THE ADMINISTRATION OF COLONIAL TAXATION IN ZARIA PROVINCE: A CASE STUDY OF KAGARKO DISTRICT, 1902 -1960

BY

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BEING A THESIS SUBMITTED TO THE POSTGRADUATE SCHOOL, AHMADU BELLO UNIVERSITY, ZARIA, IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF MASTER OF ARTS (MA) DEGREE IN HISTORY,

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DECLARATION

This research work "The Administration of Colonial Taxation in Zaria Province: A Case Study of Kagarko District 1902 – 1960", written by Luka Jane Lamba, is a product of my own effort under the supervision of Dr. I.S. Jimada and Prof. M.M. Gwadabe of the Department of History, Faculty of Arts, Ahmadu Bello University, Zaria. This thesis has never been submitted for any type of award. All literatures and contributions cited in this work are fully acknowledged.

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CERTIFICATION

This thesis entitled, "The Administration of Colonial Taxation in Zaria Province: A Case Study of Kagarko District, 1902 -1960", written by Luka Jane Lamba, has been read and approved as meeting the requirement for the award of the Masters of Arts Degree in History, Faculty of Arts, Ahmadu Bello University, Zaria.

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DEDICATION

This project is dedicated to my creator who gave me the wisdom to put this work together.

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ABSTRACT

This thesis is a study of the Administration of colonial taxation in Kagarko District 1902-1960. The period chosen marked the incursion of British colonial activities into the area. The study of colonial taxation in the area revealed that taxation was used as an instrument for subverting the resources of the area. Colonial taxation has in no small measure rendered Africa dependent of the Colonial economy. Colonial taxation was a major tool used by the colonialists to achieve capitalist ambitions in Nigeria. It helped in the creation of the colonial economy whereby taxes were only allowed to be paid in British currency. In addition to all these, the use of forced labour in the tin mines and railway construction contributed immensely to the success of the colonial economy. Colonial taxation brought a setback on agricultural activities and other means of livelihood of the People such as mat making and bee-keeping. Colonial taxation led to forced migrations, increase in social vices like stealing and lying, child labour and slavery and other dehumanizing activities like the sales of children for money to pay tax. In a nutshell, the administration of colonial taxation in Kagarko District did not in any way adhere to the tenets of taxation as propounded by many economic scholars. It also impoverished the society of Kagarko.

PREFACE

This thesis “The Administration of Colonial Taxation in Kagarko District 1902-1960” is a study of the way in which the colonialists collected taxes from Kagarko District. It examines the category of people taxed and the method in which these taxes were collected including the grave punishment unleashed on those who were unable to pay their taxes.

The First Chapter of this research work gives a background to the work at large, it therefore encompasses, the scope and limitation of the study, research methodology and theoretical framework which helps to give the work meaning. The Scope here covered the period of study from 1902-1960, the area of study, which is Kagarko District which was under Zaria Province in the colonial era.

The Second Chapter deals with the land and people of Kagarko District. It reveals the economic, political and social activities of the people in the area. It also discusses the intergroup relations that existed between the different ethnic groups around the area; Koro, Gbagyi, Hausa, Fulani and Jaba etc.

Chapter Three is a discussion centred on the incursion and domination of Kagarko District by the British imperialist. This was traceable to 1902 when the British conquered Zaria Emirate. Zaria Province was carved out in 1902 and it had Kagarko District as one of the Districts that made up the Province. The chapter also discussed the administrative structures put in place by the colonialists to ensure the success of colonial rule in the area. These structures were the Native Authority, Native Courts and Native Treasury.

Chapter Four deals with the British Colonial policies aimed at the effective exploitation and plunder of the colonized people. These policies were made on land, agriculture, tax, transportation and communication. These policies took the form of ordinances, acts and edicts all made by the colonialists to ensure the firm grip of the colonial economy in the colonies it dominated.

The Fifth Chapter is the main thrust of this research work. It is an in depth discussion on tax administration in Kagarko District. It reveals the tax assessment that was done to ensure the taxability of the area. More so, the type of taxes administered in the area was also discussed in this chapter. These included the poll tax, income tax, direct taxation and indirect taxation. The method of tax collection was also discussed. It showed the role of the District Heads, Village Heads, *Mai Ugwas* and other agents of colonial rule in the area. This chapter also highlighted the grave punishments meted out on tax defaulters such as severe beatings, sitting under the sun, being sold into slavery, the confiscation of properties like animals, food stuff, farmlands, children Etc

In Chapter Six, the social, political and economic implication of colonial taxation in Kagarko District was discussed. It was agreed that colonial taxation disrupted the means of livelihood of the colonized which was basically agriculture. Farm lands were turned into cash crop production farms, instead of food production, this diverted the initial agricultural activities such as the cultivation of sorghum, millet and the art of bee-keeping, mat making and so on. Migration was another important issue that came along with colonial taxation because some tax defaulters had to run away from their villages to other places they felt was more secured for them. Again there was a new identity that colonial taxation brought on the people; it was discovered that a lot of people strived to pay tax for fame, integrity and to earn respect and recognition in the society. No family wanted to become a laughing stock as a result of being unable to pay tax. All these changes were distinguishing features of colonial taxation in Kagarko District.

Chapter Seven is conclusion of this work. It encapsulates the thesis of this research work which is the administration of colonial taxation in Kagarko District and its implication on the different aspects of the peoples' life. Colonialism generally negated the social, economic and political identity of the colonized thereby imposing a new and unfavourable one to the subjugated people. On the whole, this research was a study of an important economic tool used by the colonialist to ensure the success of colonialism in Nigeria.

ABBREVIATIONS

D.O	- District officer
A.D.O	- Assistant District Officer
W.A.F.F	- West African Frontier Force
N.A.K	- National Archives Kaduna
N. H. R.S.	- Northern History Research Scheme
ZARPROF	- Zaria Provincial File
£	- Pounds Sterling
b	- Pounds
d	- Pence
S	-Shillings
S.I.M	- Sudan Interior Mission
T.P	- Total Population
G.T	- Grand Total

GLOSSARY

Alkali	– Judge
Acha	– Hungry Rice (*Digitaria exillis*)
Amana	– Trust
Babba	– Big
Bamboo tree	- *Bambusa vulgaris*
Biyar	– Five
Birni	– Town or City
Cassava	- *Manihot esculenta*
Cocoyam	– *Colosia esculenta*
Cotton	- *Gossypium hirsutum*
Custard Apple	– *Annona reticulate*
Daji	– Bush
Dadawa	– Local seasoning made from locust bean
Dawa	– Sorghum (*Sorghum bicolor*)
Dankali	– Sweet Potatoes (*Ipomea batatas*)
Dakachi	– Village Head
Dogon- Kurmi	– Long Forest
Dauro	– Millet (*Pennisetum glaucum*)
Dorowa	– Locust Bean (*Parkia biglobosa*)
Dinya	– Black Berry (*Vitex doniano*)
Duka	- All
Emir	– Traditional Ruler in Hausa Land
Galadima	– Senior Official of the Emir
Gauta	– Garden Eggs
Gwaza	– Cocoyam (*Colocasia esculenta*)

Gondo	– Tax (Koro Language)
Gora	- Eldest man in a clan
Gurjiya	–Bambara Nuts (*Vigna subterranean l. verdc*)
Gunduma	– District
Groundnut	– *Arachis hypogea*
Habe	– Hausa
Hakimi	–District Head
Haraji	– Tax
Jangali	– Cattle tax
Jekada	– Messenger (Jekadu Plural)
Jihad	- Holy War
Jimla	- Total
Lissafi	- Calculation
Kabido	- Woven rain coat made from raffia leaf-bast.
Kari or Karuwa	– Increase
Karami	– Small
Karkashi	– Sesame leaf (*Sesamum radiatum*)
Kewaye	- Environs
Kwakwa	– Coconut
Kwara	– Palm kernel (*Elaeis guineensis*)
Kurdi	– Money
Kurdin Gari	– Town money
Kurdin Kasa	- Land Tax, land rent or tribute.
Kurdin Su	– Fishermen Tax
Kurmi	- Forest
Mallam	- Teacher
Malmo	- *Syzygium guineense*

Mai Ugwa	- Ward Head
Masu Biya Haraji	– Tax Payers
Mutane	– People
Okra	– *Albelmoschus esculentus*
Pawpaw	– *Carica papaya*
Raffia Palm	– *Raphia farinifera*
Rama	– Kenaf (Hibiscus cannabinus)
Rhumbu	–Silos
Risga	– Finger Potato (*Plectranthus esculentus*)
Sharia	– Law
Shawaran	– Assessment or Advice
Shea Palm	– *Vitellaria paradoxa*
Sarki	– King or Chief
Sarki Noma	– Head of Farmers
Sunan	- Name
Sugar- Cane	– *Saccharum officinarum*
Talaka	- Common People or Masses
Tawaye	– Rebellion
Taurara	– Stubborn
Taki	– Fertilizer/ Manure
Tobacco	– *Nicotiana tabacum*
Tukuichi	– Gift/ Bribe
Turawa	– White men
Turawan Mission	– Christian Missionaries
Turawan Mulki	– Colonialist
Uku	– Priest Chief (Koro Language)
Yaki da Jahilchi	– War against illiteracy

Yam	– *Dioscorea sp*
Yandoka	– Police
Yara	- Children

NOTES ON SOURCES

In the course of carrying out this research work, a wide range of sources were used. These included both primary and secondary sources.

The Primary Sources were mostly found in the National Archives Kaduna. The archival materials used were the SNPs and ZARPROF. These are colonial records relating to the colonial activities in Zaria Province which were kept for administrative purpose by the British colonialists in Nigeria. Though these records were first hand information written and documented by the British colonial administrators nevertheless, they also had some limitations. Again in terms of tax assessments figures and the income of the people it was not accurate. However whatever the colonialist gave to the colonized to pay as taxes was taken as final. So in many cases the people were over taxed and this negated the Principles of taxation as propounded by some economists such as Adams Smith, Dr. Dalton and Prof. Seligman. Notwithstanding, these colonial records were very instrumental in carrying out this research work. E.g. the Annual reports, Anthropological and Ethnographical records were all useful because they formed the nucleus of this thesis.

This work has been enriched through the use of oral sources. A lot has not been written about Kagarko. As such, it was not easy for respondents to give relevant information on the area concerned. However, the people interviewed gave useful and valid information which the researcher was able to use to corroborate with colonial records as earlier discussed. Most of the informants interviewed resided within the entire Kagarko District. And they were chosen because of their age, roles they played during the colonial era and position of authority in the area. In some cases the interview was conducted in Hausa, English and Koro languages respectively. This was made possible because the researcher is a local of the area and is able to communicate in the said languages. It is also important to note that the Koro language is divided into dialects as discussed in Chapter one of this work, and so the researcher could only speak one, that is Koro-Ala.

The second category of sources used was the secondary sources. These are second hand information written by different scholars on diverse issues. The secondary sources were mostly found in books, journals, articles and theses. These materials were accessed through the Kashim Ibrahim Library, Northern History Research Scheme (Department of History) Ahmadu Bello University and Arewa House Kaduna.

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INTRODUCTION AND BACKGROUND TO THE STUDY

1.0. Introduction

By 1900, the partition of Africa among the colonizing powers of Europe -France, Britain, Germany, Belgium, Dutch, Italy and Portugal was practically completed. Though, the detailed demarcation of the colonial boundaries was still to be achieved, the general outlines were already clear and agreed upon.[1] This accomplishment set the pace for a new form of imperial domination whereby, the whole of Nigeria area was subjugated under colonial rule, Zaria was a constituent of it. Thus, it was on this course of events that Zaria Emirate was conquered and Zaria Province and its Districts were created to facilitate the establishment of colonial domination. The Northern region was divided administratively into provinces, and then subdivided into divisions and every division was further divided into districts.[2] It was from these administrative Structures that Kagarko District was created. Zaria was made a Province in March 1902 with Captain Abadie as Resident in charge of the provincial administration[3].This was in the reign of Emir Kwassau Muhammadu Lawal, son of Yero (1897-1902).[4] Kagarko, the area of this study was one of the southern districts that made up Zaria province in 1902.[5] This Southern Division comprised of Kajuru, Chawai, Lere, Kagarko, Kachia, Chikun, Zangon Kataf, Kagoro, Maroa, Jaba, Jema'a, Gwantu, Ayu, Bishini, and Birakatu.[6]

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[1] Ajayi J. F & Crowther. M (Ed). *History of West Africa Volume 11.* Longman London, 1974.p.424.
[2] Heussler.R. *The British in Northern Nigeria*. Longman, Oxford University Press, New York 1968.p.83
[3] Smith .M.G *Government in Zazzau 1800 – 1900*. Oxford ,London. 1960.p.202
[4] Green -Kirk. *Gazetteers of the Northern Provinces of Zaria. Volume 1. The Hausa Emirates (Bauchi, Sokoto, Zaria, Kano)* Frank Cass. London. 1972.p.14
[5] Ibid .p.29
[6] James .I. *Studies in the History, Politics and Cultures of Southern Kaduna People's Groups.* Landsomas Press Ltd, Jos, 1997. p.18

Kagarko is dominantly inhabited by the Koro speaking people.[7] Other ethnic groups in the area include the Gbagyi, Jaba, Hausa and Fulani.

The main focus of this thesis is a study of the administration of colonial taxation in Kagarko District from 1902-1960 AD. The study intends to unearth the various means by which the colonialists generated revenue in the area, taxation being the major source of revenue for the colonial government. Colonialism was not just for political conquest, but it was basically for economic gains. To achieve this economic gain, the administration of taxation was the key medium used by the colonialists. Thus, colonial taxation involved….

> *the assessment, levying and collection of a certain sum of money on fundamental aspects of peoples' lives. It involved taxing all people of determined age, and what they possessed in economic terms.*[8]

So, British capitalist and imperialist motives were the main reason for the introduction of colonial taxation in Kagarko District. It is in light of this capitalist's economic motivation that this research work is aimed at bringing to lime light the type of tax assessment, levying and collection that took place in Kagarko District during the period chosen for this study.

Generally speaking, tax is a compulsory payment levied by the government on individuals or companies to meet the expenditure which is required for public welfare. Taxation has been the main source of revenue for governments for many years in areas where taxation was in place. Taxes were meant to fund valuable services for the public

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[7] NAK: ZAR PROF FILE 1849 KAGARKO (FRANCIS 1917) .p.9

[8] Gwadabe .M.M. *"Land, Labour and Taxation in Kano Native Authority: The case of Kumbotso District 1903-1953"* (PhD Thesis, unpublished ABU 2008) p.219

but it has also been an historic source of contempt for many citizens who consider it as nothing more than government extortion. So for many people taxation was not beneficial, it was rather extortion and exploitation especially in the colonial era. Theoretically, taxation is guided by the principles of equity, certainty, convenience and neutrality. To buttress this point, Adams Smith in his book *the wealth of nations*, has it that taxes should be based on the individual's ability to pay and that there should be some equivalence between what the individual pays and the benefits he subsequently receives from governmental activities. However, this study contends that these principles were not followed in the administration of colonial taxation in Kagarko District. This is further substantiated in the subsequent chapters of this research work. More so, the political, economic and social implication of colonial taxation on the people of Kagarko will also constitute the thrust of this work. Therefore, this study intends to unravel the role of colonial taxation in the disruption of the developmental process in the area.

1.1 Statement of Research Problem

The British conquest of Zaria in 1902 led to their incursion into Kagarko area. The British colonialists for proper and easy administration of the area conquered and introduced colonial policies. Among these policies introduced was the colonial tax policy. The colonial tax policy imposed colonial taxation in Kagarko.

The imposition of colonial taxation roped every means of the peoples' livelihood into the payment of taxes. The aftermath of this imposition of colonial taxation led to some visible changes in the area, such as forced migrations, cash crop farming, change in political organization and the decline of indigenous industries.

However, these changes rather than bring development in the area, disrupted the economic, social and political development process of Kagarko. The impact of these led to the underdevelopment of the area. Thus, it is these negative changes brought about by colonial taxation that constitute the problem of this study.

1.2 Aims and Objectives of Research Work

The aims and objectives of this research work are to:

I. Explain and document the processes involved in the assessment, collection and administration of taxes in Kagarko District.

II. Examine what the people used in paying their taxes (cash or kind) and who were the people taxed? Were they males or females, income earners, farmers and artisans?

III. Critically assess the implication of colonial taxation on the people of Kagarko District since taxation was a major source of revenue for the British colonialist.

IV. Understand the changes brought about by colonial taxation in the area. Among these is the creation of the colonial economy and its devastating effect on the economy of Kagarko People.

1.3 Scope and Limitation of the Study

Kagarko District is located 110 miles due south of Zaria. The area is approximately 430 square miles.[9] Kagarko lies between latitude 5^{o} and latitude 7^{o} east in the extreme end of south-western part of Kaduna state. River Gurara separates Kagarko from Kachia on the east by the present day Jaba local government area, the south by Nassarawa and Federal capital territory Abuja and the west by Niger State which bounds the north. In contemporary times, Kagarko is one of the 23 local government areas of Kaduna State, Nigeria.

In terms of period, 1902-1960 was chosen for this study because 1902 marked the beginnings of colonial rule in Zaria Province area. The period under study also experienced a lot of changes brought about by colonial domination in the area. For example, 1902 was the period when Zaria was conquered and made an administrative Province by the British colonialist. Meanwhile, Kagarko was one of the Districts that was carved out and incorporated into Zaria Province. In addition, there were a number of territorial reorganizations that characterized the period. For instance, in 1904, Kagarko District was transferred out of Zaria Province to Nassarawa Province by Sir Fredrick Lugard the Governor General.[10] Again in 1914, Kagarko and Jere were transferred from Nassarawa Province back to Zaria Province. Similarly, Janjalla was transferred back to Zaria, and shared between Kagarko and Jere in 1917.

[9] *Op.Cit.* NAK: ZAR PROF FILE 1849.p.6
[10] *Ibid*. p.7

On the other hand, 1960 was chosen as the termination period for this study because this period marked the official end of British colonial domination in Nigeria Kagarko inclusive. The period 1960 also marked a new kind of taxation in the area which is post-colonial taxation.

Furthermore this research is characterized by different types of limitations. This includes time, finance, paucity of written materials on Kagarko and other personal issues which posed a challenge. In terms of time, so many problems encountered in the course of this research work affected the timing. These include obligations at the home front and insecurity challenges in the country. All these contributed in slowing down the pace of the work. On finance, this research work is really capital intensive which was not readily available. This also became a serious challenge for the researcher.

There is also paucity of written materials on Kagarko District, so the researcher had to rely more on archival materials and oral interviews to be able to carry out this research work. This too made the research work quite tedious to carry out with respect to the area of study. It is also important to note that the villages in Kagarko District have a very difficult terrain characterized by un-tarred roads, rivers and streams, thick forest and hills; this made accessibility hard for the researcher especially while travelling around to conduct the oral interviews. So as a result of this inaccessibility, the researcher was unable to tour all the villages in Kagarko.

Another limitation of this study is that most of the people interviewed were not actively involved in the colonial period. This is because some were not born and those born then were still children; so whatever information the researcher got from these groups was mostly transferred from their parents. However, this is accepted in history since information can be transferred from one generation to another generation. Notwithstanding, there were a few old men and women interviewed who experienced the colonial era.

1.4 Justification of the Study

The colonial era is indisputably the most studied in the historiography of Northern Nigeria area in contemporary times. Consequently, there exist on one hand several studies that highlight British colonial rule on Northern Nigeria area, but Kagarko is yet to benefit from such studies. The neglect is more on the issues of colonial policies such as taxation. It is hoped that this research work will contribute immensely to the historiography of Northern Nigeria with specific reference to Kagarko. It will also contribute to the historiography of colonial taxation which has often been ignored. This research is hopefully a pioneer study of the nature and operation of colonial taxation in Kagarko District.

Colonial taxation as the subject of study was chosen because colonial taxation was the major means of generating revenue for the colonialists. Kagarko was a resource area for this revenue generation, hence cannot be ignored. In other words, this research work intends to uncover how Kagarko was plundered and exploited since colonial taxation was about plunder and exploitation. It will also show how people in the area were forced to sell their food crops, cattle and mats so that they could pay the taxes imposed on them by the colonialist. There was also tax assessment which meant the monetization of the people’s means of livelihood which includes farming, animal husbandry, bee-keeping and mat making. All these constitute the thrust of this research work. Consequently, it is an in-depth study of the processes involved in the administration of colonial taxation in Kagarko District and its implication on the economic, social and political life of the people that this research work seeks to carry out.

1.5 Research Methodology

Methodology involves the collection and interpretation of data. It is a means of achieving an aim in a definite way. In this research work both primary and secondary sources were used.

Primary sources are the raw materials used in historical studies and since a historical work is deemed scholarly and reliable according to the extent to which it is based on the basic, raw and imperfect evidence which is the primary source.[11] This research work depended more on primary sources because they are first hand information and they provide the most important documented sources for historical reconstruction of this kind. The primary sources used included archival materials from the National Archives and Arewa House all located in Kaduna. In addition, oral interviews were conducted on those who have had a fair taste of the colonial era and the age range was from 70 years and above. However, concession was given to those who are below the age of 70, this is due to the fact that in history information can be transferred and preserved from one generation to another generation.

[11] Marwick A. *The Nature of History.* Macmillan Press, London. 1970.p.137

The second category of sources used was the secondary source. These are basically second –hand information of the past. The secondary sources used included books, unpublished theses, articles and journals. The use of some very important libraries also provided the needed materials for this research work; these libraries used were the Kashim Ibrahim Library (KIL) and the Northern History Research Scheme (NHRS), Department of History all of Ahmadu Bello University Zaria. The use of digital materials also added value to this study because it is unlimited; one can access digital materials easily and quickly which gives the researcher a wider range of accessing works written by other scholars on the same topic.

1.6 Theoretical Framework

A study of this type which is based on colonialism, adopted the underdevelopment and dependency theory. The theory of underdevelopment explains underdevelopment as neither the opposite nor the absence of development. This is so because every society had a course to experience a certain level of social progress in the process of its social evolution.[12] Underdevelopment is a process in which a country is not sufficiently developed; and this status of insufficient development was acquired under certain historical conditions, these historical conditions include centuries of slavery, colonialism and neo-colonialism.[13] The adherents of this theory see underdevelopment as synonymous with exploitation and plunder of one country by another. While the dependency theory addresses the problems of poverty and economic underdevelopment throughout the world. The central argument of the dependency theory is that socio-

[12] Alanana, O .*Sociology of Development. An Introduction.* Kaduna. 2006.p.5
[13] *Ibid*

economic dependency (neo-colonialism) generates underdevelopment, which is the development of underdevelopment.[14] Dependency theorists' like Andre Gunder Frank and Walter Rodney, argued that dependence upon foreign capital, technology and expertise impedes economic development in developing countries. As noted by Andre Gunder Frank, the now- developed countries were never underdeveloped, though they may have been undeveloped.[15] This is quite instructive, because this explains the fact that, if the present developed countries were at a point undeveloped, this invariably means that the so–called underdeveloped countries would have also been among the developed countries of the world. To buttress this point, Frank reiterated that

> *…contemporary underdevelopment is in large part the historical product of past and continuing economic and other relations between the satellite underdeveloped and the now-developed metropolitan countries;[16] these relations are an essential part of the structure and development of the capitalist systems on a world scale as a whole.[17]*

By and large underdevelopment is a product of capitalist relations between the colonizer and the colonized. In fact, Walter Rodney has it that:

> *All the countries named as underdeveloped in the world are exploited by others; and the underdevelopment with which the world is pre-occupied is a product of capitalist, imperialist and colonialist exploitation.[18]*

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[14] Frank.A.G. "The Development of Underdevelopment," in James D. Cockcroft, Andre Gunder Frank, and Dale Johnson, (eds.), *Dependence and Underdevelopment*, Garden City, New York: Anchor Books.1972. p.29
[15] *Ibid***.**p.5
[16] *Ibid*.
[17] *Ibid*
[18] Rodney, W. *How Europe Underdeveloped Africa.* Abuja : Panaf Publishers,2009**.**p.16

This shows that colonial taxation basically represented a significant tool for the operation, regulation and development of capitalism in the colonies of Britain.[19]

On the whole, the central thesis of this theory is the linking of rural poverty and underdevelopment to historical forces of world capitalism and surplus extraction.[20] Again it is the dependency and underdevelopment theory that explains colonialism as what distorted the Nigerian economy. In fact, underdevelopment in this sense is not an original state of backwardness which all societies have experienced but something which emerges (the development of underdevelopment) as a result of colonialism and other forms of imperialist domination.[21] Colonial taxation was a means of plunder and exploitation of the colonized, thus this theory was chosen because it better explains this kind of lopsided economic relations between Nigeria and the British colonialist.

1.7 Literature Review

There are no specific literatures written on colonial taxation in Kagarko District. However, there are related works on this topic and Northern Nigeria area as a whole. Among the literature reviewed include the theses of M. M. Tukur, M.M. Gwadabe and Kazah Toure. Other works reviewed were books written by Yusuf Turaki and Ibrahim James. These works gave me a good footing in writing this research work.

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[19] Mile T. J. "A Political Economy of Land among the Southern TIV C.1900-1960" (M. A. Thesis, A.B.U, Zaria) 1991.p.148
[20] *Ibid*
[21] Beckman B. & Andrea G. (1985). *The Wheat Trap. Bread and Underdevelopment in Nigeria.* The Bath Press, Avon. USA.p.143

In the PhD thesis of M.M Tukur *"the imposition of British colonial domination on the Sokoto Caliphate, Borno and neighboring states: 1897 -1914. A reiteration of colonial sources",* establishes that British colonial rule while consolidating their administrative and judicial control over the emirates, the British imposed a large number of taxes on the peoples of these emirates.[22] He was of the view that taxation was introduced alongside the imposition of British colonial domination in the emirates of Northern Nigeria area. These taxes were in the form of the *Kurdin Kasa,* the *Jangali,* customs duties, caravan tolls, hawkers' licenses and native liquor licenses and *Kurdin Su.* The justification for the collection of taxes on the people as he identified among several other reasons, was that the British wanted "the prosperity of the country". [23] Of course, this was a gimmick employed by the colonialists to ensure that the people paid tax. Colonialism meant plunder and exploitation, so if one is to accept this claim by the colonialists as highlighted by Tukur, the question to ask then, is that how did the people in Kagarko District benefit from the taxes they paid? He also argued that, the imposition of British colonial taxation on the Emirates of Northern Nigeria area was also a way of subordinating the people to colonial domination. The conclusion of his thesis is that "the taxes imposed by the British, far from being fewer, more rational and lighter than the pre-colonial taxes as was claimed by the British , were in fact more in number and heavier in incidence than the pre-colonial taxes. He concluded that many of these taxes were baseless and arbitrary, some of them having as their primary purpose not the provision of revenue to the colonial administration and native authority, but the creation of a colonial

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[22] Tukur, M.M." The imposition of British colonial Domination on the Sokoto Caliphate, Borno and Neighboring States: 1897-1914. A Reiteration of colonial sources." (PhD Thesis) 1979.p.531

[23] *Ibid*

economy devoid of an indigenous industrial base and geared towards the production and export of unprocessed raw materials.[24] From this work, it can be deduced that the sole aim of colonial taxation, was for the creation of a colonial economy which was needful for the success of colonial rule in the British colonies. So the imposition of taxation on the people was a way of assuring the colonialists that the colonized have surrendered to colonial subjugation.

To further reiterate the position of Tukur is the PhD thesis of M.M. Gwadabe "land, labour and taxation in Kano native authority: the case of Kumbotso District 1903-1953". In this work,

> *"Taxation played a momentous role in the establishment and consolidation of the colonial economy and society…, the quest for taxation was not only economic but socio-political.*[25]

This means that colonial taxation was a way of subjugating the people economically, politically and socially. It connotes the desire to fashion out ways and means of subjecting the conquered people into an unquestionable submission, and not just the payment of taxes.[26] This work is an affirmation of the thesis of M. M. Tukur which clearly shows that colonial taxation had an aim, which was not for the benefit of the tax payer but for the benefit of the colonial government in Northern Nigeria area. Though their theses were not concerned with Kagarko District nevertheless, the works have clearly defined what colonial taxation represented. The above theses provide good reference materials for a research work of this kind since British colonial taxation had similar modes of operation in her colonies. Never the less, apart from just creating a

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[24] *Ibid*. p.627

[25] *Op.cit*. Gwadabe, M.M. p.223

[26] *Ibid*.

colonial economy by the colonialists as argued by both Tukur and Gwadabe, colonial taxation was a tool for exploitation and plunder of the colonized.

On the other hand, Lugard overwhelmed by his Eurocentric view added that…

> *taxation was a replacement for extortion, that it was unorganized and primitive communities or societies that did not pay taxes, the district officer comes as a herald of a just and equitable tax to replace extortion.*[27]

This assertion by Lugard was far from being the reality because the taxes imposed by the British, far from being fewer, more rational and lighter were in fact more in number and heavier in incidence and many of them were baseless and arbitrary.[28] Colonial taxation was basically exploitative it was a more organized way of extortion. In fact, Kazah Toure puts it thus:

> *"Colonial taxation was more exploitative of the peasants, artisans, workers and the poor…."*[29]

These peasants, artisans and others formed the mainstay of the pre-colonial economy, but colonialism disrupted the developmental process of the peoples' economic life. In fact, Toure traced the roots of nationalists' movements in Zaria Province, particularly the Southern parts as an opposition to colonial taxation. However, Lugard tried to justify colonial taxation by saying that:

> *"among unorganized communities, not previously subject to tax, where native rulers cannot be said to exist, the tax affords a means of creating and enforcing native authority, of curbing lawlessness, and assisting in tribal evolution, and hence it becomes a moral benefit, and is justified by the immunity from slave -raids which the people now enjoy".*[30]

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[27]Lugard, F. D. *Dual Mandate in Tropical Africa*, London 1923. p.233

[28] *Op.Cit* Tukur, M. M. p.531

[29] Kazah T. "The Development of Nationalist Movement in Zaria Province 1902-1960" (M.A. Thesis, A.B.U. Zaria) 1991.p.191

[30] *Op. Cit*. Lugard, F. D**.**p.233

But, the question to ask is who started the slave-raids and trade which lasted for centuries? This was the legacy which the Europeans left back in Africa during the trans-Atlantic slave trade. Mean while, it is a fallacy to say that it was only unorganized and lawless communities who did not pay taxes. There was no community or society that lived in abject lawlessness and chaos; they often had administrative structures put in place according to the customs and traditions of a people to ensure law and order. This is already highlighted in chapter two of this study. Meanwhile, the British colonialist only sought a way to justify the extortion and exploitation of the resources of the colony through taxation. By this, the colonized were faced with the compulsory payment of often specified amounts-reviewed from time-to-time in colonial currency as levied by the British.[31] To the British, taxation was a favorite technique used by the Europeans:

> *for the time must come, as it has come to every community in the world, when some form of direct tax for revenue purpose must be imposed.*[32]

As a result, money taxes were introduced on numerous items like cattle, land, houses and the people themselves. Money to pay taxes was got by growing cash-crops or working on the European farms or in their mines.[33]

In addition to the literature reviewed was the book written by Yusuf Turaki *"The British colonial legacy in Northern Nigeria: A social Ethical Analysis of the colonial and post-colonial society and politics in Nigeria.* He extensively wrote on the Southern parts of Zaria Province. In this work, Turaki asserted that colonial economic and political

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[31] Kazah Toure, *Op. Cit,* p.191
[32] *Ibid*
[33] Rodney, W., *Op .Cit.* p.198

interests necessitated the introduction of taxation.[34] This of course cannot be overemphasized. But, far more than that, taxation was basically a means of plunder and exploitation of the Africans by the colonialists in order to enrich their own economy. Furthermore, he revealed that in situations where Africans failed or resented to pay tax, physical coercion, backed up by legal sanctions was used on the people:

> *…. Taxation as a new encroachment was actively resisted but was successfully enforced through the use of armed forces.*[35]

To this end, it can be agreed that the payment of colonial taxes was by force. He also made it clear that chiefs or tax collectors were enforced upon the people as a bureaucratic means of handling taxation.[36] This work is closely related to the area of this study though not specifically on Kagarko. Turaki also exposed the coercion with which the Southern Division of Zaria Province was made to pay tax. His work also revealed that taxation was quite strange in the Southern Division of Zaria Province.

