

INTERROGATING THE 1924/55 ANTI-TAX PROTEST MOVEMENTS IN COLONIAL OGBOMOSO

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Abstract

This article drew attention to the introduction of some debilitating British tax policies that led to the 1924/55 anti-tax disturbances in colonial Ogbomoso. Adopting both primary and secondary sources, the study explored the causes/course of these tax movements while attempting a comparative study of both crises. The article also underpinned the reasons behind the struggles between representatives of an urban-oriented policy of development and the peasant farmers; it exposed the weaknesses of colonial tax policies by looking at how the western educated elite in Ogbomoso contested the imposition of high taxes on their personal incomes and strongly asserted themselves. The exorbitant taxes and issues that arose from theft and defalcation of tax monies were also identified as significant factors that led to the 1955 riot. The paper found that the British introduction of its taxation policy in order to source for revenue to finance its administration engendered fierce opposition from the indigenous people; it not only led to disruptions in the traditional system and peaceful coexistence that was prevalent before their arrival, it also resulted in unmitigated disharmony in the economic activities of the indigenous people. The article concluded that the struggle between the peasants/elite and those seeking to extract taxes led to people's defiance of British tax legislations in movements that were powered by rational and innovative ideologies; and philosophies that were disruptive necessities to the British colonial tax policy that had no human face. Finally, it also concluded that taxation and tax related considerations were significantly responsible for the altercations between the British colonial government and the Ogbomoso people in 1924 and 1955.

Keywords: Ogbomoso, Riot, Taxation, Western Region, Nigeria

Introduction

By 1st January 1900, four distinct administrative units had emerged in Nigeria: Colony and Protectorate of Lagos under a Governor, Protectorate of Southern Nigeria under a High Commissioner, Protectorate of Northern Nigeria under a High Commissioner, and Egba United Government under the Alake of Abeokuta and his Chiefs. The arrangement had not always been as described above. Before 1900, the British officials in Nigeria were responsible to three different authorities; those in the Niger Coast Protectorate, later known as the Protectorate of Southern Nigeria, were responsible to the Foreign Office; those in the Colony and Protectorate of Lagos were under the Colonial Office; while those in charge of the

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areas which later became the Protectorate of Northern Nigeria were responsible to the Board of Directors of the Royal Niger Company. (Geary, 1927, p. 122).

Through one form of negotiation or another and in exchange for imperial protection, Governor Sir Gilbert Carter of Lagos signed this ‘treaty of friendship and commerce’ on the 7th January, 1893 (Webster, Boahen and Idowu, 1972: 105) with Egba land, as the remaining parts of Yorubaland, gradually and in piece-meal fashion, came under British control. The 1893 treaty, which guaranteed the independence of Egba land, was abrogated as a result of the “Ijemo incident” of 1914. The 1914 treaty that followed the “incident” led to loss of independence of the Egba people. Thus, the Alake and his successors, under the new treaty, became ‘the recognized head of the Egba people,’ and were also to ‘carry on the Native Administration of Egba land subject to the control of the Governor of the Colony and Protectorate of Nigeria’. Until 1914, the area occupied by the Egba people maintained its status as an independent political unit within British Nigeria by a “treaty of friendship and commerce”, which was concluded by Governor Carter of Lagos on behalf of the Queen of England. (NAI. C. 92/1918. In J. J. Blair, 1938: 268). This extra-ordinary administrative arrangement was streamlined in 1900, and later rationalized in 1914 under the Governor-Generalship of Lord (then Sir Fredrick) Lugard. At this time, Yorubaland was composed of the four provinces of Oyo, Abeokuta, Ijebu and Ondo, all in the Southern Province. (Geary, 1927: 122, NAI. Oyo Prof. 2/3, C. 42: 5).

