

## IMPOSITION OF TAX ON WOMEN AND ITS IMPACT IN ESAN LAND IN COLONIAL NIGERIA

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### ABSTRACT

The paper examines the imposition of tax on women and its impact in Esanland in the colonial period. It posits that women contributed their quota to the well-being, smooth-running and development of their communities in Esan in the pre-colonial period. These services were accepted by both the men and the women as their civic contributions to the development of society. However, they were exempted from annual and occasional labour for the *Enijie* (Their Royal Highnesses), which could be seen as taxes. They were also exempted from payment of annual tributes. However, in the colonial period, specifically between 1918 and 1928, direct taxation was imposed on them. The salaried women were also taxed between 1952 and 1960. The paper posits that the imposition of taxation on women had far-reaching socio-economic implications in the area within the period under review. It concludes on the note that since Esan women have always contributed to the development of their communities, there should be no justification whatsoever to exclude them from development agendas and programmes. It is recommended that they should be given more opportunities in education and employment at the local and national levels.

**Keywords:** Taxation, Esanland, Colonial Period, Imposition, Impact

## INTRODUCTION:

One of the major themes in the field of development studies is the role that women play in development. The issues of the role that women have played in development, how they could contribute to sustainable development and benefit maximally from development agendas and programmes have been major focus of the United Nations (UN) since its inception. This world body even has a flagship publication on the role of women in development, which is presented to the second committee of the General Assembly at five-year intervals (UN, 2015). Moreover, the UN Millennium Development Goals (MDGs) gave priority to women issues. Specifically, Goal 3 of the MDGs is to promote gender equality and empower women. The target is to eliminate gender disparity in primary and secondary education in particular and in all levels of education in general by the year 2015. Ultimately, the overall objective is to empower women in order to enhance their contributions and benefits from development programmes all over the world (UNDP, 2013).

In Nigeria, discourse and debates on the role of women in national development dates back to 1980s, when concerted efforts were made to establish the fact that women have contributed to national development and could significantly contribute to the development of the nation if given more opportunities (Akande, 1987:1). Nina Emma Mba's *Nigerian Women Mobilized: Women's Political Activities in Southern Nigeria, 1900-1965*, was a major publication in this regard. Its focus was on the political activities of Southern Nigerian women between 1900 and 1965 (Mba, 1982). Other books that have been published on the role of Nigerian women in development include: Imam's *Women in Nigeria Today* published in 1985; Dhizea and Njoku's *Nigerian Women and the Challenges of our time*, published in 1991; Uchendu's *Education and the Changing Economic Role of Nigerian Women*, published in 1995; Osinulu and Mba's edited work titled *Nigerian Women in Politics: 1986-1993*, published in 1996 and Ogbomo's *When Men and Women Mattered: A History of Gender Relations Among the Owan of Nigeria*, published in 1997 (Imam, 1985; Dhizea and Njoku, 1991; Uchendu, 1995; Osinulu and Mba, 1996; Ogbomo, 1997).

With regard to Esanland, it was only recently that deliberate and co-ordinated efforts to document and underscore the role of women in society and development began. The idea has been to document the role of women in the development of Esanland in particular and the nation in general. The objective is to canvass that since women have contributed to the development of the area they should be given more opportunities to contribute their quota to development at the local and national levels. This paper is another effort in that direction.

Esanland is located in Edo State, Nigeria. It is a culture and a language group that currently occupies the five local government areas that constitute the Central Senatorial District of the state. The local government councils are: Esan West, Esan- Central, Esan North-East, Esan North-West and Igueben (Ukhun and Inegbedion, 2005). The land, the language and the people are known as Esan. Esanland was a Division of Benin Province in the colonial period. It was then called "Ishan" Division. Ishan was used for the area due to the inability of the colonial officials to pronounce the original name correctly (Okoduwa, 1997: 129). Up to the colonial period, Esan society was gendered along sex lines. Sex was the basis of role allocation, opportunities, rights and privileges. It was a patriarchal society in which male supremacy was not only acknowledged but accepted as a "fait accompli" by the women. Notwithstanding their significant role in the pre-colonial economy of the area, in public affairs, women were to be seen and not to be heard (Unumen, 1988: 5).

