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Lagos Market Women Association (LMWA), Colonial Taxation and Wartime Policies, 1908–1945

ABSTRACT. This research explores the role of the Lagos Market Women Association (LMWA) and the episode of colonial taxation and wartime policies in colonial Lagos between 1908 and 1945. Lagos, a town located in the southwestern region of Nigeria, became a British colony in 1861. It was one of the major vibrant spaces of colonial rule in Nigeria, given its closeness to the port, making it the early settlement space for British colonialists. Prior to the arrival of colonialists, Lagos had a well-established market system dominated by women, built around associations and guild systems. However, despite the impact of colonial policies on market administration in colonial Lagos, women formed one of the most formidable associational alliances, known as the Lagos Market Women Association. The LMWA challenged various colonial policies that affected their livelihoods and the market system. Between 1908 and 1945, the LMWA protested against the water rate levy, the income tax ordinance and the A.P. Pullen wartime scheme introduced in 1941. This article, using primary data gathered through the National Archive Ibadan and secondary sources gathered from books and journals, provides an extensive interpretation of the role of LMWA vis-à-vis colonial taxation and wartime policies, which had effects on women's source of livelihood, well-being and identity in colonial Lagos.

KEYWORDS: Lagos Market Women Association (LMWA), Pullen Scheme, Water Rate Levy, taxation

Introduction

Women occupy an important position in various epochs of Nigeria's history (Yacob-Haliso & Falola, 2021). Across the pre-colonial, colonial, and post-colonial epochs, scholars have continued to investigate the roles and contributions of women to society through their relationships with family, land, labour, agriculture, politics, and the economy (Amoah-Boampong & Agyeiwaa, 2021; Ogbomo, 2005; Akyeampong & Fofack, 2014). However, the general perception of women, especially in the pre-colonial period, relegated women to domestic roles and further strengthened the scope

of subjugation and subordination (Allman, Geiger, & Musisi, 2002; Berger & White, 1999; Zeleza, 2005). However, several studies' (Berger & White, 1999) findings have shown that women contributed significantly to the political economy of pre-colonial African states, kingdoms and clans. In the pre-colonial period, women made significant contributions to the functioning of pre-colonial politics, social systems, and economic activities. In Southwestern Nigeria, among the Yoruba, women hold paramount societal positions, such as priestesses, queens, and deities, including the Osun and Oya goddesses (Tripp, 2023; Falola & Amponsah, 2012). Despite the implications of colonial epistemology and historiography on women's roles in the pre-colonial period, the existing body of studies has profoundly deconstructed the popular narratives of subjugation, inferiority, and subjugation identity in the pre-colonial period.

The nature and implications of colonial policies and programmes on women also necessitated the need to reconstruct the position of women. The profound role of women within colonial political and economic architecture significantly contributed to the awakening of studies (Allman, Geiger & Musisi, 2002; Byfield, 2018; Ntiwunka & Nwaodike, 2021) on women's colonial historiography in Africa and the subsequent attempt to decolonise women's narratives. During the colonial period, colonial economic and political policies and programmes had a significant impact on African women. In the economic sphere, women made significant contributions to British colonialist economic policies and agendas through their participation in the cash-crop economy, as middle traders in trade and markets, and as contributors to agricultural migrant labour (Ntiwunka & Nwaodike, 2021). Additionally, colonial taxation policies, market regulation ordinances, and colonial infrastructures influenced women's societal relations during the colonial period. In Nigeria's colonial years, economic and political policies significantly contributed to women's marginalisation, particularly in their exclusion from wielding and participating in colonial administrative processes and political powers (Falola, 1995). For instance, women in the southern and eastern regions gained the right to vote in 1954, whereas women in northern Nigeria did not gain this right until 1979. In other words, the colonial system also upheld the existing dominant patriarchy, limited women's political rights, and entrenched gender inequalities (Bertolt, 2018).

