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Women and Tax Regime in Ijebu Province of Southwestern Nigeria, 1918–1949

ABSTRACT. A tax regime is a mechanism of tax rates, regulations, and scope that comprise the taxation approach or philosophy of a government. Existing historical studies have engaged the dynamics of women and tax revolts in some parts of Southern Nigeria, with particular emphasis on Aba and Egba women. Historical studies have also robustly recognised the socio-economic significance of Ijebu women to economic growth in Southwestern Nigeria. Despite Ijebu women's contributions, studies have not adequately documented the dynamics of Ijebu women and the tax regime during the period under review. The paucity of historical engagement of Ijebu women's tax regime experience has prevented an understanding of the numerous factors that informed women's taxation, the dimensions of the tax receipt regime against Ijebu women and the attendant gender implications. The study adopts a historical research methodology. It uses primary and secondary sources. For primary data, Archival materials on Ijebu women and taxation during the colonial period were sourced from the National Archives, Ibadan. Archival documentations were complemented with oral interviews. The secondary sources includes published materials on women and taxation in Southern Nigeria in libraries and internet sources. The data were subjected to thematic and descriptive analysis. Findings reveal that the prominence of Ijebu Women in the marketplace, coupled with their unwavering financial exploits in the 19th century, provoked draconian taxation against them. On the dimensions of taxes levied against women, Ijebu women were compelled to pay flat rate alongside their male counterparts. Besides, the women faced harrowing experiences of the tax receipt regime. The tax regime in colonial Ijebu has implications on gender. Apart from inducing physical, economic, and psychological pains on Ijebu women, the tax regime forced some women to stage a revolution against the colonial government and its representatives. This study suggests that subsequent historical interrogations could engage ideologies in Ijebu women's petitions against the colonial government.

KEYWORDS: women, tax regime, Ijebu Province, Southwestern Nigeria

Introduction

Tax regime is a regime established in accordance with the provisions of Articles and which forms an integral part of the system. It elaborates tax rates and tax slabs. Tax regime is the way that something such as an institution, company, or economy is run, especially when it involves tough

or severe action (Collins English Dictionary, 1979). On the other hand, taxes are levy imposed by the government on the income, profit or wealth of the individual, partnership and corporate organization (Soyode & Kajola, 2006). In public finance, taxes have been classified in various ways according to those who pay them, bear the ultimate burden of them, the extent to which the burden can be shifted, and other criteria. The most common is between direct and indirect taxes. Direct taxes are those that cannot be shifted by the taxpayer onto someone else. They are primarily taxes on persons and are aimed at the individual's ability to pay as measured by his income or his net wealth.

Scholarly investigations have established coverage of literature on colonial taxation in West Africa and Southern Nigeria. Bush and Maltby (2004) focused on taxation in West Africa generally. It examined the role of accounting and taxation in colonial/imperial contexts. The work explores taxation in British West Africa from the late nineteenth to the mid-twentieth centuries. It also interrogates the taxation system initiated by Lord Lugard, and followed elsewhere in British West Africa. Bush and Maltby argued that the vigorous resistance of West Africans to colonial taxation casts doubt on some of the claims made for accounting controls as a means of "forming subjectivity". Though the study covered the whole area of West Africa, it would be of immense value to this paper, given its appraisal of the British West Africa policy on taxation. Adebayo (1995) in his work historicises taxation in Northern Nigeria, bringing out the pre-colonial Hausaland and Borno as having a comprehensive system of taxation which were later influenced by orthodox and radical Islam. The paper argued that the issue was no longer the religious question of whether or not the tax was sanctioned by the *Shari'a* and that the heart of the controversy in the colonial period was the balance between economic logic and the political cost of taxing the nomadic pastoralists.

Orewa (1962) in his works states that 'the more a tax system becomes arbitrary and unscientific, the less pleased the taxpayer becomes, even if he is among those favoured as a result of it'. He appraised direct tax system in Western Nigeria in relation to taxation and offered some suggestions for its improvement. Orewa however, discussed taxation as it affected women in Western Nigeria, mentioning Ijebu women among the Yoruba women discussed. Obaro Ikime focused on the anti-tax riots in Warri Province in the Southeastern part of Nigeria. It looked at the impact of the policy of direct taxation on the hitherto untaxed provinces which brought about the imposition of taxation and the machinery for its collection the 'warrant

chiefs' system in the province. Afolabi's second work on colonial taxation examined the British colonial taxation policy which engendered unlimited exploitation and expropriation of capital from the periphery to the metropolis bringing out 'changes' and 'development' in the Yoruba speaking parts of western Nigeria. Byfield (2003) studies on colonial taxation represent pioneering efforts in the field of women and taxation in Yorubaland of Western Nigeria. It examines the pre-colonial period comparable economic roles of women which could be converted into political power. The studies touches women and taxation in Egbaland and not in Ijebuland which this paper is investigating.