Furthermore, the PhD Thesis of Abdulkadir Adamu, *"The food economy in colonial Nigeria: A study of food production and distribution in Zaria Metropolis C.1902-1960."* He held the view that colonial taxation, expansion of cash crop production and the evolution of money economy which were features of the colonial economy, increased the level of debts in the society; though debt was a common occurrence in the pre-colonial period but it never assumed the dimension of

[34] Turaki. Y. *The British Colonial Legacy in Northern Nigeria: A social Ethical Analysis Of Colonial and Post-Colonial Society and Politics in Nigeria***.** Jos Challenge Press, 1993.p.62
[35] *Ibid*
[36] *Ibid*

encompassing a large percent of the population such that it threatened the well-being of communities.[37] This implies that colonial taxation brought a total change in the peoples' way of life, a change that could be termed as negative. However, for Lugard, the dual mandate in British tropical Africa:

> "was *that Europe is in Africa for the mutual benefit of her own industrial classes and of the native races in their progress to a higher plane; that the benefit can be made reciprocal and that it is the aim and desire of civilized administration to fulfill this dual mandate.*[38]

But the position of the black Guyanese historian, Walter Rodney debunked this claim by Lugard thus:

> *"Colonialism had only one hand – it was a one-armed bandit."*[39]

He made it emphatically clear that the main purpose of colonial taxation system was to provide requisite funds for administering the colony as a field of exploitation.[40] The European colonizers ensured that Africans paid for the upkeep of the governors and police who oppressed them and served as watchdogs for private capitalists.[41] This in essence was the purpose of colonial taxation in the colonial era. In Conclusion, Claude in his book, *Political Economy of Africa* observed that…

> *A non-monetized economy cannot really be integrated into a capitalist economy. The monetization of a pre-capitalist economy is necessary for its integration into a capitalist*

[37]Abdulkadir Adamu. "The Food Economy in Colonial Nigeria: A Study of Food Production and Distribution in Zaria Metropolis C.1902-1960." (PhD Thesis ABU Zaria).p.100
[38] Dike, O.K. *100 Years of British Rule in Nigeria 1851-1951*.Federal Information Service, Lagos, Nigeria.1956. p.31
[39]*Op. Cit.* Rodney, W. p.247
[40] *Ibid*.p.197
[41] *Op. Cit.* Turaki .Y.

> *economy. How then did colonialism monetize African economies?*

To answer this question, Claude said…

> *that African economies were monetized by imposing taxes and insisting on the payment of taxes with European currency.*[42]

This was the basis of colonialism; it was not just political dominance but a good grasp of the economy to ensure the active participation of the African economies in the colonial economy. In other words colonial taxation led to the monetization of the Nigerian economy which made Nigeria a part of the colonial economy and part of the global capitalist conglomerate or corporation.

On the whole, the reviewed works have helped me to see colonial taxation as a systemic way of the imposition of colonial domination for the purpose of plunder and exploitation and it was also a means of initiating the colonized into the colonial economy. Taxation was not meant to ameliorate the 'hardship' of the people rather it increased the burden on the colonized. And as such Africa cannot be said to be the white man's burden, but the reverse was the case. However, though these works reviewed were very insightful, the writers did not actually expatiate on the dependency and underdevelopment colonial taxation turned Nigeria's indigenous economy into during and after the colonial era.

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[42] Ake, C. *A Political Economy of Africa.* Longman, London. 2002.p.32

1.8 Conceptual Clarification

An attempt has been made in this research work to understand the concept of taxation. According to Dr Dalton, a tax is a compulsory contribution imposed by a public authority, irrespective of the exact amount of service rendered to the tax payer in return".[43] While professor Seligman has it that a tax is "a compulsory contribution from a person to the Government to defray the expenses incurred in the common interest of all, without reference to special benefits conferred."[44] The view held by these scholars point to the fact that taxation is a compulsory levy by the government of any state or society on its citizens for the day to day affairs of the people. These scholars also point to the fact that taxation has three characteristics:

First, it is a compulsory contribution imposed by the government on the people residing in the country. Since it is a compulsory payment, a person who refuses to pay a tax is liable to punishment. But a tax is to be paid only by those who come under its jurisdiction. [45] Secondly, a tax is a payment made by tax payers which is used by the government for the benefit of all citizens. The state uses the revenues collected from taxes for providing basic amenities such as hospitals, schools and public utility services which benefit all people. [46] Thirdly, a tax is not levied in return for any specific service rendered by the government to the taxpayer. An individual cannot ask for any special benefit from the state in return for the tax paid. It implies that the taxpayer cannot claim something equivalent to the tax paid from the government.[47]

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[43] Jhingan M.L. *Principles of Economics*. Vrinda Publications Limited. Delhi 2006. p.883
[44] *Ibid*
[45] *Ibid*
[46] *Ibid*
[47] *Ibid*

From all of these, taxation generally is an obligation on every citizen to their country. But, it is also the responsibility of the government that collects taxes from its citizens to ensure that the basic needs of the citizens are provided. Moreover, this should not make the government irresponsible to the needs of the tax payers. These needs include the provision of schools, hospitals, roads, electricity and other social services. However, in a situation whereby the government fails to cater for these basic needs of its citizens, there is bound to be anarchy in such a state or society.

In addition to all these, a good tax system is supposed to be characterized thus: (i) **Equity –** every person should be taxed according to his ability. I.e. The rich should pay more and the poor less so that taxes should be progressive in nature.[48](2) **Certainty –** the time of payment, the manner of payment, the quantity to be paid, ought all to be clear and plain to the contributor and to every other person. The tax a person is supposed to pay should not be arbitrary so that the taxpayer is not left at the whims of the tax officials.[49] (3)**Convenience –** the time and mode of payment of the tax should be fixed so that it is not inconvenient for the taxpayer.[50] (4)**Economical –** the cost of collection of taxes should be small in proportion to the revenue from them.[51] (5)**Productive –** the tax system should bring sufficiency in revenue to the exchequer.[52](6)**Elastic –** so that the tax revenue may be increased or decreased according to the requirement of the state.[53](7)**Simple –** a

[48] *Ibid*.p.885
[49] *Ibid*
[50] *Ibid*
[51] *Ibid*
[52] *Ibid*
[53] *Ibid*

good tax system should be easy to understand and administer.[54] So taxation generally implies a compulsory levy on the governed by the government.

1.9 Conclusion

This Chapter is the bedrock on which this thesis stands; the chapter was able to give a justification for the work and the research methodology that was used to ensure the success of the work. More so, the literature reviewed clearly gave the researcher a good footing with which to do the work because the area of study has paucity of written works. The literature reviewed also exposed the researcher to the missing links in the works reviewed. However, the researcher had to rely on archival materials, oral sources and other secondary sources on colonial taxation and colonialism written in respect to other parts of Nigeria area.

[54] *Ibid*

CHAPTER TWO

THE PRE-COLONIAL SOCIO-ECONOMIC AND POLITICAL ORGANIZATION OF KAGARKO

2.0 Introduction

This chapter is a discussion on the historical background of Kagarko before the advent of colonial rule in the area. This entails a survey of the socio-economic and political life style of the people. The chapter also discussed the kind of relationship the Kagarko people had with other groups of people. It also highlighted the nature of taxation in Kagarko before the advent of colonial rule in the area.

2.1 The Environment

Kagarko is generally undulating and thickly wooded with *kurmis* –forest (usually used for defense during raids by the Fulani jihadists). The area is also characterized by hills and rivers.[1] The soil is for most part sandy loams except in the *kurmis* where the soil contains accumulated deposits of vegetable matter and is immensely fertile.[2] This type of soil makes farming possible since the soil is fertile for agricultural purposes. The hills serve as a defense mechanism against external attacks from enemies and wild animals. The hills also serve as a boundary between one village and another village. For example, the Katugal hill served as boundary between Katugal and Shadalafiya villages. The hills also served as a natural protection to the people of Kagarko area.

[1] NAK: ZARPROF FILE 1849 KAGARKO (FRANCIS 1917) p.1
[2] *Ibid*

On the other hand, rivers and streams were the main source of water supply for domestic purposes such as for drinking, cooking, bathing and washing. The rivers were also used for irrigation farming during the dry season. This was very useful for the farmers because, this means of farming provided vegetables and other crops like maize (*Zea mays L.*) during the dry season.

The area was also characterized by animals such as elephants which visited the area occasionally during the rains from the north. Other animals found in Kagarko were hippopotamus, dwarf buffalo, antelopes, leopard (plentiful and have in many villages exterminated the goats and sheep). There were different types of birds like the guinea fowls, partridge and rock-partridge.[3] Most of these animals mentioned above have become extinct in the area today. This is partly due to human activities such as hunting, farming and deforestation.

The area also has trees such as *dinya* - Black Berry (*Vitex doniano), dorowa* - Locust Bean (*Parkia biglobosa)* and pawpaw (*Carica papaya)*.[4] Other plants in the area include the bamboo *(Bambusa vulgaris*) trees scattered everywhere. The soil is quite fertile and this makes farming the major occupation. The farmers cultivated crops like *risga* –finger potatoes *(Plectranthus esclentus),* yams (*Dioscorea sp),* cassava *(Manihot esculentus),* dawa – sorghum *(Sorghum bicolor)*. It is quite instructive to note that *dawa* was a staple food crop in the area. Other food crops cultivated in Kagarko are cocoyam *(Colosia esculenta)*, *acha* - Hungry Rice *(Digitaria exillis)*, okra *(Albelmoschus esculentus)*, and *karkashi* –Sesame leaf *(Sesamum radiatum).*[5]

[3] *Ibid* p.6-7
[4] Interview with Alhaji Halidu Mohammed.
[5] www.rogerblench.info/RBOP.html.

Kagarko district falls under the Guinea Savannah. The area is marked by dry and wet seasons. The dry season is between November to March, but sometimes sporadic showers could punctuate the season.[6] During the dry season, the area experiences cool dry north- easterly winds which yield virtually no rain. As a result, vegetation growth over these months decreases to a minimum and cultivation of crops ceases except in some cases the cultivation that is done at river banks. But, as from April the season changes allowing the moist south-westerly wind which brings rain and both cultivation and vegetative growth respond almost immediately.[7] The highest rainfall in the area is recorded between the months of August to September. The highest temperature occurs in March and April just before the rainy season begins. It is important to note that the wind that blows between November and February plays a significant role in drying the grains on the farms making the grains ready for harvest.

From the fore going, it can be seen that rainfall is very instrumental to the kind of crops cultivated in the area. More so, every season determined the kind of activities that was being carried out by the people. For example, in the raining season, a lot of cultivation takes place and in the dry season harvesting of farm produce becomes the order of the day since farming is the mainstay of the people. It is interesting to note that the people in the area usually dry their harvested cereals on flat rocks close to the village settlements and when the drying has been achieved, the cereals are relocated back to the home where they are kept in mud made silos known as *rhumbu.* The storing of food crops in *rhumbu* was a common practice among localities of the Southern Districts of Zaria Province. This form of storage prevents pests and insects from spoiling the grains. The

[6] Noah, Wendock B. The role of Ginger production in the rural Economy of Jaba and Kachia LGAS of Kaduna State.(Msc. Thesis Geography Department, Ahmadu Bello University Zaria).March 1995.p.24
[7] *Ibid*. p.24

rhumbu practice also showcased the family's wealth and hard work as measured by the quantity and quality of the food harvested every year.

2.2 Peopling of the Area

Kagarko is mostly inhabited by the Koro speaking people. The Jaba, the Hausa, the Fulani and the Gbagyi are also found in Kagarko. The Koro speaking people are made up of different dialects namely the Koro- *Zeni*, Koro-*Ala,* Koro-*Agweshi* and Koro-*Achi*.[8] The Koro – *Zeni* was a dialect mixed with Hausa. They are mostly located at Akote and Gujeni.[9] They are said to have a link with the Gwandara and Gbagyi and also the Beri-Beri. The Koro – *Zeni* were identified through the opening they had on their upper lip and nose. On the other hand, the Koro – *Achi* and Koro- *Wachi* speak the same dialect. *Achi* and *Wachi* mean friend while the Koro- *Ala* mean neighbour. As earlier mentioned, the Koro-*Zeni* was mostly the Gbagyi People. The Koro- *Ala* were people from these villages; Shadalafiya, Koso, Igbam, Katugal, Koko, Nkojo. The Koro-*Wachi* and *Achi* are from Kabara, Koko, Kubacha, Kasabere, Dogon-Kurmi, Kutaho, Aribi, Kadar and Kushe.[10]

It is imperative to note that the Koro speaking people apart from Kaduna are also found in the Federal capital territory, Niger, Plateau and Nassarawa States. The Koro speaking dialects are said to be heterogeneous in origin as they were widely diffused and divergent in language and culture.[11] The meaning of the name Koro wherever found means people and they are sometimes linked to the Kororofa kingdom who are said to be

[8] *Ibid*.p.9
[9] Interview with Alhaji Dan- Azumi.
[10] NAK: ZAR PROF 1849, *Op.Cit* . p.9
[11] Gunn, H.D. & Conant, F. P. *Ethnographic Survey of Africa*. (Ed) Daryll Forde Western Africa (Part xv) Peoples of the Middle Niger Region Northern Nigeria.p.109

the remnants of the priestly caste which headed the Jukun power.[12] Available ethnological and historical evidences seem to suggest that the Koro people were possibly the original settlers of this territory (Kagarko) and had only been driven out or absorbed into other ethnic groups.[13] However, there are several traditions of origin which seem to confirm this claim as discussed below.

2.3 Traditions of Origin

According to traditions of origin, the word Koro means ‘Kororu’ a Hausa word which means driven ones. This suggests a less developed group of people who were driven out by more organized groups.[14] However, this assertion has generated a lot of controversies because of the various interpretations given to the word ‘Koro’ which is also a form of identification for a group of people inhabiting the central Nigeria area as far as the middle Niger and beyond.

Another version claims that the Koro migrated from Bornu where they had lived together with the Gbagyi. This tradition has it that, the Koro were driven out of Bornu because of their lack of peace with the Kanuri. And at Bornu, their closest neighbours were the Gbagyi who were said to be under Koro domination. The Koro were also said to have migrated into Hausa land, through Kano and Zaria before they eventually moved into their present location at Kagarko, Keffi, Abuja, Lafia and Yeskwa districts (these districts were formerly in Nassarawa province).[15]

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[12] *Ibid*.p.110
[13] James. I. *Studies in the History, Politics and Cultures of Southern Kaduna People’s Groups.* p.45.
[14] *Ibid*.
[15] *Ibid*. p.46

There is yet another tradition of origins which states that, the Koro were synonymous with the Kororofa and are ancestral to the Jukun. Yet another version also has it that the Koro migrated from Bornu together with the Gbagyi and settled in the ancient city of Zaria. While the Gbagyi settled at Katsina, Kano and Rano. As claimed by this tradition of origin, it is from the ancient city of Zaria that the Koro were displaced and forced to migrate southwards to their present location.[16] All these accounts seem to suggest that the Koro speaking people must have migrated from areas around the Northern parts of Nigeria area.

However, other scholars also have argued that the Koro are an autochthonous group of people. It is evident that they were located around the Kagarko area though there were series of movements within the area due to war and famine. But, war (the jihad) has taken the lead for some of these movements. Nonetheless, the Koro speaking people today appear to be one of most geographically dispersed ethnic groups. They are today found in Kagarko local government area of Kaduna State, Lafia, Assaiko, Doma, Keffi, Karshi, Karu and Yeskwa Areas of Nassarawa State, Suleija and Minna in Niger State and Zuba, Kuje, Bwari Asokoro Areas of the Federal Capital Territory.[17] A study by Naibi and Hassan has also shown that all the Koro dialects trace their origin differently which shows the heterogeneity in their origin.

To substantiate this claim is the tradition that traced the Koro of Wuse to come from Likoro near Zaria around 1715 under the leadership of Wambai of Likoro. They were said to have settled first in Kagarko before relocating to Maitama. And from Maitama they came to Wuse. Another Koro tradition is that of those from *Dogon - Kurmi*

[16] Ibid.
[17] Ibid.p.47

who are said to have entered Abuja Emirate from Jere in 1905 and settled in a long forest hence the name *Dogon-Kurmin.*[18]

It is also Instructive to note that the language group of the Koro is categorized under the Niger-Congo family; they are also classified as Nigerian Semi- Bantu.[19]

From all these traditions of origin the accepted tradition of origin by the Koro of Kagarko is that of their autochthonous location in the area of Kagarko, though there were migrations within the central Nigeria area, they do not lay claim to areas around Northern Nigeria area as given by some scholars. The Koro are also autonomous in their political administration.

On the other hand, the Hausa and Fulani people of Kagarko are said to have settled in old Kagarko town. Bubu was said to be the first man who settled in Kagarko town.[20] He is said to have come from Katsina; he was a cattle rearer and slave trader. But historically, it is being said that the chief of Kagarko town was of Borno extraction known as Akote and all the natives of the town. Bubu, the said first settler in old Kagarko town is said to have come to Kagarko in 1841.[21] But before long, there was a quarrel between Bubu and Akote's people. This quarrel was as a result of Bubu destroying their pagan worship houses *(tsafi)* and instead erected mosques.[22] In anger, Akote left Kagarko and founded another town of that same name some two miles to the east leaving Bubu and Zaria Fulani at the old Kagarko town.[23]

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[18] See Naibi & Hassan. (1969)Gwari, Gade and Koro Tribes. Ibadan University Press. p.37 -54
[19] Gun, D.H. and Conant, F.P., *Op.Cit.* p.111.
[20] Interview with Alhaji Dan-Azumi Mohammed and Alhaji Ahmadu of Janjalla town
[21] NAK: ZARPROF File 1849, *Op.Cit* p.7
[22] *Ibid*
[23] Interview with Alhaji Bilal Muazu of Akote

The people of Akote are said to be the early settlers of Kagarko town and that they were hunters. They only moved to their present location (Akote) for peace to reign between them and Bubu's people. However, in 1846 during the Emir ship of Moman Sani a Bornu man, Akote asked Moman to give him back some of the areas he ruled up to the time of Bubu's arrival. Moman Sani agreed to this request and the Koro villages were shared equally to Bubu and Akote who were both made responsible for the collection of taxes of their units. It is instructive to note that, this form of tax collections can be seen as the beginnings of pre-colonial taxation in Kagarko area because taxation was alien to the People. It was rather a common practice among the Hausa and Fulani communities of Hausa land and as they moved from place to place, the practice was carried alongside and practiced wherever they settled. This arrangement was operative up to 1904 when Kagarko district was transferred to Nassarawa Province by Sir Fredrick Lugard.[24] It is probably because of this interaction with the Koro people that some scholars like Temple linked the Koro speaking to a Bornu origin.

There is yet another account that says the Fulani migrated from Katsina and settled at Jere (a short form of the word *Jerewa*-which means the arrangement of houses in a line). The Fulani that came to Jere were said to be cattle rearers and hunters. The cattle rearers were under the headship of one 'Barkono' while the hunters were under 'Sidi.'[25] This is also an indication of the kind of occupation that the people were practicing and most importantly this shows that a people were identified by their profession and every occupation had a leader which was a sign of orderliness.

[24] Ibid
[25] Interview with Alhaji Halidu Mohammed

Janjalla was yet another area in Kagarko where a lot of Fulani settled. The Fulani here are said to be from the Sulebawa clan who first settled at Fatuma near the walls of Zaria.[26] They were said to have moved to Kinkinau the present site of Kaduna. As at 1845, the chief of the Fulani was Magaji Enusa who lived at Kinkinau while the Emir was Hammada. Hammada made Enusa the Magaji of Kao a Koro- *Zeni* town in the Gbagyi country of Abuja division.[27] After the death of Magaji Enusa, he was succeeded by his brother Gerkwa. But, the Koro and Gbagyi drove him away. However, some Gerkwa people went back to Zaria and Akote while Gerkwa remained at Janjalla where he was given the small district to administer. [28]This signifies that the duo were already there before the arrival of the Magaji and Emir. Gerkwa was said to be Sarkin Janjalla up to 1916 when he died. However, to further enforce Fulani rule at Janjalla, in April 1916 the Resident Francis has it that, Yusuf son of the late Liman of Janjalla was made Magajin Janjalla by the Emir. From all these accounts, it is undeniable that the Koro people were the first inhabitants of Kagarko area.

It is instructive to also note that the Koro, Gbagyi and other ethnic groups in the area lived as village confederacies. While the Hausa and Fulani migrants who came into the area as a result of the Uthman Dan Fodio jihad still continued with the Emirate system of government. It was this Emirate system that the British used in their policy of indirect rule to dominate the People of the area. The British adopted Emirate system because the political system of the Hausa and Fulani was quite centralized which was suitable for the colonial administration. This also became the basis upon which the British established their colonial domination in the area and especially on the collection

[26] *Op.Cit*. NAK: ZARPROF File 1849. p.9
[27] *Ibid*
[28] *Ibid*

of colonial taxes. It was also based on the Emirate system of government that the Hausa and Fulani were appointed by the British as District Heads and Village Heads in Kagarko District during the colonial period. This research has also shown that, apart from fleeing from the jihad some of the Hausa and Fulani in Kagarko were traders and cattle rearers respectively who came into the area for their economic activities. They had migrated into the area through some trade routes from Zaria leading to Kagarko.

Generally, these accounts have shown that there were a lot of migrations within the area before the advent of colonialism. People moved from one location to the other for different reasons ranging from war, famine and trade. It is also evident from the given accounts that the Hausa and Fulani settlements in Kagarko District are located in old Kagarko town, Janjalla, Akote and Jere. Notwithstanding, the Fulani are scattered sparingly in the hinterland of the entire villages in Kagarko District due to their pastoralist activities. It is also worth noting that Kagarko was a major trade route that linked the South of Zaria Province with other districts in the Southern Division.

2.4 Intergroup Relations

A major feature of society is interdependence. Man by nature is a dependent creature; he depends on his environment and others for food, shelter and clothing, all of which give him a sense of purpose here on earth.[29] Intergroup relations were important because no community no matter the level of its development can be an island entirely to itself. Secondly, the complexity and dialectics of existence ordinarily dictates that each human group must consciously and or unconsciously relate with other groups to be able

[29] Olayemi, A. & Okpeh .O. et al.(Ed). *Intergroup Relations in Nigeria during the 19th and 20th Centuries.* Aboki Publishers, Nigeria. 2006. p.6

to survive.[30] It is against this background that intergroup relation in Kagarko District is discussed.

There was a great deal of inter-group relations in Kagarko area. This interaction was both based on consensus and conflict. Though apparently contrasting and incompatible, consensus and conflict are co-existing features of the Nigerian society.[31] Intergroup relations presupposes contact and interaction between groups, it refers to the interaction which takes place between members of different groups and societies who come in contact with one another.[32] The people of Kagarko however had a great deal of interaction with other groups such as the Jaba, Hausa, Fulani and Gbagyi.

Trade was one major factor that Kagarko had with other groups in the pre-colonial period. For example, the Koro and Gbagyi speaking people of Kagarko had some contacts with the Fulani who habitually raided the area but the people were never subdued.[33] This was a form of interaction through conflict as earlier highlighted that conflict and consensus was a form of intergroup relationship in every society especially Nigeria. Commerce and commercial interactions and relations were also catalytic agents for the penetration of external influences into the southern division of Zaria Province. This was stimulated by the trans-Saharan trade which linked North Africa and West Africa. There were routes that linked up to Kagarko and these routes include Kano, Zaria, Igabi, Kakuri, Kajuru, Kachia, Kagarko, Keffi, and Oyo to Gonja.[34] There were other local trade routes that linked up to Kagarko as Kachia, Dagwarga, Kudah, Gantan,

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[30] *Ibid*. 6-7
[31] *Ibid*. p.9
[32] *Ibid*. p. 12
[33] NAK: ZAR PROF ANNUAL REPORT 1904
[34] *Op.Cit***.** James .I.p.115

Kurmin- Dangana and Kubacha to Kagarko.[35] These trade routes opened up Kagarko to interactions with other groups such as the Hausa, Fulani, Jaba, Atyab, Bajju and many other ethnic groups both in the South and North of Zaria Province.

From the foregoing, it therefore means that was no group of people who lived in isolation; there were various levels of interactions induced by trade and commerce, war and famine. And these in turn shaped the economic, social and political lifestyle of the people of Kagarko District.

2.5 Socio-Political Organization

The socio-political organization of the groups found around the Southern parts of Zaria Province was based on three aspects of the people: firstly, the council of elders which was the main basis of political power and authority, secondly, the lineage system was the basic social unit which regulated marriage and provided a framework for kinship, collective differentiation and structural segmentation of society and lastly, ethnic groups were made of confederacies of communities and villages which sometimes cross-cut lineages.[36]

Kagarko was made of villages and these villages could be described as confederacies or the consolidated group type of the decentralized state system. The political system was characterized by the groups' recognition of the authority of the central priest-chief who is commonly called the *uku* among the Koro speaking people of Kagarko.[37] The priest-chief wielded authority not power. This was so because real

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[35] *Ibid*.p.116

[36] Turaki. Y. *The British Colonial Legacy in Northern Nigeria: A Social Ethical Analysis of Colonial and Post-Colonial Society and Politics in Nigeria.* 1993, p.17

[37]. James. I. *Op .Cit* p.91

powers rested with the council of elders, the clans and lineage heads and holders of ritual offices.[38] There is no way the Priest- Chief could function without the elders, clans' lineage heads and holders of ritual offices. This shows that power was vested on the clan and lineage heads, this was the unit of government. The Clannish system meant a political system which operated through the clan and lineage heads; this made it a decentralized form of administration. It was this political structure that the British conscripted into the Hausa and Fulani political system for the purpose of tax collection during the colonial period. For instance, in the clannish system, the *Gora* was the senior person in every family. Thus the family and clan wielded a lot of political power in the village unit among the people of Kagarko.

Other traditional titles used in the area are *Mai - Ugwa, Dakachi, Sarki, and Dogarai*. These titles were typical of the socio-political organization among Hausa and Fulani communities found in the north of Zaria of Province. This similarity could be linked to the inter-group relation that existed in the pre-colonial period between the Hausa, Fulani, Koro and Gbagyi. It can also be attributed to the migrations into the area by the Hausa and Fulani who also practiced their political systems wherever they settled or are located.

However, it is very important to note that, early socio-political organization in the area was the homestead. This expanded to clans and then village groups. All these later metamorphosed into political authority. The people lived in dispersed villages made up of hamlets. And most of these villages were located in thick forests areas. *Dogon- Kurmi* for example is one of those villages situated in a very thick and long forest which is why it is

[38] *Ibid*.p.92

called *Dogon- Kurmi* (long – forest). Therefore, it will not be out of place to say that the peoples' political structure was derived from their settlement patterns.

2.6 Settlement Patterns

The settlement patterns of the groups in the Southern Division of Zaria Province were largely defensive in nature. There were two broad types of these defensive settlements. These were the hill-related defensive settlements and the non-hill related settlements.[39] In both cases, majority of the ethnic groups in the Southern region lived largely in nucleated or largely in dispersed settlements.[40]The non-hill related settlements were hidden away in thick belts of forest known as *'kurmis'*.[41] Furthermore, there were two types of the forests related kind of defensive settlements. First, there are the nucleated forests settlements represented by such areas as the ham (Jaba), Adara (Kadara), Koro and Atyab (Kataf) settlements.[42] Settlements were often called in identification with a forest where they are settled. Examples include Kurmin -Rami, Kurmin -Zomo, Kurmin -Kwara, Kurmin -Musa, and Dogon -Kurmi etc.[43] The second type of the forest related settlements is the forest dispersed settlement. This is mostly found in Kagarko area, which is around Aribi, Kushe, Shadalafiya, Ankuwa, Idon and Doka.[44] Generally, the people lived in forested and hill-related areas even up to today.

[39] *Ibid*.
[40] *Ibid*
[41] *Ibid*.p.7
[42] *Ibid*
[43] *Ibid*
[44] *Ibid*

2.7 Education

Another aspect of the people's life that is quite imperative to look at is education. The education was informal in nature. This implies that, the people were taught and guided by their norms and values. This continued until the coming of the colonialists and Christian missionaries in the area. There was rivalry between the colonial government and the Christian Missionaries on the introduction of Western Education in the Southern region. There were classes for religious instruction in the area which were used as schools where other subjects were also taught by the Roman Catholic Missionaries, this however did not go well with the colonialist. The Native Administration in 1952 tour of the region warned the Missions, that the penalty clauses of the Ordinance for opening unauthorized schools may be invoked in future cases of 'abuse of classes for religious instruction'.[45] This was a deliberate effort by the colonialist to relegate the communities in the Southern Division of the Province to the background because the schools built by the colonialists were for the children of the ruling class as imposed by the British imperialists. These included the children of the Hausa Mallams, Hakimai and others in that category who were the colonial agents. Their children were employed to work as clerks, messengers and informers of the Native Administration. In fact records have it that there were 12 schools in Kagarko town and three at Akote.[46] Thus, education was not for all, it was a tool used by the colonialists to enhance colonial domination that was why it selected only the children of the 'ruling class', so that they in turn will extend their dominance on the rest of the people. Thus education by the Christian missionaries was not selective while colonial education was selective and was a tool for domination.

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[45] ZAR PROF STATE FILE 2287/S.5. Development of Education in Southern Zaria.
[46] James, I. *Op.Cit*. p.6

In fact as at 1952, there were 2 Native Administration schools and 3 Sudan Interior Mission Schools in Kagarko.[47] It is worth noting that even the schools allowed by the colonial government were rather community schools built by community efforts, maintained and locally supervised by the village councils. They were elected to be under the proprietorship and management of the Native Administration while the Native Administration was to provide teachers and equipment.[48]It was from this type of agreement that a community school was opened in Kubacha town, Kagarko District in 1952. So, Western education during the colonial period was carried out separately by the Christian missionaries and colonialists.

2.8 Economic Organization

The economic organization of a people centres mostly on the factors of production which are land, labour and capital. In Pre-colonial Kagarko, land played a vital role in the economy of the people since agriculture was the main economic activity in the area. This is discussed thus:

2.8.1 Land

In Pre-colonial times, Africans have won their living from the land. Agriculture was the chief activity in the greater part of the region. So the ownership and use of land was very important to the people. Land ownership in Kagarko was basically based on clans just like the political set-up. Every clan had a portion of land in the village which they used since time immemorial by the forefathers of every clan. From the clan head, land was further shared to family heads who in turn gave out portions to their grown up

[47] *Ibid*
[48] *Ibid*

sons. While a man who had many wives gave a piece of land to each wife with her children so they could also cultivate and assist in the up - keep of the family. The farm land was mostly located in the forest quite some miles from the village settlement. Though, there were some farmlands around the village where women cultivated vegetables and other crops like maize and so on.

2.8.2 Agriculture

Agriculture remains the matrix in which all other indigenous economic activities are set. Agriculture provided more assured supplies of food, it made possible the creation and appropriation of surplus. It stimulated degrees of urbanization and specialization and it permitted increase in population.[49] In other words, agriculture was the basis of a peoples' livelihood and Kagarko was not an exception.

