

SOCIAL AND ECONOMIC UPHEAVAL IN COLONIAL NIGERIA: A STUDY OF THE 1954 AGO IWOYE RIOT IN IJEBU PROVINCE

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Abstract

One of the negative effects of colonialism on African societies was the disruption and replacement of indigenous social and economic structures, sub-structures and superstructures with structures of global capitalism, for the purpose of easy appropriation and expropriation of local resources for the benefit of the metropolis. Adopting the historical research method, consisting of both primary and secondary sources, this study explored the political economy of Yorubaland from the inception of British colonialism up to 1960, and revealed how the British supplanted the well tested pre-existing political structure of the Yoruba people with the Native Authority system. The study found that the introduction of the British predatory tax system in Ago Iwoye in Yorubaland, which the people considered burdensome and unfriendly, rendered the people and their culture vulnerable to the exploitative tendencies of British colonial machineries. It also found that the British predatory and parasitic tax demands triggered the violent resistance that erupted in Ago Iwoye, Ijebu Province in 1954. The study concluded by deconstructing the racialised argument that taxation will always lead to societal development. In reality, if a tax system is unholy, exploitative and burdensome on a people, it has the potential, always, to degenerate into disturbances, war, anarchy and other dire consequences for the polity.

Keywords: Ago-Iwoye, British Colonialism, Taxation, Riot, Yorubaland,

Historical Background

Britain conquered Yorubaland through the use of superior weapons, religious penetration through missionaries, deceptions and treachery. Lagos and Ijebu were conquered in 1851 and 1892 respectively. Due to the long-drawn wars among the Yoruba, which characterized the period between 1877 and 1893,¹ the British colonizing forces had little difficulty in overrunning, wherever necessary, the Yoruba speaking area militarily. This was because the people were already war wearied and could only put up weakened resistance against the superior fire power of the imperialist army. Precisely, the colonising British authorities became involved directly in the Yoruba wars in Oyo, Ibadan, Ekiti and Ijesa homelands and concluded various "treaties" in which they claimed that the indigenous rulers ceded control of Yorubaland to British authorities. Thus, through one form of negotiation or another and in exchange for imperial protection, Governor

Carter of Lagos signed 'treaty of friendship and commerce' on the 7th January, 1893² with Egba land, while the remaining Yorubaland came under British control in piecemeal fashion. With the exception of Egba land, the establishment of colonial authority over Yorubaland was established.³

The British Centralised Despotism in Colonial Western Nigerian

The British concluded the subjugation of Yorubaland through diplomacy, coercion and subtle force wherever it was deemed necessary. In other words, the incursion of British conquerors into the hinterland was accomplished gradually through a combination of diplomacy and military campaigns. It could be said that Egba land was one of the few African states that survived the scramble, though

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for a short period, and for the first half of the 1860s,⁴ the Colonial Office remained unwilling to reverse the role it assigned to Abeokuta as the testing ground for Christianity and European civilization.

The British economic policy in South-western Nigeria was centrally focused on making money for the mother country and ensuring that the Crown Colony of Lagos and the Western Protectorate were as financially self-sustaining as possible.⁵ Indeed, the British colonial authority wanted to avoid a situation where unnecessary financial burden would be heaped on the home government. The Colonial Office was therefore unprepared to commit British resources to any policy of expansion which did not promise an immediate financial return.⁶ The British governed the whole of Nigeria through what they themselves referred to as the Native Authority, which was adopted because they did not have enough administrative personnel and knowledge of the Nigeria as would be suitable for direct rule.

One of the three essential ingredients on which the colonial government rested its Indirect Rule system was the Native Revenue.⁷ The British instituted the Native Administration to assist them in the day-to-day running of the government. The Native Authority was the decentralized arm of the colonial state, which comprised a hierarchy of chiefs. These chiefs symbolized the power of the British colonial government, and they needed to look for money frequently for several projects. A tax department, a major sources of revenue, was created and placed direction of an efficient British officer,⁸.

The institution of taxation was not a novelty introduced by the British to Nigeria. It was already in existence in Western Nigeria before the British contact with the indigenous people. The British simply modified the pre-existing tax system to suit colonial interests.