Other scholarly works on colonial taxation in Ijebuland by Ogunkoya (1956); Ayandele (1992); Olubomehin (2001); Oduwobi (2004); Mba (1982); Sijuade (1991); Oguntomisin (2002); McIntoch (2009); Okubote (2013); Lawal (2016); Oladejo (2019) though historical, made passing comments on women and tax regime in Ijebu Province of Southwestern Nigeria, 1918–1949. The discourse above revealed various contributions of scholars on colonial taxation in Nigeria and in spite of these contributions, scholarly attention is not adequately paid to women and tax regime in Ijebu Province. However, their discussions and documentations provide a solid background into the interrogation of women and tax regime in Ijebu Province.

This study adopted the historical method, while the interpretive design was used. The research undertakes the examination of available data that were gathered from diverse sources. Specifically, the study makes use of primary and secondary sources. The primary sources comprise archival materials and oral interviews. Archival materials consisting of colonial ordinances on taxation, intelligence reports on revenue generation, annual reports, district officers' responses/correspondence and other related materials were collected from the National Archives, Ibadan. Oral interviews were also conducted with women and men in some selected major towns in the defunct Ijebu Province. The interviewees comprise of different segments, such as traditional rulers/chiefs, farmers, traders, merchants and educated elite. Oral interviews were conducted with sixty purposively selected key informants and the age range of the interviewees is between fifty and ninety years: five traditional rulers, ten chiefs, thirty-five members of the educated elite (men and women), and ten female traders chosen on the basis of women's position in the various Ijebu towns and their relevance to the study, particularly those considered knowledgeable on the subject matter. Also, men who are knowledgeable about developments in these areas were interviewed.

Secondary materials such as documents, government publications, newspapers, magazines, textbooks, journals and theses relevant to the subject matter were sourced from the Federal Inland Revenue Services (FIRS), Lagos, Chartered Institute of Taxation, Lagos, Nigerian Institute of Social and Economic Research (NISER), Ibadan, Public and Private Libraries such as Ijebu Ode Local Government Library, Ijebu Ode, Sopolu Library, Ikenne; Kenneth Dike Library, University of Ibadan, Ibadan to mention a few. The methodology adopted for the study is qualitative combined with quantitative method. Data collected were subjected to historical analysis.

The enactment of the Native Revenue (Amendment) Ordinance of 1918, which introduced direct taxation into southern provinces, resulted in its implementation in Ijebu Province. The Ordinance required men and women to pay 5s and 2s.6d as tribute, water and capitation taxes, respectively. The implementation of the colonial tax regime was facilitated by public enlightenment carried out by the Awujale of Ijebuland and his chiefs. The colonial government targeted Ijebu women for taxation because of their strong economic power in trading in commodities such as palm oil, palm kernel and cocoa, and their control of markets in Ejinrin, Oru Ijebu, Sagamu and Ikorodu. An increase in the tribute tax paid by the women from 2s.6d to 5s between 1918 and 1949 provoked resistance because the Ijebu women were not represented at any level of the government. Parts of the Province, namely Ago-Iwoye, Ijebu-Ode and Erunwon, experienced the resistance. This took the form of petitions, litigations, tax evasion, use of counterfeit money, violence and the formation of unions, such as Obinrin Ijebu Council of Ijebu-Ode, Ijebu Women's Party and Nigeria Women's Union, Ijebu-Ode Branch. In 1932, political reforms led to the inclusion of women in Ijebu-Ode Town Council and the creation of the institution of Iyalode. In 1949, the women were exempted from payment of tribute tax. However, following the emergence of Western Region Government in 1951, a new tax regime was introduced, which ensured continuous taxation of the women until the attainment of independence in 1960. Colonial taxation created opportunities for women to participate in governance, but it affected gender relations of power in Ijebu Province positively and negatively during the period under review.

In Yorubaland, the British assumed administrative control in a piecemeal fashion, beginning from 1851 with the seizure of Lagos. British influence spread gradually throughout the Yoruba states until the 1890s,

when the imperial government successfully imposed colonial rule through a series of treaties, combined with strategic military expeditions where necessary as in the case of the British expedition of Ijebuland in May 1892. A more contentious issue in Anglo-Ijebu relations was the commercial policy of the Ijebu. The Ijebu insisted on a middleman role in the trade between Lagos and hinterland. This stand was, from the 1860's, formalized through a system of border markets stated by Ayantuga (1965). Olubomihin (2001) reiterated that traders coming from the interior, north of the Ijebu border (the Oyo speaking Yoruba in particular) were barred from trading beyond the Iperu and Oru markets, while the Lagos traders to the South could only trade at the Ikorodu and Ejinrin markets on the lagoon. The exchange of goods coming from the interior and those from Lagos was therefore handled by the Ijebu and at their own price (National Archives, Ibadan, 1882). In view of the fact that Ijebu routes formed the shortest link between Lagos and the Yoruba country up North, the British authorities and merchants in Lagos, considered the Ijebu restrictive commercial policy as an impediment to the economic growth of the Colony (National Archives, Ibadan, 1889). Several appeals were made by the Lagos government to the Ijebu central authorities for direct commercial activities.