The people of Kagarko are basically farmers. They cultivated crops such as sorghum *(Sorghum bicolor)*, cotton *(Gossypium hirsutum)* (small quantity), sugar-cane *(Saccharum officinarum)*, tobacco (*Nicotiana tabacum)*, *ramma* -Kenaf, millet *(Pennissetum glaucum)*, *acha*-Hungry Rice *(Digitaria exillis)*, yams *(Discorea sp)*, sweet-potatoes *(Ipomea batatas)*, *risga* -finger Potatoes *(Plectranthus escuentus)*, *gwaza* –cocoyam *(Colocasia esculenta)* and groundnuts *(Arachis hypogea)*. There are also fruits like pawpaw *(Carica papaya)*, *mama* - custard apple *(Annona reticulate)*, *Malmoo (Syzygium guineense)* and *dinya* – black berry *(Vitex doniano)*.[50] It is important to note

[49] Hopkins A.G. *An Economic History of West Africa*. Longman London 1973.p.29
[50] NAK: ZARPROF FILE 1849. *Op.Cit.* p.3; www.rogerblench.info/RBOP.html.,
Notes: Mama is a large fleshy tropical fruit with a sweet yellow pulp while Malmo is the black current fruit.

that sorghum (dawa) was a staple food crop amongst the people of Kagarko; it was cultivated by every farmer in the area. This was confirmed by oral sources.[51] -

Kagarko also had trees of economic value which included the locust bean (the locust bean was used for the production of local seasoning known as *dadawa*.; this is still a delicacy up to today. There were vines which were common in the forest, Shea palm *(Vitellaria paradoxa)*, palm trees (*Elaeis guineensis)* (plentiful in some areas than others) and the raffia palms *(Raphia farinifera)*.[52]The leaves of these palms were used in making the kabido (rain hood) by the Fulani and they also used them for tethering cattle.[53] On the other hand, the Koro people used the palm leaves for making bags in which they put their *acha (Digitaria exillis)* and transported it from the farm to the village for storage. Raffia sticks were also sold at Kagarko market at 3 per 1d during the colonial era.[54]Another activity the people engaged in was bee-keeping. It was a means of livelihood for those involved in it. Bee-keeping is still a practice among the Koro people of Kagarko even up to today.

2.8.3 Manufacturing

Iron smelting was another economic activity that took place in Kagarko. It was carried out extensively but years later the Koro people buy iron at Kagarko and Panda markets (Panda is in Yeskwa country of Keffi). However in Jere iron smelting was done

[51] Interview with Alhaji Halidu Mohammed, Alhaji Ahmadu, Mallam Ibrahim Ereje, Baba Maisamari Enam, Mr. Dogara Kabara And Rev. Gaiya Najira.
[52] NAK: ZARPROF File 1849, *Op.Cit*. p.2
[53] *Ibid*.p.3
[54] *Ibid*.p.

by Sokoto men in the dry season.[55] The products made from iron smelting included the *garma* (long hoe used for farming).

There was also the art of mat-making which was the principal industry among the people. The mat-making industry was more common among the Koro people. The common variety is the plain white sleeping mat.[56] Most of the people sell these mats to Hausa traders in their villages who in turn retailed them at a profit in Keffi or elsewhere. An example of a mat weaver was late Baba Ibrahim Tukura from Katugal village, an account given by the children of the deceased in his biography:

> *Mat making was his major economic activity. He took his beautifully designed mats to places such as Kano, Zaria, Jos, Bauchi and Kafanchan on foot.*[57]

Another mat-maker is Baba Jatau Gimba from Shadalafiya village. He also sold his mats at Jos and Kafanchan, and he trekked from Shadalafiya village to Kafanchan and from there entered a train to Jos to sell his mats.[58] It is important to note that, during the colonial period the chiefs were made to encourage the people to take the mats themselves to Keffi and sell in order to make more profit so that they can be able to pay their taxes from the proceeds they got from the sales of their mats.

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[55] *Ibid*.
[56] *Ibid*.p.4
Note: Keffi is three days journey from Kagarko on foot.
[57] Biography of late Baba Ibrahim Tukura 1896-2014 of his funeral February 28th 2014 at ECWA Church Katugal, Kagarko Local Area Kaduna State.
[58] Interview with Baba Jatau Gimba at his compound in Shadalafiya (Ukui) village on the 11th April 2014.

2.8.4 Trade and Commerce

Trade was an important aspect of the peoples' life. Though the people produced most of the things they needed, they still bought salt, iron and cloth at Panda and Kagarko markets.[59] The markets held daily and it was well -attended probably due to the fact that the market was located on a trade route from Zaria linking other communities in the Southern parts of the region. However the markets had more traders during the dry season when people had finished harvesting their crops. There used to be a market at Kukui which was located on the Kachia-Keffi trade route. In the colonial period this market was revived by Mr. Mackay, he encouraged the people to bring their farm produce to sell to passing traders.[60] He did that so that the people will have money to pay their taxes. Nevertheless, this market became non-functional because the people were always busy on their farms during the raining season and only came to the market during the dry season in most cases to sell their farm produce. Another market that was well-attended in Kagarko district was the market at Kasaru tin mine near Kurmin- Dangana in the north of the district. This market provided a small market for the disposal of food supplies which was of value to the tin miners.[61]

In addition to all these, trade routes were very instrumental in helping the people carry out their economic activities. Some of these trade routes included that of Kachia-Keffi- Lokoja. This route entered Kagarko District at Gantam on the Gurara via Kurmin - Dangana, Aribi, Kubacha and Kukui to Panda (Keffi division).[62] The second trade route was from Zangon- Katab - Abuja- Lokoja route. This route entered Kagarko district from

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[59] Interview with Baba Ali Madaki. 25th May, 2012.
[60] NAK: ZARPROF FILE 1849, *Op.Cit.* p.5
[61] NAK: ZAR PROF FILE 1817: Assessment Report On The Koro Tribe Kagarko District.p.4
[62] *Ibid*

Kwoi - Katugal via Kubacha and Dogon- Kurmi to Kagarko via Kubau to Kao (Kao is a Koro - Zeni town in the Gbagyi country of Abuja division).[63]These routes linked the north and south of Zaria Province and the entire Northern region together. These trade routes encouraged a lot of economic activities and inter-group relations.

On the whole, the socio-economic life of the people of Kagarko depended to a large extent on land. Land was used for agricultural activities, mining and manufacturing. Trade, commerce and markets were all part of the economic activities that took place in Kagarko area before the advent of colonial rule.

2.9 Pre - Colonial Taxation

A historical fact which remains is that before the advent of colonialism, the ethnic groups in the southern parts of Zaria Province were not accustomed to paying taxes. [64] To substantiate this claim was the instance at Kushe, a Koro village in the later to be Kagarko district. During the reign of Emir Abdu (1848), they refused to pay tax in the form of slaves, this resulted in the raiding of their town by the Fulani and 700 people were enslaved, while others took refuge in large caves in the hills but were later starved out.[65] This explains the fact that taxation of any form was strange among the villages of Kagarko. In fact, the so-called payment of taxes in slaves to the Emirate, were actually slave raids carried out on the people. It was said that people were chained in a row and made to trek from Kagarko to Zaria under the care of a guide who was usually a hunter and well-armed. And alongside this journey to Zaria, the person in- charge of the slaves

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[63] *Ibid*
[64].Turaki Y. *Op.Cit,* p.201
[65]. NAK: ZARPROF File 1849, *Op.Cit* .p.9-10.

was given a letter to carry along to the Emir; the letter was put in between the stalk of a maize plant to avoid the letter from being missing or dirtied before it gets to the palace of the Emir in Zaria. This form of slave raids was abolished by the British colonialists to pave way for the effectiveness of colonial domination in the area. Oral sources also revealed that those Hausa chiefs who agreed to stop slavery were appointed positions in the colonial administration. Slavery was stopped by the British colonialists because of their intention to introduce a new form of government.[66] Those who agreed to stop slavery were given traditional titles by the white man, while those who refused to stop the slavery had to run away from the area to avoid the wrath of the white man.[67]

The people appointed by the British worked as colonial workers imposed over the non-Hausa speaking people in the district. This was the beginnings of the subjugation of the people and their continuous domination by the colonialists. From the fore going, it can be explained that taxation was not a feature of the peoples' lifestyle. Furthermore, the colonialists only stopped slavery because of their own desire to introduce their form of government and payment of taxes.

On the whole, colonial taxation was a strange phenomenon in the area. This study has shown that taxation was alien to the Koro and Gbagyi people but not alien to the Fulani and Hausa communities of Kagarko District. British colonial taxation was quite alien because it introduced European currency in the area and insisted that the people paid their tax in such currency and at a specified period of time. To further buttress the fact that taxation generally was alien to Kagarko people especially the Koro and Gbagyi was the acknowledgement by Mr. Grier in the 1907 Annual Report that:

[66] Interview with Alhaji Dan Azumi of Kagarko Town, 31st Oct., 2012.
[67] Interview with Alhaji Halidu Mohammed, Sarkin Fadan Jere, 31st Oct., 2012.

> *…‘ pagans’ unlike the Hausa communities are not, except in rare cases, accustomed to paying any tax, for centuries they have been subjected to periodic raids, and they are apt to imagine the first visit and assessment by a political officer to be merely another form of such raid.* [68]

This was a form of economic raid being carried out on the people because the use of force was employed in the collection of colonial taxes. The use of force was typical of tax collection in Kagarko district during the colonial era. The Annual Report of 1908 also confirmed that many communities in the Southern Districts were not used to the payment of taxes, they were still toured by the colonialists and forced to pay taxes.[69] Those who toured the District were Residents Mr. Withers Gill and Assistant Resident Mr. Grier, Browne and Edgar.[70] The major reason for their tour and assessment of the so-called ‘pagan districts’ was to increase revenue for the British administration.

2.10 Conclusion

This chapter has shown the socio-political and economic activities of Kagarko people before the advent of colonialism. These activities ranged from farming, bee keeping, mat—weaving and animal husbandry which was the mainstay of the people up to the period of colonial rule in Nigeria. These activities later became the basis on which colonial domination especially taxation was built. Another, issue discussed in the chapter was the inter-group relations that existed between the Koro, Jaba, Gbagyi, Hausa and Fulani people who were basically farmers, traders and cattle rearers. This chapter has also shown that taxation generally was alien in the area. The kind of taxation practiced in the area was the conscription of people into slavery, who were in turn given as tributes by

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[68] NAK: ZARPROF File 2554.Annual Report 1907.p.7
[69] NAK: ZARPROF File 2555. Annual Report 1908.
[70] *Ibid*.

their abductors to the Zaria Emirate rulers. This form of slavery was abolished by the British replacing it with the payment of taxes in British currency during the colonial period.

CHAPTER THREE

THE INCURSION AND ESTABLISHMENT OF BRITISH COLONIAL ADMINISTRATION IN KAGARKO 1902-1960

3.0. Introduction

This chapter is a discussion on the beginnings of colonial incursion into Kagarko District. It also highlighted the establishment of colonial administrative structures in order to ensure effective domination and exploitation of the area. These structures of colonial administration were to ensure absolute repatriation of money to Europe through the collection of taxes. This chapter also discussed the introduction of colonial taxation which was the main fulcrum of British colonial domination. However, it was observed that in Kagarko District, the colonialists were not stationed there but often came on tours to ensure that their instructions were carried out to the later. They also built rest houses where they stayed whenever they came to Kagarko District for tours.

3.1. The Creation of Kagarko District

Zaria Province was formed in March 1902 in the reign of Emir Kwassau. Captain Abadie was appointed the first Resident and Mr. Donisthorpe as assistant resident.[1] Kagarko was one of the 32 administrative structures carved out in 1902.[2](The districts were later reduced to 27). Kagarko was later transferred out of Zaria province to Nassarawa Province in 1904 by Sir Fredrick Lugard.[3] This transfer was a punishment to Emir Kwassau because of the killing of Captain Maloney, who commanded the British

[1] Greene-Kirk. *Lugard and the Amalgamation of Nigeria. A Documentary Record.* Frank Cass & Co. Ltd. 1968, p. 14.
[2] *Ibid*.p.29
[3]NAK: ZARPROF File 1849 (FRANCIS 1917) p.7.

detachment at Keffi. The killing was due to an order given by the Magajin Keffi who later fled northwards through Zaria to Kano.[4] So, the British felt that the ruler of Zaria was responsible for Captain Maloney's death and the escape of the Magajin Keffi.[5] Emir Kwassau was therefore removed from office in September 1902 and Galadima Suleimanu a Habe ruler was put in place of him for six months.[6]

In this period Kagarko, Janjalla and Jere towns were all independent districts until 1904 when Kagarko was taken away from Zaria to Nassarawa Province but was later brought back to Zaria Province in 1914. Prior to this period Jere was sometimes under the Keffi and Abuja division.[7] But in 1917 Janjalla was brought back to Zaria Province and shared between Jere and Kagarko. However, by 1932, the independent districts of Jere and Kagarko were amalgamated to make up Kagarko District. The British did his to make the administration of the area easy since the area was vast not minding the fact that the area had people with different cultural and socio-economic variations. It was on this premise that Kagarko was created as colonial district under Zaria Province.

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[4] James. I. *Studies in the History, Politics and Cultures of Southern Kaduna People's Groups.* Landsomas Press Ltd, Jos, 1997, p.17

[5] *Ibid*.p.18

NOTE: Emir Kwassau 1897-1902 was the son of Yero. He was deposed and deported by the British government for his involvement with the Emir of Kano against the British. He later died at Lokoja in 1907.In 1903, Aliyu Dan Sidi was appointed by the British to replace Emir Kwassau. See p.11 Gazetteers of Northern Provinces in Nigeria. Volume 1. A.H.M. Kirk-Greene. Frank Cass, London.

[6] Smith M.G. *Government in Zazzau 1800 – 1900,* Oxford, London, 1960, p.202.

[7] Interview with Alhaji Halidu Mohammed. Sarkin Fadan Jere

3.2. The Imposition of British Colonial Domination in Kagarko

The Northern Protectorate was divided into Provinces under a British resident who was responsible to the High Commissioner. The Provinces were divided into divisions each under a British District Officer responsible to the Resident.[8] The integration of independent communities into the colonial districts was an indication of the subordination of the area. And so by 1904, the whole of Northern Nigeria area had come under British colonial rule.[9] To buttress this point was the assertion made by Walter Rodney:

> *"that the European Capitalists were forced by the internal logic of their competitive system to seek abroad in less developed countries; opportunities to control raw material supplies, to find markets and to find profitable fields of investments."*[10]

In other words, the imposition of colonial rule in the area was basically for economic reasons. Thus, political structures had to be put in place to ensure maximum control and exploitation of the district. The British administrative structures further divided the people in the Southern Division of Zaria Province into two broad groups based on religious inclinations. These were the 'non- Muslim groups' (NMG) and 'Muslim groups'. The 'non-Muslim groups 'were placed under 'pagan administration'. This mode of colonial rule described their inferior status and position in the colonial situation.[11] This however is not the view of the researcher; this was a derogatory position accorded to the

[8] Saad Abubakar. *The Northern Provinces under Colonial Rule 1900-1959* in Obaro Ikime Ground Work of Nigerian History. p.452
[9] Dudley, B.J. *Parties & Politics in Northern Nigeria.* Frank Cass & Co. Ltd. ,London, 1968.p.12
[10] Rodney, W. *How Europe Underdeveloped Africa.* Abuja: Panaf Publishers, 2009, p.161.
[11] Turaki Y. *The British Colonial Legacy in Northern Nigeria: A Social Ethical Analysis of Colonial and Post-Colonial Society and Politics in Nigeria.* Jos Challenge Press, 1993, p.2.

Note: The power of the resident in each province was supported by military presence in the capitals. On the other hand, the People and rulers were prohibited from bearing arms.p.452 Saad Abubakar in *Groundwork of Nigerian History.* Heinemann Education, Nigeria, 1999.

Southern Districts of Kaduna by the British colonialists. However, the people were never in agreement with this status. It is also important to note that, the use of the phrase 'pagan administration' or 'pagan tribes' in this research work is not an agreement with the British categorization of the non- Hausa and Fulani groups and non- Muslim groups. But, it is to identify the colonialists' divisive mechanism been introduced into the society of the colonized. This form of division was meant to aid colonial domination, particularly to use the Hausa, Fulani and Muslim groups as colonial agents since the status given to them by the British placed them above the other group.

> ***Note:*** *the term non- Muslim groups referred to the multi-ethnic groups in the southern parts of northern Nigeria area. The term non-Muslim group was used during the colonial period to address those ethnic groups who were non-Muslims. In the context of this work, Turaki noted this concept will be used for social analysis because it best conveys the colonial emphasis on social differentiation and stratification of the Muslim and non- Muslim groups. It also conveys colonial differential treatment of ethnic groups based upon religious and cultural lines. This is a situation that lingered up to this day; this also generated a lot of ill- feelings to both groups as stratified by the British colonialists. This was the main aim of the indirect rule system, which simply meant divide and rule.*[12]

Thus from this stratification by the British, the groups in the Southern Districts of Zaria Province were not given any reasonable socio-political position in the colonial system rather they were systematically subordinated to Hausa and Fulani political control. It is instructive to note that it is a revolt against this kind of political control that groups in the

[12] Turaki, Y. *Op, Cit,* p.2-5

Southern parts of Zaria Province prefer to be referred to as people of 'Southern Kaduna' today. This is a mark of refusal to succumb to alien rule by the Hausa and Fulani as imposed on them by the British colonialists. This kind of relationship has often been described as internal colonialism.

Before the coming of the colonialists, cultural and economic exchange between the peoples of the Southern parts of Kaduna and the Hausa of Zaria long existed before the rise of the jihad in the early 19thc. But, after the Fulani conquest of Zaria in 1804, Hausa and Fulani socio-political influence over the Southern parts of Kaduna was intensified.[13] It was based on this premise that the British took advantage and further subjected the peoples of the Southern parts of Kaduna Division to a new kind of political control by both the British and the Hausa and Fulani rulers. In the advent of colonial rule, the British became overseers (residents and district officers) while the Fulani were considered "natural rulers" to look over their racially less distinguished subjects! [14](This is however not the view of the researcher). It was this line of thought that informed the appointments of District Heads in Kagarko which excluded other ethnic groups in the area. As a result of this, the Emir of Zaria for the first time sent a District Head to Kagarko in 1902. Since then, the District Heads have been of Hausa and Fulani extraction irrespective of the people's opposition. In fact, the British imposed Hausa and Fulani Muslims on the non-Muslim groups of the Southern Districts. It was only at the village and hamlet levels that the non- Hausa and non- Muslims were appointed.[15]Below are some examples of these kinds of appointments made without considering the natives of

[13]*Ibid*. p.2
[14] *Ibid*.p.14
[15] Kazah-Toure. "The Development of Nationalist Movement in Zaria Province 1902 – 1960". M.A. Thesis, A.B.U. Zaria, 1990, p.178.

Kagarko before and during the colonial rule. Buba (1841 -1875) - first Fulani chief of Kagarko, Chindo son of Buba (1876 – 1889), Mamudu younger brother of Chindo (1890- 1894), Almustafa son of Chindo (1895 – 1897),[16] Musa Bubu (1898-1911), Makama Sulaiman (1911-1924), Makama Turaki Ibrahim (1925-1932), Makama Halidu (1932-1947), Makama Lawal Galadima (1947-1960).[17] From the above mentioned names it can be seen that the indigenous people of Kagarko were not allowed to hold any position as District Heads but were rather restricted to the village level, this was deliberate by the British Colonialists in order to help them in the exploitation of the area as the District Heads were used by the Colonialists to serve colonial imperialists interest in Kagarko such as the collection of taxes from the people.

Basically, the British colonial administration had two broad levels of government. The first were the British at the top; they controlled the administration of Northern Nigeria area. This was headed by the High Commissioner, Governor or lieutenant Governor. Alongside them were the Residents, District Officers and Assistant District Officers.[18] The administration at the top was the central administration which was strictly headed by the British colonialist who served as overseers of the second level of administration. The second level of British colonial administration was the Native Administration. The Native Administration had three basic institutions namely the Native Authority, Native Courts and Native Treasuries.[19] This kind of set up was necessary to the British because it helped in the smooth running of the colony especially with regards

[16] NAK: ZAR PROF .452 KAGARKO DISTRICT AFFAIRS.p.86
[17]James. I. *Op. Cit*, p.204.
[18] Turaki, Y. *Op.Cit.* p.56
[19] *Ibid.*p.55

to taxation. The native administration was made up of both natives and non- natives. However the natives were made subject to the non-natives.

Zaria province was made up of the Emir, composed of Districts which were further divided into village areas. The village areas were broken into smaller units of wards and hamlets.[20]It is important to note that the various Districts Heads were appointed from selected members of the different Zaria ruling dynasties. But, for Kajuru, Kagarko, Lere and Chawai, the Districts Heads were picked from local Hausa dominant circles.[21] This is to ensure the dominance of the Hausa and Fulani communities over the non-Hausa people in the area. It is instructive to note that this political set –up by the British is still a contentious issue between the Hausa, Fulani, Koro and Gbagyi people in Post- colonial Kagarko.

In this second system of colonial administration; the District Officer who was a non-native had the duty of educating the District and village Heads who were usually natives, on assessments and apportionment of tax. On the other hand, the District Officer was responsible to the Resident, as the District head is to the Village Head.[22] This was the hierarchy of authority in the Native Administration. This is further discussed under the Native Authority, Native Courts and Native Treasuries.

[20] Kazah-Toure, *Op. Cit* p.159
[21] *Ibid***.** p.160.
[22]Lugard F.D. *Dual Mandate in Tropical Africa*, London, 1923, p.249

3.2.1 Native Authority

This is any chief or other natives so appointed by the Governor as the executive head of Native Administration.[23] The Native Authority system was introduced by the British in Zaria Province in 1907-1908.[24] In fact, the Native Authority was very instrumental in the collection of taxes, since the indigenous rulers were converted into tax collectors under the Native Authority system. The local rulers were empowered to exploit their own people under this system. They were appointed to serve as tax collectors, interpreters and teachers of colonial schools established to teach the children of the Mallams. In fact, the Native Authority itself was put in place, partly in response to the urge for taxation. Thus, the quest for taxation which was economic used the socio-political set-up to achieve its aim. It connotes the desire to fashion out ways and means of subjecting the 'conquered people' into an unquestionable submission through the payment of taxes.[25] So the Native Authority was established in collaboration with the natives to ensure a smooth administration of taxation in Kagarko District and other places under colonial domination. The Native Authority system was a form of indirect rule system which preserved and used already existing traditional authority and also appointed some others to carry out colonial functions.

[23] *Ibid*

[24] Kazah- Toure, *Op. Cit*, p.177.

[25] Gwadabe, M.M. *Kano Emirate under Colonial Rule. A Study of the Administration of Land, Labour and Taxation in Kumbotso (Dan Isa) District 1916 – 1953*. USA, 2010. p.223

3.2.2 Native Courts

The Native Court Ordinance of 1914 led to the establishment of an Alkali court of the 'D' grade in Kagarko in 1920 with Mallam Mai Gari as the president of the court.[26] Other officials of the court were Mallam Usuman, Mallam Hammada and Mallam Dikko.[27]There was another Native Court Ordinance which came into being in 1933. This was developed out of the Islamic Judicial system or native customs and laws.[28] They were to adjudicate issues arising under the new regulations and laws promulgated by the Native Authority or the protectorate government as well as the Muslim sharia.[29] The Native Courts were in grades A, B, C and D. The Kagarko Native Court was under category 'D'. Each category had its jurisdiction of operation and the levels of powers accorded to it. In fact, there was a Koro tribal court at Kushe.[30] Kushe was seen as the religious site of the Koro speaking people and the chief of Kushe was seen as the guardian. The Native Courts were toured yearly by the Emir, the Chief Alkali and administrative staff; this was to ensure that the courts were up to standards.[31]

However, in 1943 after two years of citing the court at Kushe, the court was transferred back to Kagarko town; all the court members who were the village heads of the different Koro villages disagreed with the development because Kagarko was not central to them, they disliked meeting in a Hausa district head town where they tend to suffer from beggars, 'praise singers' and the cadging of the District Heads' yara.[32] The reason for this transfer was that Kushe was too remote and on a hill-top. Nevertheless, the

[26] NAK: ZAR PROF .1817 – NATIVE COURT WARRANT.
[27] *Ibid*
[28] *Ibid*.p.56
[29] Smith, M.G. *Government in Zazzau, 1800-1900*.Oxford, London, 1960. p.213-214
[30] NAK:ZAPROF File 1736 Kagarko District Record
[31] NAK: ZAR PROF Annual Report 1946.p3
[32] NAK: ZAR PROF File 452, *Op. Cit.*.p.49.

explanation that could be given to this kind of transfer from Kushe to Kagarko is to entrench the dominance of the Hausa and Fulani over the natives.

Furthermore, the Native Courts were divided into Koro courts, Gbagyi courts and Alkali courts for the Muslims. [33] The Alkali is often taken to be more 'superior' to the others and in some instances cases of Koro villages were taken to Kagarko to be treated, this has always led to opposition from the Koro people. This was a form of imposition of the Hausa and Fulani political and religious system on the Koro and Gbagyi people respectively.

As at 1944, there was another Koro tribal court at Kushe which had as members the Village Heads of the various Koro villages thus: Sarki Kushe- Giwa, Sarkin Katugal – Maiganga, Sarkin Kenyi – Akote, Sarkin Aribi – Are, Sarkin Kasabere – Ijiri, Sarkin Kubacha – Eje, Sarkin Shadalafiya – Goro and Sarkin Dogon Kurmi – Ishin.[34] The court also had Mallam Tanko as scribe (a Hausa man and a former Yaro of the Dan Galadima who does not understand the Koro language); he was later replaced by Mallam Akuso for incompetence and interference with the Gbagyi court.[35] This was how the native court operated in Kagarko District during the colonial period.

3.2.3 Native Treasury

The Native Treasury was developed out of the fiscal system of the Muslim states.[36] It was established in 1910.[37]As at 1916, the Native Treasury paid the clerks of

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[33] *Ibid*
[34]*Ibid*.p.72
[35] *Ibid*.p.37
[36] Smith M.G. *Op.Cit.* Pp 214 – 215.

the District Chief. This aspect of the Native Administration was very instrumental for the collection of taxes. This is extensively discussed in chapter four of this research work. The Native Treasury was of great importance as regards the collection of taxes. The Native treasurer kept all accounts of receipts and expenditure of money in the District. The Emir with the assistance of the Resident annually prepared a budget which was usually approved by the Lieutenant Governor.[38] The native treasury was one aspect of native administration that was given a lot of attention because of its relevance in the collection of taxes.

3.3 Conclusion

In this chapter, the colonial incursion and establishment of colonial administrative structures was discussed. This was imperative because it was based on these structures of colonial administration put in place by the British colonialist, that taxation was administered successfully. It is also worthy of note that the British were not resident in Kagarko but they came on tours. The chapter also studied the categorization of Zaria Province into Muslim and Non-Muslim groups. The later being inhabitants of the Southern Division of the Province. While the former were given a higher status and at the same time given power to rule the Non-Muslim groups as assigned by the British colonialists. This is summarized as the divisive mechanism used by the colonialists in the administration of Zaria Province.

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[37] Hogben, S .J. & AHM Kirk- Greene. *The Emirates of Northern Nigeria. A Preliminary Survey of their historical traditions.* Oxford University Press, London, 1960.p 232
[38] Lugard F.D, *Op. Cit*, p.201-202.

CHAPTER FOUR

BRITISH COLONIAL POLICIES

4.0 Introduction

The focus of this Chapter is on colonial policies that were made to ensure the successful exploitation and plunder of the colonized territories. The policies made by the British included policies on land, labour, tax, agriculture, courts and treasuries. Colonial policies were consciously designed to establish a relationship between Nigeria and the British colonial powers so that the surplus generated by the peasant farmers could be expropriated by Britain. This took the form of taxation and the commercialization of agriculture, the introduction of European trade goods and infrastructural development such as roads and railways.[1]

4.1 Colonial Land Policies

Colonial land polices were put in place between 1900 –1917.[2] These were the opening years of colonial rule in Nigeria. The land policies played a central role in the organization of agriculture. In fact, the principal expansion of export crops from 1900-1940 came about almost exclusively as a result of bringing more land into production.[3] In the Northern Region, British policy on land and its administration was one of the first issues addressed by the British after the colonial conquest of the Caliphate. The policies on land were the **Crown Land Proclamation (NO.16) and the Native Land**

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[1] Odey O.M. *The Development of Cash Crop Economy in Nigeria's Lower Benue Province 1910-1960.* Aboki Publishers London.2009. p.68

[2] Eicher K. & Liedholm Carl (Ed). *The Growth and Development of Nigerian Economy. Michigan State University Press. 1970*.p.3

[3] Ibid.p.10

Proclamation 1910.[4] The 1910 Ordinance later became the Native Rights Ordinance of 1916. In theory, this policy placed all lands whether occupied or unoccupied under the control of the Protectorate of Northern Nigeria which was to hold and administer the land for the common use of and benefit of the 'natives'. But in practice, land remained under the management of the Emir and his representatives with the British administration at the top. [5] The British claimed ownership of land for the state, disregarding the rights of both private individuals and of communities. At the same time, European individuals and companies were denied freehold tenure of land. The public land proclamation empowered the High Commissioner to take control of all lands not in actual occupation of persons holding title under the laws of the protectorate or customs.[6] This meant the provision of abundant land and cheap labour to the colonial state.

In addition to the colonial land policy, mining interests in Nigeria were only entitled to lease hold rights in return for the payment of royalties, license and lease fees. This was with the provision that when the occupants of a land leased for mining purposes are disturbed they would be entitled to full compensation.[7] The land policy also banned indigenous miners from mining and smelting tin and iron. Indigenous miners were only entitled to lease hold rights in return for the payment of royalties, license and lease fees. The provision was that when the occupants of a land leased for mining purposes were disturbed they would be entitled to full compensation.[8] With this mining policy in place

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[4] Abdulkadir, A. "The Food Economy in Colonial Nigeria: A case study of Food Production and Distribution in Zaria Metropolis c. 1902 – 1960". PhD Thesis, Department of History, A.B.U. Zaria, 2001. p.48

[5] *Ibid*. p

[6] Eicher K. & Liedholm Carl, *op. cit,* p.94

[7] *Zaria Historical Research (ZAHIR)*. Journal of The Department of History, Ahmadu Bello University, Zaria, Nigeria. Vol. 2, No. 1, 2002. p.161

[8] *Ibid*.

and also given the role of iron in the process of production, the banning of its smelting undermined the basis of autonomous development of indigenous tools industry thereby compelling Nigerian producers to depend on imported tools and metals. This was a way of deliberately killing the indigenous economy in order for the local miners to be rendered dependants on the colonial economy.

Another aspect of land policy was on forestry laws. In forestry the efforts of the department have been increasing the communal forest areas in villages, as selected by the people.[9]There was a case of Kagarko people complaining to the Emir of Zaria about their being denied of cultivating the *kurmis* near the town, this led to the migration of Kagarko people to Abuja in 1946.[10] Forestry rules were such that no one was allowed to cultivate the *kurmis* until after 2 years. Thus, before one was allowed to cultivate any *kurmi,* a permit must be obtained. Mr. Frazer of the minerals research syndicate at Kasaru demanded to cut the timber wood from the forest at Katugal but was refused until he obtained a permit to fell trees.[11]

> *I find that Makama has no forestry permit book and no authority to issue permits for tree-felling as Katugal and other District Heads have. As a result Mr. Frazer, who urgently needed wood for sluice- boxes at Kasaru, was having considerable difficulty and delay in getting a permit through vain application to Makama. I recommend that a forestry permit book should be issued to the Kagarko District office as early as possible, unless there are strong reasons against it, for there is plenty of timber to be worked in the District, and this will help not only Kasaru but the Nok mine in Jaba District next door.*[12]

[9] NAK: ZAR PROF ANNUAL REPORT 1946.p.5
[10] NAK: ZAR PROF File 452, Kagarko District Affairs, p. 33.
[11] *Ibid*.
[12] *Ibid.*

This meant that a permit book was kept to ensure that the people abided by the forestry laws. Under the forestry policy, a farm could not be farmed two years running. The farmers had to go out to the bush to clear another farm and this brought the people into trouble with the forestry laws.[13] To ensure that this rule was adhered to, a Galadiman Daji and a Makaman Daji were appointed; the Galadima was answerable to the Makama. In August 1943, the Galadiman Daji reported a list of over 30 names of people in Kagarko town for the 'damage' they did in some of the *kurmis* in the area to the Makaman Daji in the person of Mohammed Sani.[14] However, they both were accused by the colonial authorities of not being able to stop the people from bush burning and the felling of trees in order to carry out farming activities. On the other hand, the people accused also claimed to have obtained permission before clearing the *kurmi* or Daji for their farm work. In fact, forestry laws were aimed at increasing forest areas in the villages to serve the needs of the colonial rulers.