Lugard himself puts the argument thus:

*The assessment was based upon the sum of existing taxation ... modified by the Resident after careful personal inquiry and in accordance with...ability of the village to pay. It was thus neither a mere consolidation of the existing taxes, nor was it an arbitrary assessment de-novo by the Resident.*⁹

It was better to regularize the series of 'arbitrary, irregular and uncertain tributes' in order to achieve a 'fair system of direct taxation'¹⁰ than to introduce an alien taxation system. Essentially, therefore, the colonial administrator wanted the new direct tax system to be 'selfsupporting'.¹¹ Lugard saw direct taxation, which the people were opposed to, as essential for Indirect Rule.¹²

Before 1900, inter and intra-ethnic wars were rampant. But during the early period of colonialism, the people in Yorubaland began to refer to capitation tax as 'Owo Orun' (sleep money) because they could now go to bed at night without fear of surprise attack¹³ because the period of restlessness and fear of massacre by hostile neighbours in the nights was over with the advent of British rule. Although resentment against taxation was widespread in Yorubaland, it soon dawned on the people that direct taxation had come to stay as a permanent feature of British colonial administration.¹⁴ Lugard believed that the immediate goal of direct taxation was to provide a revenue, which being collected through the medium of the native rulers and in accordance with native law and custom, could be shared with them, not as a dole from the government, which could destroy their self-

respect, but as their deserved dues from their own people in return for the jobs they did as rulers or judges.¹⁵

While the obligation of direct taxation was already firmly established in Northern Nigeria by 1914, it was not collected in the Western Provinces before 1918.¹⁶ By 1915, however, there was general dissatisfaction at the provisions of the Native Court Ordinance, which forbade the acceptance of fees, presents, the private hearing of cases and the diversion of all court revenue from private pockets to the Native Administration coffers. And because salaries and perquisites were momentarily delayed in that year, the rulers grumbled as there arose a feeling of general distrust of the new régime.¹⁷

But because the British administration was determined to wipe out the relics of the old practices, the chiefs were, therefore, provided with legitimate incomes in form of salary. In Benin, and Yorubaland generally, it became imperative for the British colonial administration to provide an adequate income for chiefs and officers of the indigenous state if it was going to be possible to end arbitrary exactions of all kinds from the peasantry and the perversion of justice by means of bribes or unjust fines.¹⁸ To effect this objective, the Native Authority Ordinance was passed to support the authority of the chiefs, both in the collection of the authorized taxes and in the maintenance of order.¹⁹ The colonial authority literally used land taxation and outright force to ensure the people's compliance²⁰ to the new system.

With the introduction of the Indirect Rule system, the positions of the traditional rulers in Yorubaland were rendered less important. They were allowed to use the title of 'kings only in the African signification' and could only settle disputes between indigenes subject to British laws.²¹ Thus, the coming of the British ruler turned kings into complete puppets as the authority conferred by tradition and custom on them was taken over by the colonial government in exchange for annual pension from the Queen of Britain. Refusal to obey colonial directives always led to stoppage of stipend.²² The new situation in Yorubaland whereby the kings lost their traditional power was replicated in most parts of Southern Nigeria during the colonial period. The situation was not different in Egba land where the king also became stooge of the British colonial administration, responding to directives as issued by the superior authority in return for stipends and protection from the colonial overlord.

Up till 1917, British colonial administrative officers monitored fiscal matters. However, the introduction of taxation had a major impact on the revenue base and the society in general. It was introduced as part of the changes that came with amalgamation in order to generate revenue to pay salaries to chiefs in order to secure their co-operation as propagandists and supervisors in the collection of tax.²³ The British taxation translated into an additional burden on the poor people who were the majority, and who were expected to bend double backward in order to meet colonial tax demands. The collection of taxes was carried out by the Native Authorities who, in nearly all cases, co-operated with the British overlord, but who, on the other hand, were not always supported by the paying public. In fact, the Native Authorities were, at times, subjected to intimidation and subjected to violence when hearing or about to hear cases against defaulters. The colonial policemen were used as tax collectors, but only provided enforcement support for the Native Authorities.²⁴

On the whole, the British colonial government put in place infrastructures that were meant to ensure the smooth takeoff of the colonial structure, and ensured that her tax structure was mainly guided by capitalism as an economic system. The British colonialists did not invent those institutions that were

operative. Nowhere was this phenomenon more clearly expressed than in the traditional tax system, which was modified to suit the colonial pattern.²⁵ In spite of the modifications by the colonial administration, taxation and tax related considerations still constituted and presented sources of challenge to the British government throughout the period of colonialism, and it was this vexed question of taxation that degenerated into the riots and protest movements which dotted Southern Nigeria during the period under consideration.