In terms of ethnic grouping, the Yoruba who were averse to counting their people, especially the children, dominates the south-western region of Nigeria. They were also probably incapable of accurately recording the number of their children. (NAI. Oyo Prof 1. File No. 06027, 1921: 7). The majority of the Yoruba ethnic groups cultivated yams, cassava, maize, and tobacco, which have remained the notable agricultural products of the region. Significantly, Ogbomosho, an ancient Yoruba city with a population of approximately 645,000 in 1991 and around 1,200,000 in March, 2005, was founded in the mid 17th century. (NAI. Oyo Prof 1. File No. 06027, 1921: 7, Nigerian Tribune, January, 2007: 20, 29).

The Yoruba speaking people, who numbered over 20 million, occupied the present-day Oyo, Osun, Ondo, Ekiti, Ogun, Lagos and parts of Kwara and Kogi States in Nigeria. (Ajayi, 1989, p. 9). The area defined above is regarded as the traditional homeland of the Yoruba people. Historians also agree that a considerable number of Yoruba people inhabit the south-eastern part of the Republic of Benin (former Dahomey). These areas referred to formed what was known as the Yoruba country (Atanda, J. A. 1980: 1) before the European powers sat in Berlin in 1884/85, under the chairmanship of Otto Von Bismarck of Germany, to formulate rules for the diplomatic game of cutting up the African loaf to see who got the most.

Ogbomosho, which had a composite foundation, was situated almost mid-way between Igbon and Iresa, (Rasheed Olaniyi, 2016: 55) although other mini-states were also thriving. Indeed, the records of the early movements of the Yoruba and

their neighbours, the peoples of Borgu and Nupe from the early parts of the last millennium to about the middle of the seventeenth century, showed that while Ogbomoso was being occupied by various migrant groups, ancient settlements like Igbon, Iresa and Ikoyi, Ile-Oje, Idewure, Ajawa, Masifa, etc were already in place. The settlements in Ogbomoso reflect, fairly well, the pattern of movements of peoples in various parts of what became Nigeria in 1914, especially the portion of it to the west of River Niger. Wars, threats of violence and economic considerations were significantly responsible for the movement of these people, particularly before the advent of colonial rule.

These movements developed and fragmented into various other degrees of contacts with new Oyo and Ibadan to the South, Ilorin and the Fulani in their movement towards the south from the north, and the Yoruba groups to the North-east (Ekiti and Ijesa). These movements promoted warrior cultures, intrigues, betrayals, valour, etc. (Omotoye Olorode, 2010: 2) These mini-states were semi-autonomous, and they had their crown kings who only recognized the authority of the Alaafin of Oyo. The Alaafin exercised his authority through the instrumentality of his provincial Obas- Olukoyi of Ikoyi and Olugbon of Igbon, who were not politically superior to other provincial Obas. (Rasheed Olaniyi, 2016: 55).

Indeed, the circumstances surrounding the establishment of Ogbomoso and the trajectory of developments, particularly political, testified to the unstable character of the movement of history in terms of class, group, control of leaderships and hegemonies. It was in the foregoing mix that the British conquered the entire Yoruba speaking areas through the use of superior weapons, religious penetration of missionaries, deceit and treachery; Lagos and Ijebu were conquered in 1851 and 1892 respectively. (Ajayi, 1961: 15 - 25, Burns, A. 1963: 4 - 9).

Although before the advent of British government in Nigeria, there had been some system of tribute taxes paid to the kings (Oba) in Benin, Egba, Oyo and some other Yoruba kingdoms such as Iseyin, Oke-iho, Ogbomoso etc in Western Nigeria, the coming of the British simply led to the consolidation of demands made upon the people's income into a single payment, which were regularized into a definite and fair system of direct taxation. (Orewa, G.O. 1962: I - 6). The British also established Native Courts into which most of the existing chiefs, Oba etc were appointed as salaried members. It was actually in 1918 - 20 that direct taxation was introduced into most parts of Western Nigeria, and although no serious opposition on the part of the people was anticipated by the British colonial government, the official adjustment of the pre-existing tax system culminated in protests and petitions in 1924, and an explosion of violence in Ogbomoso in 1955.

