women's protest over political and economic grievances throughout the period. It is significant to note that during the entire period, the market women maintained a militant protest, constantly petitioning the government, complaining to officials and obtaining legal assistance whenever members ran into problem with the law.⁵⁸

The Lagos Market Women movement did not assume a violent colouration. Their agitation only took the form of protest marches through some streets of Lagos on their way to the Governor's office. The women were careful and methodical in their approach and handling of the taxation issues, and they had many reasons to tread carefully. Realizing the unyielding position of the women, the government revised the law. Within a few days, Bourdillon issued a statement that the level of annual taxable income for women was being raised from £50 to £200, an amount that only very few women could make within a year. This meant that only limited victory was achieved by

⁵⁸ Johnson, 'Grass Roots Organizing: Women in Anti-colonial Activities in South-western Nigeria', 142.

the women from the palavers of 1932 and 1941. And up to 1960, the position was that throughout South-western Nigeria, all women whose income fell below 50 pounds per annum did not pay proportional income rate, although in some places, they paid some special rates for such services as education and water.

Conclusion

Archival records and newspaper reports on the events of 1932 to 1941 indicate that women in Lagos did not quietly accept government policies and political marginalization while contributing to the treasury. Acutely aware of the threat posed to their economic and political status through the attempt to introduce new taxes on their income, they organized themselves through their ethnic political organizations and fought to preserve their economic rights. In fact, in colonial Lagos, British colonial administrators did not enjoy full cooperation from the Lagos royal houses as the Oba and his chiefs took the side of women against the imposition of income tax on them. They, thus, did not encourage women to quietly accept government policies. Women, too, refused to be cowed into docility, but stridently demanded that their interests be protected by the British colonial government.

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