Taxation has been defined as the imposition or assessment of a tax. It is the means by which the state obtains the revenue required for its operations, including providing the public with the necessary goods and services as well as pay government workers' salaries. A tax is a charge, usually but not necessarily monetary, imposed by the government on persons, entities, transactions, property, occupations, enjoyment of the people, to yield public revenue. There are basically two types of taxes, namely: direct and indirect taxes. When taxes are levied upon wealth or income it is called direct tax. Taxes could also be in the form of levy on a purchase of goods and services. This second type is known as indirect tax. The incidence of taxation falls heavily on the tax payers in the case of direct taxation. This is why this form of taxes is often resented. On the other hand, in indirect taxation, the incidence of taxation is not as direct or heavy on the tax payers because it is charged on goods and/or services purchased and/or consumed. Direct taxation is a less important source of revenue than indirect taxation (Black Law Dictionary, 2004: 18-20; Agaba, 2012, 687; Inland Revenue Division, 2015: 1).

Generally, taxation is used for other purposes than just raising money for government expenses. It is often used to ensure citizens' civic duties, loyalty to government, altering income distribution and stimulating any sector of the economy the government desires (Agaba, 2012: 687). In the colonial period, taxation was partly used to pay colonial officials, traditional rulers, elected officials, maintain state security and provide and/or maintain social

amenities such as schools, roads, bridges and other public buildings. It was also used to pay for such services as schools, hospitals and fire service workers. In fact, taxes partly provided the money that made it possible for government to function. In modern times, in addition to the above-mentioned functions, taxes are used to promote full employment, stimulate economic growth and stabilise money supply. Generally, taxes are usually imposed on what the people earn, own and/or spend (Igbafe, 1979: 270-271).

Some form of taxation was recognised in different communities in pre-colonial Nigeria. Although they were called by different names, in different places and operated in different forms, they were basically understood as a people's contribution towards running their government as well as the well-being and development of their communities. For example, in the Hausa City States, there were *gandu* (agricultural tax), *Zakkat* (Muslim's tax for charity, religious and educational purposes), *Shukka-Shukka* (plantation tax) and *kudinsarauta* (accession duty paid by chiefs upon appointment). In Kanem Borno Empire, there were *kasasairam* (grazing fee), *Hakki* (obligation tax), *kaleram* (fee for permission to till land), *werata* (paid on deceased subjects), *warata* (a tithe or one-tenth of property), and *kafelo* (obligatory tax by merchants). In the Yoruba States, including Ife, Oyo and Ibadan, there were *Ishakole* (land rent), *Owo ode* (tax for the support of chiefs), *Owoasinghu* (personal services to the chiefs). In Benin Kingdom, the people paid *Ugamwen* (special levies), and *Akorhore* (settlers tax) (Okauru, 2012: 68-83). Pre-colonial Esan society was not an exemption to this general practice.

Taxation in pre-colonial Esanland took the form of obligations to perform duties for the good of the community and contribute towards the up-keep and maintenance of the rulers. The men contributed annual and occasional labour for the *enijie* (singular-*Onojie*). This took the form of working in the *enijie*'s farms and/or repairing their houses. They were also under obligation to pay annual tribute in yams to the *enijie*. In addition, parts of some selected games killed by a hunter were given to the *enijie*. The men were also saddled with the responsibilities of clearing farm roads as well as clearing and sweeping "village squares", which were popular in the area in the pre-colonial period (Okojie, 1960: 11).

Women were exempted from performing these responsibilities. In any case, annual tributes were paid in yam, a crop strictly reserved for men. At this point in time, the cultivation of yam was a special preserve of the men. In order to completely restrict women from attempting to compete with men in the growing of yam, it was made a taboo for married women to harvest yam. If they dared to harvest yam, especially in their husbands' farms, it was interpreted to mean that they were wishing their husbands death, and such actions usually attracted sanctions and/or fines. Only women who lost their husbands were permitted to grow and harvest yam after the necessary rituals must have been performed to lift the taboo placed on women (Okojie, 1960: 30).