On the whole, the British colonial government 'treaty of friendship and commerce' with Egba land and the deceitful and other coercive or persuasive piecemeal agreement with other Yoruba kingdom led to the establishment of colonial authority over Yorubaland in 1893. The British went ahead to institute the Indirect Rule system, institutionalizing the Native Authority and the direct taxation systems, which the poor indigenous people found too burdensome to bear, and which consequently catalysed into disturbances, riots and wars in the entire Southern Nigeria. The Ago Iwoye riot was one of such uprisings that was spewed by the British occupation, and it is the subject of this current research.

Events Leading to the Ago Iwoye

Ago Iwoye was, in the colonial period, a town of about 12,000 inhabitants lying 10 miles north of Ijebu-Ode and two miles from the main Ibadan-Ijebu-Ode road. The town, the fourth largest in the Province, was situated in a thickly wooded valley.²⁶ The people were mostly farmers while the land was suitable for the planting of cash and food crops. Like all Ijebus of that time, the Ago people showed marked ability in trading and clerical work and some of them left for Lagos in search of employment.²⁷

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

If all the issues raised above were insufficient to push the people to the brink, the absolute mishandling of the collection process of the new tax presented a huge reason for reactions from the people. They were angered because the tax collectors deliberately prevented them from attending an important social function referred to as *Gbara*. Traditionally, the age-grades (*egbe*) normally deliberated on matters affecting their members²⁸ at the *Gbara* event centre. Matters such as the announcements of new childbirths and funerals were normally made on such occasions. It soon became a habit for the tax collectors to stand at the terminus of the road of each village in order to forcefully collect tax from unsuspecting villagers who were attending the event. Farmers who had defaulted in the payment of their taxes were usually deprived of the opportunity to participate in this important celebration as they often ran back whenever tax collectors were sighted.

Policemen always provided assistance to the tax collectors by ensuring that defaulters were arrested, and it was commonplace to see people struggling to escape into the bush. Such occasion usually presented opportunity for tax collectors to indulge in petty bribes while policemen who assisted the tax collectors

usually took the law in their hands by illegitimately assaulting accosted defaulters, thus preventing them from performing a legitimate social and cultural function. At times too, women's head ties were seized if they failed to pay their taxes, and were only released on the payment of petty bribes²⁹ to tax collectors. Indeed, the women were also sexually taxed by the local tax collectors and the law enforcement officials who assisted them.

Unfortunately, the Ago-Iwoye people saw themselves as just paying taxes with no basic amenities provided for their use. In other words, the taxes paid by the people were spent on providing social amenities for those at Ijebu-ode, the provincial headquarters. The report of the Assistant District Officer, A. Bower, bore eloquent testimony to the fact that the colonial authority grossly neglected Ago area. The people helped themselves through communal efforts; they built a maternity centre, rest house and others facilities were provided through communal efforts. They also established the Ago-Iwoye secondary school, which was commissioned on Wednesday 20th January, 1954.³⁰

However, it was in the aspect of water that the people face their greatest challenge; water supply was considered a big problem that required urgent attention because the two small wells near the maternity centre were usually empty during the dry season while the only functional well was often without portable water. Whenever it had some water at all, it was a little better than mud.³¹ Beyond that, the Ago-Iwoye area was guinea worm infested and the colonial authority did nothing to address this problem in spite of several appeals and petitions.