> *In Forestry, the efforts of the department have been concentrated upon increasing the communal Forest areas in villages as selected by the people. Constituted Forest Reserves have however been increased by an area of 42 square miles, with an additional 150 square miles planned. A scheme has been approved for the operation of a portable saw beach in a Forest Reserve between Kaduna and Zaria, so that cheap furniture for use by Africans may be available from its savannah forest timber found in this region.*[15]

[13] *Ibid*.p.38
[14] *Ibid*.p.48
[15] ANNUAL REPORT 1946, *Op.Cit.*

The explanation for the above statement is that Forest Reserves and Forest permits were very important to the colonialists. Of course, furniture was needed for the colonial offices and residential areas and not for the use of Africans only. So the forest was strictly conserved to serve the needs of the British colonialists. It can be concluded that African land was confiscated by the British through the land policies enacted.

4.2 Colonial Agricultural Policies

British Colonial agricultural policies were mainly influenced by the needs of imperial Britain. This was principally the production of raw materials for the industries in Britain and for the generation of revenue for the colonialists. Thus, Colonial agricultural policies were based on either peasant or plantation production of cash crops for export or both depending on economic, political, cultural and other environmental and socio-political factors. But, the economic factor was the primary factor taken into consideration in choosing between peasant and plantation economy.[16] The British colonial polices on agriculture were to ensure that land was effectively reserved for agricultural production for Nigerians. The general agricultural policy of the colonial government was based on the reckless exploitation of land, natural and human resources of the colonies devoid of planned economic development in the interest of the native population.[17]

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[16] Alahira, H." The Role of Women in the Colonial Economy of Northern Nigeria: A Case Study of the Berom of Jos Plateau, 1900-1960." (PhD, Thesis, ABU Zaria, 2001)p.207
[17] *Ibid*.p.208

It is important to note that in every region in the Nigeria area, colonial agricultural policies were based on the crop or mineral resources available there. For example, in Northern Nigeria area agricultural policies were on cotton (B.C.G.A), Jos plateau area it was based on tin. This shows that colonial policy on agricultural production was mainly influenced by the needs of imperial Britain as earlier mentioned. These were principally the production of raw materials for British industries; generation of revenue for the administration of the colony and the production of enough food to feed the populace.[18] It is also instructive to note that Agricultural policies were also fuelled by the world War. During the Second World War, as from 1939 the colonial regime embarked on large scale propaganda and other measures to induce farmers to grow cash crops especially groundnuts to generate enough resources to finance the war. Hence, the groundnut slogan of 1944; *"Plant a groundnut a day and keep Hitler at bay".*[19]

To ensure the success of the groundnut propaganda, the British imperialist introduced measures to make sure that the Nigerian peasants produced groundnut even in cotton producing areas. This was a new departure from former colonial policy of discouraging groundnut propaganda in cotton areas like Zaria. Some of the directives or policies taken included: (1) To prohibit railing or transport of groundnut except by permit for seed or transport to the United Kingdom. (2) All agricultural stations, prisons and school farms to concentrate on groundnut productions as example to farmers.(3) All agricultural officers assist in propaganda for seed distribution.(4) Bonus to village heads in proportion to their output of groundnut.(5) Release control on movement on corn.(6) Cease requisition in groundnut producing areas.(7) Prohibit the sale of decorticated

[18] Abdulkadir, A. *Op. Cit,,* p.49
[19] *Ibid*.p.81

groundnut in all markets to stop use as oil.(8) Quotas of production to be allocated to village areas as being done in Borno and Adamawa Provinces.[20] All these implied that the need in Britain had a direct bearing on what was produced in Africa. For instance, as British People began taking washing seriously, the demand for soap rose considerably because palm oil was a chief constituent ingredient in the manufacture of soap, so West African palm oil was found to satisfy these needs.[21] Thus, the cultivation of oil palms was encouraged to meet up with this particular need of Britain.

To further ensure the success of these needs, departments of agriculture, research centres, farm centres and demonstration farms were established. They were expected to carry out research experiments for investigations into improved methods of agriculture within the vegetational zones they were located. These establishments came into being as a result of the policy of a powerful director of agriculture in Nigeria, O.J. Faulkner.[22] All these policies changed the socio-economic organization of the people of Nigeria to serving the needs of British imperial and capitalist interest.

There was also the Mixed Farming Policy of the 1930s. This scheme was first introduced on a small scale in 1928 after it had been experimented for many years by the department of agriculture Samaru, Zaria. The aim of the mixed farming policy was to ensure soil fertility, so that cotton and groundnut could be grown for exports. In this scheme, the peasant farmers were made to keep cattle and small livestock so that they

[20] *Ibid*.p.82

[21] Helleiner, Gerald. *Peasant Agriculture, Government and Economic Growth in Nigeria.* Yale University. 1966.p.96

[22] Gbasha, P.T. “Agriculture and Rural Society in Nigeria. A Study of Colonial Agriculture Among the Southern TIV 1914-1960” M.A. Thesis August, 1989.p.254

could use the manure for keeping the soil fertile.[23] In addition to all these was the Biological Research Policy for export crops (1940s) developing local agricultural technology which paid handsome rewards in the 1950s and 1960s in the form of hybrid oil palm varieties, hybrid cocoa trees, insecticides and fungicides.[24] In a nutshell, all colonial policies on agriculture were for the cultivation of crops needed in Britain.

4.3 Marketing Boards

These are statutory monopsonies (single customer market) which established the prices to be paid to domestic peasant producers.[25] Marketing boards replaced private trading firms with government marketing boards in the 1930s.[26]Marketing boards were an effective form of subordination and expropriation of the peasant producer in the sphere of exchange. The statutes establishing the marketing boards stipulated the following: (1) To organize an orderly marketing arrangement for all export crops, either by fixing prices for the purpose of trade stabilization or pay off price differentials between the world market and real producer prices. (2) To protect the British interest in the supply of raw materials. E.g. bulk purchases of oil seeds at low prices even when demand was high. (3) To provide funds for the economic development of producing areas for the industries and agricultural research.[27] Marketing boards were profitable colonial apparatus for the control of cash crops arising from experiences of the Second World War. Since Britain came out of the war impoverished, it needed to boost her economy thus that necessitated

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[23] Mamman M.A."The introduction of mixed farming scheme in Katsina Emirate during the colonial period."In *ZAHIR The Journal of Zaria Historical Research*, 2002 Edition. Volume 2 No.1. Department of History, Ahmadu Bello University, Zaria. June 2002. A.B.U Press, Samaru, Zaria.p.95

[24] Eicher, K. & Liedholm C, *Op. Cit.* p.3

[25] Helleiner, G.K. *Op.Cit.* p.152.

[26] Eicher, K. & Liedholm, C. *Op. Cit.* p.3

[27] Odey, O.M. *Op.Cit.* p.128

the marketing policy. They were monopoly marketers of the colonies' commodities. These marketing boards were instruments of robbery since they were used to force African producers to accept prices well below world commodity prices.[28] Some of the marketing boards established included the following: The Cocoa Marketing Board of 1947, The Nigerian Palm Produce Marketing Board 1949,[29] and the Northern Regional Groundnut Marketing Board Ordinance (NO.11) April 1949. It was charged with the responsibility of buying groundnuts produced in Kano area as well as the Niger-Benue Rivers Area.[30] In addition to these was the Nigerian Cotton Marketing Board 1949,[31] and the NO. 24 inspection Ordinance of 1950 which was to inspect the lint that carried cotton.[32]

These marketing boards were aimed at ensuring the dominance of Britain over what was produced in the colony. Furthermore, the marketing boards also aimed at protecting the African producer from world crops price fluctuations, giving the farmer a settled climate in which to produce the cash crops needed for the purchase of foreign exchange. Marketing boards were meant to boost agricultural production in order to break the competition of local traders. For example, the United Kingdom through its agent, the West African Produce Control Board, which handled all Nigerian cocoa prices at the same time, held Nigerian cocoa prices steady at a low level.[33] So the marketing boards were a deliberate machinery to determine the prices of market produce in Nigeria to suit the colonial economy. This also explains the fact that Nigerian farmers and

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[28] Ake, C. A. *Political Economy of Africa*. Longman, London, 1981, p.70
[29] *Ibid*.p.64
[30] Odey, O. M. Op.Cit, p.123.
[31] Ake, C.A. *Op. Cit.* p.64.
[32] *Ibid*.p.75
[33] Helleiner, G.K. *Op. Cit*, p. 85.

producers sold at a loss since the prices of every crop they were made to produce was fixed by the marketing boards.

4.4 Colonial Labour Policies

The labour policy was aimed at creating abundant, free and cheap labour for the capitalist firms. In 1933 the forced labour ordinance was promulgated to ensure compulsory labour for public works by peasants who were recruited by feudal lords for public works, mining and plantation agriculture.[34] In Kagarko District, Kasaru Tin Mines or Mining Camp was famous for the implementation of the labour policies**.** At Kasaru, taxes were deducted from the labourers' menial pay of 3d to 4d monthly by the mine manager who in turn hands over the lump sum deducted from the workers' pay every month to the village head, who in turn issues a temporary receipt. While the District Head then issues a treasury receipts.[35] As at 1943, Kasaru tin mines had 500 labourers thus; 100 Hausa, 250 Koro, 150 Gbagyi.[36] It is also quite important to note that Kasaru tin mines had women who worked there with their head pans. And since tax was removed lump sum at the end of every month from the labourers' menial pay, it therefore meant that women too paid tax as against the claim that women did not pay tax. At Kasaru tin mines they also had cases of child labour, it was documented that on 12th July 1943 there were 145 Koro – 23 adult males, the rest were women and children.[37] Hence, both women and children generated revenue for the colonial government. The work at Kasaru tin mines was by force, every group in Kagarko had a specified number of labourers to

[34] Bade, O. *Imperialism and Underdevelopment in Nigeria***.** Macmillan Press, Ibadan, 1983. p.84
[35] NAK: ZARPOF File 452, *Op.Cit.*
[36] *Ibid*
[37] *Ibid*

send to the mines. The District Officer Mr. R.H. Maddox who visited the mines testified that …..

> *We eventually got out the village heads to Kasaru and told them we will keep them there until they had got their quota of mines labourers complete…*[38]

So Kasaru was a clear case of forced labour. Other accounts have it that the labourers who were conscripted to work in the mines, worked under very harsh conditions such as inadequate accommodation, the workers had to feed themselves and take care of their other needs. As a result of all these, the Koro people were said to have refused to sleep in the insufficient huts at the Kasaru camps but would rather trek to nearby Koro villages to pass the night after work and then return everyday to continue the work. Colonial labour policy was centred on cheap labour and the only way to get this cheap labour was through conscription or forced labour, so the Village Heads became the instruments for the provision of this kind of labour. Forced labour was used for the mining camps, construction of roads and railways, bridges, lock-ups and rest houses and also for the building of elementary schools.

[38] *Ibid*

4.5 Colonial Transport and Communication Policies

This policy was based on the desire to open up Nigeria, especially the Northern Region to boost the production of cotton for the Lancashire Mills in Britain. So the railways from Lagos to Kano transported cotton to Lancashire between 1901 -1902 due to the crisis caused by the bull weevil invasion.[39] The colonial policy of placing high priority on developing a transport and communication system greatly facilitated the tapping of the surplus productive capacity of indigenous farmers.[40]The railway was designed in such a way to feed Nigeria's input such as cotton and tin into Britain's' industrial system and to expand the import of manufactures from abroad.[41] The colonial transport policy operated in conjunction with the land policy to focus the attention of the peasantry on primary export production. So the railways were designed to evacuate cash crops to Britain. The construction of the Northern railway which reached Kano in 1911/12 was principally motivated by the prospects realized by the British Cotton Growers' Association (B.C.G.A) of large scale cotton production in the Zaria/ Kano zone to meet the requirement of Lancashire textile industries whose previous source of supply, the southern States of U.S.A was becoming precarious.[42]

The motorable roads that were later constructed were meant to be as adjuncts of the railways and therefore conceived as feeder roads which contributed to the development of cash crops. It is important to note that the expatriation of these cash crops produced (cotton, cocoa, palm oil) were the main reason for the opening up of the railways and roads. This in turn opened up new markets in the interior to European

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[39] Abdulkadir, A. *Op.Cit,* p.54.
[40] Helleiner, G.K. *Op.Cit.* p.10.
[41]Isichei, E. *A History of Nigeria***.** Longman, Lagos, Nigeria. 1983.p330

[42]Zahir, *Op. cit.* 2002. Vol. 2, No. 1, p.160

business men. It was discovered that groundnuts became the major export after the completion of the rail link from Kano to the South (Lagos) in 1912. But previously, supplies from the groundnut-growing areas of the Northern Region could only be evacuated via head porterage to the Niger and then by boat to the coast.[43] The railway which was built between 1910 and 1914 had in 1910 exported 1,179 tons of groundnuts and by 1914 the export had risen to 19,288 tons. [44]The aims of the colonial railway lines were to: (1) Pump raw materials out of the colonies; (2) For crushing anti- imperialist rebellions; (3) Transportation of black troops to European theatres of war.[45] So the railway far from being an instrument of development to the colonies became a means for their enslavement and for the exploitation of their wealth.

4.6 Colonial Tax Policy

The colonial tax policy was aimed at generating revenue to finance colonial enterprise in Nigeria. This was necessary since the British did not want to have any financial obligation in the administration of her colonies. Colonial taxation basically represented a significant tool for the operation, regulation and development of capitalism. Accordingly, colonial policies for taxation were designed to play some significant roles. Firstly, taxation was designed to provide sufficient funds for the maintenance of colonial administration and the institutionalized native authorities; for the supply of cheap labour for colonial infrastructure.[46] Secondly, taxation was imposed and made payable in the official currency only. The implication was that people were forced to enter the money

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[43] Helleiner G.K. *Op. Cit*, p.8.
[44]Cohen, R. (Ed). *Forced Labour in the Nigerian Tin Mines*. Zed Press. 1979.p.33
[45]*Ibid*
[46] Mile J. T. "A Political Economy of Land among the Southern Tiv c. 1900 - 1970" (M.A. Thesis, A.B.U., Zaria), 1991, p.148-149.

economy and to engage in wage labour, making agricultural work for the production of cash crop on land necessary.[47]

There was the introduction of the Native Revenue Ordinance which was an attempt to carry out a detailed assessment of the peoples' wealth and a decision to collect tax through the Chiefs.[48] In the Native Revenue Proclamation of 1906, Districts were assessed for the *Kurdin Kasa* (land Tax) which amounted to a standard and regressive poll tax.[49] There was also the *taki* system which attempted to replace the *Kurdin Kasa* in many of the Northern Provinces. This system was a fixed annual rent of sixpence per acre, each peasant holding being measured by an appointed official, known as the *taki* Mallam.[50] In the same vein, there was the Direct tax ordinance of 1944. This ordinance had to do with the percentage of tax that a native administration was to retain before giving the rest to the colonial government. So it was agreed upon that….

> *….in the matter of the division of the general tax and Jangali between the government and Native Authorities was that the Native Authorities shall pay over to the Government annually the same amounts as they paid over in respect of the 1943-44 collections and retain the balance for their own use. It was arranged however, that it will be possible for chief Commissioners to recommend and for the Governor to agree that, for a good and sufficient reason, a particular Native Authority shall be allowed to retain a larger portion of the tax. It was agreed in principle that the Government will be prepared to afford such relief as would enable Native Authorities to: (a) Balance their 1943-44 budgets by a reasonable margin. (b) Maintain all existing*

[47] *Ibid*.p.149
[48] Ikime, O. *Groundwork of Nigerian History*. Heinemann Education, Nigeria, 1999, p.420.
[49] Watts, M. *Silent Violence: Food, Famine and Peasantry in Northern Nigeria*, 1983, p.165
[50] *Ibid*.

> *social services. (c) Provide for a modest programme of works extraordinary.*[51]

The tax policy was such that every one directly or indirectly was involved in the payment of colonial taxes.

4.7 The Indirect Rule Policy

The main aim of British rule in Africa was for economic interest. This interest was to exploit to the maximum the resources of the colonized. So for this to be attained, the indirect rule policy was put in place. However the, main reason for the introduction of the indirect rule policy was that the British lacked sufficient men and materials with which to govern a vast territory. Their initial personnel comprised the officers' Corps of the invading army and the skeletal staff inherited from the Royal Niger Company. Thus, it was impossible for the British to establish an effective direct government with the men and resources at their disposal.[52] So this problem forced the British to accept the pre-existing traditional forms of government and used them to carry out colonial interests such as tax collection. In some other places where the traditional authority was not centralized, the British appointed traditional rulers to oversee the affairs of the colonialist in such areas. This was common practice in Southern parts of Nigeria area and some villages which practiced a decentralized form of government in Kagarko District.

In fact by 1900 as soon as the British conquered Nigeria area, it introduced the policy of using African chiefs to rule had become the accepted official British system of colonial administration in Africa. Lord Lugard was the advocate and designer of the

[51] NAK: ZARPROF File 3826 General Tax 1944-45
[52] Ikime. O. (Ed), Op. Cit. p.450.

indirect rule system in Africa. Prior to the introduction of the indirect rule system in Nigeria, the system had been used under the company rule. The companies had made use of indigenous traditional rulers in their administration. For example, in Northern Nigeria area, the Royal Niger Company recognized the authority of the Emirs and left them intact. While in the South, Native Councils were formed and given powers to make laws.[53] So when the British took over the administration of the colonies from the companies, the indirect rule policy was put in place.

Under the indirect rule system, a colony or protectorate was divided into provinces and each province was divided into districts. Each district was made up of towns and villages. A district had a village head or chiefs under it. The indirect rule policy had a British Governor as the head of the protectorate. And under the Governor there were the Residents who were in charge of the provinces. There were British District officers (D.O) appointed to supervise the districts and they reported to the Residents. In every district, Africans were appointed as District Heads and they were under the authority of the District Officers. In this hierarchy, the Governor sends orders to the Residents as the head of the Province, who then passed such orders to the District Officer; the District Officer sends the order to the District Head who in turn passed the instruction to the Village Heads.[54] Such orders included the recruitment of labourers for the construction of roads and railways, the building of public places like government quarters, courts, rest houses and post offices. Other important orders were the collection of taxes which also passed through the same channels of authority to the colonial imperialists.

[53] *Ibid.*
[54] *Ibid*.

The indirect rule policy established a Native Authority in each province which was chaired by the paramount ruler. There was also the Native Treasury into which taxes collected, fines and fees were paid. All these channels of authority were put in place because Britain was not willing to spend money in the administration of her colonies but rather to repatriate the profit made in Africa back to London. It therefore meant that the profit made in Africa was not to be spent in the administration of African colonies.

However, the indirect rule policy had some problems in the course of its administration in Nigeria. The British claimed that their aim was not to disrupt the pre-existing system of government, but to make it more humane and democratic.[55] But this policy was imposed in Nigeria without regards for the already existing political systems of the different peoples of Nigeria area. Thus, there were oppositions to the system especially with regards to taxation as taxation was an alien practice to some communities in Nigeria except for some of the societies in Parts Northern Nigeria area who were already used to the payment of taxes (this was common among states that practiced Islam). Despite these differences in political systems among the various people in the Nigeria area, the British imperialist forced this system into place because it was very instrumental for the success of tax assessment and collection in the colony.

As earlier noted, the pre-existing traditional rulers became agents of the colonialists- the *Emirs, Hakimai, Dakatai, Mai –Ugwani, Gorori* Etc were rendered agents of the British in the collection of taxes in Kagarko District. This is discussed further in chapter five of this research work. It was also revealed that in areas where there was no central authority like the communities in the Southern parts of Nigeria area

[55] *Ibid*.

Kagarko District inclusive, the British appointed rulers to head such independent communities in order to collect taxes. At some point, the British flattered the Fulani people by declaring them as 'born rulers'; this was said to boost the morale of the appointees. It was this kind of imposed leadership that caused a lot of discontent in Southern Districts of Zaria Province. However, it is important to note that the British empowered these imposed rulers with military escorts to make sure the people were forced to adhere to the dictates of the British imperialists. In areas where the people resisted this imposition they were killed and others were taken captives and treated as 'law breakers'.

4.8 Conclusion

The British Imperialist policies entrenched the colonial economy and this in turn had serious impact on the society and economy of Nigeria. It changed the socio-economic and political organization of the people of Nigeria, transforming it into serving the needs of British colonial interest. The implication was the disruption of the organization of production, distribution and consumption; the monetization and commercialization of the economy; the deepening of exploitation and inequality among various strata of the population.[56]

[56] Abdulkadir, A. *Op.Cit,*.p.60.

CHAPTER FIVE

COLONIAL TAX ASSESSMENT AND COLLECTION IN KAGARKO DISTRICT

5.0 Introduction

This chapter is the main thrust of this work. It is a chapter aimed at unraveling the processes and methods involved in the collection of taxes in Kagarko district during the colonial era. The chapter also discussed tax assessment in respect to the kind of individuals that were taxed and the means through which the people paid their tax. This involved farming, bee-keeping, animal husbandry and mat- making. Taxation was the fulcrum on which the British colonialist operated on. Thus, every write-up or research work on the colonial period, discusses taxation because colonial taxation was tied to every part of colonial domination in Nigeria.

5.1 Colonial Taxation

Colonial economic and political interests necessitated the introduction of taxation.[1] In fact, taxation was a powerful tool for political control used by the British colonialist. The collection of taxes was a mark of subordination of the natives of Africa to the British rulers. Though, the people tried to oppose taxation especially in areas where it was alien, these attempts were often suppressed using military force and other punitive measures. It was colonial taxation which catapulted the people into the cash economy and it was colonial taxation which, even now is remembered as a bitter grievance, precisely

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[1]Turaki Y. *The British Colonial Legacy in Northern Nigeria: A Social Ethical Analysis of Colonial and Post-Colonial Society and Politics in Nigeria.* Jos Challenge Press, 1993, p.62.

because so little seemed to be given in return.[2] It is important to state here that colonial taxation was characterized by some features; this was highlighted by Sule Bello thus; firstly, payment was only done in colonial currency. Secondly, throughout the period of colonial domination, it was increasingly heavier than the former taxes. Thirdly, it was discriminatory, particularly to peasants, pastoralists, labourers and independent internal merchants. Fourthly, it was characteristically and progressively imposed on the basis of individual adult males and not households.[3] It is also instructive to note that staff salaries especially that of the District Heads were paid from tax money.[4] This is a typical example of such salary payments per annum in 1935 of the district head of Kagarko and his workers;

S/N	Name	Type of work	Amount Per Annum (£)
1	Halidu	District Head	180
2	Balarabe	District Head’s Mallam	24
3	Dalhatu	Assistant Mallam	15
4	Tafida	Messenger	18
5	Galadima	Messenger	18
6	Adamu	Alkali	48
7	Dogarai	Palace Police	15
8	Danbaba	Ginger Mallam	15

Source: NAK: ZAR PROF File 1736 Kagarko District Record

[2] Isichei, E.A. *History of Nigeria*. Longman, Lagos, Nigeria, 1983, p.387.
[3] Bello S. *State and Economy in Kano c.1894-1960: A Study of Colonial Domination.* ABU Press, Zaria, 2011.p.90.
[4] NAK: ZAR PROF File 274. Reorganization of Districts of Zaria Emirates.

The above table of salary payments in Kagarko District explains the fact that Africans raised the money they needed for their own well being. It also proves the fact that the British were not willing to spend money in Nigeria but rather they milked the colony economically.

Furthermore, as early as 1904, though the British tried to impose taxes on the southern districts of Zaria, it was quite a difficult task since taxation was a strange phenomenon in the area. This was earlier highlighted in chapter two of this study as noted by Mr. Grier the Assistant District of Kagarko in 1907. Another distinguishing feature of colonial taxation was that it was increased on yearly basis.

> *Though i only had time to tour the Gwari areas properly, my impression everywhere throughout Kagarko district is that the people can manage a 2/- increase without hardship, always provided that they are given assistance over the provision of buying points. I have told them all to be ready to pay an extra 2/-...*[5]

This was the assertion made by R.H. Maddox the District Officer in Zaria Province in 1943. This will be discussed more on the sub-topic tax assessment. Apart from the introduction of these taxes they also fell under different categories.

[5] NAK: ZARPROF File 452, Kagarko District Affairs, p.45.

Note: The British referred the Non-Hausa and Non- Muslims in the Southern Districts of Zaria Province as pagans. However, this is not the researchers view, it is only used in this study to show the derogatory manner in which the colonialist addressed those who were subjugated.

5.2 Types of Colonial taxes

There were different types of taxes imposed on the colonized by the colonial rulers. In areas where there was taxation especially the Northern parts of Zaria Province, colonial taxation replaced the old system of taxation in such areas. This was noted in 1907 by the Zaria Province Resident Mr. C.W.ORR thus…

> *The assessment of the Hausa portion of the Emirate has been arrived at by maintaining the old taxes as they existed before, the "Kurdin Kasa" (land tax) at a certain rate per "hoe" fixed for each village: taxes on particular crops such as sugar cane and tobacco: and fixed fees or licenses for butchers, blacksmiths, brokers, dye-pit owners etc.*[6]

The Emirates and Borno they collected kharaj (land tax) by Muslims and Jizya (poll tax) paid by non- Muslim communities under *amana* (trust).[7] But in 1904 when the land ordinance came into being, the different types of taxes in the Emirates and Borno were abolished. Tax in the Emirates was levied on land and each district in the Emirate was assigned the amount to pay.[8] This brought a new type of the payment of taxes which was payable in European currency, which is the silver and copper coins to replace the cowry currency. Generally the new type of taxes introduced included the Kurdin-Kasa (land tax) and the Jangali (cattle tax). Kazah- Toure also brought to lime light this type of new taxes. He said that in the first decade of colonial rule, the forms of taxation were Kurdin Kasa (land tax, land rent or tribute) and this composed of haraji (hoe tax or poll tax) and the Jangali (cattle tax).[9] The *Kurdin- Kasa* was a revenue tax payable to the

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[6] NAK: ZARPROF, Annual Report 1907.p.13.
[7] Ikime, O. *Groundwork of Nigerian History*. Heinemann Education, Nigeria, 1999, p.456
[8] *Ibid*
[9] Kazah-Toure, "The Development of Nationalist Movement in Zaria Province, 1902 – 1960 (M.A. Thesis, A.B.U. Zaria), 1991, p.192.

British and native administration.[10] The British colonial government also collected custom duties as caravan tolls. Other forms of taxes imposed were the native liquor license, caravan tolls, canoe license, hawkers license, court fees, customs receipts, *Kurdin Su* (fishermen tax), industrial taxes which was levied on blacksmiths, butchers, brokers, sugar plantations, onion gardens, tobacco fields and other artisans.[11] However on the 1st of April 1907, the caravan tolls and canoe tax were abolished.[12]In 1904, the British imposed taxes on craftsmen as follows:

1. Indigo (Kurdin Shuni) –c3000 per plot
2. Butchers (Kurdin Fawa) –c5000 per man
3. Blacksmiths (Kurdin Kira) – c7000 per man
4. Dyes (Kurdin Karofi) – c3200 Per pit
5. Bee-keepers (Kurdin Zuma) – c3000 Per Man
6. Tobacco grinders (Kurdin Taba) – c5000 Per man
7. Drummers (Kurdin Kidi) – c4000 per man
8. Bori Dancers (Kurdin Bori) –c4000 per dancer.[13]

It is also important to note that the exchange rate of the cowry at this period was fixed by the British at 1,600 Kurdi to the shilling at Zaria.[14] Taxes were also imposed on labourers even forced labourers in railway construction and in the tin mines. Oral sources

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[10] NAK: ZAR PROF Annual Report, 1912.
[11] *Ibid*.
[12] NAK ZARPROF Annual Report 1907.
[13]Bonat Z.A. "Colonialism and the Destruction of the local industrial system: A case study of Zaria Province 1902-1945". In *Savanna. A Journal of the Environmental and Social Sciences*. Zaria ABU Press. Volume 9 No.2.1988.p.15
[14] *Ibid*.p.15
Note: (c =cowries)

also confirmed the type of taxes highlighted by Kazah-Toure were common place in Kagarko district.

Other forms of taxes that were introduced by the British included **direct taxation.** The direct taxation ordinance came into being in 1940. These were taxes paid directly to the government and this had to do with income tax. The introduction of direct monetary tax on the Population promoted the development of capitalist relations which was the essence of the colonial economy. On the other hand, **indirect taxation** was tax paid on goods and services; they were paid directly to the providers of the services and goods who in turn paid the taxes to the government. There were yet other forms of taxation levied on the people of Kagarko District in the period under study. The **poll tax** was a form of fixed sum per head.

> *I am directed by the chief Commissioner to ask you to furnish a list of all units, by Districts in your province where general tax is collected in the form of poll tax or a fixed sum per head.*[15]

The District and Village Heads were instructed that every endeavour should be made to induce the villagers to agree to apportionment of tax according to individual income but in the purely 'pagan areas' which this list comprises not much headway has at present been made in this direction.[16] In Kagarko District, taxation was by means of a poll tax of which the 1932-33 rates for the Koro was 4/- per head.[17] Kasabere was one of the villages that the poll tax was administered. The total taxable wealth of Kasabere was

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[15] NAK: ZAR PROF .2022 – Tax Areas in the Northern Provinces 1934
[16] *Ibid.*
[17] NAK: ZAR PROF. File 1817 Kagarko District – Koro Tribe Assessment Report, p.13.

£509- 18-0.[18] The number of adult males in the area was 267; average income per adult male was £ 1-18-2 and the percentage of tax @ 4/-per head to income was 10.4%.[19] All these results given were for the purpose of assessing other villages in the area. In other words, Kasabere village was used to represent other villages in Kagarko District. In 1934, for example, the following Koro and Gbagyi speaking villages were made to pay the poll tax, they included Aribi, Chikula, Gami, Chakwama, Gujeni, Ife, Iddah, Issah, Kenyi, Kasabere, Katugal, Kuba, Kubacha, Kukui, Kurmin- Dangana, Kusam, Kushe, Kutaho, Kwakulu, Kwalikon – Kasa, Kwasare, Pana, Shadalafiya, Shama, Tafa.[20] All these listed villages were made to pay tax per head. Again still in 1934, the adult male tax payers were **4730.[21]** During this period Kagarko District was the second highest in the payment of the poll tax in the entire Zaria Province as can be seen from the table below:

District	**Adult male tax-payers**
Kataf	9483
Kachia	3199
Kajuru	3301
Kauru	3623
Lere	4148
Igabi	118
Kagarko	**4730**
Kudaru	1259
Chikun	3570
Total adult male tax- payers in Zaria emirate	**33431**

Source: NAK: ZAR PROF File 2022- Tax Areas in the Northern Provinces 1934

[18] *Ibid*
[19] *Ibid*.
[20]*Ibid*
[21] *Ibid*

The percentage of tax payers paying the poll tax in Zaria Province stood at 33.4% in the year 1934.[22] This is an indication that the poll tax was already gaining grounds in the Province and especially Kagarko District as already illustrated in the table above.