However, despite the impact of colonial policies on women's position in society, the implementation of these policies, which did not exclude women, was also a primary factor that led to their emergence in colonial

politics (Oladejo, 2019). The introduction of the indirect rule system, ordinances and Native Authority, the introduction and imposition of taxes, control of the local market economy dominated by women, and appointment of colonial stooges (illegitimate leaders) generated widespread political struggle in Nigeria's colonial period, which witnessed the participation of women in Nigeria (Ntiwunka & Nwaodike, 2021). In Nigeria, colonial women's taxation resistance, such as the Aba Women Riot of 1929 (Van Allen, 1975; Uchendu & Okonkwo, 2021) and the Egba Women taxation revolt of 1947 (Van Allen, 1975; Uchendu & Okonkwo, 2021), to the establishment of Women's political resistance associations, such as the Lagos Women's League founded in 1901, the Abeokuta Women's Union in 1949, which later changed to the Nigerian Women's Union (NWU) to accommodate all women irrespective of societal class, witnessed the active participation of women in rejecting colonial taxation and political policies, which were considered unfavourable to the social and economic affairs of women.

The Lagos Market Women Association (LMWA) represents a pivotal case in the historiography of women's resistance against colonial taxation and the colonial government's efforts to control the market in Lagos, a British colony. In contrast to the second-fiddle role, the case of the Lagos Market Women Association (LMWA) marked a cooperative phase in Nigeria's women's colonial history, as they challenged colonial policies and programs, which in turn redefined the status of women. The Lagos Market Women Association (LMWA) promoted and guaranteed the welfare of Yoruba women, especially in the colony of Lagos and also served as a reference point for other women's societal relations during colonial times towards changing the circumstances of the colonial situation." (Johnson, 1982) Hence, using primary data sources drawn from the National Archive Ibadan and secondary data drawn from books, journals and articles, the article examines the Lagos Market Women Association (LMWA) vis-à-vis the politics of market regulation, taxation and women's political participation

Market, Women and Association in Yorubaland

Markets remain an important economic institution in Yorubaland (Hodder, 1965: 48–58; Hodder, 1961: 149–159), an area that includes colonial Lagos and is currently located in the southwestern geopolitical zone

of Nigeria. The population of colonial Lagos is heterogeneous, with approximately 60 to 70 per cent of the inhabitants being Yoruba. Other ethnic groups in colonial Lagos include the Igbo, Hausa, Nupe, and Europeans (British, Afro-Brazilians, and Portuguese), among others. The existence of markets in African societies, including Yorubaland, has generated significant controversy, particularly when issues related to the colonial perspective on the pre-colonial African economy are examined. Colonial historiography tends to justify the inexistence of the market in pre-colonial African societies based on the notion that household subsistence agriculture was the norm (Ayittey, 2006). In other words, the colonial misconception views the existence of the market as part of the colonial civilisation agenda. However, the misconception of African societies has been discredited through the decolonisation of knowledge undertaken by Africanist scholars, who have demonstrated that markets were an integral part of pre-colonial African societies (Hill, 1963).

The development of the market was inevitable in African societies, given the fact that self-sufficiency was impossible. Hence, the absence of a self-sufficiency economic principle necessitated the need for the exchange of surplus for needs or necessities (Ayittey, 2006). The interplay between surplus and exchange contributed to the evolution of market systems—a designated place where regular exchanges of goods and services occur. In pre-colonial Lagos, markets such as the Ebute Ero Market and Obun Eko Market were important markets prior to the advent of colonial rule (Muritala, 2015). Additionally, markets in Lagos are not confined to the centre of exchange; they hold a primary position in the socio-economic and political relations of states and societies (Hodder, 1961). Markets in Lagos are periodic and accommodate long-distance traders from the Yoruba hinterland, as well as traders from other regions. In contrast, regular markets provide Lagos traders and their neighbouring counterparts with an avenue to exchange goods daily for survival (Muritala, 2015).

The role of women in the pre-colonial Lagos market structure cannot be overstated. The pre-colonial Lagos market economy and distribution system reveal the vital participatory role of women. The pre-colonial area of Lagos depended on fishing and article trading, in which women participated actively. Also, the dominance and participation of women in market activities were shaped by pre-colonial genderised division of labour and social roles based on sex. In the pre-colonial period, women were often excluded from work that was considered physically strenuous (Muritala, 2015). In the pre-colonial period, buying and selling food

crops, as well as cultivation and processing, were economic areas reserved for women. In pre-colonial Lagos, fish, local farm produce—either cash or food crops, crafts products and other articles of trade are marketed at the local market almost invariably by women. Women also serve as long-distance traders and intermediaries in *Alajapa* (Muritala, 2015). Hence, since pre-colonial homesteads cannot be self-sufficient, especially in foodstuffs, it was natural for women to dominate the trade in foodstuffs in Yorubaland and Lagos.