However, the frustration of the British in their efforts to penetrate Ijebuland before 1892 was placed at the foot of the *Awujale*. It was assumed that the enormous power wielded by the *Awujale* up till that time was responsible for their failure. They, therefore, resolved to reduce, if not totally abrogate such powers, so that they could enjoy their conquest of Ijebuland. To achieve this, the British actively encouraged the emerging pressure groups: Christians, Muslims and the educated elite to undermine the authority of the *Awujale* by nominating the educated classes to take up their responsibilities so as to change the *Oloritun* system (National Archives, Ibadan, 1938).

Absolutely unyielding, the Ijebu, who believed that no world could be better than their own and that their culture and civilization were the very best for themselves, refused to grant repeated requests of missionaries who were allowed to pay pilgrimage to Ijebu Ode (National Archives, Ibadan, 1890). According to the missionaries like, they were denied the courtesy of seats at meetings and were compelled to pay for the water they drank (Ayandele, 1992). In every village, said the missionaries, the people were horrified by a white skin and they sacrificed fowls, goats and dogs to appease the gods who were believed to be annoyed at the presence of such strange human beings in Ijebuland (National Archives, Ibadan, 1859).

Naturally, the Europeans were incensed at the series of humiliation and disrespect they were receiving at the hands of the Ijebu, an experience that contrasted with the awe and reverence with which they were being regarded by some communities in Yorubaland. The Ijebu became for them, "very dirty, lying, and superstitious to an unusual degree" (National Archives, Ibadan, 1955) and Ijebuland was in "the grossest blindness of heathenism." The refusal of the Ijebu to commit economic suicide by opening their routes to all and sundry was interpreted by the purveyors of British imperialism as nothing more than demonstration of incorrigible selfishness by the Ijebu. Thus, as early as 1863, the British Governor of the Colony of Lagos had informed his bosses in the Colonial Office:

The people of Ijebu Ode are the most retrograde party around us and the greatest check to the spread of civilization. They must be forced to allow white men into their territory (National Archives, Ibadan, 1863).

Other opposition had come from the merchants who wanted good relations with the interior states, and from the missions. The attitudes of the merchants gradually changed, especially with the trade slump of the 1880s which emphasised the need for political intervention. By 1892, the European merchants at least supported the invasion of Ijebu, and a rail link with the interior under British control was now seen as the main hope for the development of commerce (Ayandele, 1992). All these culminated in the British expedition of Ijebu kingdom in 1892 at Imagbon which ended the isolationist policy of Ijebu Kingdom.

With the defeat of the Ijebu army by a British-led expeditionary force at Imagbon in 1892, Ijebuland was incorporated into the British Colony of Nigeria and led to the adoption of the policy of indirect rule for the administration of the area by the colonial government (Olubomehin, 2001). However, in November 1901, Governor William Macgregor enacted the Native Councils Ordinance for the administration of the Lagos Protectorate (Joyce, 1974). The nature of the ordinance was determined by the Lagos government's appraisal of contemporary conditions. From the outset, it was clear to the Lagos government that the vast area that had come under its control could hardly be governed under a system of direct administration of the Crown Colony type, namely, a local government principally based on British personnel and British concepts of administration. It was, therefore, found more economically and politically expedient to adopt

a system of indirect rule whereby traditional authorities and institutions would be officially recognised and utilised for governmental purposes under European supervision. Accordingly, Governor MacGregor enacted the Native Council Ordinance in November 1901, which conferred executive, legislative, and judicial powers on local traditional authorities (National Archives, Ibadan, 1901).

In the early stage of British rule in Southern Nigeria however, the Colonial Administration turned towards taxation to offset the huge debt accrued following the purchase of territories under the control of Royal Niger Company in 1899 (Morel, 1924) Sir Ralph Moor, the Commissioner for Southern Nigeria admitted at a conference held in London on September 20, 1900 that the purchase of the territories under the control of the Niger Company left the British Government with a debt of £860,000 which served as a major hindrance to effective management of the new British Estate in West Africa (National Archives, Ibadan, 1959). Since Nigeria was a part, the British imperialists made efforts to generate income from the Estate that would make it self-sustaining.