Significantly, in the early days of colonialism, taxation was an important fiscal instrument that was adopted and deployed by the British colonial authority to coerce the people into her taxing policy and legitimize its authority over a subject-people that were still grappling with the socio-economic and political challenges that came with the imposition of colonial rule. That was the situation in most parts of

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southern Nigeria, and that was the circumstance in which the Ogbomoso people also found themselves, and to which they needed to respond appropriately.

Traditional Political Arrangement and Taxation in Pre-colonial Ogbomoso

Element of checks and balances existed in the traditional administration of Ogbomoso in order that the Oba might not become unduly despotic. For instance, he could only take decisions in consultation with his Igbimo or Ilu, (council members), who could reject an Oba that acted without consulting them or one who became oppressive. Such ruler could also be reported to the Alaafin who had superior authority to, in extreme cases, depose or strip the Oba of his title. The Igbimo could also organize a general insurrection of people in order to depose a ruler that was oppressive.

The period, 1865-1869, when Oba Ojo Aburumaku occupied the throne of Ogbomoso, marked the apogee of arbitrariness of a Baale who ruthlessly invoked all latent power vested in him to become a despot. His rule had the result of uniting the Ilu chiefs, the opposing chiefs and many of the towns' people in a common course to rid themselves of institutionalized tyranny (Olusanya, 1983: 117). The amalgamation of all these parties led to a revolt, which has remained of great significance in the history of Ogbomoso ever since.

But from generally available historical evidences, monarchies that became inscriptive in Yorubaland originated as meritocracies. In the case of Ogbomoso, Soun Ogunola headed what appeared like a Republic or Federation of "civil" interests comprising hunters, farmers, etc about 700 years ago. (Omotoye Olorode, 2010: 2 - 9). Since then, internal and external events around that territory have turned it into one in which traditional and "modern" forces (and especially colonial and neo-colonial) have progressively promoted the Soun hegemony and relegated the influence of principalities, which ante-dated Egbe Olongo, (i.e. 1600-1800); the period of the Yoruba wars (1800-ca 1895); the epoch of colonial control (ca 1895-1960); and the neo-colonial period (1960-date). The fact to note, however, is that particular political economies underpinned each of these periods. In the Egbe Olongo milieu, settlements were small and far between; communities and production units were autonomous and were sustained by family (or extended family) solidarity, moralities and ethos. (Omotoye Olorode, 2010: 2 - 9)

While the imposition of British rule at the end of nineteenth century marked an important turning point in Yoruba history, the introduction of colonial taxation as a basic feature of government was not a novelty introduced to Nigeria by the British at the inception of colonialism. It had been clearly formed and applied by the indigenous Nigerian rulers as a means of generating revenue for the running of their administrations. African historiography has proved beyond all doubt that there were well-organized state systems in Africa during the pre-colonial era, and the notion of revenue generation for administrative purposes was also involved. (Anene & Brown. 1969: 310). For instance, the early Portuguese explorers that visited southern Nigeria

were impressed with the civilization they found there. (Anene & Brown, 1969: 310, NAI. Oyo Prof 1. No. 06027: 65).

During the pre-colonial period, payment of taxes in kind rather than cash was prevalent in Ogbomoso. (NAI. Oyo Prof. 1. No. 06027: 65). Then, tributes and other concessions demanded by the rulers were promptly responded to by the people. The type of currency most commonly used by most parts of pre-colonial Yorubaland was cowries. Although the British colonial administrators actually described the pre-colonial taxation system in many uncharitable words, it was the British taxation policy that provoked and triggered incidences of anti-tax uprisings in south-western Nigeria. The British modification of the pre-existing tax system led to disturbances, protests, petitions, riots etc., in southern Nigeria between 1900 and 1960, and in most cases, the uprisings were simply spontaneous reactions to tax policies which the indigenous people found harsh and burdensome. Indeed, one could aver that the British introduction of the Indirect Rule system and the resultant modification of the pre-existing tax system ignited the 1924 and 1955 uprisings in Ogbomoso. In fact, it led to riots in the entire colonial southern Nigeria.