The position of women in the market structure also reveals their role in the market endeavour, which gives them the power to control the activities of these market structures. In many pre-colonial markets in Yorubaland and Lagos, markets were administered on behalf of the indigenous rulers (kings) by the market council, headed by the *Iyaloja*. The *Iyaloja* establishes rules and regulations, which are implemented by the market council consisting of heads of guilds in the market. The *Iyaloja* also maintained law and order in the market, settled trade conflicts and market disputes, collected market taxes, monitored the prices of goods, and provided opportunities for migrants and long-distance traders (Olusanya, n.d.). In the history of women traders in Lagos, Madam Efunroye Tinubu remains a profound reference point, given her role in facilitating trade relations between Lagos, neighbouring communities, and the Yoruba hinterland (Biobaku, 1966).

Associational life among the Yoruba and Lagos people remains profound. Association (Egbe) is one of the core features of the Yoruba people. In Yoruba land, association plays a crucial role in the socio-economic and political affairs of the Yoruba people. The tendency among the Yoruba people to establish associations is very strong due to the group's profound emphasis on kinship and communal relations (Fadipe, 1970). Across Yoruba land, the primary push for the establishment of associations is influenced by several factors, including the community self-help approach, mutual assistance in development, and protecting the interests of the population. Within the context of the Lagos market, associational life was crucial to the organisation, administration, and trade relations within the market system (Fadipe, 1970). The guild system remains an important aspect of associational life in various markets across Lagos. Traders selling similar goods form guild associations in Lagos. Women also head several guild associations. The *Iya Egbe Oja* (head of all market associations) and the *Ol-ori Egbe* (head of market association) are the closest authorities to all the retailers selling the same goods (Raji & Abejide, 2013). According to the

guild's operation, there will be one elected representative for each article of trade. The chief task is to protect the sectional interests of the retailers they represent (Raji & Abejide, 2013).

Lagos Market Women Association (LMWA) and Colonial Market Politics

Lagos' preeminence in the colonial economy and administration is not to be underestimated. Since the advent of European contact with Nigerian societies, the geographical location of Lagos, in coastal areas, has designated it a major point of destination for various European powers. Hence, the presence of Europeans in Lagos during the period of the Atlantic Slave Trade and the era of legitimate trade made Lagos a significant market centre and a destination point for people in the hinterland. European colonialism led to a population explosion in Lagos, which became synonymous with colonial trade and the expansion of various indigenous markets to accommodate new entrants from the hinterland, as well as the European population and goods. Lagos' position as a gateway and port area through which the British colonialists penetrated the hinterland of Yorubaland and through which goods were exported also led to its preeminence as a market space (Hopkins, 1968; Adekoya, 2016; Smith, 1974).

The transformation of the colonialist agenda from a sphere of influence to effective occupation led to the bombardment of Lagos in 1851 and its annexation as a crown colony in 1861. However, the emergence of Lagos as the crown colony designated it as the centre of colonial administration, as well as the centre of economic and political policies. Trade and market were one of the core focus areas of colonial authorities, an essential feature of the colonial economic agenda, especially during the period that witnessed the abolition of the Atlantic Slave Trade and the introduction of legitimate trade. Legitimate trade emphasised the colonies' production of raw materials needed to fuel the Industrial Revolution and also served as a market for finished goods. The colonial arithmetic of Nigeria's economic integration into the global economy and the need to consolidate British influence across all strata of colonial affairs had profound implications for the market system and administration in Yorubaland and Lagos. The profound implications of colonial rule on the indigenous market started with the introduction of various economic policies by British colonialists, such as the importation of metropolis goods marketed as superior to in-

indigenous crafts and production, emphasis on cash crop economy, which turned several away from the market to the agricultural economy, the introduction of British currency and taxation systems, colonial ordinances and laws on market administration, infrastructural developments, the role and domination of foreign firms and the effect of indirect rule system on market administration (Muritala, 2015).