The people of Ijebu and Abeokuta were already paying tax since 1918 when tribute tax was introduced to the area. Fake tax collectors were known to have often way-laid innocent citizens demanding tips. The administrative machinery put in place by the colonial authority gave too much power to *Oba*³² Ebumawe, the traditional chiefs and the nominated councilors. The upkeep of the main roads and the assessment/collection of taxes were tasks to be supervised by the chiefs. The chiefs also had the power to call upon labourers to assist in repairing the established roads. In a study of Indirect Rule in Nigeria, one scholar had noted that so long as chiefs collected the amount of taxes assigned to them and supplied labour when ordered to do so, the British colonial authority seldom interfered.³³ As a result, these functionaries were passionately hated by the masses. The British colonial system gave a lot of power to the Native Authorities and this angered the people. The judicial system that was operative during the colonial era also left much to be desired.

Justice was perverted and was only given to the highest bidders by the representatives of the Native Authorities. Minor offences, which were pardoned during the pre-colonial days, began to attract fines³⁴ during the period. The functionaries of the British colonial administration were responsible for miscarriages of justice as they were known to deliver judgments in favour of the highest bidders. The people were also embittered that the *Oba* was unable to bring pressure to bear on the British authority so that some basic facilities could be provided. The people could not understand that order came from the provincial headquarters at Ijebu-Ode, that the king had no voice in policy matters. They therefore saw their king as an autocrat who sought no view in matters relating to Ago-Iwoye before taking decisions in the name of the town. Also, although the people wanted their *Oba* to be a crowned king, this had to be subject to the approval of the acting Resident, Ijebu Province, Captain Mackenzie.³⁵

The flat rate tax, which the people were required to pay, was also not convenient. The income tax, which followed, came at a time when the people were smarting from the anger that arose from the burdensomeness of the flat rate tax. Beyond that, the colonial authority did not make good its promise to

tar the Oru/Ago-Iwoye road. The people were surprised and infuriated that all the materials that had been deposited for use on the Ago-Iwoye roads were expended on the repair of the Ijebu-Ode roads, where the provincial headquarters was situated. Among the towns in the area, Ago-Iwoye was the only place where protest against imposition of income tax was recorded. Other towns such as Ijebu-Ode, Shagamu and Ijebu-Igbo had enjoyed one social benefit or another in the past and had no pressing needs from the colonial government. Although the people of Ago-Iwoye were paying flat rate tax, they were accorded total neglect in the scheme of things and consequently felt cheated. The people were not educated on why they needed to pay the new income tax. They were accustomed to paying the flat rate, not income tax, 'Owo lpo', tax arising from one's rank or status. The people did not wish to pay the new income tax as they were not receiving any salary from the government.³⁶

There was arbitrariness, favoritism and prejudice associated with the newly imposed tax. For instance, if one had a clash with a counselor or one seduced a wife from a councilor's family, one was sure to be heavily taxed. On the other hand, if one was a friend to any of the councilors or traditional chiefs, one was sure to be lightly taxed,³⁷ and above all, these government agents paid no tax at all, whether flat rate or income tax. In fact, the people had a fairly broad front of disapproval;³⁸ the women protest against payment was aided by the 'Majeobaje', (chief whose responsibility it was to ensure the smooth-running of the system), while the males were opposed to the payment of education rate, which was another form of taxation. Those whose children were of school age and who had them registered in government schools were compelled to pay the education rate.

The resource poor peasant farmers in Ago-Iwoye who were heavily taxed, therefore, regarded the arbitrary imposition of tax as gross injustice. The colonial administration introduced the payment of four (4) shillings per cwt. for the farmer's crops, including cocoa, which was to go into the treasury of the regional government.³⁹ Although the imposition of produce tax was unwelcomed by the farmers, it did not trigger riot. It was only when the government decided to make a scapegoat of some defaulters among the farmers that crisis erupted. Eight of the demonstrators who were ordered to appear in court on the 8th of January 1954⁴⁰ did not. All attempts to prevent the *Oba* from signing warrants of arrest proved abortive. The *Oba*'s non-responsiveness to the farmer's appeals and representations⁴¹ made him the object of their first attack during the 1954 anti-tax riot.