However, women contributed their labour to the development of their communities as evidence of their active involvement in many of the activities that kept the society going. For example, in building houses, which were community-activities in the period, while the men were responsible for the actual construction, women cooked for them. Women also fetched water from the village ponds and carried building materials from the farm for the construction of houses. Also, while the men dug the village ponds, it was the duty of women to remove sand and mud from the bottom of the ponds annually to maintain their depth. In addition, women fetched fire-wood and water for cooking during ceremonies that required community effort. They were also responsible for cooking during such ceremonies. These services by women were readily accepted by both the men and the women as their civic contributions to the sustainable development of their communities, but direct taxation was not imposed on them (Unumen, 1988: 11).

### IMPOSITION OF DIRECT TAXATION ON ESAN WOMEN:

Direct taxation in Nigeria in the colonial period was an initiative of the British colonial government as the new sovereign authority in the country. It was first introduced in Northern Nigeria in 1906 by virtue of the Native Revenue Proclamation Number 2 of that year. However, it was not until 1907 that the actual collection began. It is important to note that direct taxation was not implemented in all parts of the Northern Provinces at the same time. It was gradually extended to the different parts of the region. For instance, according to Okauru (2012: 85), "in many parts of the north such as the Tiv areas, little or no tax was collected until the 1920s".

Direct taxation was not introduced in Southern Nigeria until 1917. It was introduced under the Native Revenue Ordinance Number 1 of 1917. In the Western Provinces, it was introduced by virtue of the Native Revenue Ordinance of 1918. It became operational in the Benin, Kukuruku, and Ishan Divisions of Benin Province in that same year. However, the application of the Ordinance did not extend to the Asaba Division of Benin Province and the Warri Province. It was also not extended to the Eastern Provinces until 1928. The major reason for this was that it was felt that those areas did not have powerful traditional institutions that could be used for the purpose. The colonial government was also apprehensive that the people might reject payment of taxes and

protest against it (Igbafe, 1979: 271).

As the new sovereign authority in the country, the British colonial government justified the imposition of direct taxation with several reasons. Firstly, it was to replace the services, tributes, fines, and other forms of collections paid by the people to the different rulers before the British conquest. It was a symbol of acceptance of the British colonial government as the new sovereign. Direct taxation was also a major source of revenue for the support of colonial administration and conceived as a mark of recognition by the communities of the protecting power of the British colonial government. In addition, Lord Frederick Lugard regarded direct taxation as a means of political education of the indigenous people. Direct taxation was also conceived by the colonial government as the corollary of the abolition of forced labour and domestic slavery (Agaba, 2012: 688-689).

Direct taxation was based on the income mainly from agriculture and other trades. The introduction of direct taxation was accompanied with the establishment of Native Treasuries. The Native Treasuries were used as a means of efficient administration of taxes, administration of other revenues that accrued to the Native Administrations and as factors of unification among the population. They were also considered as “financial bonds of unity” that reduced the temptation of some communities to break away from the native authorities they were part of.

The arrangement was that the Native Authorities collected and paid to the central government which, in turn, returned a proportion of the collection for the administration of their services while retaining the remaining part. The bigger emirates and Native Authorities in the Northern and Western provinces received fifty to sixty percent of tax proceeds collected by them. However, in the smaller Native Authorities, such as Esan, only about twenty-five percent of the taxes they collected was returned to them by the central government (Okauru, 2012: 89).