In colonial Lagos and the hinterland, the market was a vital component of the colonial administrative structure, and the importance of establishing an instrument of colonial governance cannot be overstated. Among the various markets in the Lagos colony are Idumagbo Market, Moloney Bridge Street Market, Anikantanmo Square Market, Lewis Street Market, Ebute-Ero Market, Iddo Market, Oyingbo Market, Ebute-Metta Obada Market, Yaba Market, and Apapa, among others (Muritala, 2015). Since colonialism was about domination, it became logical for colonial authorities to ensure that market control was under the influence of designated British officials. In Lagos, colonial administrative re-organisation, which led to the establishment of the Lagos Town Council, usurped the traditional role of *Iyaloja* institutions. The Lagos Town Council was designated to be responsible for tax collection, market levies, and fines on behalf of the colonial government, a function previously performed by the *Iyaloja* institution and market councils, which consisted of the heads of guilds. The Lagos Town Council was also responsible for managing the market, security, judicial matters, and maintaining the markets (Olaoba & Ojo, 2014). Colonial authorities also played a significant role in establishing the market, which was previously within the purview of the indigenous government. For instance, the indigenous inhabitants of Lagos had to refer to the colonial authorities over the controversies that trailed the relocation of the Isheri market from the protectorate (Abeokuta) to the Lagos colony until the Alake of Abeokuta was able to find a suitable space within the Egba boundary for the market (NAI, Isheri Market: COMCOL 1. File no. 10).

The colonial introduction of tax regimes across colonial territories also led to a series of agitations from women who dominated the market economy. The introduction of tax regimes was one of the major means through which the colonial government was designed to finance colonial administration and pursue development projects in the colonies. However, the nature of tax regimes introduced in colonial Nigeria and their implications for women and market organisations led to a series of resistance from colonial subjects. Hence, the case of the Lagos Market Women Association (LMWA) presents a vivid example of women's roles and resistance

to colonial politics and economic taxation. Johnson noted that the LMWA was established around the mid-1920s, which culminated in the activities of Herbert Macaulay and the formation of the Nigeria National Democratic Party (NNDP) in 1923 (Johnson, 1982). However, despite the relations and cooperation between Herbert Macaulay and the Lagos market women over issues in Lagos colonial politics, the momentum and influence pulled by the LMWA were pursued by women themselves (Johnson, 1982).

In colonial Lagos, market women became active participants in the colonial political economy through their demonstrations against the introduction of the water rate tax. In 1908, the British colonial government proposed taxing the provision of water to residents of Lagos. Under the leadership of the Lagos colonial governor, Sir Egerton, the Colonial Office in London approved the taxation of various residents in Lagos based on a household system of water rates after the provision of water services (NAI, Comcol. I.C.C. 951, Vol. I, K/I, Y/I). Water rate charges were imposed to cover the colonial government's expenditure (loans) used to provide quality water for the residents of Lagos. In 1908, the colonial taxation estimates put the water rate tax scheme at one hundred and thirty thousand pounds (£130,000) (NAI, 1909; conf, 1909, CO. 520/77). The British officials in Lagos—Bonar Law contend that the rate proposed is very reasonable and that the construction of the waterworks was sanctioned on the definite understanding that a rate would be levied to pay working expenses and the interest and sinking fund charges on the loan for the capital cost of the work (NAI, The Lagos Water Rate Scheme Further Correspondence, 1915).

The British colonial government's introduction of a water rate tax in 1908 led to the involvement of women in colonial economic policies. Despite the British government's consideration of piped water provision as an important development for the growth and healthy living of Lagosians, the levies and taxes attached to this development remain a hindrance for indigenous people (Afolabi, 2016). The inhabitants of Lagos generally opposed the water tax vehemently, for they realised that nothing would be left of their meagre income after the deduction of electricity and water levies (Afolabi, 2016). The indigenous inhabitants of Lagos, who protested the water rate levy, considered such a tax outrageous since water is a natural resource. Hence, they contend that if 'British water' had to be paid for, they would rather prefer to continue drinking the 'pre-British water' (Lawal, 1995; Afolabi, 2016).