The British Colonial Tax Regime Re-examined

Indirect Rule was a general administrative style of the British in Nigeria. Indeed, the power to rule, which is always synonymous with the power to tax, prompted the British imperial power to establish indirect authority through existing traditional institutions, and that was the situation of rulership in the entire colonial Nigeria from the early days of British rule. Traditional currencies were de-monetized and replaced with British 'coins', which was convenient in the colonial territories both for transactions and calculations. Among other reasons, the need to create a strong colonial economy through the inauguration of an honest government that would lead to the emergence of a better society was made a moral issue. One could say that this so-called morality had a narrow revenue-centered interpretation. The real reason for imposing tax was to have more revenue by imposing additional burden on the people, mostly the peasants, who were in the majority (Asiwaju, 1976: 121) in order that the sustenance and maintenance of the colonial order could be guaranteed.

Indeed, Downing Street was determined, right from the outset, never to spend the British tax payers' money on financing the colonial project. The indigenous people were generally required to fund the cost of governance. The decision was taken that the pre-existing tax system had to be modified in order to raise enough revenue for the development of Nigeria. This new tax system was modeled after the old principle as laid down by Erl Gay in 1852, and it states that:

The surest test for the soundness of measures for the improvement of an uncivilized people is that they should be self-supporting. (Perham, M. 1948: 226).

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Coercing the indigenous people to pay was, of course, to be expected under colonialism. Through the transference of the burden of cost to the people, generated revenue was thus used to offset the cost of governance. The situation in Ogbomoso was not different from what obtained in other parts of Nigeria during British rule. Apparently, the British administration was much more focused on distancing itself from any financial commitment; their so-called civilizing mission had to be at the expense of the indigenous people.

Although majority of these taxes were collected through traditional rulers and their subjects under the supervision of colonial representatives, a legacy of corruption, unaccountability and non-transparency by the indigenous people, traditional rulers and colonial 'men on the spot' characterized the entire processes of tax payment and collection in Ogbomoso during British rule in Nigeria. And in spite of the fact that administrative officers were responsible for the monitoring of fiscal matters, this did not deter occasional losses or even fraud. The National Archives in Ibadan is replete with documental evidences showing that huge sums of money sometimes disappeared from the Native Treasury. (NAI. Iba. Prof. 1/1 File 75/8/5: 7:11, 23 - 26). Significantly, one could say that taxation was, fundamentally, a potent tool, which was applied by the British colonial government in coercing and incorporating the indigenous people into its taxing policy and consequently controlling them economically and politically.

Indeed, the introduction of British taxation policy engendered hiccups and unmitigated disharmony in the economic activities of the indigenous people. The pre-existing economic activities and political institutions were destabilized. These were disruptions that took the forms of introduction of various tax policies, which were not supported by the people, a support which would have legitimized the collection of taxes that were detrimental to the interests of indigenous peasant farmers. Observably, however, major economic infrastructures such as roads and rails were constructed to facilitate the evacuation of raw materials to service the metropolis, the effect of which remains historically noticeable in the under-development of Nigeria for several years after independence. This paper seeks to explore those factors that were responsible for the 1924/ 1955 disturbances in Ogbomoso. It also will attempt a comparative study of both cases.

The British Decentralized Despotism and Taxation in Yorubaland

From 1899 to 1960, the Nigerian territory was under the administration of the British. The Niger Coast Protectorate, which was merged with Lagos Colony and Protectorate, were amalgamated as Southern Nigeria Protectorate. Sir Ralph Moore, brought in to replace William McGregor, was appointed the High Commissioner on January 1st 1900, (Geary, 1927: 122) and the territory, which used to be known as the Niger Coast protectorate, was renamed the Southern Nigeria Protectorate. (Burns, 1929: 214).

The British colonial government then set in motion its policy of Indirect Rule system over the subject population of people in south-western Nigeria; a policy which epitomized a mediated decentralized-despotism in their 'Bifurcated State', (Mamdani, 2004: 17) which, thus, translated into empowering the traditional authority beyond what it possessed before the advent of colonialism. The full implementation of colonial policy meant that the position of the chief was made subject to appointment, transfer, and dismissal, thereby reducing to minimum his individual autonomy vis-à-vis colonial power. (Mamdani, 2004: 52-61).