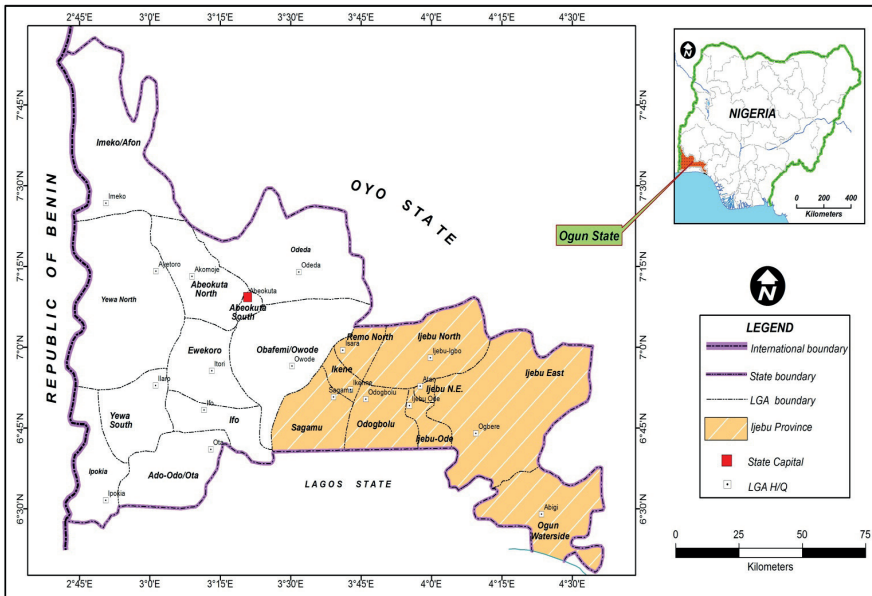


Figure 1. A Map of Ogun State Showing Ijebu Province, 1921–1960

Source: Department of Geography, University of Ibadan, Nigeria

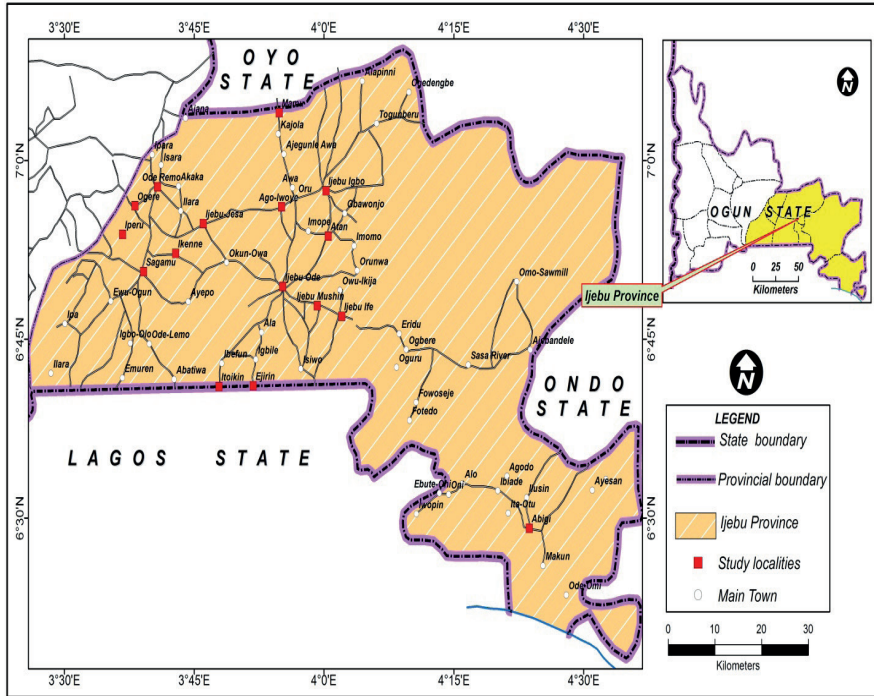


Figure 2. A Map of Ogun State Showing Ijebu Province (as conceptualised in the study area)

Source: Department of Geography, University of Ibadan, Nigeria

However, the financial statement of 1900 showed an expenditure of £176,128 which exceeded the revenue by £12,000 (Morel, 1924). Hence, the running of Southern Nigeria was seen as a burden on British taxpayers (National Archives, Ibadan, 1939). To offset this huge debt as well as manage the Protectorate efficiently, the British Government initially introduced custom duties on both import and export items and between 1906 and 1960 levied series of direct taxes on the whole of Nigeria (Pim, 1945).

By 1917, the *Native Revenue Ordinance No. 1* of 1917 was passed which empowered the Governor to extend the application of the provisions of the *Ordinance* to the whole of Southern Provinces (NNA, 1919). As a result, the *Native Revenue (Amendment) Ordinance No. 29* of 1918 was passed and implemented in Ijebu Division which, at that time was under Abeokuta Province and in 1921, Ijebu Division was constituted as Ijebu Province with its own Resident who continued with the Ijebu Native Administration but modified the system of tax collection that initially rested on the *Olo-*

ritun—Head of Quarter (National Archives, Ibadan, 1938). The Resident attributed this modification to the development of new mode of individualized taxation system where individuals that paid Tribute Tax collected receipt (National Archives, Ibadan, 1935).