In protesting the water rate, several meetings were held by major stakeholders to demonstrate either their opposition or support for the

British water scheme. Among notable individuals who opposed the water rate levy were Chief Ojora and Dr Obasa. These two individuals sent a telegram to the Colonial Secretary after the two meetings held in Lagos on July 17 and August 5, requesting that the water rate levy be suspended and the proposed criminal code (NAI, The Lagos Water Rate Scheme Further Correspondence, 1915) be reconsidered. In a letter sent to the Colonial Governor-General, Sir F.D. Lugard, the representatives of the Lagos inhabitants claimed that they were unable to assume the burden of pipe-borne water, which they stated they had never requested and considered unnecessary (NAI, The Lagos Water Rate Scheme Further Correspondence, 1915). The Lagos inhabitants also claimed that the rates are not reasonable, as they are based on the capital value of the inhabitants' properties, which is contrary to the principle on which similar rates are generally based worldwide. Hence, the fixed water rate was considered excessive (NAI, The Lagos Water Rate Scheme Further Correspondence, 1915).

During a meeting at Idungaran Palace, chiefs expressed their disapproval of the government's proposed tax on the people's income, particularly that of women in Lagos. Despite the support of the unofficial members of the Legislative Council, the protesters note that the unofficial members do not possess the mandate or represent the people's opinion on the levied water tax (NAI, The Lagos Water Rate Scheme Further Correspondence, 1915). The strong resolutions passed against the water scheme during the mass meeting in Lagos on November 26, 1908, were a significant indicator of the severity of the situation. However, despite the opposition, the colonial government embarked on operationalising the scheme. Public opposition to it, however, remained a serious issue in Lagos politics until World War I, as sustained agitations by the People's Union under the leadership of Dr. Obasa. The water rate tax affected colonial Lagos women financially, prompting them to sell their properties to offset numerous fees, including market fees and market shed fees.

The water rate taxes caused Lagos women to protest in Lagos. On April 2, 1909, women protested against the tax rate by closing markets and stalls and refusing to patronise European firms and their goods (Okonkwo, 2011; Cole, 1975). Women's protests and concerns were published in various newspapers, such as *Lagos Weekly*, where the implications of the water rate taxes for women whose economic activities are tied to water, especially hawkers and water carriers, were expressed. The implication of the water rate taxes on the means of livelihood of women reinforced their commitment to see to the withdrawal of the water rate tax. The pro-

tests of women and the complaints made by the educated elite prompted Governor Walter Egerton to reconsider the tax regime, claiming that the poorest inhabitants of Lagos would be excluded from the tax while only residents close to the public pump would be subjected to it. The protest was suppressed in September 1916 through the efforts of women and the educated elite (Muritala, 2015).

The implication of these taxes and fees began to awaken women's interest in the British colonialist political and economic policies as early as 1918. In Lagos, market women were significantly impacted by British colonial economic policies, including the introduction of market tolls and fees. The LMWA began to champion the cause of women and market affairs in Lagos, especially in the immediate years after the First World War (1914–1918). In the aftermath of the war, a series of economic policies introduced by the British colonialists to mitigate the war's impact on metropolitan countries led to the implementation of similar policies in the colonies to reduce the wartime deficit. Still, they were considered inappropriate by indigenous members of the colonies. Also, in "Nigerian Gazette" for October 6, Rules under the Markets Ordinance (Chapter 58), Agege, and Rules No. 4 of 1929 were amended with the substitution of a new (Muritala, 2015). Market women considered this to be the government's attempt to introduce a toll of 1d. Per day on hawkers in Agege Markets. This received widespread opposition from the indigenous populace, who argued that the concept of hawking in colonial Yoruba land had never been placed under any tax. Criticisms of the new policies were published in the Nigerian Daily Times, where several views emphasised that the policy was a colonialist effort to strangle Lagos market women's petty trading source of income.

However, despite women's contribution to resistance against the water rate tax and the introduction of hawking fees, the Lagos Market Women's Association (LMWA) became involved in colonial politics. With the introduction of a tax on Lagos women's rumour, news spread rapidly in the colony in the 1930s, generating a series of controversies. The controversies generated were caused by the outcome of tax imposition on women in the eastern region, leading to the Aba women's riot in 1929. The news led to the establishment of a women's committee under the LMWA with Madam Alimotu Pelewura as one of the formidable leaders. Alimotu Pelewura was a significant figure in the women's political sphere during the colonial era. As early as 1910, Alimotu Pelewura garnered recognition from market women and Eleko Eshugbayi. By 1920, she had emerged as the Alaga (head

of market administration) of the Ereko market in Lagos (NAI, Com. Col. Series, File No. 2516).