However, the first major problem, which the British confronted in their administration of Nigeria, was how to generate revenue. From the point of view of Downing Street, the entire country should not only be self-supporting but also self-protecting as British authority had no intention to source any financial assistance from the home government. The decision was that the indigenous people had to be subjected to taxation. (Geary, 1927: 14). Thus, the colonial taxation policy, which was one of the three pillars of the Indirect Rule system, began to manifest through legislations.

The people initially responded to colonial tax policy through public demonstrations and rallies, but by 1921, a committee set up by the Secretary of State for West African Colonies deliberated and found that the taxation that was in force imposed on commerce and upon the Ogbomoso producers' burdens which they were ill able to bear under the existing circumstances. (Geary, 1927:161). Indeed, the introduction of colonial taxation led to the appropriation and expropriation of capital from the periphery to the centre, which resulted in widespread violent responses from the indigenous people. The responses usually took the form of protest, agitation, riots, and all these, more often than not, culminated in losses of lives and properties. From 'Ijemo incident' of 1914 to the Adubi war of 1918, from Iseyin/Oke-iho uprising of 1916 to Ogbomoso tax riots of 1924 and 1955, and even the Ago-Iwoye revolt of 1954, ruthless policies of the British were targeted at creating monopolies, which were dedicated to the 'extraction of greater surplus value from the immediate producers'. (Abdulkadir, 2000: 42)

After the conclusion of what the British officials fondly referred to as the 'Ijemo Incident' in 1914, a commission of inquiry was put in place to investigate the causes of the riot and find a lasting solution to issues leading to crises. But the report of the commission was never revealed. The cumulative impact of the non-implementation of the recommendations was that the attitude of colonial authorities did not change. Thus, since recommendations were ignored, crises of this nature continued to recur during the colonial era. One could then aver that most of the 'Wars' that occurred in the Yoruba speaking part of Western Nigeria between 1900 and 1960 were the direct result of taxation and tax related considerations which the indigenous people, particularly the peasant farmers, found too harsh to bear. Issues such as forced labour, non-transparency in the handling of tax matters, etc continued to lead to expression of discontent by the people. The British colonial authority's

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taxation system was thus rejected and attacked by the indigenous people because it impinged on the pre-existing tax system, which was not considered burdensome. One could then assert without any fear of contradiction that the British introduction of a new tax system was responsible for incidences of anti-tax uprisings that were triggered off in south-western Nigeria.

Interrogating the 1924 Ogbomoso Riot

As noted above, the establishment of formal colonial rule in various parts of Nigeria in 1900 led to the introduction of Indirect Rule system. We also noted that the British colonial government instituted the Native Administration to assist them in the day-to-day running of the government, while the tax department was placed under the direction of an efficient British officer. (NAI. Oyo Prof. 1. File No. 1026). Chiefs were provided with legitimate incomes while all other forms of exactions from the peasantry were declared illegal and suppressed.

Generally speaking, in Yorubaland, it was imperative for the British colonial government to be able to provide adequate income for the chiefs and officers of the 'native state' if it was going to succeed in putting 'an end to forced labour, heavy taxes on traders, arbitrary exactions of all kinds from the peasantry and the perversion of justice by means of bribes or unjust fines'. (Lord Lugard, 1970: 66). But extricating the Native Authority from abuses constituted a huge challenge. Thus, the rise of the western educated elite, popular mass resistance under colonial exploitation (tax riots, movements against forced labour and conscription into the colonial army) were some of the significant issues that generally unfolded across south-western parts of Nigeria during the period of colonial rule. Indeed, issues relating to high taxes that were demanded by the colonial authority from peasants were a recurring decimal in colonial Ogbomoso too. (Omotoye Olorode, 2010: 3 - 12).