The traditional territorial divisions of Ijebu towns and villages allowed the devolution of administrative power to heads of quarters (*Ituns*) and compounds (*Agbo-Ile*). Oral tradition indicates that the origin of this division was based on patterns of migration where the people of a quarter descended from a man who came before or with Obanta. *The Oloritun or Olori-Itun* (Head of Quarter) wielded authority over the head of compound (*Baale*) and settled disputes mobilized the communities for projects and organised their people for security purposes. The *Olorituns* held meetings within their own compounds of all adult men and women in their quarter as well as had general meeting of all *Olorituns* to deliberate on issues that affect the entire Ijebuland.

The British colonial government had wanted a complete transformation of Ijebu constitution into the British type, according to which the Council of *Olorituns* would become the “Lower House” while the *Osugbo* (executives), the *Ilamuren* (the high chiefs) and the *Pampa* (equivalent to chamber of commerce) would form the “Upper House” (National Archives, Ibadan, 1968). The *Olorituns* were the councilors of the wards in Ijebuland and in Ijebu Ode, the headquarters in particular under the leadership of Chief Olisa. The *Olorituns* were the heads of the twenty-five quarters in Ijebu Ode. They had direct contact with the people at the grassroots. They were instrumental in the Sole Native Authority and served as the mouthpiece of the colonial government in educating their quarters about taxes before 1921.

British tax revenue in Southern Nigeria therefore served multiple purposes which among other things became a source of generating income to finance the Colony, maintain domestic order, entrench British legitimacy over human and mineral resources, and encourage export production to the metropolis (Afolabi, 2010). But beyond these functions, taxation became a tool of cohesion for women in Southern Nigeria, particularly in Ijebu and Abeokuta Provinces. This was made possible in these Provinces because, unlike in other parts of Nigeria, Ijebu women paid taxes as flat rate with their male counterparts. Ijebu women resisted being taxed without representation and therefore formed a new collective identity, not as ‘spiritual entities’ or mere farmer or traders, but as a group that can challenge economic exploitation, form political alliances and actively participate in colonial governance.

Taxation of Women in Ijebu Division of Abeokuta Province from 1918

The closeness of Ijebu to Lagos, Ondo, Ibadan and Egba (Smith, 1988) was instrumental in the extensive trade activities of women in Ijebuland who, prior to the introduction of *Native Revenue (Amendment) Ordinance* in 1918, regularly paid tributes and market tolls to the *Pampa Onisowo*, the body in charge of tolls collection (Perham, 1963). The 1918 *Ordinance* led to the institutionalisation of Tribute Tax in Abeokuta Province which comprised of Ijebu, Egba and Ilaro Divisions. Both men and women were required to pay direct tax of 5s per male and 2s. 6d per female, at the introduction of direct taxation in 1918 with the establishment of Native Treasury (National Archives, Ibadan, 1918). These taxes were imposed on a flat rate basis rather than reflecting on individual wealth. As argued by The Resident in Abeokuta Province:

The taxation was first instituted on the basis of a village assessment. Both men and women contributed to the village quota. Therefore, when individual receipt taxation was substituted women were made to pay as a matter of course (National Archives, Ibadan, 1927).

In Ijebu Division, the assessment could be as high as £2175.7.6 in Shagamu as a town and as low as £74.12.6 in Ilara village, both in Remo District (National Archives, Ibadan, 1935). The colonial authorities encouraged the *Olorituns* who collect 5% of the total amount collected to publicise the aim of collecting Tribute Tax which they claim would be used to construct roads, build new schools, establish medical centres, court buildings, develop rural communities; and run the Native Administration (Ausman, 1971). They were also saddled with the responsibility of educating the people in their quarters that the new Tribute Tax was not different from the traditional fees and fines of court, tolls from the roads and the markets, the *Ogbin* (or first fruits), presents for the king, death duties (*Owo Iweku*) and special levies for celebrating sacrifices, which were paid into the State Treasury (*Ehin Aka*) (Ayantuga, 1965). The *Olorituns* were equally responsible for the collection of Tribute Tax in their quarters and were paid by the Native Authority for carrying out this duty.

By implication, Ijebu Ode had its first form of direct taxation in 1918 which demanded that a lump sum was made from each quarter and collected by the *Olorituns* (National Archives, Ibadan, 1938). In this system,

nominal rolls were drawn up for each quarter and tax was calculated per individual. In the end, the *Oloritun* was given a receipt that indicates payment of tax for his quarter. For the first four years of its implementation, Tribute Tax collection in Ijebu Division did not generate strong resistance from women. However, when this nominal system was abolished in 1921 in favour of a supposedly better individualized taxation system under the Native Treasury, the *Oloritun* no longer collect tax on behalf of his quarter; rather, Tribute Tax was collected by Administrative Clerks with the help of Native Administrative Police to enforce the payment of taxes, there arose forms of resistance, mainly from the *Olorituns* and then women groups ranging from petitions to threats of violence as well as tax evasion and avoidance.