The news of taxation also coincided with the British colonial government's desire in Lagos to control market affairs, which led to another wave of crises on January 28, 1932. In 1932, the British colonial government introduced another policy to ban street trading in Lagos. This received widespread discomfort among market women, as the majority of women depend on the street to meet various taxes, such as the water rate tax, the improvement rate, or income tax, among others. Hence, a ban on market women's source of income and trading activities received widespread criticism championed by the Lagos Market Women Association (NAI, Com. Col. Series, File No. 2516). In an attempt to support market women who would be affected by the street trading policy, the British government, under the Lagos Town Council, initiated the expansion of market structures to accommodate those impacted by the street ban. However, the expansion phase brought another new crisis into the limelight, involving market women over the rate attached to securing a stall at these markets. In Idumagbo market, Lagos market women were required to pay four shillings per stall in the market built by the Lagos Town Council for £ 14,000 (NAI, Com. Col. Series, File No. 2516). The Lagos Market Women Association rejected this under the leadership of Madam Alimotu Pelewura, who considered such an imposition a means to cut women off from trading. The Lagos Market Women Association recorded success as the colonial government revised the four-shilling stall tax to one shilling (NAI, Com. Col. Series, File No. 2516).

As the taxation of women became a colonial issue in 1932, and given the reactions of women to their taxation, the colonial government quickly addressed the perceived rumour about taxing women by organising an educational and enlightening meeting. On January 28, 1932, twenty-five petitioners proceeded to the office of the administrator of the Colony in Broad Street, Lagos, where Major Charles Trevor Lawrence received the following persons, namely: Chief Oluwa, Chief Obanikoro, Mr Kadiri Oluwa, Mr Yesufu Owo, Madam Barikisu Iyalode, representing the Faji Market Women, Madam Alimotu Pelewura, representing Ereko Market Women, Madam Comfort Ige, Ebute-Ero Market Women, Madam Efunyinka, Araromi Market Women, Madam Laninhun Aduke, Ebute-Metta Market Women (NAI, Com. Col. Series, File No. 2516). These leading women representing Lagos markets were interviewed in the office of the administrator of Lagos, Major Charles Trevor Lawrence. Also present at the meeting were

Mr. R.E. Foulger, the Commissioner of Police, the Colony District Officer and three other European officers. At the meeting, the administrator announced that the taxation of women was a false rumour. He insisted that the 'government was contemplating nothing of the kind (NAI, Comcol). In the aftermath of the clarification, Madam Alimotu Pelewura emerged as a prominent nationalist figure, opposing British economic policies that were deemed unfavourable to women's interests. At the end of 1932, Alimotu Pelewura became the spokesperson for eighty-four market women's representatives for sixteen markets. Alimotu Pelewura rose to prominence and became involved in Lagos politics beyond the market space. In 1938, she became a member of the Nigerian Union of Young Democrats (NUYD) executive committee.

However, by the time of the Second World War (1939–1945), one of the major wartime relationships between Britain and its colonies was the need to augment the financial implications of the war through various economic measures on the colonies. One of the means used in this process was the income tax ordinance. To realise the need for financial support, women were not excluded from wartime taxation. The income tax ordinance included a clause to tax individuals with an annual income of £ 50. As a result, Lagos market women could no longer remain complacent, particularly when they learned that the government of the day intended to impose an additional tax burden on the existing taxes they already paid. Put differently, the tax was vehemently opposed by market women who were already burdened by the taxes on market stalls, water rates, and improvement or income taxes. Women shouldered family finances either as breadwinners or due to the lack of employment for their husbands, which was a result of the war's impact.

The Lagos Market Women's Association challenged the income tax ordinance by organising a protest. On December 16, 1940, the LMWA protested at the colonial Commissioner's office, led by Madam Rabiatu Alaso Oke—Iyalode of Lagos. The women's protest emphasised that although the tax was targeted towards women with 50 pounds annual income or because of the wartime crisis, they considered any form of taxation of women inappropriate. The aftermath of the December 16, 1940, protest was followed by the LMWA's closure of the market and an organised protest at the colonial government house to rescind the Income Tax Ordinance. However, the colonial governor, Bourdillon, refused to rescind the tax ordinance. On December 18, a mass meeting was held at Glover Memorial Hall, attended by between 1,000 (the government's estimate) and 7,000 (the Daily

Times estimate) (NAI, Com Col, 1940), where the income tax ordinance was debated between Madam Alimotu Pelewura and a colonial government representative. Pelewura rejected the proposal because if accepted, the colonial government would manipulate it to cover all market women, many of whom were struggling to survive achieved victory with Governor Bourdillon's revision of the income tax ordinance, which increased the tax from 50 pounds to 200 pounds, a move favourable to market women, and thus achieved victory.