During the First World War, there was a decline in the volume of imports of certain goods such as spirits, and a consequent sharp decline in customs revenue to the government. The financial position of the colonial government sharply deteriorated. It was realised by the colonial government that the imposition of direct tax could help to finance the provision of local services such as district roads, thus relieving the government of the responsibility for the provision of such services. Consequently, and as alluded to previously, direct taxation, generally called “poll tax” was introduced in the Southern Provinces under the Native Revenue Ordinance Number I of 1917 (Orewa and Adewumi, 1983: 18-20). The Native Revenue Ordinance of 1918 extended the provision to Benin Kukuruku and Ishan Divisions of Benin Province. The extension of the order came into effect on the 1<sup>st</sup> of January 1919. In Ishan Division, both men and women were assessed and taxed at two shillings (2/-) per adult male and one shilling (1/-) per adult female (Igbafe, 1979: 271).

Besides Esanland, which is the focus of this paper, available evidence suggests that direct taxation was imposed on women in other parts of the country. For example, in Idoma in the Northern Provinces, women were taxed. Two major factors were used by the colonial administration to justify the taxation of women in the area and they give succinct insight into why the British government imposed direct taxes on women in other parts of the country. First, argument of the colonial government was that most of the women farmers and traders were economically viable and were able to pay the tax. The second factor used to justify the imposition of taxation on women was that the women benefited from farm produce than the men who actually produced them from the farms by processing the farm produce thereby enhancing the use-value (Agaba, 2012: 700-701).

As shown in the table below, an analysis of the 1923 Assessment Report shows that out of a total amount of £5552:1:0 (Five thousand five hundred and fifty two pounds, one shilling) expected from the Division, adult females out of an estimated population of 39,073, were expected to pay a total tax of £1503:1:0 (one thousand, five hundred and three pounds, one shilling). Taxation of women in Esanland continued until 1928 when female tax was abolished and the male tax was increased to seven shillings (7/-) per annum. According to Igbafe, the women’s share of tax was loaded into the flat rate payable by all adult males. Igbafe (1979: 270-271) is of the opinion that the introduction of the flat rate tax reduced the opportunities afforded by lump-sum assessment for tax evasion and wrongful collections. Simultaneously, with the introduction of a poll-tax in Benin, Afemai and Ishan Divisions of Benin Province, direct taxation was introduced into the Asaba Division and other “untaxed areas” of the Eastern Provinces.

Working on this estimate, it means that between the introduction of the tax in 1919 and 1928, a period of nine years, when female taxation was abolished, the women contributed a total sum of £13,521:9:0 (Thirteen thousand, five hundred and twenty one pounds, nine shillings) to the Division’s revenue. This is arrived at by subtracting the amount for Ora from the total for the area and multiplying the result by nine, as indicated in the table. Ora is not a part of Esanland. It was wrongly grouped under Ishan Division until the 1930’s re-organization when it was grouped under Kukuruku Division. Although by modern day standard this amount paid by women may appear small, but within the period under review, it was substantial.

**Table: Ishan Native Administration Assessment, 1923**

District	Men	Women	Amount		
			£	S	P
Ubiaja	8324	8402	1552	10	0
Uromi	6453	7704	1030	10	0
Irrua	5446	6112	850	4	0
Ekpoma	5742	6521	900	5	0
Ewohimi	10019	10334	1518	12	0
Ora	3812	4641	613	5	0
<b>Total</b>	<b>39796</b>	<b>43714</b>	<b>6165</b>	<b>6</b>	<b>0</b>

Ora is not a part of Ishan. It was wrongly grouped under Ishan until the 1930's re-organization when it was grouped under Kukuru Division. Therefore, £6165: 6: 0 – £613 = **£5552: 1: 0**

SOURCE: Figures obtained from N.A.I. MLG (W) S.P. 32921.

Female Adults taxed (minus Ora women) = 43714 – 4641 = **39073**

Total tax paid at One Shillingper woman = **£1503:1:0**

Therefore, for the period 1919-1928 Ishan women paid a total tax of £1503:1:0x 9 = **£13,527:9:0**

**Adopted From:** Unumen, Julius O. (1988). "The Impact of Colonialism on Ishan Women with Emphasis on Marriage, Education and Work", M.A. Dissertation, Depart. of History, University of Ibadan, P.67.