From 1922 onward, the *Ajalorun* of Ijebu Ife (the District Head of Ijebu Ife, parts of Iwopin and Ode-Omi Native Court Areas) was the first to be appointed together with Administrative Clerks attached to him played prominent role in the collection of taxes during this period. Unlike the previous system where the *Oloritun* was in charge of tax collection, the *Ajalorun* made use of bellmen to go round the quarters announcing it was time for payment of taxes. Tax payers were directed to pay at the Assessment Office where the administrative clerk issued tax receipts. However, the high number of defaulters made the Ijebu Native Authority to make use of Native Administrative Police to mount road blocks in enforcing the payment of taxes where passers-by were asked to show their receipts as evidence of payment (National Archives, Ibadan, 1938). This method was combined with visitation to market places where women were largely compelled to be taxed by the representatives of the government. The women were in the majority in the market place in Ijebuland and as a result, they were prevented from trading on such visiting days (National Archives, Ibadan, 1938).

The methods adopted by the Administrative Clerk in tax collection were not the same way the *Oloritun* collected tax. The *Ebumawe* of Ago Iwoye noted that the Native Administrative Police would get very early to the gates that led to the main towns when women left early for their farms and markets, preventing them from passing through unless they provide their tax receipt. In some cases, tax defaulters' were embarrassed at social functions by confiscating their attires most especially their *gele* (head tie), bags and shoes (National Archives, Ibadan, 1938).

It should be emphasised that Colonial authorities targeted Ijebu women for taxation due to various reasons. First, the activities of Ijebu women at Ejinrin market, Oru market, Sagamu market and Ikorodu mar-

ket were remarkable which caught the attention of the colonial government. In Ejinrin market for example, out of the attendance of about 6,000 persons that traded in the market on each market day, Ijebu women had largest share in attendance of above 4,000 that traded in palm oil, palm kernel, cocoa and other goods in exchange for European commodities that were in turn sold to other parts of Yorubaland during the pre-colonial period (Olubomehin, 2001). However, the census conducted in 1931 further buttress this fact in Ijebu Province, archival information indicates that 28.5% of female and 19.8% male were counted while non-adult female was 31% and non-adult male was 20.7% respectively (National Archives, Ibadan, 1934).

Women and Tax Regime: Its Implications in Ijebu Province, 1918–1949

Taxation had complex implications for women's activities in Ijebu Province. As a result, the impact of colonial taxation on these women activities was directly and indirectly felt on critical areas. These critical areas are interdependently investigated as they helped to alter the socio-political and economic structure of pre-colonial Ijebuland.

Ijebu Province scenario provided a unique comparison to that of Abeokuta Province on women's colonial taxation during the 1940s. While the usual participatory mode of governance in Ijebuland was adopted by the *Awujale* during the meeting held on 11th October, 1948 at Judicial Council Hall, Ijebu Ode, consultations were made between the Resident, *Awujale* District Officer, District Heads, and Councilors whether: i) women's taxation should be abolished or ii) women's taxation should continue? (National Archives, Ibadan, 1948). The Resident in an advisory capacity informed the meeting that any decision taken on the matter would affect the welfare and future development of the community. In addition, the District Officer also added that if women's taxation were to be abolished, it would mean a reduction of about £11,600 for Ijebu Ode and about £3,000 for Ijebu Igbo. He suggested that to avoid the deficit, an increase in the male tax from 10/s to 15/s per annum should be considered (National Archives, Ibadan, 1948). This decision was adopted and as a result, it made up for the shortfall in revenue generation in Ijebu Province from January, 1949 unlike Abeokuta Province where there was financial crisis after the abolition of women taxation from 1948 (Byfield, 2003).

Although the number of girls enrolment in schools were not to be compared with the boys during the colonial period in Ijebu Province, it however encouraged the women to send their girl-child to school so as to participate in the leadership position of the incoming Regional Government. The women who were not satisfied with the low participation of women in leadership position in the province with the contribution of women to the revenue of the Native Treasury in the Province. This encouraged them to embrace education and send their girls to school which later brought about leading women from Ijebu Province in disciplines in academia as first professors in different disciplines. For example, the first Nigerian Female Professor ever, Prof. (Mrs) Felicia Adetoun Ogunshye in Library Science, First Nigerian Female Professor in Psychiatry, Prof. (Mrs) Olayinka Omigbodun, First Female Professor in Chemistry in Nigeria, Prof. (Mrs) Modupe Ogunlesi, First Female Professor in English in Nigeria, Prof. (Mrs) Omolara-Ogundipe Leslie (Public Relations Unit, University of Ibadan). Others were not first in their disciplines but were products of early girl-child education in Ijebu Province are Prof. Beatrice Olabimpe Aboyade in Library Studies, Prof. (Mrs) Mojubaola Olufunke Okomo in Political Science, Prof. (Mrs) Olufunke Olagunju in Agricultural Economics and many others in different disciplines.