The introduction of the Pullen Food Scheme also brought the Lagos Market Women Association to the forefront of Lagos politics and economy (NAI, Comcol; Oyemakinde, 1973). The Pullen food scheme was a war-time development due to the shortage in food production caused by the enlistment of able-bodied men on the war front to serve as soldiers. The Food Price Control Scheme began in 1941 under the direction of Captain A.P. Pullen, whose name was associated with the operations (Pullen Price) (Oyemakinde, 1973). The price regulation scheme, which regulated prices for foodstuffs, took effect on February 19, 1941, and directed smaller retail units to conform rigidly to the price limits per standard measure, as designated by the market women and their customers (Public Notice; Official Gazette, 1941). A newspaper publication of February 22, 1941, edited by Duse Ali, presented the reasons for the British colonial government's introduction of the price control scheme thus:

We are pleased to note that the government has at length found it expedient to fix the prices of local food products in view of exorbitant prices which have obtained in the Lagos market. As no fixed price previously existed, the market women were, for the most part, compelled to fix their retail prices in accordance with the demand of the producers or wholesalers ... we have for a considerable time been familiar with this food condition but being aware of the many other war difficulties of Nigerian government, we refrained from adding to its many onerous burdens... (The Comet, 1941)

The colonial government placed foodstuffs such as Gaari (Farina), yam, maize, salt, and cassava under the price control scheme. Similarly, only colonial government-licensed firms and indigenous contractors were to serve as middlemen through which food and cash crops could be exported from producing centres by recognised government agents. Special permits were therefore issued to these exporters by the district offices for recipients, including the United Africa Company (UAC), Military contractors, and

agents of the Association of West African Merchants (NAI, Comcol. Series File No. 2516, Vol. 1, Prices of Local Foodstuffs).

The implementation of the Pullen scheme was most profound in Lagos due to its economic and administrative importance. However, the implementation of the Pullen scheme was not received with open arms by the Lagos Market Women Association. The Lagos Market Women's Association protested against the Pullen Scheme foodstuffs regulations on essential goods and trading items, which women hitherto dominated. The scheme led to the mass mobilisation of market women, numbering over 8,000, led by Madam Alimotu Pelewura to Iga Idunganran (Palace of Oba Eko) on January 12, 1941, to protest against the Pullen scheme. The Lagos Market Women's Association also petitioned the Commissioner on November 24, 1943, on twenty-six points involving about one thousand three hundred and ninety (1,390) signatories, who signed on behalf of 8,000 market women (NAI, File II, B0731). The agitations of these women centred on the implications of these wartime developments for their source of income. These were petty traders who had to eke out a living to supplement the poor earnings of their men, who were not in any form of employment (Afolabi, 2016). Without a doubt, the government's attempt to impose taxes on Lagos women during a war period, when they had to pay for their children's education and help their husbands and unemployed sons with their tax payments, was ill-timed and was stridently resisted by them (NAI, Comcol, File No. 23610 E/2). As it was succinctly put:

"We ... Market Women humbly ... beseech your Excellency not to approve the Pullen Scheme, which is about to deprive us all of our hitherto exclusive trading rights through which we earn our honest livelihood, support our families, educate our children and pay our lawful township and water rates." (West African Pilot, 1943).