In addition to the imposition of tax on women between 1918 and 1928, salaried women were taxed between 1952 and 1960. In 1949, the Benin Provincial Office in its drive for more money for developmental purposes, decided to tax salaried women such as school teachers, nurses and prison wardresses whose income could easily be assessed in the Province. The native authorities were instructed to tax salaried women staff and to later consider the case of trading women, in the following financial year. In 1950, in a meeting of administrative officers at the Residency in Benin, it was decided that all salaried women should be taxed from then on. It was also agreed that if the Native Authorities so decided they could also assess the small numbers of women traders in each division. It would appear that the divisional officers were reluctant to enforce the instructions given by the Resident. Thus, the Provincial Office had cause to complain in 1951 that only Etsako Native Authority had collected tax from salaried women that financial year. The office issued demand notes to the Native Authorities. The Residential Officer then warned sternly that there:

“can no longer be any excuse for squeamishness in this matters, and all Native Authorities now be advised in the strongest terms, that it is their duty to collect tax from as many sources as they legitimately can and that all salary earning women should be assessed and taxed in the financial year 1951-52” (NAI, 1949: 2).

When the Native Authorities started implementing the directives of the Resident, women from Benin and Agbor protested vehemently. Agbor women argued, for instance, that “it is alleged that this system of salaried women paying tax, has not been unanimously accepted in the whole length and breadth of the Western Region” (NAI, 1949: 5). They, therefore, wondered why they were made to pay. The most well organised protest came from Benin. The salaried women of Benin, under the leadership of Mrs. Akenzua (President), argued that it was discriminatory to tax only the salaried women, who were relatively younger and even poorer, while the business women were not taxed. In their words: “Tax us all and give us all the right to question how our money is spent” (NAI, 1949: 5).

In Esan, there was no organised protest from the women. Individuals might have grumbled. For example, Mrs. Iyamah claimed to have made a unilateral protest (Iyamah, 1988), while Mrs. Amy Egberuanre claimed that her husband, who was then a Native Authority Council member representing Egoro Ward II, objected when the issue was brought up for discussion but was accused of being selfish. He was told by the other members that he was protesting because his wife was a worker (Egbaruare, 1988). There is, however, no evidence of concerted and centralized protest from the salaried women in Ean as happened in Agbor and Benin. The reason for this was put thus:

“In the early part of my teaching career, we were not paying tax. Female tax was introduced in the early fifties. We did not protest. We only grumbled. The tax was small and when they explained to us we

understood” (Idemudia, 1988).

In any case, the point to note is that salaried women in Esan contributed their quota to the development of Benin Province and the nation at large, in the period from 1952, when the tax was introduced up to 1960 when independence was attained.

### IMPACT OF THE IMPOSITION OF TAXATION ON THE WOMEN:

The imposition of taxation on women generally, and direct taxation between 1918 and 1928 in particular, had far-reaching implications on the economy and society in Esanland within the period under consideration. Firstly, it brought a lot of hardship on the women in particular and their families in general. In the first instance, and as Agada (2012: 700-701) has pointed out, at the early stage of British colonialism in Nigeria, the circulation of the British currency with which taxes were required to be paid were erratic and inadequate. As a consequence, obtaining the needed amount to pay tax was difficult.

The situation was compounded because export of produce from Esanland was still very negligible at the time the tax was imposed. It was this situation that partly forced many men in the area to migrate to places outside the area such as Warri, Agbor, Sapele, Lagos and Ibadan to take up wage employment in order to obtain the necessary currency for tax payment. The most common jobs these Esan migrants engaged in were labour on road construction and maintenance and timber concessions. This situation led to a decrease in the population of the men in the area because they had “gone elsewhere in search of work to raise money for the annual tax” (NAI. 1932: 42).

