

‘The people are again turbulent and refusing to pay tax’: British Colonialism, Gender and the Challenges of Tax Administration in Central Nigeria, 1919-1960

by

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British colonialism survived in Nigeria for several decades, mainly because of its near-perfect, coercive, regimented tax system. Taxation was one of the major strategies through which revenues were generated by the colonial state. The natives largely bore the cost of sustaining the British colonial system. Payment of tax was mandatory for all taxable adults. Failure to pay tax was matched by fines including confiscation of property, imprisonment or both. But, in the central Nigerian villages, the British colonial administrators and their local tax agents faced severe challenges in tax administration. The natives employed diverse strategies of tax evasion. This paper examines the multilayered history of taxation, its gendered patterns and state responses to local countering tax evasion by local Africans. The study shows how the pursuit of a regimented tax system elicited hostile rural resistance couched in avoidance, evasion, migration and violent protests. The paper further interrogates the horizontal and vertical reactions and responses of the British colonial administrators and their local agents to these forms of local resistance and demonstrates how the conflict generated were mediated and negotiated taking into consideration the role of women as critical agents in the Anglo-Central Nigeria. Relying largely on primary data especially archival documents on the Igala, Tiv and Idoma areas of central Nigeria, the paper argues that tax was a major site of contestation in which the locals confronted, engaged and demanded for equity and justice (rights) within the colonial system. As a local agency, the locals through protests and petitions, articulated their voices during such turbulent moments of World Wars and World economic depression. This study contributes to the much-neglected historiography of tax studies in Nigeria.

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or

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SFB “Accounting for Transparency” (Prof. Dr. Dr. h.c. Dr. h.c. Caren Sureth-Sloane) and
Modern History (Prof. Dr. Korinna Schönhärl)