Another form of taxation that was imposed in Kagarko was **Capitation.** This was the earliest form of taxation imposed on the people of Kagarko especially amongst the Koro and Gbagyi speaking villages.[23] The tax being assessed on capitation basis had its distribution quite simple. Each householder was responsible for producing a definite fixed amount according to the number of taxable adults in his household.[24] In this form of taxation, whether each one actually pays the fixed sum, no more and no less, depended on the ability to pay. As a rule, each household or other group made its own mutual arrangements for re-distribution according to wealth, which was the richer help the poorer with the payment of their tax as the need arose. [25] The British claimed that the use of capitation as basis for taxation in Kagarko District was because cash was scarce in the area and the demand for their produce was quite low. This again was a prove that the colonialist were desperate on the issue of taxation in the areas they colonized.

There was also the **Jangali or cattle tax.** The Resident of Zaria in 1905 commented that the Jangali kind of tax was difficult. This was so because the cattle collected as tax will have to be sold in order to retrieve the tax money as needed by the colonialists; this process was burdensome for the British officials as they would have preferred direct cash.

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[22] *Ibid*
[23] NAK: ZAR PROF. File 2933- Kagarko District Taxation.
[24] *Ibid*.p.14
[25] *Ibid*

> *The Jangali or cattle tax is the most difficult of all taxes to collect in a manner which will ensure proper payment without extortion, and be satisfactory from an audit point of view. Moreover, being paid in kind, the realization of the value in cash lays a heavy burden on the resident and his staff. It is impossible to sell the cattle for cash the moment they arrive, so that the expenses in herding etc have to be incurred and accounts have to be opened for purchasers who ask for credit.*[26]

The Jangali or cattle tax was not common in Kagarko District because the people were mostly farmers and not cattle rearers. Moreover it was costly to keep the cattle until they were sold out for the tax money to be retrieved.

The **caravan tolls** was another type of colonial tax collected in Zaria Province as early as 1903 and it was at a steady increase yearly. The toll stations in the Province were at Zaria and Wushishi because traders passed through these routes.[27] However, this form of taxation was later abolished in order to increase the number of petty traders. But the abolition of the caravan and canoe licenses led to an increase in land tax. However, the caravan and canoe tax were not common in Kagarko District too since there were no navigable water ways in the province except few miles of Kaduna lying between Wushishi and Bari Juko.[28] Other forms of taxes included the **court fees or fines;** this was gotten from civil cases handled in the courts. Offences attracted the payment of specified amounts of money as a punishment. The imposition and collection of these highlighted were only aimed generating revenue for the colonial state.

[26] NAK: ZAR PROF Annual Report 1905.p.13.
[27] *Ibid*.p.13
[28] *Ibid*.p.14

5.3 Tax Assessments

Tax assessment was the means through which the taxability of individuals was ascertained.[29]

> *The heaviest work of the year has been the assessing of the numerous towns and villages throughout the province in accordance with the instructions laid down...*[30]

This was the report made by Captain C.W.ORR the Resident for Zaria Province in 1905. This shows that tax assessment was not an easy job despite the task involved in the assessment of taxes the colonialists went all the way to carry it out. And to ensure that tax assessment was made easy and successful the whole province was divided into districts. This was reiterated by Captain C.W.ORR in 1905 that …

> *As regards the pagan portion of the Emirate, I have already however made considerable headway in dividing it into districts and towards the end of the year I proceeded in person to Kachia and installed there a District Headman who will see to the payment of taxes by certain of the surrounding tribes and village. The rest of the Provinces outside Zaria Emirate is already divided into Districts….*[31]

The District Head and village Head according to this report were assigned the duties of tax collection in their various Districts and villages respectively.

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[29] Gwadabe, M.M. *Kano Emirate under Colonial Rule. A Study of the Administration of Land, Labour and Taxation in Kumbotso (Dan Isa) District 1916-1953*, USA, 2010, p.211.
[30] NAK: ZAR PROF Annual Report 1905, op. cit.
[31] *Ibid.*

In 1912, Makama Babba District (Kagarko District) was toured and assessed by the Zaria Resident Mr. M.P. Porch and he fixed the hoe tax which was a common tax fixed all over Zaria Province in 1912.[32] In 1914, the Jere, Janjalla and Kagarko were assessed by the Mr. Mackay who was in charge of the provincial office.[33] A census was conducted to ensure an accurate tax assessment of the various districts and *fix a reasonable and just assessment of taxation.*[34] It was this kind of census that produced the number of tax payers in these villages thus; Kukui- 1/90, Jere – 1/50, Kubacha – 1/60, Shadalafiya – 0/62, Gujeni – 3/205, Fadan Idah -8/205.[35]

In 1933 also, an average Koro man in Kagarko was expected to make 5 mats in a month. The cost of producing 5 mats in a month for 6 months was valued at **3d per mat - 7/6** per annum. In fact the industrial wealth of the area was given at this period to be thus:

Trade	**Number of traders**	**Average income**	**Total (£)**
Mat-making	178	7/6	66-15-0
Honey Selling	22	8/-	0-16-0
Blacksmiths	1	30/-	1-10-0
	Total industrial wealth		**77-1-0**

Source: ZAR PROF: Annual Report 1933

Never the less, the census conducted in the 1940s revealed that people were reluctant to pay tax. This could probably be attributed to the upsurge of nationalists' movements in the Southern Division. This census was conducted in 1947 and the period

[32] NAK: ZAR PROF Annual Report 1912
[33] NAK: ZAR PROF Annual Report 1914.p.20
[34] NAK: ZAR PROF Annual Report 1906.p.3
[35] NAK: ZAR PROF – 452. *Op.Cit.* p.89.

coincided with the beginnings of the nationalists movements in the southern division of Zaria.

The work of tax assessment was carried out by the District Officer who was a British official alongside the District Heads. District Heads were installed to ensure the assessment and collection of taxes. They were to ensure that the Hakimai turned in taxes collected. In 1943, tax assessment was carried out by the Makama's yara, messengers and scribes, these being no literates.[36] These groups of people were sent because they are seen to be the ones in authority irrespective of the fact that the work they were going to do was not satisfactory.

Tax assessment took different forms; the first method employed the lump sum. Lump sum was a system of tax allotment to districts to share according to population, this type of assessment was based on an assumed total number of people in the district.[37] Taxes were levied lump sum on a village or community on the basis of assessment of their potential production and then divided. This type of tax assessment was out carried in Kasabere village of Kagarko district in the 1933-34 annual general assessment. The assessment gave figures for adult males and females, children, farm produce and livestock. In addition, figures were obtained to show the number of farmers, householders, number of farms of each crop, number of tree yielding sylvan produce, number of industrials etc.[38] The aim of this type of assessment was to give the information on the number of tax-payers, number of livestock, number of industrials and their respective trades. The different varieties of crops grown by each farmer in 1932-33

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[36]. NAK:ZAR PROF – File 1817, *Op.Cit,* p.51.
[37] *Ibid*
[38] *Ibid.*

were also assessed especially the sylvan produce. I.e. number of *dorowa* -Locust bean and *Kwara* - palm trees.[39] It was from the assessment of Kasabere village that the number of wealth producers and the source of every ones' income will be determined. So this village was used to represent the other villages in Kagarko District. See the table below:

Kagarko District. List of Crops Grown in Kasabere Village Area with Numbers of Farms of each kind.

Crops	Number of farms
Dawa	168
Acha	129
Maize	69
Douro	65
Ginger	52
Yams	34
Gwaza	33
Groundnuts	28
Dankali	17
Tobacco	16
Cassava	15
Beans	12
Gauta	7
Gurjiya	4
Risga	3

Source: NAK: ZAR PROF, File 1817- Assessment of the Koro Tribe Kagarko District 1933-34

[39] *Ibid*

Though the colonialist claimed that this type of assessment was accurate it was to a large extent very faulty because the yield of one man's farm cannot be the same with that of another man's farm; moreover, what was applicable in Kasabere village may not have necessarily been in Aribi, Shadalafiya or Akote villages respectively. In other words some assessments were based on the assumption in one man's farm; this meant that a lot of people were over taxed. Apart from these crops listed above, trees and scrubs were also assessed as noted by Z.A Bonat in the table below.

Statement of some selected trees and scrubs Assessed for taxation 1n 1913 in Makama Babba District (Kagarko District)

Tree/ scrub	**Utility**
Cotton tree	Fiber
Maje	Gum Arabic, Mortars
Dinya	Fruit, sweet meat, writing tables, farm drums
Malmo	Fruit, Medicine for rheumatism
Kiria	Pistils and charcoal
Tamarind (Tsamiya)	Fruit, Hoe handles
Baushin Fadama	Axe & Hoe
Custard Apple(Guandan Daji)	Fruits
Drum Palm	Course mats
Locust	Sweets

Source: Bonat Z.A. "Colonialism and the destruction of the local industrial system: A case study of Zaria Province 1902 -1945". In *Savanna, a Journal of the Environmental and Social Sciences*. Zaria, ABU Press, Volume 9, No.2 1988.

There was yet another form of tax assessment that took place in Kagarko. In this case men were selected like 15-20 of them and each man was questioned on the yield of his farm and other sources of his income, the average of all these incomes gives the average income for each source of wealth. In fact, there were times whereby the people were questioned in the presence of their village heads and district heads in order to deter them from lying and to have accurate results.[40] And in addition to this, was the assessment which was based on capitation. In the Hausa and Fulani towns, both male and female adults paid 2/_ per person. While in the non-Hausa and Fulani towns, they paid 2/_ per adult male and 1/_ per adult female.[41]

The Resident Officer noted that the people were farmers and it was from their farm produce that they derived their wealth. Other sources of income in the district ranged from mat-weaving, locust bean and oil bearing palms, profits on goats and sheep breeding. The table below was drawn by the District Resident as he assessed the people of Kagarko and it shows a specified yield obtained from the work of one man. I doubt whether, if the man had two or three sons to help him, the total crops derived would be proportionately high:[42] Tax assessments determined the form or type of taxes to be collected from the people. If the assessment was on capitation basis, the tax to be collected will also be a capitation tax.

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[40] NAK: ZAR PROF -1817, *Op.Cit.* p.6
[41] NAK: ZAR PROF -1849, *Op.Cit*, p.10
[42] *Ibid*.p.11.

Product	**Amount**	**Value**
Guinea corn	30 bundles of 30 1bs. @ 9d	1. 2. 6
Millet (doro)	12 bundles of 30 1bs. @ 9d	0. 9. 0
Beans	6 baskets at 4d	0. 2. 0
Yams	18 bundles at 4d	0. 6. 0
Gwaza	8 baskets at 3d	0. 2. 0
Maize	8 baskets of 100 cobs @ 8d	0. 5. 4
Risga	10 baskets at 3d.	0. 2. 6
Millet (acha)	7 bags of 24 1bs. @ 9d	0. 5. 3
Groundnuts	7 baskets at 5d.	0. 2. 11
Various	Say	0. 3. 6
		£ 3. 1. 0

Source: NAK: ZARPROF, File 1849 Kagarko (Francis 1917), p.11.

The above table shows the estimated income derived from the farm of one man as given by A.C. Francis the Districts' Resident as at 1917. This man was expected to pay his tax from the above estimate even if the crops do not produce up to the expectation.

Name of unit	No of farmers	No of industrials	Income from farms			Income from industrials & livestock			Total income		
			£	S	D	£	S	D	£	S	D
Kabara	45	-	137	5	0	10	17	6	148	2	6
Koko	05	-	15	5	0	1	4	2	16	9	2
Kubacha	152	-	463	2	0	36	14	8	499	16	8
Kasabere	47	-	143	7	0	11	7	2	154	14	2
Dogon-kurmi	201	-	613	1	0	48	11	6	661	12	6
Kutaho	64	-	195	4	0	15	9	4	210	13	4
Aribi	87	-	265	7	0	21	6	0	286	13	4
Kushe	215	-	655	15	0	51	19	2	707	14	2
Shadalafiya	153	-	466	13	0	36	19	6	503	12	6
Koso	15	-	45	15	0	3	12	6	49	7	6
Katugal	321	-	971	1	0	77	11	6	1048	12	6
Nkojo	39	-	118	19	0	9	8	6	128	7	6
Kukui	97	-	295	17	0	23	8	10	319	5	10
Itche	202	-	616	2	0	48	12	4	664	14	4
Kasaru Karami	7	-	21	7	0	1	13	10	23	0	10
Kasaru Baba	24	-	73	4	0	5	16	0	79	0	0
Kusham	131	-	399	11	0	31	13	2	431	4	2

Source: NAK: ZARPROF, File 1849 Kagarko (Francis, 1917).

The table above also shows that the People were basically farmers and livestock keepers. It was from these activities of the people that they were assessed and taxed. In the above table, Kasaru Karami had the least number of farmers (7) this was because most of the people were engaged in the tin mines leaving only few to do the farm work.

Tax assessment was one aspect of colonial taxation that roped the people into the forceful payment of taxes. For example the income derived from weaving mats.

> *It is impossible to do more than only estimate the number of mats that are made. I am assuming that the value of mats that are made for the household requirements are not to be included in the income of the individual but only those which, in addition to these, he makes , or can reasonably be expected to make for sale. I think it would be fair estimate*

to put the number of these at four per each farmer. I.e. of local value 2/- total. [43]

This was the Residents' stand on the estimated income on the weaving of mats which was based on a mere assumption. But, what was the assurance that one man will be able to weave 4 mats for sale at the stipulated period. Again there was the assessment made on natural products**.**

> *To make an accurate estimate is difficult. Unless there is an abundance of any particular product, i.e. an amount over and above that required for local consumption, it cannot be said to constitute a source of wealth to the community because they do not want to sell it. But on the other hand it might be argued that unless they obtained even the little that they do procure from trees on their own land*[44] *they would have to purchase a supply elsewhere, therefore what they have obtained is worth to them so much cash.*
>
> *The crop of the locust bean is very variable- this year it was bad owing to stormy weather during the ------ season- and it is only from these trees that have been protected from fire. I.e. those actually on farm lands that any profit is derived to speak of. Both locust bean and the oil palms are pretty evenly distributed throughout the pagan district (Shea is almost entirely confined to the east) and I have calculated that in an average year the total value of the crop that one man might be reasonably expected to procure for sale would be approximately 2/-.*[45]

There is no doubt that the assessment on the natural product in Kagarko District was also a mere assumption. In fact, tax assessments ignored conditions that were not favourable at planting seasons or harvests seasons. All these unfavorable conditions such as drought, famine, locust invasion, poor harvest and low rainfall were not taken into cognizance whenever an assessment was done. To buttress this fact, is the great

[43] *Ibid*
[44] *Ibid*
[45] *Ibid*.p.12.

depression from 1929 -1931 whereby there was a worldwide collapse in commodity markets. [46] Despite these unfavourable conditions, it did not reduce amount to be paid as taxes. In addition to all these was the assessment carried out on livestock in the area. The Resident had this to say:

> *The number of sheep and goats in the 'pagan' villages that were actually counted totaled 1,108. The income derived from these is the annual value of the increase. Assuming that $^{1}/_{3rd}$ of this total were, at the time of assessing, incapable of reproducing, i.e. Lambs and old rams and ewes there remains a total of 739. Of this number $^{1}/_{5}{}^{th}$ are rams thus leaving 592 ewes that should produce on the average $^{1}/_{3}{}^{rd}$ lambs per annum i.e. a total of 789. Valuing these at the end of December (approximately 8 months after birth) at 3/- each we get the profit derived from sheep and goats as being £118. There are 2,757 pagan farmers therefore the average profit derived by each is found to be 10d.* [47]

Again the assessment carried out on livestock was like a forecast of the future and this formed the basis for the assessment. Every farmer was levied from this assumed production from the livestock of the people. Again this is another assumption of the supposed increase in the births of the animals ignoring the fact, that there could be livestock diseases which sometimes kill the animals or reduce their ability to give birth or reproduce.

On the whole, the summation of the capitation levied on each farmer in Kagarko was made thus: *weaving mats - 0. 2. 0, natural products - 0. 2. 0, livestock - 0. 0. 10. The*

[46] Helleiner .G.K. Peasant Agriculture, Government and Economic Growth in Nigeria. USA. 1966, p.18
[47] NAK: ZAR PROF –File 1849, op.cit., p.12.

total being £ 3. 5. 10.[48] However, it is important to note that the Hausa and Fulani settlements in Kagarko District were assessed differently from the other natives of Kagarko District whom the British often referred to as 'pagan groups'. This is to show the disparity in the tax assessment i.e. there was discrimination in the administration of taxation in Kagarko district.

> *The following was given me in Kagarko town as being a specimen yield from a farm cultivated by one man. I think personally it is rather a high estimate. The prices are locally harvest prices.*[49]

The District Resident complained that the estimates of the Hausa and Fulani towns of being too high. This was a clear case of discrimination in the collection of taxes in the District against the natives of Kagarko; probably this is because the Hausa and Fulani were mostly used colonialists for the collection of taxes. So the assessment was deliberately made to favour the Hausa and Fulani so that their loyalty to the colonialists' in terms of tax collection will be ascertained. This again was another divisive mechanism used by the British to keep the people at logger heads with one another. The table below clearly shows the tax assessment of the Hausa and Fulani people in Kagarko district.

[48] *Ibid*.
[49] *Ibid*.p.13

Product	Amount	Value
Guinea corn	20 bundles of 36 1bs.@1/-	£1. 0. 0
Millet (doro)	10 bundles of 36 1bs. @ 1/-	10
Beans	6 baskets at 4d	2
Yams	20 baskets at 6d	10
Sweet potatoes	14 baskets at 3d	3.6
Gwaza	6 baskets at 4d	2
Maize	12 baskets of 100 cobs @ 1/-	8
Risga	6 baskets at 4d.	2
Acha	6 bags of 18 1bs.@ 1/-	6
Groundnuts	6 baskets (undercortinated) @ 6d.	3

Source: NAK: ZAR PROF – File 1849, Kagargo District (Francis, 1917), p.13.

Still on the Hausa and Fulani settlements in Kagarko, the District Resident gave the following assessment as income from natural products thus:

> *Shea is plentiful in the western part of the district and I think one may assume each farmer can, if he wishes to, (as a matter of fact the collection of Shea nuts and preparation of the butter is work delegated to the women) procure for sale either butter or nuts to the value of 2/- and locust bean ditto-thus making the total income for sale of natural products 4/- of course throughout the country there is great deal of Shea and other natural products that the natives never collect either because they are 'too lazy' or because they cannot market them. If the former is the case, then it is rather a question whether or no one can fairly constitute the value the products they could procure as income- the*

income is there if they choose to take [50]*it in the same way that the natives living near a place where there is unskilled labour at a daily wage of say 6d.p.d might be reasonably expected to work for sat two weeks in the year and the assessing office add 7/- to their income for assessment purpose accordingly.*[51]

And on livestock, the Resident gave the following assessment:

There are 1,199 goats and sheep in the Hausa towns divided amongst 729 farmers. (The deductions are the same the livestock of the natives of Kagarko as earlier discussed).the annual increase thus will be 853 of value £127.19.0 or 5/6 per farmer. Thus, the income of the Hausa farmer will be as follows:[52]

In addition, the District Resident gave the following as assessment on industrials in the area with reference to the Hausa and Fulani settlements thus:

There are 114 industrialists in Kagarko and they are Hausa, Fulani and the natives of Kagarko and Akoti towns. Of this number, 13 are weavers, 11 blacksmiths, 13 butchers, 11 dyers, 23 traders and vendors of produce and 43 various other works such as scribes, tailors and beggars.[53] *For the purpose of assessment, the resident officer of the district has estimated that the average income for each person is 3d. P .d. I .e. £4. 11.0 Per annum as compared to the estimated income of £3. 14. 0 of the Hausa farmer.*[54]

The conclusion from the foregoing is that, in Kagarko district cash was not plentiful and because of that, the resident of the district decided that taxation will be levied based on capitation and also based on ethnic and religious inclinations. He recommended the payment to be thus:

[50] *Ibid*.
[51] *Ibid*.p.14
[52] *Ibid.*
[53] *Ibid*.
[54] *Ibid*.

> *The 'pagan towns', with the exception of a few really backward units, pay only 5½ % of their income. That the Hausa farmer pays 6% of his income and that the industrials pay 4½ of their income. I.e. 5/6, 5/- and 4/- respectively.*[55]

The total tax for the district as at 1917 was £670. 0. 6.[56]

In retrospect, as at 1914, Kagarko paid £ 430.19.8 as tax as against £ 470 demanded. While in 1913, the tax assessment for Kagarko was £ 401. 9. 9.[57] The assistant district officer Mackey attributed this inability to pay all the money demanded to the refusal of the villages of Itche and Gora to pay their tax. So he suggested that unless a police or W.A.F.F escort to be sent.[58] This situation reveals that tax assessment was steadily on the increase every year and the inability of an individual to pay such tax was a serious offence as could be seen in Mackey's insistence on the use of force in the villages that were unable or totally refused to pay their tax. Those that were taxed after being assessed were the householders, artisans and farmers.[59] It is worth mentioning that as soon as the Hakimai were appointed and send to their respective districts, they started ensuring that people paid their taxes even in arrears. In Kagarko district to be precise,… *in addition to systemizing the collection of tribute,* the Hakimai received orders from the Zaria province resident superintending… *the sanitation of their towns, the establishment of markets, the clearing of roads and various other local matters.*[60] All this was done to ensure accessibility into the interior villages for tax assessment and collection. It was also

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[55] *Ibid*.p.15
[56] *Ibid*.
[57]. NAK: ZAR PROF – File 2933, *op. cit*.
[58] *Ibid*
[59] NAK: ZAR PROF Annual Report 1907, op. cit, p.7.
[60] *Ibid*

to provide the people with several means of generating money to pay tax that was why markets were set up.

In summary, tax assessments were always on the increase every year. There is hardly a decrease in tax assessment. The incidence of tax on the tax payer was always heavy when compared to the tax payers' source of income and the amount the payer is left with to keep for personal use. The task of assessment promoted a close relationship between the British staff and the native officials who assisted the British in also carrying out tax assessment of the People in remote and inaccessible villages who but for this assessments might have remained unknown to the British colonialists.[61] This explains the fact that tax assessment took native authority officials to villages that were termed very remote and inaccessible; this was a display of the importance attached to the payment of taxes by the British colonialists. To further substantiate this fact, a number of general tax assessments and tax collection tables from 1939-1952 have been provided in this work.

[61] Lugard F.D. *Dual Mandate in Tropical Africa*, London, 1923, p.233.

Revised Assessment of General Tax for Zaria Province, 1939/40.

With reference to your telegram No.31089/118 of the 29th November 1939, I submit herewith the figures of revised assessment of General Tax for Zaria Province, for 1939/40, for his Honour's approval:

Zaria Emirate District	Collected in 1938/39	1939/40	Increase	Decrease
Chikun	£1693 .18. 3	£1730. 9.10	36. 11 .7	-
Giwa	3115. 19. 3	3211.16.4	95. 17. 1	-
Igabi	2370. 16. 0	2271.10.3	-	£99. 5. 9
Ikara	3612.11.7	2695.12.4	83.6.9	-
Kachia	1606.6.9	1579.12.4	-	26.14.6
Kagarko	**1805.17.9**	**1785.7.9**	**-**	**20.16.0**
Kajuru	1013.17.10	1013.12.0	7.2	-
Katab	3053.3.7	3109.3.5	55.19.10	-
Kaura	1419.0.4	1451.4.9	12.4.5	-
Kubau	3343.6.0	3580.7.10	237.1.10	-
Lere	3417.18.0	3512.9.9	94.11.9	-
Makarfi	5147.19.11	4553.4.10	-	614.15.1
Soba	3241.10.10	3256.9.10	14.19.0	-
Zaria	5258.13.3	5279.0.9	20.7.6	-
Sabon Gari Kaduna	1194.2.3	1257.17.0	63.4.9	-
Sabon Gari Zaria	783.11.3	923.4.0	139.12.9	-
Total	42077.19.10	42170.12.11	853.18	5.761.5.4
Southern Independent Districts				
Jaba	1007.6.9	994.6.9	-	13.0.0
Kagoro	636.17.0	659.11.9	22.14.9	-
Morowa	571.15.0	594.4.10	22.9.10	-
Total	2215.18.9	2248.3.4	45.4.7	13.0.0
Birnin Gwari	1655.13.3	1519.0.0	-	136.13.3

Table 1: Source: NAK. ZARPROF General Tax 1939/1940.

Table 1 above is an illustration of the tax assessment carried out in Zaria Province in 1939/40. The emphasis here is on Kagarko district. A careful look at Kagarko district's tax reveals that in the year 1938/39; **1805.17.9** was collected as tax while in 1939/40; **1785.7.9** was collected as tax. The assessment showed a decrease in tax payment of **20.10.0.** This decrease was not because the colonialists reduced the amount of tax to be paid by the people but rather this could be related to the world war 2 effect on the people, since the able bodied men were taken away to participate in the war, this reduced the numerical strength of the male tax payers and increased the burden of taxation on the those left to pay the taxes, these are women, the aged and children.

<u>Revised Assessment of General Tax for Zaria Province, 1940-41.</u>

Zaria Emirate District	Assessment 1939-1940	Assessment 1940-41	Increase	Decrease
Chikun	£ 1730.9.10	£ 1824.1.0	£ 93.11.2	-
Giwa	3211.16.4	3288.1.6	76.5.2	-
Igabi	2271.10.3	2360.12.6	89.2.3	-
Ikara	3695.12.4	3750.13.6	55.1.2	-
Kachia	1579.12.3	1599.15.3	20.3.0	-
Kagarko	**1785.7.9**	**1800.6.0**	**14.16.3**	**-**
Kajuru	1013.12.0	1051.4.9	37.12.9	-
Katab	3109.3.5	3221.10.3	112.6.10	-
Kaura	1431.4.9	1482.11.9	51.7.0	-
Kubau	3580.7.10	3749.11.0	169.3.2	-
Lere	3512.9.9	3730.18.0	218.8.3	-
Makarfi	4533.4.10	4570.7.0	37.2.2	-
Soba	3256.9.10	3362.6.0	105.16.2	-
Zaria	5279.0.9	5433.15.6	154.14.9	-
Sabon Gari Kaduna	1257.7.0	1256.13.0	-	0.14.0
Sabon Gari Zaria	923.4.0	1230.2.3	306.18.3	-
Total	**£ 42170.12.11**	**£ 43712.9.3**	**£ 1542.10.4**	**£ 0.14.0**
Southern Independent Districts				
Jaba	994.6.9	1016.6.9	22.0.0	-
Kagoro	659.11.9	703.0.6	43.8.9	-
Moroa	594.4.10	640.10.10	46.6.0	-
Total	2248.3.4	2359.18.1	111.14.9	-
Birnin Gwari	1519.0.0	1490.11.3	-	27.2.6
Total Division	**45937.16.3**	**47564.4.10**	**1654.5.1**	**27.16.6**

Table 2 Source: NAK ZARPROF General Tax 1940/41

In table 2 above, the general tax assessments of 1939/40 indicated an increase in the collection of taxes. Kagarko district in 1938/39 had **1785. 7.9** but in 1939/40 the taxes collected increased to **1800. 6.0.** This indicates an increase of **14.16.3,** which by implication means the rate of tax to be paid by an individual was increased and this had a multiplier effect on the general income from Kagarko District.

Assessment of General Tax for Zaria Province, 1941-42.

District	**Assessment 1940-41**	**Assessment 1941-42**	**Increase**	**Decrease**
Chikun	£ 1824.1.0	£ 1878.6.3	£ 54.5.3	-
Giwa	3288.6	3397.17.4	109.15.10	-
Igabi	2360.12.6	2451.8.10	90.16.4	-
Ikara	3750.13.6	3813.11.8	62.16.2	-
Kachia	1599.15.3	1550.1.4	-	49.13.11
Kagarko	**1800.6.0**	**1841.19.0**	**41.13.0**	**-**
Kajuru	1051.4.9	1098.17.2	47.12.5	-
Katab	3221.10.3	3277.2.11	55.12.8	-
Kauru	1482.11.9	1512.6.6	29.14.9	-
Kubau	3749.11.0	3810.15.2	61.4.2	-
Lere	3730.18.0	3791.6.5	60.8.5	-
Makarfi	4570.7.0	4754.8.8	184.1.6	-
Soba	3362.6.0	3391.0.4	28.14.4	-
Zaria	5433.15.6	5725.11.6	291.16.0	-
Sabon Gari Zaria	1230.2.3	1629.12.9	399.10.6	-
Sabon Gari Kaduna	1256.13.0	1325.9.10	68.16.10	-
Total	**£ 43712.9.3**	**£45249.15.8**	**£ 1587.0.4**	**£ 49.13.11**
Jaba	1016.6.9	1044.4.0	27.17.3	-
Kagoro	703.0.6	733.5.0	30.4.6	-
Moroa	640.10.10	640.19.6	0.8.8	-
Total	2359.18.1	2418.8.6	58.10.5	-
Birnin Gwari	1491.17.6	1524.2.8	32.5.2	-
Total Division	**£ 47564.4.10**	**£ 49192.6.10**	**£ 1577.15.11**	**£ 49.13.11**
	Total	**N.A Share**	**Govt. Share**	
Zaria	£ 45249.15.8	£ 28,507.7.3	£ 16,742.8.5	
S.I.D	2418.8.6	1,330.2.8	1,088.5.10	
Birnin Gwari	1524.2.8	990.13.9	533.8.11	
Total	**49192.6.10**	**30,826.3.8**	**18,364.3.2**	

Table 3: Source: NAK ZAR PROF General Tax Assessment 1941-42.p.14

Table 3 above is another illustration of the increase in the payment of taxes in 1941-42. The table indicates that in 1940 -41 the tax collected in Kagarko district was **1800. 6. 0**, while in 1941-42, the taxes collected increased to **1841. 19. 0,** showing an increase of **41. 13.0.** No decrease in the payment of taxes for the previous year and present year.

Assessment of General Tax for Zaria Province, 1945-46.

District	**Tax Payers**	**Population**	**General Tax 1945-46**	**Incidence Per A.M**	**Incidence Per Total Population**
Chikun	4080	16838	2451.7.6	12/0.2	2/10.9
Giwa	6670	27130	4170.8.1	12/6.1	3/0.9
Igabi	5145	23158	3170.5.7	12/3.9	2/8.8
Ikara	8489	37578	5202.4.11	12/3.1	2/9.2
Kachia	4790	23743	2309.6.0	9/7.7	1/11.4
Kagarko	**6599**	**27069**	**2572.18.6**	**9/2.3**	**1/10.9**
Kajuru	3472	14584	1689.5.0	9/8.4	2/3.7
Katab	13993	60265	5649.7.6	8/1.3	1/10.6
Kauru	4481	16510	2006.6.3	8/11.5	2/5.2
Kubau	7406	34466	4812.15.6	13/0.0	2/9.5
Lere	9853	39927	5295.11.5	10/9.0	2/7.8
Makarfi	10207	42193	6693.9.6	13/9.4	3/2.1
Soba	6213	27421	4264.17.4	13/8.7	3/1.3
Zaria Home District	8561	35266	4719.6.11	11/0.3	2/8.1
Zaria Sabon Gari	6020	17762	3750.11.11	12/5.5	4/2.7
Kaduna –do-	6433	19985	3878.0.5	12/0.7	3/4.5
Zangon Aya	2544	11923	1682.9.5	13/2.7	2/9.9
Total	**113956**	**475824**	**64312.11.9**	**11/3.6**	**2/8.4**
Jaba	2884	15556	1490.15.1	10/4.0	1/9.5
Kagoro	2353	11213	1096.11.2	9/3.8	1/11.5
Moroa	2054	9610	937.19.5	8/1.9	1/8.9
	7291	**36379**	**3525.5.8**	**9/8.0**	**1/10.9**
Birnin Gwari	**3592**	**16801**	**1952.5.4**	**10/10.4**	**2/3.9**
Grand Total	**120839**	**529004**	**£69790.2.10**	**11/2.2**	**2/7.7**

Table 4: Source: NAK ZAR PROF- General Tax Assessment 1945-46.