Apart from seeking for paid jobs in order to be able to pay taxes, another factor that took men out of Esanland within the period under review thereby increasing the burden of the women, was the introduction of the system of forced and unpaid labour. The Southern Nigerian Proclamation Number 15 of 1903 had the object of regulating what was described as the “compulsory labour existing under the tribal system” (Ohadike, 1982: 127). By the law, chiefs were to recruit “all able-bodied men between the ages of 15 and 40 and all able-bodied women between the ages of 15 and 40 residing within his jurisdiction” to work in accordance with the directives on roads, rivers and creeks. This was religiously enforced in Esan.

Moreover, forced labour was used to carry supplies and equipment, to build court houses, government rest houses, European quarters, barracks and roads. All these also took men out of Esanland, thus increasing the amount of work for women. Again, the colonial carrier-service took men off the land. According to Mba (1982: 5), under the colonial carrier-service, government recruited men and women indiscriminately in the Western, Central and Eastern Provinces after 1906 in Southern Nigeria. Although there is no evidence to suggest that women were recruited for the carrier-service in Esan, because of the custom that forbade married women from sleeping outside their husband’s house, the conscription of men certainly affected the women negatively. Thus, in addition to striving to get money to pay tax, women had to take care of the children alone, and in some cases, were solely responsible for the payment of their school fees. Thus, women had to take over the responsibilities of men in addition striving to obtain the currency to pay tax. This development resulted in social change in the area.

As alluded to previously, in pre-colonial Esanland, the custom regarding tribute paid to traditional chiefs exempted women. However, the tax imposed on them by the colonial administration, constituted an example of the increased burden on women in the colonial setting. The imposition of tax on women also had implications on women’s economic activities and culminated in economic change for them. This development meant that instead of the normal practice of sending only the surplus to the market for sale, part of the family’s usual food supply had to be sold to pay tax and to buy imported products (plates, spoon, folks, clothes etc). Moreover, women were forced to abandon the traditional occupations, which were less lucrative, to join the modern sector of the economy, including processing of oil palm produce and trading. This situation contributed in no small measure to the worsening of the perennial famine, called *ukhumun*, experienced in the area in the colonial period (Unumen, 1988: 58-60).

Thus, as has been argue, in the pre-colonial period, the effect of *ukhumun* was cushioned by the planting of “exotic crops”, such as plantain, maize, cocoyam, fruits and vegetables. These were regarded as women’s crops, which the men considered beneath their status. The imposition of taxation on women made them to abandon these exotic crops for the more lucrative occupations. This situation made the perennial famine, which usually lasted between April and September, worse. The situation became critical in those years that were characterised by draught, locust invasion that destroyed many plants, crop failure or poor harvest (Unumen, 1988: 60).

People’s diet also deteriorated. As the women began to explore more lucrative businesses, which could yield money not only for the family needs but for payment of taxation and children’s school fees, staple food crop production became neglected. The women had learnt that in the new dispensation, cash was of utmost

importance. It was in this regard that women in great numbers abandoned the more laborious but less lucrative indigenous cloth weaving and started to participate in the distributive aspect of agricultural production and trading generally in and outside Esanland (Unumen, 1988: 62).

### CONCLUSION:

The policy of imposing tax on Esan women in the colonial period exemplifies the increasing role, which Esan women in particular, and Nigerian women in general, assumed in the societies and their contributions to the economic development of the country. Esan women could also be said to have contributed directly to national development because the tax paid to the Native Treasury was used by the government for developmental projects such as building of roads, establishing schools and payment of workers' salaries, among others. The tax collected by Native Treasuries increased revenue both for the Native Authorities and the central government. Native authorities were particularly enabled to pay the salaries and allowances of chiefs.

Although taxation was burdensome on the women, the fact that, unlike other parts of the country, there is no evidence of protest from Esanland is an indication that the women took the challenge with equanimity and altered their economic activities in line with the prevailing circumstances. Since Esan women have always contributed to the development of their communities and the nation at large, it is recommended that deliberate programmes to enhance their employment should be pursued by governments at all levels. In addition, a programme of women empowerment is recommended. These would afford the women more opportunities to contribute to development at the local and national levels.

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