As the people of Isehin/Oke-Iho revolted in 1916 as a result of tax related considerations, the introduction of direct taxation into Ogbomoso in the same year also attracted reactions from the people. Generally speaking, when British colonial government introduced tax into Yorubaland in 1916, Oba Bello Afolabi Oyewumi Ajagungbade II, (1916 - 1940), who later became Baale, Soun of Ogbomoso, was among warriors in the land who hurriedly became mercenaries in the French army in Dahomey, and it was during his reign that the Ogbomoso tax revolt of 1924 occurred. He was a corporal in the French-Senegalese army of occupation in Dahomey in 1916 when the British introduced poll tax in Ogbomoso. It was barely one year after his ascension on the throne when the poll tax came into effect. (NAI. Oyo Prof. CSO 26/2, 06027, 1924: 16; NAI, CSO 26, 06027, 1921: 16; NAI. Oyo Prof. 1924, CSO 26/2, 06027, 1924: 13).

Although revolts that were not necessarily tax related had taken place before the introduction of colonial taxation in Ogbomoso, significantly, one could say that the introduction of poll tax by the British colonial administration in 1917 attracted

two unrelated riots, both of which were speedily and decisively checkmated by the British government. It was actually from 1916 that the peasants began to see the Soun of Ogbomoso as the colonial government stooge; their perception was that the Soun was weak and incompetent since he was unable to prevent the levying of exorbitant taxes on the people under his leadership. But considering the nature of the Indirect Rule System and the fact that the Soun was also receiving yearly stipends from the British colonial authority, it would have amounted to committing political suicide if he had taken sides against the British authority.

However, the poll tax, which was introduced in 1917, did not elicit immediate reactions from the Ogbomoso people. This was not because they were not feeling the heat of the tax; rather, they were passive because of the possible fierce crushing that such altercation might attract from the colonial government. Yet, they still expected the Soun to take a stand against the British colonial administration. But the people would not be docile forever; whether Soun took a stand or not, the poll tax that was introduced by S. M. Garier in 1917, eventually degenerated into issues that almost led to the dethronement of Baale Oyewumi II. (Tamuno, 1972: 106).

In fact, it was not until 1921 when the political officer in Ogbomoso began to insist that traders had to pay tax on profits made from their trading activities that issues concerning the introduction of poll tax began to lead to serious disturbances. The wealthy people in Ogbomoso who belonged to the middle class were charged to court for refusing to pay an additional tax that was demanded from the previous year when certain individuals who had earlier paid eight shillings (£0: 8s: 0d) in 1918 were required to pay thirty seven pounds and ten shillings (£37: 10s: 0d) in 1922. But the middle class (elite) remained adamant and refused to be coerced into compliance. Throughout 1922, and up till 18th of July, 1923, the traders were still being compelled to pay the additional tax of the previous year's assessment, a demand that strained the relationship between the Baale and his people, particularly the elite (middle class) who were summoned to appear in his court. It was this irritating issue of taxation that eventually escalated into the first Ogbomoso anti-tax protest in 1924, in a movement that was engineered by the educated middle class who opted to be compliant with colonial legislations and rules in registering their discontent, and thus, recorded a relatively peaceful and constitutional protest. (Agiri, 1966: 154).

The British colonial government's introduction of poll tax and rates, which the people found too burdensome, provoked unpleasant disturbances from the middle class which membership comprised of traders and some educated men, (NAI. Oyo Prof., CSO 26/2, 06027, (1924: 8) and who, consequently, decided to form the Olorunda (God creates) association within the court premises in order to protest and fight against what they considered a burdensome additional tax demand. (Oyerinde, 1934: 154). In fact, the formation of Olorunda society epitomized the inauguration of a strong body with power to vigorously and intellectually protest the imposition of additional taxes on people. (Olatunbosun, 2014: 12 - 28). The society forwarded petitions to the Senior Resident, Captain Ross, Alaafin of Oyo and Baale of Ibadan,

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explaining that they were constrained to pay additional taxes because of the poor state of their finances. The insistence of government on this new increase led to general demonstrations that ultimately demanded removal of the Baale in 1924.