Lissafin Mutane Kasan Zaria da Kudu da Birnin Gwari 1945-46

No.	Sunan Kasa	1944-45 Masu Biya	1945-46 Masu Biya	1944-45 Jimlan Mutane	1945-46 Jimlan Mutane
1	Chikun	4057	4080	14525	16838
2	Giwa	6628	6670	25685	27130
3	Igabi	4965	5145	22324	23158
4	Ikara	8313	8489	36171	37578
5	Kachia	4665	4790	27274	23743
6	**Kagarko**	**5531**	**5599**	**29555**	**27069**
7	Kajuru	3414	3472	14014	14584
8	Katab	13384	13933	60827	60265
9	Kauru	4538	4481	16691	16510
10	Kubau	7375	7406	34240	34466
11	Lere	9642	9853	38506	39927
12	Makarfi	9932	10207	39584	42193
13	Soba	6246	6213	27790	27421
14	Zaria da Kewaye	8396	8561	34150	35266
15	Zaria Sabon Gari da Kewaye	5588	6020	16713	17768
16	Kaduna da Kewaye	5646	6433	17183	19985
17	Zangon Aya	2505	2544	10877	11923
		110825	**113896**	**466109**	**475824**
18	Jaba	2799	2884	14486	15556
19	Kagoro	2293	2353	10435	11213
20	Moroa	2000	2054	8825	9610
		7097	**7291**	**33746**	**36379**
21	Birnin Gwari	3646	3592	16568	16801
	Jimla Duka	121568	124779 121568	516423	529004 516423
	Karuwa		3211		12581

Table 5: Source: NAK ZARPROF General Tax Assessment 1945 (M. Sallau 17.9.45)

In tables 4 and 5 above in the years 1944-45, there were **5531** tax payers out of a population of **29555**, while in 1945-46, **5599** people paid tax out of **27069**. The general tax collected for 1945-46 stood at **2572 .18.8.** This collection showed a continuous increase in tax assessments and payment.

<u>Tax Assessment, Zaria Province 1946-47 District Incidences</u>

NO.	District	Tax Payers	Population	General Tax 1946-47	Incidence Per A.M	Incident Per T.P
1	Chikun	3886	13365	£ 2323:12:8	11/11.5	3/5.7
2	Giwa	6728	28382	4193:13:3	12/5.6	2/11.5
3	Igabi	5298	24583	3259:4:3	12/3.6	2/7.8
4	Ikara	8601	38409	5277:7:4	12/2.3	2/8.9
5	Kachia	4889	24172	2362:8:5	9/8	1/11.5
6	**Kagarko**	**5638**	**23197**	**2584:10:3**	**9/2**	**2/2.7**
7	Kajuru	3589	15265	1744:5:9	9/8.6	2/3.6
8	Katab	14113	60628	5721:0:11	8/1.3	1/10.6
9	Kauru	4427	16705	1986:14:5	8/11.7	2/4.5
10	Kubau	7592	35426	4947:2:11	13/0.4	2/9.1
11	Lere	9898	42780	5305:12:2	10/8.6	2/5.8
12	Makarfi	10633	44750	6976:9:1	13/1.5	3/1.4
13	Soba	6329	29221	4349:7:1	13/8.9	2/11.7
14	Zaria & Kewaye	8645	33941	4546:0:6	10/6.2	2/8.1
15	Sabon Garin Zaria	6667	21222	3890:11:4	11/8.1	3/8
16	Kaduna da Kewaye	6539	20677	4001:13:2	12/2.9	3/10.4
17	Zangon Aya	2591	13019	1710:2:2	13/2.4	2/7.5
		116063	**485742**	**£ 65179:15:8**	**11/2.8**	**2/8.2**
18	Jaba	2980	15990	1549:19:7	10/4.8	1/11.3
19	Kagoro	2354	11575	1103:9:10	9/4.5	1/10.9
20	Moroa	2124	10218	969:5:0	9/1.5	1/10.8
		7458	**37783**	**3622:14:5**	**9/8.6**	**1**
21	Birnin Gwari	3592	16903	1978:11:3	11/0.2	2
	G.T	**127113**	**540428**	**£ 70781:1:4**	**11/1.6**	**2/**

Table 6: Source: NAK ZARPROF- General Tax Assessment 1946-47.p.47

In table 6 above, it shows that from 1946-47 Kagarko District had **5638** tax payers out of a population of **23197** with a general collection of **2584 .10.3**. On the other hand, table 7 below shows that in 1947-48, there were **5744** tax payers out of a population of **24659** people and the tax collected stood at **2783. 9.3.** The tables reveal an increase in both the population of the people and the amount of tax collected. This shows that an increase in population also increased the number of tax payers as illustrated in the table.

NO.	District	Tax Payers	Population	General Tax 1947-48	Incidence Per Tax Payer	Incidence Per Head of Total Population
1	Chikun	3845	15011	2393.5.3	12/5.4	3/7.0
2	Giwa	6836	28496	4444.1.-	13/0.0	3/1.4
3	Igabi	5395	25239	3465.12.5	12/10.2	2/8.5
4	Ikara	8746	38828	5592.12.5	12/9.5	2/10.8
5	Kachia	5002	24722	2339.19.8	10/1.9	2/0.7
6	**Kagarko**	**5744**	**24659**	**2783.9.5**	**9/8.3**	**2/3.1**
7	Kajuru	3653	15702	1869.15.-	10/2.8	2/4.6
8	Katab	14381	62859	6213.5.10	8/7.7	1/11.7
9	Kauru	4436	16703	2108.9.4	9/6.1	2/6.3
10	Kubau	7748	35773	5225.2.8	13/5.9	1/10.5
11	Lere	10188	44800	5743.3.7	11/3.3	2/6.8
12	Makarfi	10934	45644	7463.15.8	13/7.8	3/3.2
13	Soba	6415	29623	4583.13.3	14/3.6	3/1.2
14	Zaria & Kewaye	8814	33752	4774.19.7	10/10.0	2/10.0
15	Sabon Garin Zaria	7222	22620	4354.17.2	12/0.7	3/10.2
16	Kaduna & Kewaye	6300	20874	4446.17.4	4/0.8	3/11.2
17	Zangon Aya	2655	13436	1815.13.1	13/8.1	2/8.4
		118314	**498741**	**69818.12.8**	**11/9.5**	**2/9.6**
18	Jaba	3026	16169	1651.4.3	10/11.0	2/0.5
19	Kagoro	2331	11866	1151.6.5	10/3.7	1/11.3
20	Moroa	2215	10332	1069.2.9	9/7.8	2/0.8
		7572	**38367**	**3871.13.5**	**10/2.7**	**2/0.2**
21	Birnin Gwari	3741	17187	2153.12.1	11/5.5	2/6.1
	G.T	**129627**	**554295**	**75843.18.2**	**11/8.4**	**2/8.8**

Table 7: Source NAK ZAR PROF- General Tax Assessment 1947-48

General Tax Assessment 1949-1950 Zaria Native Authority, Zaria Province

Column No.		1	2	3	4	5	6	7	8
No	**DISTRICT**	**PRECEDING YEAR 1948-1949**			**PROPOSALS 1949-1950**			**INCREASE/DECREASE**	
		Number of Adult Male Taxpayers	**Approved Assessment**	**Incidence Per Adult Male Taxpayer (Col.2÷Col.1)**	**Number of Adult Male Taxpayers**	**Assessment**	**Incidence Per Adult Male Taxpayer (Col.5÷Col.4)**	**Amount (Col.5-Col.2) or (Col.2-Col.5)**	**Incidence (Col.6-Col.3) or (Col.3-Col.6)**
			£			**£**		**£**	
1	Chikun	3820	2479.9.9	12/11.8	3750	2682.14.0	14/3.7	203.4.3	1/3.9
2	Giwa	6944	4703.0.6	13/6.5	6870	5080.18.9	14/9.5	377.18.3	1/3.0
3	Igabi	5524	3632.4.6	13/4.7	5598	4092.9.9	14/7.5	460.5.3	1/2.8
4	Ikara	8895	5916.12.7	13/3.6	9058	6817.9.11	15/0.6	900.17.4	1/9.0
5	Kachia	5144	2739.6.9	10/7.4	5230	3116.3.5	11/11.0	376.16.8	1/3.6
6	**Kagarko**	**6125**	**3108.10.0**	**10/1.8**	**6315**	**3604.0.7**	**11/5.0**	**495.10.7**	**1/3.2**
7	Kajuru	3654	1955.18.0	10/8.2	3725	2224.16.5	11/11.3	268.18.5	1/3.1
8	Katab	14724	6732.13.0	9/1.0	14859	7722.3.4	10/4.7	989.10.4	1/3.7
9	Kauru	4465	2236.19.3	10/0.2	4472	2527.6.11	11/3.6	290.7.8	1/3.4
10	Kubau	7885	5526.11.0	14/0.2	8017	6307.10.9	15/8.8	780.19.9	1/8.6
11	Lere	10405	6125.0.10	11/9.3	10540	6867.19.4	13/0.3	742.18.6	1/3.0
12	Makarfi	11124	7920.8.1	14/2.0	11243	8960.14.11	15/11.3	1040.6.10	1/9.3
13	Soba	6602	4881.5.10	14/9.5	6714	5526.17.3	16/5.6	645.11.5	1/8.1
14	Zaria & Kewaye	8943	5029.15.9	11/2.9	9159	5720.11.2	12/5.9	690.15.5	1/3.0
15	Sabon Garin Zaria	7240	4674.6.6	12/10.9	7616	5391.9.10	14/1.9	717.3.4	1/3.0
Total		111454	67662.2.4	-	113166	76643.6.4	-	8981.4.0	-

Table 8: Source: NAK ZARPROF General Tax 1949-50

In table 8 the unique thing about the 1949 -1950 tax assessment is that the adult male tax payers were shown to be the only tax payers. Invariably in the previous year's tax assessment and collection, both tax assessment and collection was carried out on both male and female. The year in view indicates that in 1949, Kagarko district had **6125** adult tax payers with a tax assessment of **3108. 10. 0**, the incidence per adult being **10/ 1.8.** While in 1950, the adult male tax payers were **6315** with a tax assessment of **3604. 0.7** With the tax incidence of **11/ .5.0.** The implication is that there was an increase in the number of tax payers, tax collected and on the incidence of taxation per adult tax payers.

General Tax Assessment 1950-1951 Zaria Native Authority, Zaria Province

Column No.		1	2	3	4	5	6	7	8
No	**DISTRICT**	**PRECEDING YEAR 1949-1950**			**PROPOSALS 1950-1951**			**INCREASE/DECREASE**	
		Number of Adult Male Tax payers	**Approved Assessment**	**Incidence Per Adult Male Taxpayer (Col.2÷Col.1)**	**Number of Adult Male Tax payers**	**Assessment**	**Incidence Per Adult Male Tax payer (Col.5÷Col.4)**	**Amount (Col.5-Col.2) or (Col.2-Col.5)**	**Incidence (Col.6–Col.3) or (Col.3-Col.6)**
			£			**£**		**£**	
1	Chikun	3750	2682.14.-	14/3.7	3661	2623.12.2	14/4.0	59.1.10	-/0.3
2	Giwa	6870	5080.18.9	14/9.5	6908	5179.19.11	15/-.0	99.1.2	-/2.5
3	Igabi	5598	4092.9.9	14/7.5	6573	4827.15.9	14/9.5	735.6.0	-/2.0
4	Ikara	9058	6817.9.11	15/0.6	9113	6862.6.10	15/0.7	44.16.11	-/0.1
5	Kachia	5230	3116.3.5	11/1.0	5478	3252.12.2	11/10.5	136.8.9	-/0.5
6	**Kagarko**	**6315**	**3604.0.7**	**11/5.0**	**6440**	**3669.17.8**	**11/4.8**	**65.17.1**	**-/0.2**
7	Kajuru	3725	2224.16.5	11/11.3	3854	2323.9.1	12/0.7	98.12.8	-/1.4
8	Katab	14859	7722.3.4	10/4.7	15255	7929.7.3	10/4.7	207.3.11	-------
9	Kauru	4474	2527.6.11	11/3.6	4480	2534.15.0	11/3.5	7.8.1	-/0.1
10	Kubau	8017	6307.10.9	15/8.8	8093	6366.0.10	15/8.8	58.10.1	-------
11	Lere	10540	6867.19.4	13/0.3	10602	6908.13.1	13/0.4	40.13.9	-/0.1
12	Makarfi	11243	8960.14.11	15/11.3	11382	9064.17.11	15/11.1	104.3.0	-/0.2
13	Soba	6714	5526.17.3	16/5.6	7148	5873.11.5	16/5.2	346.14.2	-/0.4
14	Zaria & Kewaye	9159	5720.11.2	12/5.9	10739	6785.8.4	12/7.6	1064.17.2	-/1.7
15	Sabon Garin Zaria	7616	5391.9.10	14/1.9	7707	5627.13.9	14/7.3	236.3.11	-/5.4
Total		113166	76643.6.4	-	117433	79830.1.2	-	3186.14.10	-

Table 9: NAK: ZAR PROF General Tax Assessment 1950-51.p.125

On table 9 the general tax assessment of 1950-1951 showed that the number of adult males tax payers were **6315,** and the approved tax assessment was **3604. 0.7** with a tax incidence of **11/5.0** as earlier mentioned. And in 1951, there were **6440** adult male tax payers whose tax assessment stood at **3669. 17. 8,** with a tax incidence of **11/ 4. 8.** This table also showed an increase in the number of tax payers and the taxes which they paid.

General Tax Assessment 1951-1952, Zaria Native Authority, Zaria Province

Column No.		1	2	3	4	5	6	7	8
No	**DISTRICT**	**PRECEDING YEAR 1950-1951**			**PROPOSALS 1951-1952**			**INCREASE/DECREASE**	
		Number of Adult Male Taxpayers	**Approved Assessment**	**Incidence Per Adult Male Taxpayer (Col.2÷Col.1)**	**Number of Adult Male Taxpayers**	**Assessment**	**Incidence Per Adult Male Taxpayer (Col.5÷Col.4)**	**Amount (Col.5-Col.2) or (Col.2-Col.5)**	**Incidence (Col.6–Col.3) or (Col.3-Col.6)**
			£			**£**		**£**	
1	Chikun	3661	2623.12.2	14/4.0	3713	3039.5.5	16/4.5	415.13.3	2/0.5
2	Giwa	6908	5179.19.11	15/0.0	7174	6041.12.3	16/10.1	861.12.4	1/10.1
3	Igabi	6573	4827.15.9	14/9.5	6703	5340.1.0	15/11.2	512.5.3	1/1.7
4	Ikara	9113	6862.6.10	15/0.7	9281	8094.5.6	17/5.3	1231.18.8	2/4.6
5	Kachia	5478	3252.12.2	11/10.5	5671	4062.19.11	14/4.0	810.7.9	2/5.5
6	**Kagarko**	**6440**	**3669.17.8**	**11/4.8**	**6682**	**4165.7.2**	**12/5.6**	**495.9.6**	**1/0.8**
7	Kajuru	3854	2323.9.1	12/0.7	4089	2749.13.2	13/5.4	426.4.1	1/4.7
8	Katab	15255	7929.7.3	10/4.7	15692	10211.15.5	13/0.1	2282.8.2	2/7.4
9	Kauru	4480	2534.15.0	11/3.5	4626	2908.19.9	12/6.9	374.4.9	1/3.4
10	Kubau	8093	6366.0.10	15/8.8	8216	7437.11.6	18/1.3	1071.10.8	2/4.5
11	Lere	10602	6908.13.1	13/0.4	10798	7864.0.4	14/6.8	953.7.3	1/6.4
12	Makarfi	11382	9064.17.11	15/11.1	11591	10617.0.2	18/3.8	1552.2.3	2/4.7
13	Soba	7148	5873.11.5	16/5.2	7342	6994.3.3	19/0.6	1120.11.10	2/7.4
14	Zaria & Kewaye	10739	6785.8.4	12/7.6	10862	7060.6.0	13/0.0	274.17.8	-/4.4
15	Sabon Garin Zaria	7707	5627.13.9	14/7.3	8216	6296.19.2	15/3.9	669.5.5	-/8.6
Total		117433	79830.1.2	13/7.1	120656	92884.0.0	15/3.0	3053.18.10	1/8.7

Table 10: Source: NAK ZAR PROF General Tax Assessment. P.144

Table 10 is the general tax assessment and collection of 1951 – 52, in 1951 there were **6440** adult male tax payers with an approved tax assessment of **3669. 17.8** with a tax incidence of **11/ 4.8** as earlier seen in table 9. While in 1952, the adult male tax payers were **6682** and the approved tax was **4165. 7. 2**, with a tax incidence of **12/ 5.6.** This explains a continuous rise in population of tax payers and tax assessment. More so an increase in the amount of taxes that was paid that year.

General Tax Assessment 1952-1953, Zaria Native Authority, Zaria Province

Column No.		**1**	**2**	**3**	**4**	**5**	**6**	**7**	**8**
No	**DISTRICT**	**PRECEDING YEAR 1951-1952**			**PROPOSALS 1952-1953**			**INCREASE/DECREASE**	
		Number of Adult Male Taxpayers	**Approved Assessment**	**Incidence Per Adult Male Taxpayer (Col.2÷Col.1)**	**Number of Adult Male Taxpayers**	**Assessment**	**Incidence Per Adult Male Taxpayer (Col.5÷Col.4)**	**Amount (Col.5-Col.2) or (Col.2-Col.5)**	**Incidence (Col.6–Col.3) or (Col.3-Col.6)**
			£			**£**		**£**	
1	Chikun	3713	3039.5.5	16/4.5	3718	3346.4.0	18/-	306.18.7	1/7.5
2	Giwa	7174	6041.12.3	16/10.1	7488	9360.0.0	25/-	3318.7.9	8/1.9
3	Igabi	6703	5340.1.0	15/11.2	7022	7022.0.0	20/-	1681.19.0	4/0.8
4	Ikara	9281	8094.5.6	17/5.3	9622	12027.10.0	25/-	3933.4.6	7/6.7
5	Kachia	5671	4062.19.11	14/4.0	6088	6088.0.0	20/-	2025.0.1	5/8.0
6	**Kagarko**	**6682**	**4165.7.2**	**12/5.6**	**6748**	**5061.0.0**	**15/-**	**895.12.10**	**2/6.4**
7	Kajuru	4089	2749.13.2	13/5.4	4136	3929.4.0	19/-	1179.10.10	5/6.6
8	Katab	15692	10211.15.5	13/0.1	16550	14895.0.0	18/-	4683.4.7	4/11.9
9	Kauru	4626	2908.19.9	12/6.9	4790	3832.0.0	16/-	923.0.3	3/5.1
10	Kubau	8216	7437.11.6	18/1.3	8525	10656.5.0	25/-	3218.13.6	6/10.7
11	Lere	10798	7864.0.4	14/6.8	12183	12183.0.0	20/-	4318.19.8	5/5.2
12	Makarfi	11591	10617.0.2	18/3.8	11911	14888.15.0	25/-	4271.14.10	6/8.2
13	Soba	7342	6994.3.3	19/0.6	7832	9790.0.0	25/-	2795.16.9	5/11.4
14	Zaria & Kewaye	10862	7060.6.0	13/-	11252	8439.0.0	15/-	1378.14.0	2/0.0
15	Sabon Garin Zaria	8216	6296.19.2	15/3.9	8575	7288.15.0	17/-	991.15.10	1/8.1
SUB		120656	92884.0.0	15/3.8	126440	128806.13.0	20/2.7	35922.13.0	4/10.9

Table 11: Source: NAK ZAR PROF General Tax Assessment 1952-53.p.168

In table 11 the assessment of 1951 -1952 had **6682** adult male tax payers with an approved tax of **4165. 7.2** And a tax incidence of **12/ 5.6.** Meanwhile, in 1952-1953 the adult male tax payers stood at **6748,** with an approved tax of **5061. 0.0** with a tax incidence of **15/-.**this assessment too shows a rise in both the adult male tax payers approved for the year and there was also an increase in the amount of taxes collected in the year.

From the tables above it is imminent that tax assessment was on the increase every year. This was ensured to be so by the colonial administration.

> *It is felt that tax must be collected this year greatly in excess of the approved estimates in order to finance:*
>
> *(a) 'Gorsuch' arrears which it is likely that the Native Authorities will be obliged to pay. (b) The large increase in recurrent expenditure in 1956-57 which will have to be met from this year's taxes.*[62]

These tables illustrate the fact that tax assessment and collection of taxes was made compulsory. On the whole, if all the tables above on the general tax assessments were objectively done, then the increase on the tax payers every year was not fair enough. On the other hand, there are doubts if the increase of the adult male tax payers was steadily on the increase as could be seen in every year's general tax. This observation is being made because some men of taxable age were conscripted into the British army during the world wars, others had to flee the area and of course the inevitable cannot be ruled out; some probably died in the cause of the war. This increase in the adult male tax payers suggests that women and children could be part of the phrase *adult male tax*

[62] NAK: ZAR PROF FILE 566A/184 24th September 1955.

payers. The assessment and collection of taxes was done irrespective of the famine that sometimes ravaged the land.[63]

In fact, in 1918 the native assessment in many villages included children of six and seven years old and old men of seventy and eighty. This took place at Issah a Gbagyi village in Kagarko District. This was noted by Mr. Mackay the District officer who in 1919 exempted 20 children and 7 old men from being assessed all of whom paid tax in 1918.[64] So if this was an issue in the early years of colonial taxation in Kagarko District, then it will not be out of place to say that it was not only men that were taxed as claimed. Moreover, taxation was based on the peoples' means of livelihood; farming, mat-making, bee-keeping etc. Thus, in the absence of the men, the women and children had to take up the task of the men to keep the family going. And as far as these activities were going on tax assessment and tax collection was inevitable in the area. The probability is high that in the subsequent years of colonial taxation in Kagarko District, women, the aged and children were amongst those assessed and taxed. This is so because the colonialists were really desperate to raise revenue in the colonies they subdued.

5.4 Method of Tax Collection

The actual collection of taxes from the people was the peak of activity in the issue of taxation. In 1934, the acting secretary to the Northern provinces P.A. Tegetmeier wrote to the resident of Zaria province to furnish him with a list of the collection of taxes in Zaria province: (a) Areas which have a flat rate poll tax, assessment registers of individuals and no system of payment by individuals in installments. (b) Similar poll tax

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[63] NAK: ZAR PROF Annual Report 1904.
[64] NAK: Zaria Province Jere Division. Re-assessment Report by Mr. K.L.Hau Assistant D.O.1919.p.4.

areas with assessment register of individuals where tax may be paid by in installments. (c) Areas where the village or hamlet forms the taxation unit, where registers of units only are maintained and where installment payments are admitted. (d) Areas as at (c) where installment payments are admitted. (e) Areas with varying individual assessments, and assessment registers of individuals where installment payments are admitted. (f) Areas as at (e) where installment payments are not admitted. (g) Areas whose system of tax-collection does not fall into any of the above categories, with full details.[65]

From the foregoing, it is evident that tax collection was a very serious business that every available means was used just to ensure that the people paid their taxes 'come-what-may' whether full payment or part- payment. In fact, the secretary reiterated at the end of the memorandum he sent to the Resident of Zaria province thus:

> *Where installment are allowed, it should be stated if any conditions are insisted upon, i.e. Whether or not the number of installment is limited, and whether or not installment must be paid at a fixed rate proportionate to the total tax due.* And in response to the secretary's request, the resident of Zaria province has it that … *the village is a unit of taxation and lists of individual households are kept by the village heads. The amount of tax payable by each individual is however the same. Part payments are admitted.*[66]

[65] NAK: ZAR PROF – File 2022, *Op.Cit*, p.2.
[66] *Ibid*.

The list of villages Under Kagarko District in this regards was given thus: Aribi, Chikula, Gami, Chakwama, Gujeni, Ife, Iddah, Issah, Kenyi, Kasabere, Katugal, Kuba, Kubacha, Kukui, Kurmin- Dangana, Kusam, Kushe, Kutaho, Kwakulu, Kwalikon – Kasa, Kwasare, Pana, Shadalafiya, Shama, Tafa.[67] So the collection of taxes was handled meticulously by the British Colonialists. Tax collectors acted as spies, informants, procurers and accredited agents and were universally detested by the people.[68] In other words, tax collectors had a multi- faced work they did as they collected taxes from the people. Again the village was the unit of taxation during the colonial era.

The collection of taxes was initially done by the use of the *Jekadu*. The *Jekadu* were traditional agents of fief-holders resident in Zaria and were charged to collect tax from fiefs concerned.[69] But, with the coming of the British, the *Jekadu* were prohibited. The various community chiefs were held responsible for the collection of tax in their communities. But, after a breakdown in tax collection revealing the ineffectiveness of these village chiefs, the Jekadus were again replaced for a while.[70] In fact, the village chiefs were accused of embezzlement since the *Jekadus* were removed. However the *Jekadus* were finally removed and the district head was allowed to take over the duties of the Jekadu in 1907.[71] So the appointment of the district headmen was for the collection of taxes, this had simplified the collection of revenue for the colonialists. The duty of each district headman is to visit all his towns and villages and compile returns of the

[67] *Ibid*. p.8-9
[68] Lugard F.D. *Op.Cit.* p.241.
[69] Smith, M.G. *Government in Zazzau, 1800 – 1900,* Oxford, London, 1960, p.210
[70] *Ibid.*
[71] *Ibid.*

population, and the various taxes due.[72] In other words the district headmen carried out tax assessments and tax collection in their respective locations under the strict supervision of the British officials.

In 1907, the Hakimai were assigned the responsibility of carrying out the sanitation of their Districts, conscription of labour, establishment of markets, making a list of householders and artisans and collecting the arrears of taxes.[73] The chiefs were made the tax collectors; they were allowed to retain between 20 t0 25 percent of the taxes they collected while the protectorate government claimed 50 percent and the remaining was left to the Emir and his central officials.[74] By 1910, when the native treasury was established, the Emir and his central officials were paid salaries instead of percentage of the tax they collected as usual.[75] However, in Kagarko district the payment of tax followed certain channels; the Gora collected taxes from his household and took it to the *Mai-Ugwa*, the *Mai-Ugwa* took the taxes to the Dakachi who in turn handed the taxes over to the Hakimi who forwarded it to the native authority.[76] The names of some *Masu Ugwani* who collected taxes were given as Tukura, Barde, Madaki, Waziri, Daudu and Jekada.[77] These were popular names of Masugwani who collected taxes. The village heads were also very instrumental in the collection of taxes so that the village heads of the villages in Kagarko gathered the taxes collected and took it to the *Hakimi* who then forwarded the money to the native administration.

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[72] Annual Report 1907, *Op.cit*, p.13
[73] *Ibid*.
[74] *Ibid*.p.211.
[75] *Ibid*.
[76] Interview with Alhaji Bilal Akote, 31st Oct., 2012.
[77] Interview with Mr. Ahmadu Dogara Kabara, 1st Nov., 2012.

The British claimed that only men paid tax in Kagarko District. However some oral sources have it that only those males who had attained the age of 18 paid tax.[78] While others have it that only married males paid taxes.[79] Yet another account has it that only the *garmas* paid tax (the garma refers to long hoe used for farming) so the *garmas* means a man that can hold a *garma* and farm, only such can pay tax.[80] Other sources also have it those even male children of 5 years old were assessed and forced to pay taxes except when the parents or relatives of such begged and in some cases gave bribe to the colonial agents who collected the taxes from the people.[81]

So from all these, the age and gender of the tax payer remained a contentious issue. This is so because one cannot totally rule out the possibility of women, children and the aged being among those who paid tax whether by omission or commission. An earlier study of forced labour at the Kasaru tin mines revealed that the labourers there also included women and children. The Labourers employed to work at the tin mines at Kasaru Karami paid a tax known as *Kurdin Gari.*[82] The *Kurdin Gari* was money paid by labourers who are non-natives of Kasaru Karami where the tin mine was located. In 1940, the labourers paid a 'mine labour tax', the mine manager deducted 3d or 4d as mine tax directly from the menial wages of the labourers. The lump sum of the mine labour tax deducted each month from the wages of the mine workers was given to the village head. He in turn issues temporary receipts. Afterwards, the District Head then issues a Native treasury receipt on receiving the names of those who have the temporary receipt. These

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[78] *Ibid.*
[79] Interview with Mallam Ibrahim Ereje Sarkin Kubacha, 1st Nov., 2012.
[80] Interview with Alhaji Halidu Mohammed Sarkin Fadan Jere, 31st Oct., 2012.
[81] Interview with Baba Jatau Gimba and Baba Sabo Madaki, April 11th 2014.
[82] NAK: ZAR PROF – Annual Report 1915.

receipts were often kept by the mine manager.[83] But, sometimes the mine manager tempers with these receipts which causes a lot of problems for the tax payers. In addition to all these, the annual report of 1944 puts the population of tax payers in Kagarko District as follows: Koro -15000, Gbagyi – 9000 and Hausa 5000. The report also reiterated that the Koro people paid their taxes from the proceeds of their mats and honey while the Gbagyi paid from their yams.

Another important issue that is worth noting is the fact that the payment of taxes was done in colonial currency. I.e. silver currency.[84] Other British currencies used in the payment of taxes included the pennies which were called copper or silli-'n'- copper (a shilling penny), half penny "sisi- n- copper" ('a six- penny' penny and a farthing) and "toro- n- copper" ('a three- penny' penny)[85] . As at 1905, copper coinage was in circulation and silver coinage had also gained popularity, since it was used in the payment of tributes.[86] This proves that these currencies were very instrumental in the payment of taxes.

5.5 Tax Evasion /Avoidance and Tax Exemption

Tax evasion meant the diversion of taxes collected by either the native authority officials or the British officials to other secret treasuries. It also means for one not to pay taxes as should be paid. While tax avoidance means doing legal things to reduce the amount of taxes they owe[87]. According to Lugard, tax evasion adds to the list of

[83] NAK: ZAR PROF – Annual Report 1940.
[84] NAK: ZAR PROF- File 2553 Annual Report 1906.p.7.
[85] *Ibid* .p. 14.
[86] NAK: ZAR PROF File 2552.p.20
[87] Bowden, E.V. *Economies. The Science of Common Sense*. Cincinnati, Ohio, 1986, p.610.

punishable offences.[88] In 1910, Mr. J. Wither Gills the Zaria Province Resident raised an alarm on the rate of tax evasion in the province after a tour of the province.[89] Tax evasion was a common feature of colonial taxation in Kagarko district. A tax collector who failed to turn in the taxes collected from the people to the appropriate authority was punished. In fact, the tax collector could be removed from office and in some cases imprisoned. Irregularity in the administration of taxation by the village head or district head could lead to the removal of such a person from the position he held in the society. Apart from the diversion of taxes, another form of tax evasion was the non-issuance of receipts to tax payers. This therefore indicated that the taxes collected will not be accounted for or the tax payer who had earlier paid his tax could be accused of non- payment since such a person may not have the receipt to tender during checking that he has paid his tax. There were instances of some native authority officials who stole the tax money given to them to remit to the colonial powers. It was also noted that some of the village scribes did not write receipts of tax payments in this case also the tax money collected goes to their pockets.