Lagos Market Women Association, in a letter addressed to the Officer Administering the Government of Nigeria—Arthur W.G.H. Grantham, argued that the Deputy Food Controller—A.P. Pullen, wanted to deprive the women of their immemorial trading rights, which are the proprietary rights that belong exclusively to the Lagos Market women (NAI. Comcol. File No. 23610 E/2). The Lagos Market Women Association emphasised that during the First World War, 1914–1918, the fluctuation in the local prices of Native foodstuffs due to the uncertainty of the demand and supply of Native Food Stuffs was regulated by the Lagos Market Women them-

selves without government interference of any kind and any hardship on the poorer classes in the Lagos community. Similarly, in Lagos, smaller market associations, such as the Oyingbo Market Women, petitioned the colonial government regarding the state of markets and food supplies. In a memorandum of May 21, 1942, addressed to the Food Controller. The Oyingbo Market Women Association and Stall-holders condemned food price control in Lagos, tagging it a useless scheme that should be scrapped (Oyemakinde, 1973). They argued that seasonal variations in supplies determined price fluctuations and that the price structure operating in Lagos reflected the costs at the production areas, which the government had not dared to influence. Oyingbo market women noted that:

... since the prices have been fixed for some of the articles, they (Market women and stall holders) find it difficult to sell at the exact prices fixed by the government and that the underestimated articles, namely—Garri, Corn, Yam, Rice, Egusi, beans and oil are goods which they humbly say could not be controlled as there are no definite prices given in their cases because their prices may be higher or lower during the dry and rainy seasons (NAI, Comcol, 1942: 182–184).

Despite several petitions and market traders' reactions to the price scheme, the British colonial government pretended not to have heard them and completely ignored their pleas. Since the traders could not afford to sustain long-term losses, many of them began to take the law into their own hands, a situation that culminated in the emergence of black markets within the domestic economy. In a petition by Adio Olawale, directed to the Deputy Food Controller, Marina, Lagos, dated December 30, 1941, he reported the rise in the market price of potatoes. He also noted in his petition that the controlled price for a basket of potatoes of 168 lb, which should have been sold for thirty-eight shillings, nine pence, (38/-9d), was being sold for fifty shillings (50/-). He observed that the Marine Department ship handler supplied potatoes at four pence (4d) per lb instead of the controlled price of 2 $\frac{3}{4}$ per lb or 12/-11d per ounce of 56 lb (NAI, Comcol Series File No. 2516, Vol. 1).

The British colonial government insisted that violators of the price control schemes must be severely punished. A newspaper report at the Ibadan National Archives shows that several public announcements were made by the inspector of prices against those who violated the price control scheme. For instance, in 1942, one, Abigail Idowu, living at No. 13, Epe

Street, Lagos, was charged with the offence of selling 10 oz of tomatoes for two and a half pence ($2\frac{1}{2}d$) instead of 16 oz for ($2\frac{1}{1}d$) controlled price. The court ruled that she could either serve a month's imprisonment or pay an indemnity of £10. Another petty trader, Wulemotu Agbeke, who lived at No. 109, Docemo Street, was charged with selling 8 oz of tomatoes for two and a half pence ($2\frac{1}{2}d$) instead of 16 oz for $21/1d$, the controlled price. She was sentenced to a month of imprisonment for hard labour or an option of a fifteen-pound (£15) fine (The Comet, 1943). One Daniel Shumolohun, of 129 Bamgbose Street, Lagos, was also found guilty of selling one small tin of Ovaltine for one shilling and six pence ($1/6d$) instead of the controlled price of $1/5d$. Not only that, one Paulinus Mabadeje of No. 35, Bamgbose Street, Lagos, was also found guilty of refusing to sell sugar. Both individuals were, respectively, sentenced to either two months' imprisonment or a fine of five pounds (The Comet, 1942).

Conclusion

The article has examined an important aspect of women in the political and economic historiography of colonial Nigeria. Women occupied an indispensable position in the pre-colonial and colonial economies. However, this position was not without challenges. During these periods, women were victims of subjugation under the gender role accorded by society. Using the Lagos Market Women Association, the article examines their roles and contributions to the political-economy debates of colonial Lagos. As early as 1908, colonial taxation policies began to impact women's livelihoods, particularly with the introduction of the water rate levy. By 1920, the organised body of women known as the Lagos Market Women Association had become a force to be reckoned with in terms of market regulation, politics, and taxes. During this period, the Lagos Market Women, under the leadership of Madam Alimotu Pelewura, championed the cause of women's affairs, challenging the taxation regime in Lagos, particularly the rumoured 1932 women's taxation and the Pullen scheme, which was established as one of the wartime measures. The article reveals that despite the factors of subjugation and a secondary role in women's position in society, the case of the Lagos Market Women Association presents an alternative perspective, defining women as active rather than passive participants in societal affairs.

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