Women taxation in Ijebu Province brought about the emergence of women in politics of the 1950s. The agitations in the 1940s initiated a development that brought to limelight women in the politics of 1950s in Nigeria. It also led to pressure groups created by the National Women's Union that actively participated in the regional government. It should be noted however, that the idea of women representation as a result of being tax payers led to the emergence of some notable women in Ijebu Province like Mrs Elizabeth Adekogbe and Mrs Ayedun (National Archives, Ibadan, 1948).

With health care, it should be noted that the supply of tropical medicine and medical facilities was one of the most dramatic, significant and conclusive redistribution of tax payers' money generated in Ijebu Province. Although, women benefited from the control of tropical disease epidemics and provision of maternal healthcare; they nevertheless experienced low support from medical officers stationed at Ijebu Ode Hospital which, by 1949 had four doctors and five nursing sisters who worked using a single administrative block, a maternity block, lecture room, store, nurse's hostel and three medical quarters (National Archives, Ibadan, 1956).

In the traditional Ijebu society, however, the concept of a full-time housewife was unknown, and in the colonial period, Ijebu women con-

tinued to operate outside the domestic sphere, as ever before. As a result, women in Abeokuta and Ijebu Provinces were among the first to pay tax in the whole colony of Nigeria as stated earlier. A tribute tax of a flat rate had been imposed on the people of Abeokuta and Ijebu since 1918. While girls were taxed at the age of 15 years, boys started paying tax when they turned to 16 years. Wives were also taxed separately from their husbands. As a result of these, women considered the taxation alien, unfair and excessive. They detested the imposition of taxation on them and their daughters, most especially the mode of collection, and consequently objected most to the methods adopted by tax collectors to enforce its collection. Not only that the homes were invaded, but sometimes, girls were physically assaulted including stripping them half naked in the presence of assessment agents to determine their age and eligibility for taxation. Also, tax defaulters were first put outside the *Itoro* Town Hall in Ijebu Ode for the sun to scorch them as well as face the shame from the passersby throughout the day before being detained until they paid their taxes and accrued fines.

Taxation also took a toll on the health of women in Ijebu province. The few doctors on ground reported that women formed the highest number of patients who suffered from avitaminosis, especially vitamin B deficiency, malaria, tuberculosis, diarrhea, amoeba and ancillary dysentery, hookworms, asacris, and ear infections (National Archives, Ibadan, 1956). These medical health problems are directly linked to stress of extra economic activities so as to meet up with the challenge of taxation and malnutrition. Rather than eat the best of food, many women prefer to go hungry and pay their taxes to avoid public embarrassment and seizure of trading goods. At the General Hospital, Sagamu, most women were reluctant to be admitted as in-patient unless they were seriously ill; the reason being that they often found it difficult to get their relatives to bring in food regularly for them as the hospital was non-catering (National Archives, Ibadan, 1947). In general, the investment in public health by the colonial government was poor when compared to the tax collected from women during the period under study.

Although, Yoruba men commonly blamed the increasing (and in their opinion unfortunate) marital independence of women on the influence of Christianity, Islam, and or Colonial laws, other pressure like taxation were also leading women to assert greater control over their own marriages in Ijebu Province (Shields, 1997). The colonial direct and indirect taxation brought about psychological/emotional and economic independence to

women in Ijebu Province. This could be traced to the relocation of women to neighbouring cities of Ikorodu, Epe and Lagos during the colonial period. The women with the consent of their husbands went to live in places like Ikorodu and Lagos so as to be relieved of the tax burden in Ijebu Province. This in effect made such women psychologically and emotionally independent apart from being economically independent of their husbands. These further led to separation of wives from their husbands as divorce was in suit. The economic independence was one of the greatest factors that led to divorce of some Ijebu women from their husbands during this period. In some cases, a woman seeking a divorce was motivated by economic considerations: she might be trying to gain freedom to move away from a setting with few trading opportunities and tax burdens or hoping to escape from heavy household duties as a junior wife. The movement created problems in gender roles and relations during this period. This also can further be substantiated with the reduction in women population in Ijebu Province who were adolescent with the age of 15 years below in 1934 population and who were within the age of 15 and 50 years by 1952 were reduced from the 94,825, to 87,818 in population respectively (National Archives, Ibadan, 1952). An example was Madam Jarinat Farcus—'Omo Seriki' from Sagamu to Ikorodu and later Lagos and Madam Salamatu Mati, the princess of *Ewejebe* from Iperu to Ikorodu. Those who relocated to Ikorodu were majorly from Remo District probably because of the nearness to Ikorodu.