Forty-four farmers paid their tax immediately, but eight others adamantly refused to pay. These men were charged and ordered to appear before the court on Friday, January 8th 1954. Instead, five persons representing the farmers' Association came to tell the court that the accused persons will not appear before the court unless the case was transferred to another court. The court therefore ordered that Bench Warrants be served on the accused persons.⁴² As a result of the Bench Warrant issued, one of the accused persons was arrested and brought to the police station, and this triggered looting and destruction of properties by some people. It was clearly a planned attack.

Riot ultimately broke out in Ago Iwoye on the 9th and 10th January, 1954. Premises attacked were those of the Native Authority, Native Authority staff members, councilors and the palace of Ebumawe. Valuable records, instruments and structures were doused with petrol⁴³ and razed. Council officials also became objects of attacks by rampaging farmers while valuable properties were vandalised. Although the *Oba* Ebumawe managed to escape unhurt, he relocated to Ijebu Ode where he took refuge while a comparatively large number of rioters deserted the town. Colonial structures such as the police station/court hall were not spared. In all, the balance of fifteen pounds fifteen shillings and three pence (£15: 15s: 3p) was the balance of income tax due to be paid by all the eight defaulters.⁴⁴ The Oru/Ago-

Iwoye road was only tarred after the anti-tax riot of January 1954.⁴⁵ Undoubtedly, it was the riot that prompted the colonial government into action.

The policemen who came to contain the riot encountered strong hostility and resistance. Although fear was initially expressed that the people might overrun the police,⁴⁶ this fear soon evaporated as the police were able to contain the uprising with the use of superior fire power. Resultantly, many people fled the town in order to escape police reprisal. One hundred and fourteen (114) persons were arrested, asked to appear in court and charged with causing a riot in the town. Those arrested were sentenced to various periods of imprisonment, though with an option of fine. But as a result of a letter, which was written by some chiefs, and titled, *Ago-Iwoye Riot- Innocent people*, thirty-one of the arrested men were released.⁴⁷ People who lost their properties during the riot were generally compensated. Significantly, after a very careful and rigorous investigation, it was found that in the haste to ensure safety, peace and order, the police arrested a few people who were not even involved in the disturbance/rioting. Attempts were made to remedy the mistake as it was soon recognized that the indiscriminate punishment of criminals and non-criminals was capable of having bad consequences on a town.

Conclusion

This study has demonstrated that the British colonial administration adopted direct taxation in order to finance its administration through the instrumentality of the Native Authority who operated a severely oppressive tax regime, while the abuse of office by tax officials etc., provoked disturbances and riots in Ago-Iwoye in Yorubaland. One could also say that the Ago Iwoye riot was organised by dissatisfied peasant groups, who violently protested against economic pressure and misrule imposed upon them by highhanded rulers. In fact, tax related issues between the people and the colonial government constituted a reason for the disaffection of the people towards the colonial government policies. Also, disruptions of the Ago people's social events, unfair and discriminatory tax regime, arbitrariness, favoritism, new judicial impositions, and prejudice associated with the newly imposed tax, all combined to spark the people's anger against the British overlord. The people were generally opposed to the socio-economic and political changes that came with the imposition of colonial rule, changes that conflicted with the sociopolitical culture that existed before the coming of the British.

Indeed, we have seen that the indigenous people, particularly the resource poor peasant farmers, were generally uncomfortable with the British new tax regime and could not tolerate the intemperate nature of the Native Authority government's coercive compulsions. In fact, the high handedness of the *Oba*, who could no longer be relied upon to competently protect his people against perceived parasitic colonial economic, cultural and political impositions was also significantly responsible for the restive tax war that occurred in 1954. One could say that the peoples displeasure with the predatory and parasitic colonial tax policies and the burden they imposed on the people triggered the reaction of the indigenous people against the authoritarian nature of colonial rule.

Finally, this study concluded that the British predatory colonial taxation policy and the authoritarian nature of their Native Authority was a fundamental major clog in the wheels of stability during the British rule in colonial Southern Nigeria. Indeed, the British policy formulators were insensitive to the socio-cultural milieu where they operated. Most of their policies were not premised on a just, fair and equitable arrangement. They failed to put the issue of taxation in proper perspective and thus came short of resolving the age long antagonism between the ruler and the ruled.