In fact according to oral sources, a tax receipt during the colonial period was equivalent to having an identity card which one had to carry around in case there is a stop and search for tax defaulters. One of such oral sources recounted the experienced he had at Magajin Gari when he came to Kaduna; in one of such stop and search points he was fortunate to have an up to date copy of his tax receipt payment. He said the receipt he

[88] Lugard F.D., *Op.Cit*, p.256.
[89] NAK: ZAR PROF- File 2857 Revenue and Taxation.p.4.

carried with him like an identity card saved him from embarrassment and harassment from the Yandoka who stopped the vehicle he boarded.[90]

Furthermore, there were times that families, who had many men of taxpaying status, bribed the tax collectors to reduce the number of eligible tax payers in their household.[91]

As pertaining tax exemption, in the direct taxation ordinance of 1940, certain individuals were exempted from the payment of taxes and they were as follows:

a) *All persons who before the 1st January ,1931, were awarded the Victoria cross, the medal of the order of the British empire, the distinguished conduct medal, the military medal, the distinguished service medal, or the meritorious service medal, for services rendered during and in connexion with any war.*
b) *All persons who have been permanently disabled in the government service so as to incapacitate them from earning an adequate livelihood, or who have been wholly or permanently partially disabled by wounds or injury received on active service or by disease due to active service.*
c) *Students who are in regular attendance –*
   I. *In classes iii, iv, v, or vi at approved middle or secondary school, or*
   II. *At any approved training centre or other approved institution, for the purpose of receiving secondary or higher education or training as teachers, priests, pastors or evangelists, and who are not in receipt of an average income or subsistence allowance of two pounds a month or upwards. In this paragraph "approved" means approved by the director of education.*
d) *(i) all non-commissioned officers and notables of the Nigeria police force who enlisted prior to the 10th day of June, 1937; and*
   (ii) with effect from the 1st day of January, 1942, all native soldiers of the Royal West African Frontier Force and all native members of any unit established under the military units ordinance, 1941.
e) *Indigent persons who by reason of bodily infirmity or disease are unable to earn more than the bare means of subsistence or who by reason of old age cannot be reasonably called upon to pay.*
f) *Persons under 16 years of age.*
   This notice shall apply to natives in Nigeria elsewhere than in the township of Lagos.[92]

[90] Interview with Alhaji Dan- Azumi, Kagarko, 31st Oct., 2012.
[91] Interview with Alhaji Halidu Mohammed, Sarkin Fadan Jere, 31st Oct., 2012.
[92] NAK: ZAR PROF File 4247- General Tax 1947-48.

A critical examination of the people that have been exempted from the payment of taxes revealed that these groups of individuals form a small quorum of the general population of Nigeria and Kagarko district in particular. This invariably means that the impact of these exemptions was mere exaggerations and cannot be said to be felt amongst the people. However, according to Mr. Ahmadu Dogara Kabara, a man who was unable to pay his tax could be granted amnesty which he called *tukuichi* that is pleading or bribing the village head to pardon such a person from the payment of tax.[93] Most importantly, the exemption of soldiers from the payment of taxes was a kind of seduction in order to get those to fight for the British during the world wars.

5.6 Punishment for Tax Defaulters

The punishment for any type of tax offence such as extortion, tax avoidance and other forms of defaults in the payment of taxes was quite grievous to the colonial authorities. The British officials prepared in advance to punish such offenders. This punishment was made known by Captain C.W. ORR in 1905 thus:

> *It is obviously difficult for me to keep an eye on tax collectors of another Emirate, or enquire into and punish cases of injustice or extortion and impossible for other Residents to do so since they have no jurisdiction in this province. Any glaring case of extortion I can of course deal with at once….*[94]

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[93] Interview with Mr. Ahmadu Kabara of Kabara Village, 1st Nov., 2012.
[94] Annual Report 1905, *op. cit.,* p.13.

Thus, an individual who defaults in the payment of tax could be arrested, his properties confiscated (goats, sheep, farm produce etc). So to avoid such humiliation and embarrassment, people would rather pay their taxes than face such unpleasant experiences. Among the people of Kagarko, they paid their taxes not as a duty or obligation but to avoid dragging the names of their respectively families into shame. In other words, people paid their taxes to earn some level of respect in the communities they lived.

In fact, in the interviews conducted, it was revealed that a man who was unable to pay his tax ran away while the burden of the tax he could not pay falls on the *Mai- Ugwa* or the man's family. The *Mai- Ugwa* will have to sell the runaway man's valuables to pay the tax which could be his animals, crops, trees or anything available. This was substantiated by my oral sources who observed that people ran away from their homes if they had no money to pay tax and that they only returned when they have gotten the money.[95] This invariably means that failure to get money meant that a man may never return to his home again. Examples abound of such men who had to run away from Shadalafiya village due to their inability to pay tax. This included Izang Yari who relocated to Ungwan Dawa around Panda, Ugoh left for Panda and Galadima ran to Ungwan Dawa (Ungwan Maje)[96] In addition to these people who ran away included Ejah Mallo in Shadalafiya village who ran to the forest to hide but his wife was taken so he had to return and pay his tax to get his wife back.[97]

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[95] Interview with Alhaji Halidu Mohammed, *op. cit.*
[96] Interview with Baba Jatau Gimba. Shadalafiya Village, *op. cit.*
[97] Interview with Mama Kanti Ibrahim Shadalafiya Village. April 11th 2014.

On the other hand, those who failed to pay their tax were captured and sent to Zaria as prisoners. There was the case of one Ashinam from Shadalafiya village also who was taken captive because he could not pay tax.[98] In fact, a story was given of Ejah Mallo whose goat by the name Ampana was taken away as a substitute for tax.[99] Another punishment for tax defaulters was that a person who was unable to pay his tax was made to sit under the sun until people pitied the person and helped the person contribute money and pay the tax.[100] In addition to all these, a man could be severely beaten if he fails to pay tax.[101] There were also instances whereby a tax defaulters' silos was broken and grains there in confiscated alongside the persons' animals.[102] More so, it was learnt that failure to pay tax could lead to the enslavement of the son of the tax defaulter.

The W.A.F.F played a significant role in the collection taxes from the people of Kagarko. They were instruments of coercion. There were situations in which villages that could not pay tax were burnt down example the village of Adern in Kagarko district.[103] In fact a patrol of W.A.F.F was always detached during the dry season when harvest of farm products have been made to ensure that the people sold out their farm produce to enable them pay taxes since that was the means of the peoples' livelihood. According to Mr. Grier who was in charge of the southern division of Zaria province he said that …

> *During the rainy season no military detachments have been asked for in this province, but I have applied for a patrol for my three 'pagan' divisions during the dry weather.*[104]

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[98] *Ibid*.
[99] *Ibid*.
[100] Interview with Ahmadu Dogara Kabara, *op. cit.*
[101] *Ibid*.
[102] Interview with Mr. Ibrahim Ereje Sarkin Kubacha, 1st Nov., 2012.
[103] NAK ZAR PROF File 2933, *op. cit*.
[104] NAK: ZAR PROF Annual Reporrt 1907, *op. cit*. p.6.

The military were used to enforce the orders of the British on tax collection especially where the District Headmen were considered to be weak in terms of tax collection as imposed by the British colonialists. Sometimes, even the district heads were removed whenever termed weak or incapable.[105] On the whole, any tax offence was punishable. The tax collector could be removed. Irregularity in tax administration could also lead to the removal of a village head or a district head.[106] Thus, the severity of the punishment that comes with the inability to pay tax made the people to strive to pay their taxes at all cost.

5.7 The Peoples' Reaction against Colonial Taxation

The people in the southern districts of Zaria Province were often termed as progressives who started at some point to revolt against the payment of taxes. As early as 1907, Mr. Migeod reported that he visited a Koro town where punitive expeditions took place due to the refusal of the people to pay 'tribute', though the people fired back at the troops, 3 natives were killed and 5 wounded.[107] In 1946, there were a lot of disturbance in the southern districts and this was attributed to the return of the ex-soldiers from the Second World War.[108] This explains the fact that, the return of the ex-soldiers brought an awakening amongst the people of the southern districts, Kagarko inclusive. These revolts were channeled towards the contending issues in the area, taxation the paramount. All these led to a series of oppositions against colonial taxation in Kagarko area. Itche a Koro village at some point refused to pay tax.

[105] NAK: ZAR PROF File 2554, Annual Report, 1907 – 1908 by Mr. Resident C.W. Orr, p.15.
[106] NAK: ZAR PROF Annual Report 1946.
[107] NAK: Nassarawa Province Annual Report for Year Ending December 1907.
[108] NAK: ZAR PROF Annual Report, File 1946 (Part III) p.2.

In 1914 they paid only **£2.12.6** as against a tax assessment they were supposed to pay **£20.16.0.** They refused to balance up **£18.3.6** when they realized that there was no patrol team that came with the tax collector.[109] This attitude indicates that they paid tax out of compulsion and fear of being hurt or killed. Again in 1914, in Kagarko town was a mostly Hausa and Fulani settlement, paid a tax of **£430.19.8** as against an assessment of **£470.**[110] As a result of all these refusals to pay tax by the people, the assistant district officer attributed the inability of the people to pay tax to the refusal of Itche and Gora villages because the refusal of these villages mentioned earlier instigated other villages in the district against the payment of tax. So the District Officer suggested that a police or W.A.F.F escort can be sent to these villages when taxes are to be collected to force the people into the payment of taxes.[111] The village of Itche was said to be known for non-payment of taxes – *'tawaye'.*[112]

There was a situation whereby 8 men were killed for non-payment of tax.[113] The refusal of the people to pay tax as early as 1914 was an indication that taxation was never accepted by the people of Kagarko especially the Koro and Gbagyi speaking villages. Still in 1914, Itche village had a fight with Chigwa village because they paid tax.[114]

It is therefore evident that attempts were made by the people to oppose the payment of taxes but this was not sustained due to the use of the military that came with sophisticated weapons when compared to the sticks and stones the natives had as their own weapons of war. This was a clear indication that the people were coerced to pay tax;

[109] NAK: ZAR PROF File 2933, *op. cit.*
[110] *Ibid.*
[111] *Ibid*
[112] *Ibid*.
[113] *Ibid*.
[114] *Ibid*.

this also signifies that nationalist' movements had begun in the area and were being misinterpreted as rebellion (tawaye). To curb this spate of uprising opposition in the southern districts, Nigeria police were drafted from Jos to Kaduna to assist in maintaining order during the 'tribal disturbance' in the southern districts.[115]

In addition to these oppositions against colonial taxes, there was the case of one Dan Galadima from Jere village and his two sons who refused to pay tax for being too much and rigorous when compared with that of Minna division. Dan Galadima alongside his sons were taken to the Alkali's court at Kagarko town to be prosecuted for neglecting to pay tax.[116] Apart from Dan Galadima's case, a number of Koros and Gbagyi were also prosecuted for refusing to pay tax.

In other situations, the people were forced to pay this tax to avoid harassment or imprisonment. An oral source even referred to the tax collectors as *"a lion catching a goat"*.[117] This explains the desperation of the colonialists in their quest to generate revenue from their colonies this being the main aim of British colonial domination in Nigeria. It is also instructive to note that whenever the British colonialists referred to the natives as difficult people, they invariably meant *refusal to pay tax.* So the failure in any way to pay tax was met with serious brutality by the colonial powers.

[115] NAK: ZAR PROF Annual Report 1946. Part 3. *Op. cit.* p.5.
[116] NAK: ZAR PROF File 452, *op. cit*.
[117] Interview with Baba Yari Sarkin Noma Shadalafiya-Idek (Ukui) April 11th 2014.

5.8 Conclusion

The administration of colonial taxation in Kagarko District is the main thesis of this research work. It can be deduced from this work that taxation was quite burdensome on the people and the method involved in the collection of taxes was channeled from the villages up to the colonial authorities. Moreover, failure to pay taxes was a very serious offence that attracted grave punishments as was earlier discussed in the work. On the whole, tax administration in Kagarko was well carried out in the sense that every village in Kagarko was assessed and taxed. This shows that taxation was so important to the British colonialist that they did not spare anybody from the payment of taxes.

CHAPTER SIX

IMPLICATIONS OF COLONIAL TAXATION ON KAGARKO DISTRICT

6.0 Introduction

The impact of colonialism on Africa has become controversial more than ever. Many European and Eurocentric Historians such as l. H Gunn, P. Duignan, Mergary Perham, P.C. Lloyd and more recently D.K. Fieldhouse have contended that the impact of colonialism on Africa was both positive and negative, the positive out weighing the negative. Gunn and Duignan defended colonialism by saying that:

> *"…the imperial system stands out as one of the most powerful engines of cultural diffusion in the history of Africa; its credit balance far outweighs its debit account".*[1]

On the other hand, historians mainly African, black and Marxist scholars and especially the development and underdevelopment theorists have maintained that colonialism made no positive impact on Africa.[2] More sharply on this position that negates the so-called positive impact of colonialism was the position of the Guyanese historian activist, Walter Rodney that "colonialism was a one-armed bandit".[3] To a large extent, a critical examination of the colonial tax system in Nigeria the position of the later scholars is not farfetched from the fact. To further buttress this claim by black African historians is the contribution of Gwadabe on the implication of colonial taxation.

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[1] Boahen, A.A.. *African Perspectives on Colonialism.* USA 1989.p.94
[2] *Ibid*.p.94-95
[3] *Ibid*.p.95

> *The burden of colonial taxation brought about a general instability and hardship in the society. People were forced to dispose of their valuables (crops, livestock) etc at giveaway prices to settle taxes.*[4]

This assertion made by Gwadabe, can be seen as a general outlook of the implication of colonial taxation on every aspect of the people's life in Kagarko District. This was further emphasized by Baba Ali Madaki that the people only benefitted from *Turawan Mission* and not *Turawan Mulki*. The later only succeeded in exploiting the people while the former contributed positively to the development of the people of the area under study. The *Turawan Mission* were said to have brought education that impacted the peoples' life positively, there was no segregation to who will attend their school and other amenities they provided. But for the *Turawan Mulki,* school attendance was restricted to the children of those they were using to propagate colonial policies in the area. It is on these implications of colonial taxation on the social, political and economic society of Kagarko that this chapter based its discussions.

6.1 Social Implication

The payment of taxes in Kagarko had some social implication on the lives of the people. The payment of taxes was not only a duty or obligation but a matter associated with respect. As earlier mentioned in the work, households who had men of taxable age competed with other households in order to make a name.[5] In other words, the payment of taxes became competitive between different households. This shows that people went

[4] Gwadabe M. M. *Kano Emirate under Colonial Rule. A Study of the Administration of Land, Labour and Taxation in Kumbotso (Dan Isa) District 1916* – 1953. USA, 2010, p.254.
[5] Interview with Alhaji Bilal Hakimi Akote, 31st Oct., 2012.

out of their way to ensure that they paid tax. The people interviewed were of the opinion that the payment of taxes also instilled respect for traditional rulers and general discipline in the society. The Hakimi of Akote specifically acknowledged the rate of indiscipline and disrespect for elders and traditional rulers in the society could be attributed to the non - payment of tax today. I think why he holds this view today is because a tax collector in the colonial era was more of a scarecrow who was dreaded by tax defaulters since he has so much power to punish tax defaulters. The channels of tax collection as earlier discussed were so strict that everybody in the society had great respect for the tax administration which was channeled through the traditional rulers. On the whole, the people paid tax for 'integrity sake and respect'.[6] It is a fact therefore that the fear of a man's family being harassed and embarrassed, made a lot of people to make sure they paid their tax; also the inability to pay tax was taken to be a thing of shame.

Another social implication was the increase in social vices in the society. There was the case of one Shuibu in Akote who defrauded a woman in order to pay tax. Shuiabu was said to have under false pretense collected the sum of **£ 1.6.11** from Dije the wife of Sarkin Noma Akote a blind woman, stating that he would give her medicine to make her produce children **(13/-)**, to cure blindness **(10/6)** and took **(3/5)** in exchange for cloth[7] But when these claims of healing did not work, the woman threatened to report the case to the district head, Shuiabu discouraged her by saying that the matter will only be taken to Kaduna, this he said to discourage her from reporting the matter. After series of investigations, it was discovered that Shuiabu had not paid his tax for two years. This was taken to be the reason why he defrauded Dije to pay his tax. There was another similar

[6] Interview with Alhaji Ahmadu Hakimi Janjalla, 31st Oct., 2012.
[7] NAK: ZAR PROF – File 452, Kagarko District Affairs.

case of defrauding people to pay tax by one Musa the son of the village head of Aribi. He found 5 people encroaching into their farms on the motor road, after telling them that they will be fined **£1** in court, he later promised to let them off if they paid him **7/-** each.[8] However, Musa defrauded the people in other to be able to pay his tax which he was unable to pay earlier. Now all these social vices were carried out because the people in question needed money to pay tax at all cost to probably avoid being punished for failing to pay tax.

Another adverse social implication of colonial taxation on the people of Kagarko was that it led to forced migrations. As earlier seen in this work, a lot of people had to flee their homes due to their inability to pay tax. It is important to note that some people who fled never came back again, thereby leaving the responsibility of home building to the women and children. An interview with Alhaji Dan Azumi of Kagarko confirmed that some people actually ran away due to their inability to pay tax. This kind of migration brought a shift in the population of the area, thereby making the women to assume new roles. And this in turn affected the livelihood of the people as regards farming. The impact of this demographic shift in population was that hunger and starvation in the society was on the increase.

Furthermore, colonial taxation led to a new kind of slavery. In the course of this research work, it was discovered that a man who was unable to pay tax, had his son forcefully taken away. A critical look at the situation suggests that the people forcefully taken away were taken to work on the tin mines and railway construction areas as labourers; this was slavery in disguise which was reintroduced by the colonialists in the

[8] *Ibid*.p.83

quest to collect taxes. Oral sources also confirmed that in the situation whereby a man did not have male children, his daughters were taken in place of the boys. However in the absence of boys and girls, the man himself or his wife was taken away as captive. This was a catalyst to the disintegration of the family unit.

In conclusion, the social implication of the imposition of colonial taxation on the people of Kagarko was quite grievous; in the sense that it led to migrations, famine, poverty, broken families as heads of families had to run away and in many cases never returned back to their families. In fact, it will not be out of place to say that the society at that time had an unpleasant experience. At some point women were obliged to sell their children for cattle to Fulani herd owners. 1 child = 1 young bull.[9] So humans became commodities for sell in order to pay tax. On the whole, there was an interruption of the peoples' social lifestyle and formation because of the advent of colonialism in Kagarko.

6.2 Economic Implication

The use of taxation to build the money economy was a device well too known. Taxation undoubtedly provided the major factor driving Africans initially into wage labour and cash – crop production.[10] Thus, taxation was a strong tool in the creation of the colonial economy in Africa. The colonial economy produced economic dependence, lopsidedness and underdevelopment.[11] It rendered the Africans totally depended on the colonial economy in all ramifications of their lives. Farmers became producers of cash crops such as cotton, groundnuts and ginger because these crops were needed as raw

[9] NASSARAWA PROVINCE: June Quaterly Report 1911 by Major Larymore
[10] Boahen A.A (ed), *op. cit.*, p.156.
[11] *Ibid*.p.159

materials in Britain. The cultivation of these crops diverted the attention of the people from other economic activities such as farming and mat making to serve colonial interests.

In addition to this, was the decline and collapse of indigenous industries such as dyeing, mining, beekeeping, mat making and others. Artisans had to stop their craftsmanship because of the burden of taxation on their products. This gave room for the influx of British goods into the area because Africans became consumers and not producers as a result of the harshness of colonial taxation on local crafts.

> *"The taxes increased the risk factor of dealing with local crafts products. We are not in possession of craft prices for these years. But it is conceivable that if the prices of the craft products went up due to rising costs of production (due to various excise and toll taxes), then they would become uncompetitive vis-à-vis the now cheaper imported goods from Europe. On the other hand, if the indigenous traders lowered the prices of their products to outcompete the Europeans, then very soon they would be selling at a loss and go out of business.*"[12]

From the above, the British deliberately increased taxes on local crafts, thereby making British products available and cheaper. This automatically made local products unattractive to patronize, thus killing the local crafts.

> *The more the local manufacturers were subjected to taxation the higher their overall cost of production became. This would inevitably have pushed up the market prices of these products. It became possible for imported goods to begin to outcompete the indigenous manufacturers as these*

[12] Bonat, Z.A. Colonialism and the Destruction of the Local Industrial System: A Case Study of Zaria Province 1902 – 1945. In *Savannah*. A Journal of the Environmental and Social Sciences (Volume 9 No. 2) Zaria, A.B.U. Press, 1988, p. 17.

(imports), being mass produced and not subject to the various colonial taxes, were able to sell at cheaper rates than the local crafts products.[13]

This made local crafts to decline drastically giving way to the British imported goods. The colonial taxes and banning orders had thus succeeded in not only destroying these local industries directly; they had also succeeded in aiding the ouster of even the most tenacious local crafts from the market. In 1936, the colonial administration abolished taxes on crafts products because "the products of local craftsmen have to a large extent been ousted by the cheaper articles of European manufacture. Between 1948 and 1954, when the World Bank carried out a survey of the Nigerian economy (industry), which included manufacturing, power, building and civil engineering, mineral production and handcrafts contributed only 15.4% to Gross Domestic Product (GDP).[14] Handicraft production itself, now totally dependent on foreign technology and raw materials contributed only 1.4% to GDP.[15] All these was an indication of the total destruction of the local industries thereby giving room to the British imported goods which had little or no impact on the indigenous economy.

Forced labour was another monster used to render helpless the indigenous economy. The Kasaru Tin mines was a case study of forced labour in Kagarko District; all the villages had a compulsory quota of workers to be supplied at the mines, women and children inclusive. This by implication meant that the work force of the population was regularly being carted away into forced labour, therefore abandoning their own

[13] *Ibid*.
[14] *Ibid*, p. 18.
[15] *Ibid*.

means of livelihood. Oral sources have it that people in the tin mines were made to work for weeks without food except they provided for themselves. Some of the people who worked at the tin mines included Ahmadu Tunga, Egoh and Enam Maisamari.[16]

This rendered the people economically dependent on the colonial economy. So while the colonial economy witnessed a boost, the economy of the colonized was rendered inoperative. According to Abdulkadir in his PhD work,

> *Colonial taxation, expansion of the cash crop production and the evolution of money economy which were features of the colonial economy, increased the level of debt in the society. Though debt was a common occurrence in the pre-colonial period but it never assumed the dimension of encompassing a large percent of the population such that it threatened the well being of the communities.* [17]

The society became a dependant society; this was what the development and underdevelopment theorists propounded, capitalist interest hampered all the processes and means of development; land, labour and capital which are the factors of production. It is this view that Walter Rodney and Ake Claude explained colonialism as a one armed bandit and the introduction of taxation was basically to generate revenue for the colonialists and to initiate unwilling Africa into the colonial economy. Kagarko District was not exempted from these capitalists' claws, which turned artisans, farmers, traders and the entire population towards serving capitalist interest plunging the District to economic backwardness.

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[16] Interview with Enam Maisamari at Kukui Village, 1st Nov., 2012.

[17] Abdulkadir, A. "The Food Economy in Colonial Nigeria: A Study of Food Production and Distribution in Zaria Metropolis c. 1902 – 1960." (PhD thesis, A.B.U., Zaria), p.100.

6.3 Political Implication

The introduction and collection of colonial taxation on the people of Kagarko caused a total change in their system of government. This was the case with the village confederacies in the interior. These village confederacies were encapsulated into the centralized system of government of the Emirates of Zaria. Thus, series of appointments were made whereby there was a head at the centre of administration that exercised power and authority over the subordinates. This was to ensure that the channels through which taxes will be paid were well outlined. This kind of arrangement rendered the clan as the unit of administration ineffective. Prior to this disruption of the political system in the area, the people practiced more of a village democracy. But, this confederal and democratic set-up became a shadow of its self when the British colonialists on assuming power introduced a new political system.

The clans in the different village settlements were merged under a Sarki or village head. The village head was in turn answerable to the Hakimi or District Head who was the main agent of the colonial authority. This form of government based on the Emirate system subjected the people to a new political order which has been erroneously misconstrued as the subjugation of the Koro and Gbagyi by the migrants few Hausa and Fulani settlements in Kagarko district. This new Emirate system of government introduced new political offices and titles in the area. Such new titles include the Sarki, Hakimi, Dakachi and Mallam; these were titles in a typical Hausa and Fulani setting. The creation of these new offices in Kagarko area was deliberately done by the colonialist to make the administration of the area easy based on the concept of indirect rule. This political set-up allowed the Koro and Gbagyi to be dominated by the Hausa and Fulani agents of the colonialist. This became a contending issue in Kagarko District even after the colonial era. This was what Yusuf Turaki defined as internal colonialism of the ethnic groups around 'Southern Kaduna' area.

It is very important to note that this issue of subjugation and domination was initiated by the colonialists in Kagarko district. It is also worth noting that the Koro, Gbagyi and other ethnic groups in the area were in no time conquered by the Hausa and Fulani migrants who were settled in Jere, Janjalla and Old Kagarko towns in Kagarko District. They had in pre-colonial period maintained inter-group relationship, with emphasis on trade and trade routes. In fact, research has shown that Kagarko was a safe haven for Fulani herdsmen and migrants from Katsina and other parts of the far north. While the Hausa community was mostly traders who came to trade and in turn settled in the area. Others came as farmers and blacksmiths in search of greener pastures, yet others were those who fled from the Fulani jihadists and aristocrats in the north because the period was the era of the jihad of Uthman Dan Fodio.

However, this type of disruption in the political set-up of the people of Kagarko was summarized thus:

> *The institution of taxation was manipulated in the attempt by the British to establish her domination and to restructure the society and the social system. In this regard, series of changes in the form of legislations and edicts were put in place, apparently with a view to harmonize the social set up and perfect the system so as to avoid contradiction, but in reality designed to weaken the socio-political and cultural bases of the society.*[18]

[18] Gwadabe.M. M., *op. cit.,* p.205.

This explanation given by Gwadabe is a summary of the destruction of the political systems in Kagarko for the purpose of taxation. The whole area was forcefully subjected to the Emirate system of government. The so-called indirect rule system rather than rule through the traditional rulers of the natives actually meant the destruction of traditional institutions in areas that such traditional systems were not suitable for the British colonial government. This further proved the internal contradictions of capitalism and imperialism.

6.4 Conclusion

Colonial taxation brought about unpleasant changes in the social, political and economic set –up in Kagarko district. These negative changes did not just end with the colonial era but their legacies and relics are still very much visible in contemporary times. It was colonialism that introduced taxation but taxation came with harassment, molestation and the disruption of Kagarko district. Colonial taxation tied the totality of the peoples' means of livelihood to the colonial economy. It created and sustained the colonial economy at the expense of the social, economic and political lifestyle of the people of Kagarko District.

CHAPTER SEVEN

CONCLUSION

British colonial administration came alongside with the imposition of colonial taxation. The imposition of taxation was also a mark of the recognition of the dominance of the British over the colonized. The study of Kagarko District before the advent of colonialism revealed that there was no taxation in the area except for slave raids carried out by the Habe rulers in the area in place of taxation. However, the British incursion and establishment of colonial domination in Kagarko changed the political and economic system of the area tilting it towards the direction of colonial interests.

Moreover, for British colonial domination to be successful imperialists policies were put in place. These included policies on land, agriculture, taxation, transportation and communication, labour and the indirect rule policy which used the traditional authorities to achieve this imperialist interest. It is worth noting that British imperial policies were all interwoven. Policies on land were to ensure that certain crops were produced; certain areas were used for mining and forestry activities. While the policies on labour provided cheap labour for the building of rest houses, lock-ups, courts, construction of roads and railways which made the repatriation of crops produced to Britain easy. Meanwhile, the policy on tax was for the generation of revenue for the colonial administration. The tax policy was very instrumental in the creation of the colonial economy whereby Nigerians had to use British currencies to buy and sell. In addition, marketing boards were the determinants of what to be produced and at what amount to sell such produce. And for all these to be carried out easily, the indirect rule policy provided the structure for the smooth running of these policies. The indirect rule policy disorganized the political structure of the area from village confederacies into the centralized Emirate system of government.

British imperial and capitalist policies in Nigeria, gave rise to the activities of firms which was a common feature of the colonial economy. In Zaria for example, from the 1930s there was the British Cotton Growers Association (BCGA), John Holt, Petterson Zachonics and Sons (PZ) and United Africa Company (UAC).[1] Colonial policies rendered the economy of Nigeria dependant on the colonial economy. It turned the country into specialist producers of particular types of cash crops. The colonialists ceased the lands, determined its ownership, what to be produced, who buys the produce and at what price.

Furthermore, colonial tax assessment and collection in Kagarko District disrupted the economic, social and political developmental processes of the area. It led to the decline of major economic activities such as mat-making, bee-keeping and the farming of food crops. The resultant effect was hunger and poverty. This in turn gave room for the creation of the colonial economy whose emphasis was on export crops and consumption of manufactured goods. Thus, it was observed in this study that all the structures of colonial administration in the area were meant to enhance the success of colonial domination. This research work was also able to establish the fact that of all the colonial devices, the tax system was the one which most obviously encouraged the bureaucratic development of colonial domination. Colonial taxation assigned a common function to the Native administration and the African chief whose role became the assessment and

[1]Gbasha P.T., "Agriculture and Rural Society in Nigeria. A Study of Colonial Agriculture among the Southern Tiv 1914 – 1960." (M.A. Thesis, A.B.U., Zaria), 1989, p.82.

collection of tax.[2] So everything under British colonial domination in Nigeria was aimed towards the generation of revenue in the colony and the main means of this revenue generation was through taxation. A critical look at the colonial policies on agriculture, taxation, land, labour, transport, communication and the famous indirect rule system were all deliberate efforts by the Colonialists to entrench the colonial economy upon the colonized.

Colonialism imposed an alien system of values, norms and definitions of political and social developments, embodying inequality based on racial discrimination and resting upon some kind of racialism and above all upon a negation of the culture of the colonized.[3] Colonial taxation in Kagarko District brought a great deal of suffering, poverty and indebtedness on the people of the area. This was as a result of the high incidence of taxes collected and the brutal method with which these taxes were collected from the people. This was so because colonial taxes were by nature rigid, regular, inflexible, discriminatory and burdensome and they were always accompanied by threats, intimidation and violence which forced the people to follow any means in order to pay their taxes. Colonial taxes took no account of the unpredictable changes that often occurred in the process of time. These kinds of changes include late rains, locust invasion, diseases and personal calamities.

Most importantly, in exchange for the taxes collected, the colonial government did not provide the basic and social amenities needed such as pipe-borne water, healthcare services or schools as would be expected when taxes were paid. In situations where schools were built it was quite selective for those to attend. The children of the

[2] Boahen A.A.. (Ed) *General History of Africa VII. African Under Colonial Domination 1880-1935*. London, 1990. p.149

[3] *Ibid,* p. 24.

colonial agents attended the government schools while others went to Christian Missionary schools. This shows the discriminatory attitude of the British colonialists during the colonial era. However, this division has continued between the Hausa, Fulani and other ethnic groups in Kagarko like Koro and Gbagyi. The later are taken to be tax collectors, extortionists and exploiters of the other ethnic groups in the area.

In conclusion, colonial taxation integrated the Nigerian economy into the colonial economy which obstructed the development of Kagarko District. It created a dependent economy which was instrumental in the underdevelopment of the area. This research work therefore contends that colonial taxation hindered the development of Kagarko District in all ramifications.

Nevertheless, with all these findings on the exploitative and destructive nature of colonial taxation and its aftermath, it is the submission of the researcher that the government and people of Kagarko should not continue to lament over the negative impact of colonialism but should find the way forward to bring sustainable development in the area.