Economically, between 1921 and 1951, cash tanks were raised in Ijebu Province by the Resident Officer to construct market stalls in Ijebuland. In *Ita Osu* Market, for instance, the British colonial government gave a loan to build 709 market stalls early in 1950, and was to be repaid annually by those who rented the stalls. Market stalls were only allocated to those who have paid their taxes because of the condition stated in the letter distributed to all the applicants by the Resident. In a general meeting of *Ita-Osu* Market Committee held at Itoro Hall, Ijebu Ode on Saturday, 29th September, 1951, it was unanimously agreed that 1000 copies of letter be printed and distributed to all applicants with the following information:

- a. Readiness of each successful applicant to pay six months fee in advance within 15 days of the receipt of the letter of information about allocation of stalls.
- b. Production of Tribute Tax and/or Water Rate Tax Receipt(s) for verification at the spot of payment of such fees (National Archives, Ibadan, 1951).

Many women who had initially traded in the marketplaces were denied access to trade in the markets on the basis that they could not afford to raise capital to rent the stall and produce their tax receipts. This greatly affected the economic activities of women in Ijebu Ode during this period.

Politically, with the continued women agitations, it brought about the re-constitution of the Ijebu Ode Town Council. With various forms of petitions from the women, the following was the new composition of the Town Council from 1933:

- The Chairman** – The *Olisa* of Ijebu Ode
- Members**
- 21 Members elected by quarter councils in Oke Iwade Ward
 - 21 Members elected by quarter councils in Isale Iwade Ward
 - 21 Members elected by quarter councils in Porogun Ward
 - 1 Erelu and one female chief represent the *Osugbo* in the Council
 - **(Note:** The quarter councils who selected the above members were composed of representatives from age grades and from the women.
 - 3 Iyalodes (Head of Women, one from each of the 3 wards) (National Archives, Ibadan, 1948).

Nonetheless, the various forms of agitations used by women in Ijebu Province brought a distinct tenor to the debate on women and taxation in colonial Nigeria. Its demands were not all together gender-neutral but specifically highlighted women's needs in order for them to advance their participation in the broader society, as independent economic actors and self-control political agent.

Conclusion

The forgoing has examined the introduction of taxation as a source of revenue generation for the British government in Ijebu Province. It also interrogate the history of women in the Ijebu Province as a study of adaptability within a society affected by diverse patriarchal system, negotiation between indigenous patterns and the forces of colonialism, as well as

women's own agency. The paper established the fact that taxation was one of the instruments used by the British colonial government to effectively control and coordinate socio-political and economic activities of women Ijebu Province during the period under review. However, the administration of tax and its structure in Ijebu Province had significant impact on the people especially the womenfolk. While British colonial tax policy was not deliberately meant to punish women or make them poor, tax policies actually made them to become reactionary to colonialism agitating that there should not be taxation without representation. Also, taxation of women in Ijebu, on the surface, created opportunities that women exploited to enhance their status; it nevertheless affected the women positively and negatively in their accessibility to healthcare, formal education, participation in women activism, income generation, and gender relations.

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Name/Title	Sex	Age	Occupation	Place of Interview	Date of Interview
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Adesanya Abdulfatai Adesina Alhaji	Male	78	<i>Oloritun</i> of Ijada Quarters, Ijebu Ode		22 February, 2018
Adetona Sikiru Oba (The <i>Awujale</i> of Ijebuland)	Male	84	Traditional Ruler	Ijebu Ode	10 th May, 2018
Agunbiade Jokotade Mrs	Female	60	Nursing	Ikorodu	20 th March, 2019
Awote Olatunde High Chief (Retd. Col.)	Male	79	<i>Oloritun</i>	Ijebu Ode	26 th August, 2017
Kuforiji Wuraola Alhaja	Female	75	<i>Iyaloja</i> , Ita Aje Market, Ijebu Ode	Ijebu Ode	15 th May, 2018

Lawson Chief (Mrs) Alaba	Female	65	The <i>Iyalode</i> of Egbaland	Abeokuta	26 th December, 2015
Mabogunje Akin Prof.	Male	87	Retired Civil Servant	Ibadan	4 th May, 2018
Ogundipe Leslie Omolara Prof. (Now Late)	Female	79	Retired Civil Servant	Ajebo	30 th November, 2017
Ogunseye Adetoun Prof.	Female	90	Retired Civil Servant	Ibadan	22 December, 2016
Oguntayo Afolorunso	Male	80	(The <i>Ajalorun</i> of Ijebu Ife	Ijebu Ife	10 th September, 2018
Okusaga Alimotu Sadiat Alhaja (Now Late))	Female	90	Business	Ijebu Ode	30 th December, 2015
Osifodunrin Fariat Folabomi Alhaja Chief	Female	79	<i>Iyaloja</i> , Olabisi Onabanjo International Market	Ijebu Ode	20 th June, 2018
Sebiotimo Surakatu Alhaji	Male	75	Babalaja (Olabisi Onabanjo International Market), Ita Osu, Ijebu Ode	Ijebu Ode	11 May, 2018

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