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- ² Webster, Boahen and Idowu, (1972). *The growth of African Civilization; The Revolutionary Years; West Africa since 1800*, Longman, 105.
- ³ UNESCO, *General History of Africa*, Vol. VII. *Africa under Colonial Domination, 1800-1935*, 130.
- ⁴ Canby, Courtlandt, (1984), *The encyclopaedia of Historical Places*, New York, fact of file publication, 2.
- ⁵ An in-depth analysis of the British Economic Policies in other Protectorates within Nigeria amply justifies the position maintained here.
- ⁶ Toyin Falola, (1989), *Politics and Economy in Ibadan*, Modelor Design Aids Ltd., Lagos. 19.
- ⁷ The other two pillars of indirect rule were the Native Authority and Native Court. Direct and indirect rule actually evolved into complementary ways of native control. Direct rule was the form of urban civil power. It was about the barring of natives from civil freedoms pledged to citizens in civil society. Indirect Rule, however, signified a rural tribal authority. It was about incorporating natives into a state-enforced customary order. Reformulated, direct and indirect rule are better understood as variants of despotism. However, abuse of the chiefs or 'tax gatherer' continued and fueled popular discontent among the indigenous people.
- ⁸ NAI. Oyo Prof. 1. File No. 1026 Vol. IX (i) Assessment and Incidence of Taxation (ii) General Report on Taxes. (iii) Tax Collection Authorities and Tax Collectors.
- ⁹ K.A.H.M. Green, (ed.). *The Principle of Native Administration in Nigeria: 1947-1960*. London: O.U.P. 121.
- ¹⁰ G.O. Orewa, 1962, *Taxation in Western Nigeria: The Problem of an Emergent State*. London, 2.
- ¹¹ M. Perham, (1948). *Mining, Commerce and Finance*. London: Frank Cass, 226.
- ¹² O. Ikime, 1968. "Reconsidering Indirect Rule: The Nigeria Example" in *Journal of Historical Society of Nigeria (JHSN)*, Vol. IV, No. 3. Direct rule was Europe's initial response to the problem of administering colonies but soon, indirect rule came to be the mode of domination over a 'free' peasantry. For the subject population of natives in Western Nigeria, Indirect Rule epitomized a mediated- decentralized-despotism. For more on this subject that has been aptly titled 'The Bifurcated State,' see Mahmood Mamdani's *Citizen and Subject: Contemporary Africa and the Legacy of Late Colonialism*. Kampala: Fountain Publishers, 2004, 17.
- ¹³ A. I. Asiwaju, 1976. *Western Yorubaland under European Rule: 1889-1945. A Comparative analysis of British and French Colonialism*. London: Longman Group Ltd. 121.
- ¹⁴ The burden of direct tax falls directly on person or thing taxed, and cannot be shifted to another person or thing. A poll tax is an example of direct tax. It is a tax of specific monetary amount imposed directly on an individual. It is also called lump-sum tax or head tax.
- ¹⁵ Lord Lugard, 1970. *Political Memoranda: Revision of Instructions to Political Officers on Subjects Chiefly Political and Administrative, 1913-1918*. Frank Cass & Co. Ltd. 66
- ¹⁶ Tamuno. T. N. 1972. *The Evolution of the Nigerian state: the southern phase, 1898-1914*. 317.
- ¹⁷ NAI. CSO 26/2, File No.12725, Vol. II. Oyo Province, Annual Report, 1924, 170. Chiefs got their salaries from tributes and there were three distinct and recognized taxes in Yorubaland; *Ishakole*, *Owo Ode*, and *Owo Asingba*, etc. The abolition of these tax demands greatly impoverished the chiefs. However, abuse continued and fueled popular discontent. In response, in addition to being salaried, the position of the chief was made subject to appointment, transfer, and dismissal, thereby reducing his autonomy drastically vis-à-vis the colonial power. See Mahmood Mamdani, 2004, *Citizen and Subject: Contemporary Africa and the Legacy of Late Colonialism*. Kampala: Fountain Publishers, 52 - 61.
- ¹⁸ Lord Lugard, 1970. *Political Memoranda: Revision of Instructions to Political Officers on Subjects Chiefly Political and Administrative, 1913-1918*. Frank Cass & Co. Ltd. 60

¹⁹ Tribute was only one of a very large number of exactions, which included special levies, fees, fines, bribe, presents and death duties, together with tolls on traders, taxes on cattle's, ferries and fish, as well as forced labour.