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S/N	Name	Age	Occupation	Date of Interview	Place of Interview
1.	Baba Ali Madaki	100	Farmer, Teacher (NA) & Mai-Ugwa	25/5/2012 25	Katugal
2.	Alhaji Dan-Azumi	80	Sarkin Noma	31/10/2012	Old Kagarko
3.	Alhaji Bilal Akote	64	Hakimi Akote	31/10/2012	Akote
4.	Alhaji Halidu Mohammed	58	Sarkin Fadan Jere	31/10/2012	Jere
5.	Alhaji Ahmadu	73	Hakimi Janjalla Hakimin	31/10/2012	Janjalla
6.	Baba Maisamari Enam	80	Teacher (NA)	1/11/2012	Kukui
7.	Mr. Ahmadu Dogara Kabara	67	Court Assistant	1/11/2012	Kubacha
8.	Rev. Gaiya Najira	100	Clergyman	1/11/2012	Dogon Kurmi
9.	Mallam Waziri Eguro	75	Dakachi	1/11/2012	Dogon Kurmi
10.	Mallam Ibrahim Ereje	77	Sarkin Kubacha	1/11/2012	Kubacha
11.	Alhaji Saadu Abubakar	87	Sarkin Kagarko	10/04/2014	Kagarko
12.	Mallam Gajere Makadas	78	Farmer & Secretary to Dakachi Iddah	10/04/2014	Iddah
13.	Mr. Danladi Sale	64	Agric Officer & Village Head of Tudun Wada Kagarko	10/04/2014	Iddah
14.	Mr. Joshua Yahaya	65	Farmer	10/04/2014	Issah
15.	Mama Afiniki Nana	100	Rice farmer & trader	10/04/2014	Issah
16.	Mr. Emmanuel Kwassau	53	Sarkin Noma Issah	10/04/2014	Issah
17.	Baba Yari	85	Sarkin Noma	11/04/2014	Shadalafiya (Inkui)
18.	Mama Kanti Ibrahim	100	Farmer	11/04/2014	Shadalafiya (Inkui)
19.	Baba Jatau Gimba	100	Farmer & Mat Weaver	11/04/2014	Shadalafiya (Inkui)
20.	Baba Sabo Madaki	100	Farmer	11/04/2014	Kogo (ijei)
21.	Mama Ido Giwa	95	House Wife	11/04/2014	Sabon Gari Katugal

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NAK/C.7/1953 VOL.1 ADMINISTRATION OF SOUTHERN ZARIA (1953-1954)

NAK/C.7/1953/S.2 (A) ADMINISTRATION OF SOUTHERN ZARIA.
(B) JOINT COMMITTEE (1953-56)

NAK/C.48 TAX

NAK/C.4051 TAXATION DEFALCATIONS IN CONNECTION WITH (1932)

NAK/C.4060 JANGALI COLLECTION AND MOVEMENT OF FULANI (1932-33)

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NAK/14^A KASAR ZARIA DA KEWAYE JANGALI 1942-43 (1942-52)

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NAK/213^A NON-NATIVES INCOME TAX INSTRUCTIONS.(2) UNITED KINGDOM INCOME TAX (1940-54)

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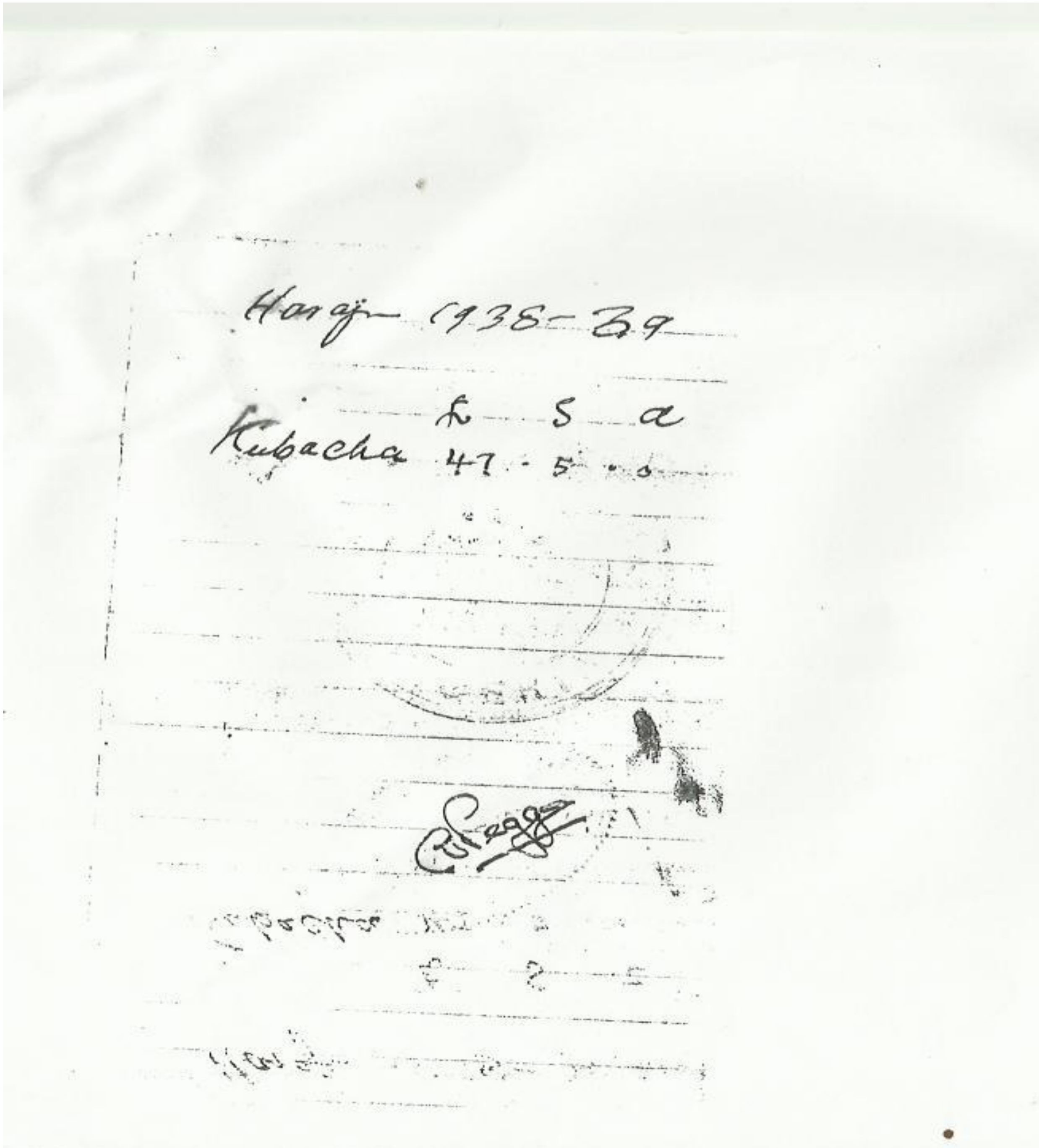
APPENDIX 1:

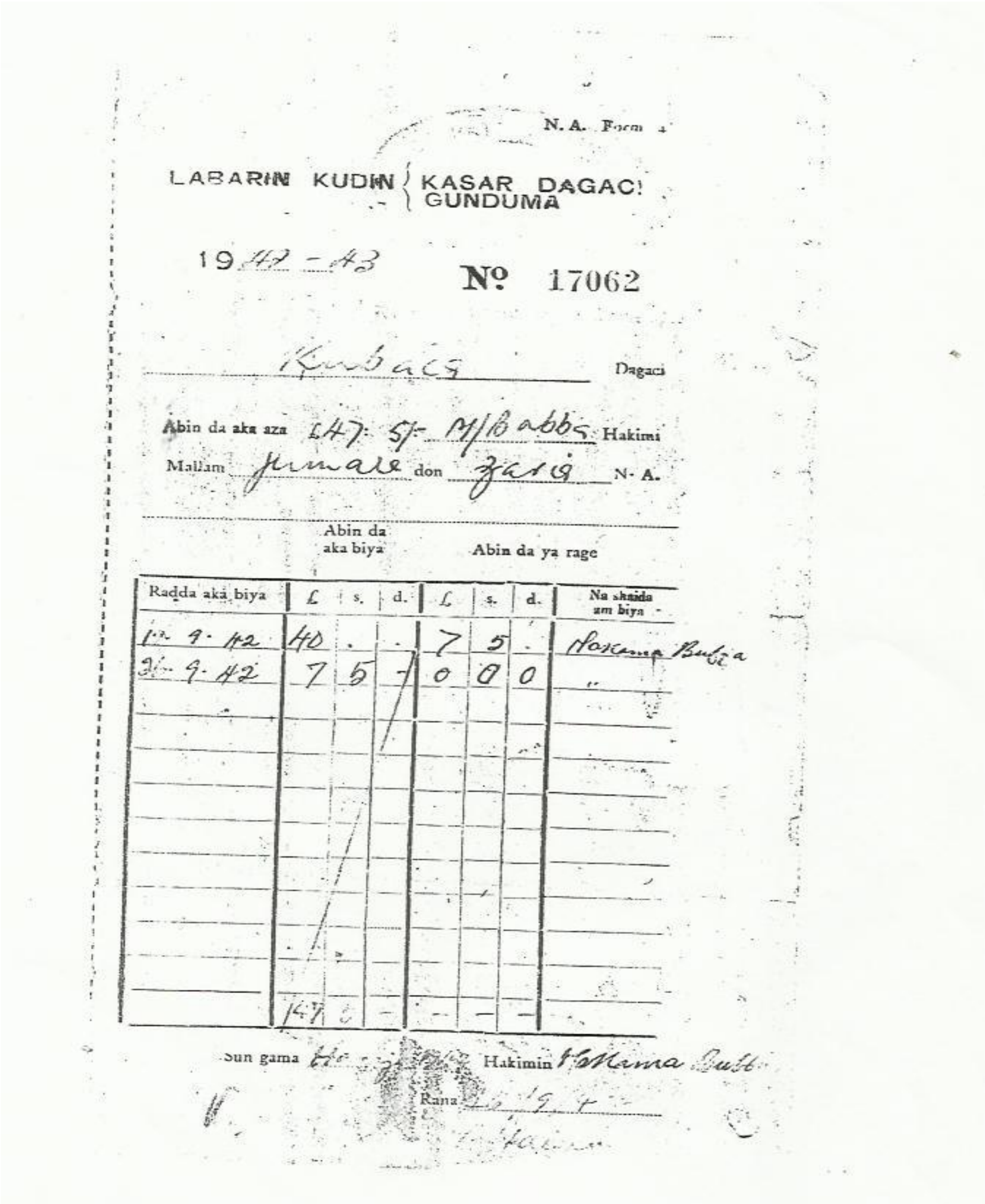
Colonial Tax Receipt, 1938 - 39


Haraji 1938-39

	£	S	d
Kubacha	47	5	0

APPENDIX 2

Colonial Tax Receipt, 1942 - 43



N. A. Form 4

LABARIN KUDIN { KASAR DAGACI / GUNDUMA }

19 42 - 43 Nº 17062

Kubaci Dagaci

Abin da aka aza £47: 5/- M/Babbas Hakimi

Mallam Jumare don Zaria N. A.

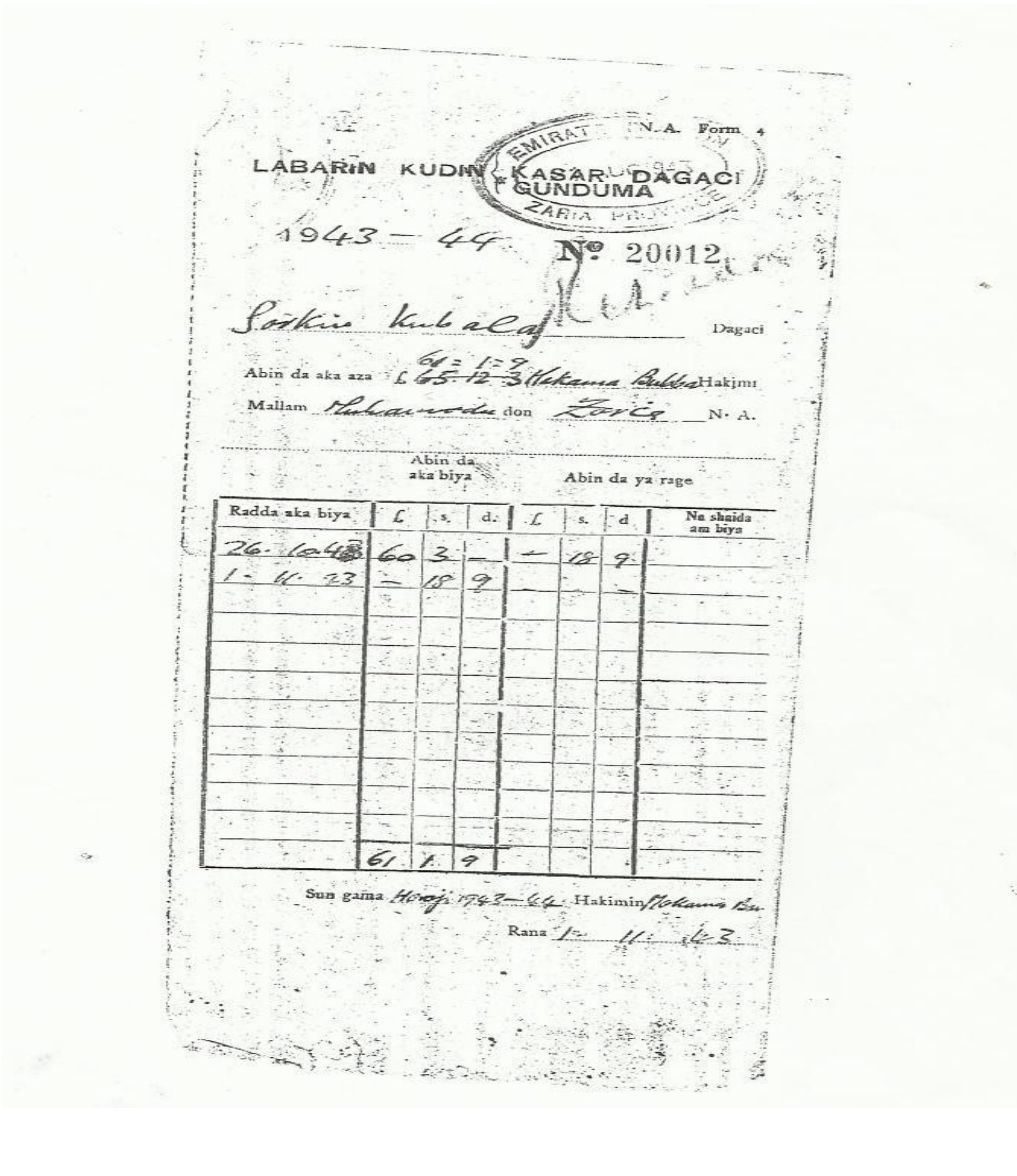
	Abin da aka biya			Abin da ya rage			
Radda aka biya	£	s.	d.	£	s.	d.	Na shaida am biya
1-9-42	40	.	.	7	5	.	Hakama Bubia
31-9-42	7	5	-	0	0	0	,,
	47	5	-	-	-	-	

Sun gama [illegible] Hakimin Hakama Bub[illegible]

Rana [illegible] 19[illegible]

APPENDIX 3

Colonial Tax Receipt, 1943 – 44



N.A. Form 4

LABARIN KUDIN KASAR DAGACI

EMIRATE GUNDUMA ZARIA

1943 — 44 № 20012

Sarkin Kubala Dagaci

Abin da aka aza £ ~~65. 12. 3~~ 64 = 1 = 9 Hakama Bubba Hakimi

Mallam Muhammadu don Zaria N. A.

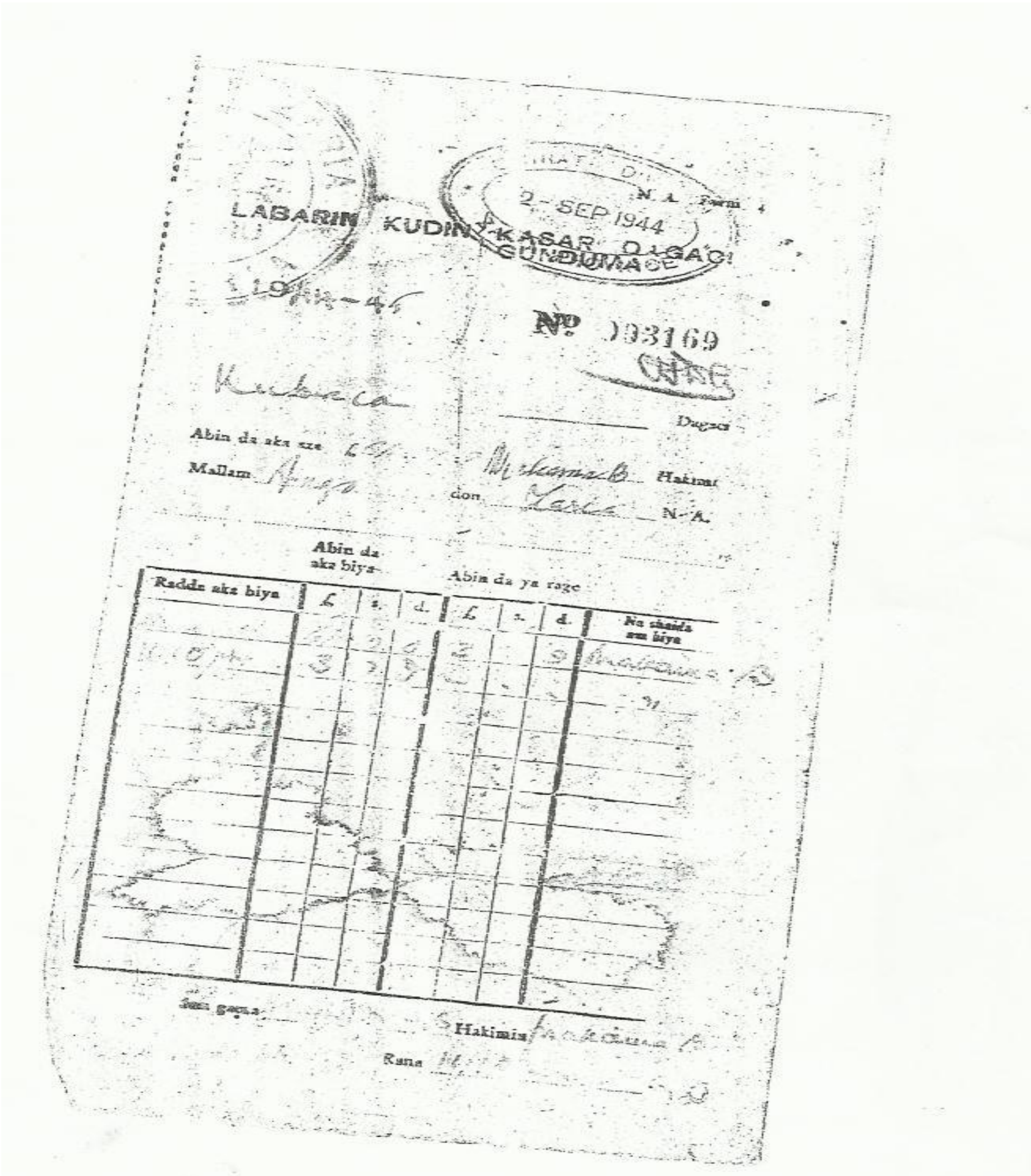
Radda aka biya	Abin da aka biya £	s.	d.	Abin da ya rage £	s.	d	Na shaida am biya
26. 10. 43	60	3	—	—	18	9	
1. 11. 43	—	18	9			—	
	61	1	9				

Sun gama Haraji 1943—44 Hakimin Hakama Bu.

Rana 1. 11. 43

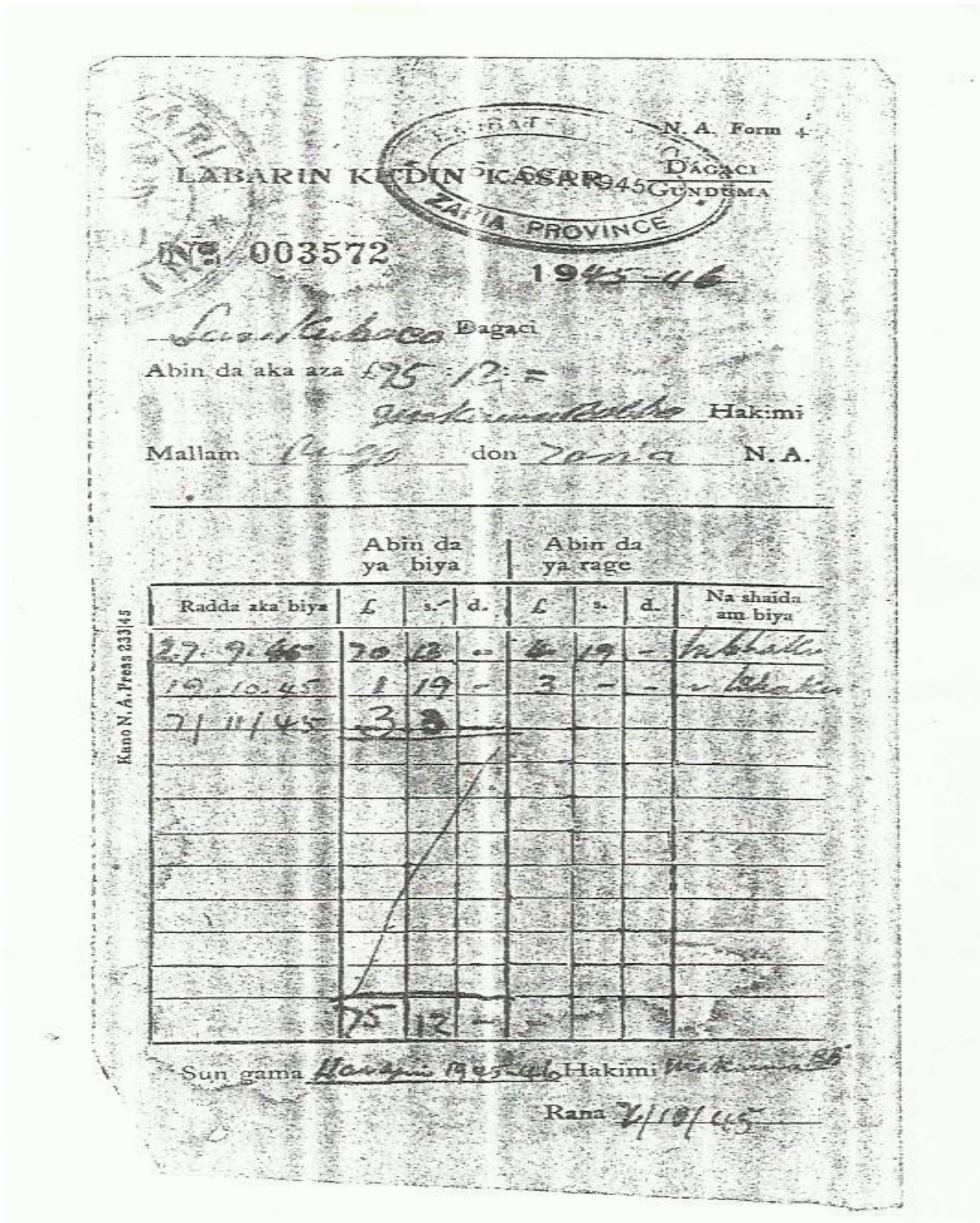
APPENDIX 4

Colonial Tax Receipt, 1944 – 45


N. A. Form 4
2 - SEP 1944
LABARIN KUDIN KASAR
GUNDUMA
1944-45
Nº 93169
Dagaci
Abin da aka aza
Mallam
Hakimi
don
N. A.
Abin da aka biya
Radda aka biya
£ s. d.
Abin da ya rage
£ s. d.
Na shaida am biya
Hakimin
Rana

APPENDIX 5

Colonial Tax Receipt, 1945 - 46



N. A. Form 4

LABARIN KUDIN KASAR 1945

ZARIA PROVINCE

No. 003572

1945–46

Bagaci

Abin da aka aza £95 : 12 : =

Hakimi

Mallam don Zaria N. A.

	Abin da ya biya			Abin da ya rage			
Radda aka biya	£	s.	d.	£	s.	d.	Na shaida am biya
27. 9. 45	70	12	–	4	19	–	
19. 10. 45	1	19	–	3	–	–	
7/ 11/ 45	3	[illegible]					
	75	12	–	–			

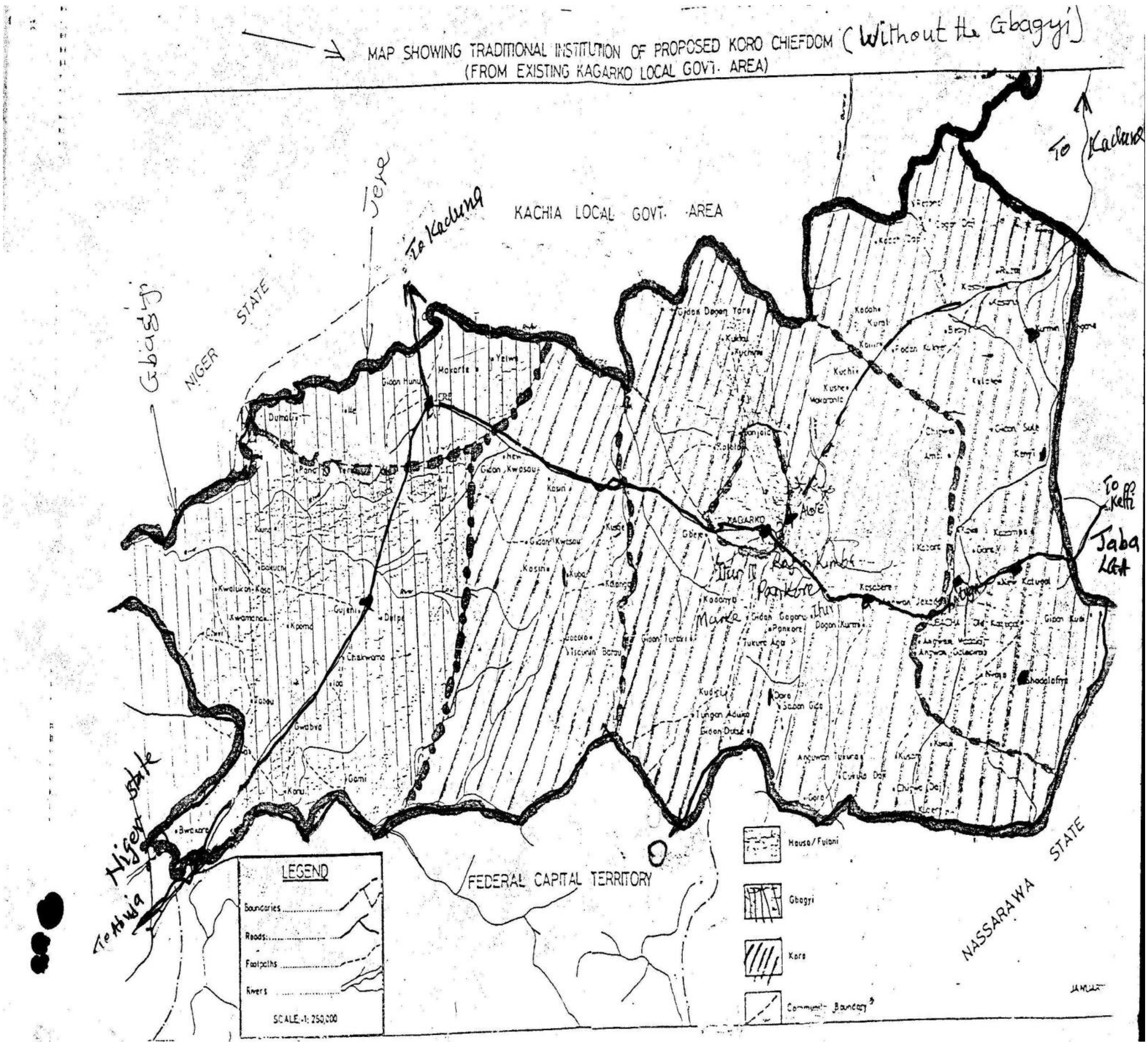
Sun gama Hakimi

Rana 7/10/45

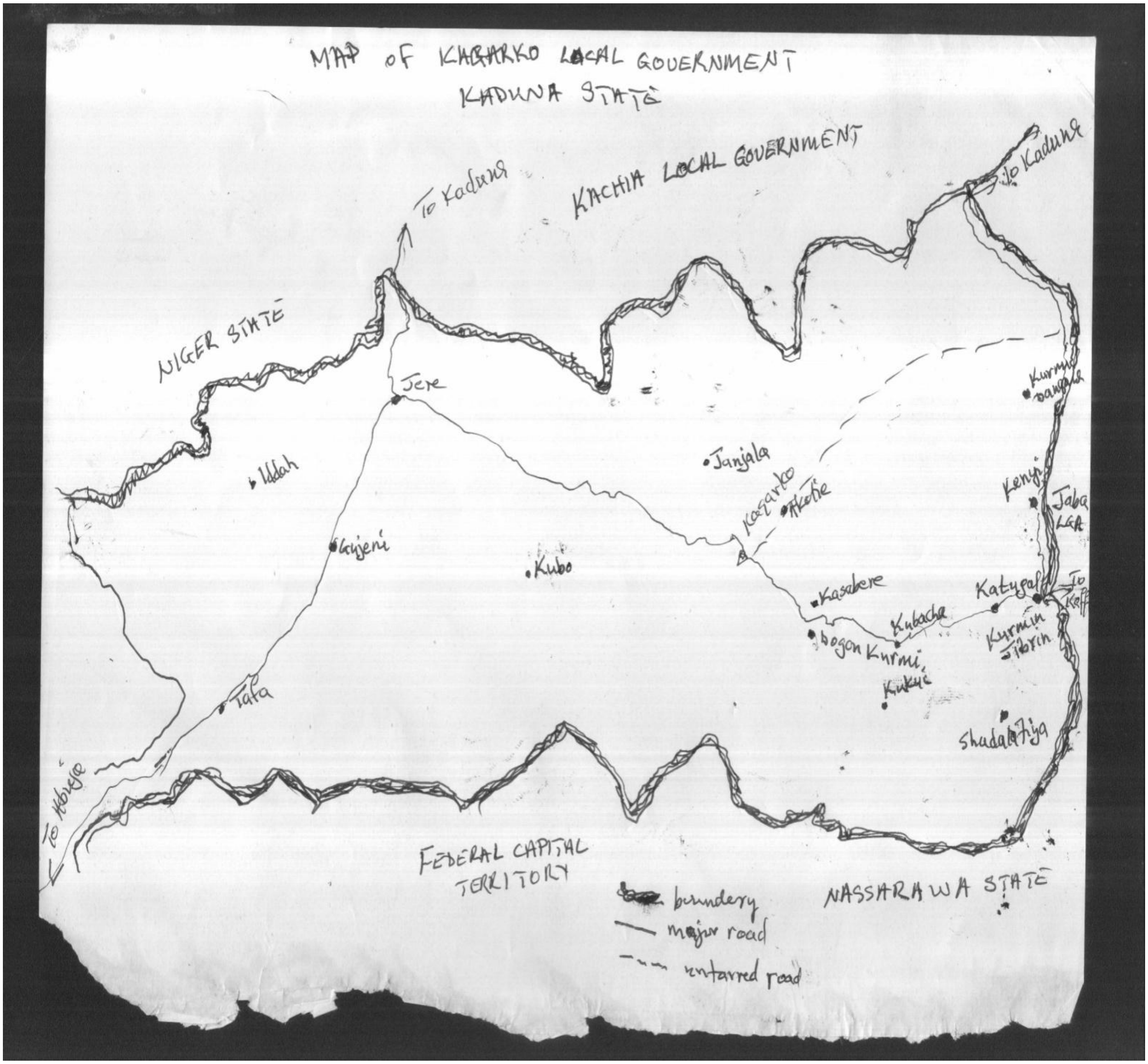
Kano N. A. Press 233|45

APPENDIX 6

Map of Kagarko



APPENDIX 7



MAP OF KAGARKO LOCAL GOVERNMENT
KADUNA STATE
KACHIA LOCAL GOVERNMENT
To Kaduna
To Kaduna
NIGER STATE
Jere
Iddah
Gujeni
Kubo
Janjala
Kagarko
Tafa
To Abuja
Kasabere
Katugal
Kubacha
Kurmin Jibrin
Jaba LGA
Shadalafiya
FEDERAL CAPITAL TERRITORY
NASSARAWA STATE
boundery
major road
untarred road