²⁰ W. Rodney, 1972. *How Europe Underdeveloped Africa*, London: Bogle- 'Louverture Publication, W-13, 180.

²¹ Olakunle A Lawal, Islam and Colonial Rule in Lagos, (Polarization of Lagos), V12NI Spring, 95 pdf-408_ V12NI, 68-72.

²² NAI. CSO 26/29709, 'Oba of the House of Docemo Subsidy'.

²³ Toyin Falola, (1989). *Politics and Economy in Ibadan*, Modelor Design Aids Ltd. Lagos, p. 129. ²⁴ NAI. Oyo Prof. 1. File No. 1927 Vol. IV (i) Tax Collection, Oyo Province, (ii) Tax rates schedule (iii) Instructions – general. W.R. CMD. 1. Tax Collection in

²⁵ K.O. Dike, & Ajayi, J. F. A. 1968. 'African Historiography' in *International Encyclopedia of Social Sciences*, Vol. 6, U.S.A.: Macmillan & Free Press, 294-399. 1980).

²⁶ NAI, CSO 26, 2913, P. 1. ²⁷ NAI, CSO 26, 2913, 1.

²⁸ M.B. Taiwo, 1978. *The Ago-Iwoye Anti-Tax Riot of January 1954: An Episode in Protest against Colonial Rule*. Unpublished B.A. Project in History Department, 12. 'Gbara' was a social monthly meeting that was attended by people from different villages.

²⁹ Batons blows were viciously rained on tax defaulters who were also prevented from running into the bush.

³⁰ NAI. Ije Prof. 1, File No. 3763. Secondary School in Ago-Iwoye: minutes of instructions.

³¹ NAI. Ije Prof. 1, File No. 3008/5. Ago-Iwoye town planning, Ijebu Native Authority: Building Rule (Applied to Ijebu Igbo, Ijebu-Ode, Ago-Iwoye...).

³² *Southern Nigerian Defender*, October, 19th 1948, 2.

³³ See Suret-Canale, *French Colonialism*, 252.

³⁴ Oral evidence by Disu Odumala of Liyangi village, (78 years), granted to Martin Bamidele Taiwo in his "The Ago-Iwoye anti-tax Riot of 1954: An episode in protest against Colonial Rule" unpublished B. A. project in History Department, Ibadan, 1978, 16. The Oba in Ago-Iwoye was referred to as the "Ebumawe".

³⁵ NAI. Ije Prof. 1, File No. 2821. "Ebumawe of Ago-Iwoye", and for the History of the Ebumawe Royal Dynasty, see pages 30 & 31 of same file.

³⁶ NAI. Ije Prof. 1, File No. 4218. Capitation Tax: Education and Health Levy.

³⁷ Oral evidence granted the author by Pa Babajide Sokoya, (88) of Liyangi Village, Ogun State, on the 15/02/2022.

³⁸ NAI. Ije Prof. 1, File No. 4218. Capitation Tax: Education and Health Levy.

³⁹ NAI. Ije Prof. 1, File No. 2816. Ago-Iwoye Affairs.

⁴⁰ NAI. Ije Prof. 1, File No. 2816. Ago-Iwoye Affairs.

⁴¹ NAI, Ije Prof. 1/1, 2866.

⁴² NAI. Ije Prof. 1, File No. 2816. Ago-Iwoye Affairs.

⁴³ NAI. Ije Prof. 1, File No. 2816. Ago-Iwoye Affairs.

⁴⁴ NAI, Ije Prof. 1/1, 2866

⁴⁵ Interview granted to the author by Pa Babajide Sokoya, (88) of Liyangi Village, Ogun State, on the 15/02/2022.

⁴⁶ NAI. Ije Prof. 1, File No. 4218. Capitation Tax: Education and Health Levy.

⁴⁷ NAI. Ije Prof. 1, File No. 2816. Ago-Iwoye Affairs.