The resultant animosity between the Baale and the Olorunda society was intense. Indeed, there was no love lost between the members of the society and the *Baale's* administration as the latter could not give the support necessary in resolving issues arising from the newly introduced additional tax impositions. The strained relationship deepened, and in 1924, the Olorunda society forwarded a petition, a copy of which was sent to the Baale, (Oyerinde, 1934: 154) and the District Officer, Oshogbo, Major R. L. Bowen, highlighting several complaints, part of which alleged extortions against the Baale, and demanded for his removal from office. Sadly, the society members did not realize that Soun had no choice but to dance to whatever tunes that were played by the British master who paid his monthly stipends. The Baale, on his part, hated the literate members of the Olorunda Society whom he considered too outspoken as their strident vituperations and petitions made his administration unpopular.

However, it is significant to note that the Ogbomoso people, in 1924, apart from the issue of taxation, were also protesting against the overbearing attitude of the Baale in his dealings with the community. It was this issue of taxation and autocratic leadership style of the Baale that degenerated into a protest where people began to demand for his dethronement in 1924 (Agiri, 1966: 7 - 30) when they could no longer contain their anger. In fact, the burdensome tax demands and, particularly, the arrogant and uncompromising attitude of Oba Oyewumi Ajagunbade II, concerning his high-handedness in dealing with the Olugbon, one of his chiefs, fundamentally informed the decision of his people to decline his invitation to the palace court.

The story of Ogbomoso's Egbe Olorunda face-off (1922-1924) with the British tax authorities and the final confrontation with the Senior British Resident (Ajele-Agba) on 24th June, 1924 was typical of the relationship between the colonial bourgeoisie, the traditional elite and the colonial authorities. One could say that the western educated elite whose number rose significantly in the middle of the nineteenth century and the resultant expansion in their businesses placed them between two choices: supporting the British conquerors or asserting native nationalism. This situation, however, pitched them against the British authorities on one hand and the traditional institutions on the other. (Oyerinde, 1934: 176 -184).

However, those from whom additional tax was demanded in 1924 called the attention of the political officer to the fact that Ogbomoso was a poor agricultural town that had no permanent and reliable market for her crops. Added to this was the prevailing economic situation which made it virtually difficult, if at all possible, for anyone to make any meaningful profits from economic transactions. (Mr. Oke Oludude. (Interview in 2013). Having listened attentively to them, the officer promised to bring the matter to the notice of Senior Resident, Captain W. A. Ross. Although Captain Ross was intimated of the threatening tax issues, he only promised

to look into the matter on his return to Ibadan. There was, however, no evidence to show that he ever did as no action was taken on the matter.

There were, therefore, considerable frictions in the town of Ogbomoso in June 1924 when chiefs and the trading elements accused the Baale of various extortions and malpractices, (NAI. Oyo Prof. CSO 26/2, 06027, 1924: 8) and demanded for his deposition. Although the Chief Secretary of the Southern Province to the government in Lagos affirmed this allegation of extortion, (NAI, CSO 26/2, 12723, 1924: 8) as far as the British government was concerned, all the educated men were just political agitators whose main goal was to disrupt the local government structure, and who, consequently, had to be suppressed by whatever means. (Olusanya, 1983: 123).

Be that as it may, significantly, the newly introduced tax system created the question of how to work out an accurate profit that each trader made since the margin of returns was too insignificant. One could as well say that the additional tax demanded from the traders was inopportune and, consequently, too burdensome. (NAI, CSO 26, 06027, 1921: 4 & 6). When the Resident was ultimately persuaded to respond, he ordered an enquiry into the allegations. Although investigations concerning the various extortions leveled against the Baale revealed an allegation of extorting the citizens, (NAI, CSO 26/2, 12723, 1923: 9 & 33) it was found that practically all the charges against the Baale were untrue. He was only found guilty of 'indiscretions', which was not part of the original allegation by his accusers. (NAI. Oyo Prof. CSO 26/2, 06027, 1924: 8).

Historical evidence has also revealed that general rebellion during the colonial period in Ogbomoso often followed a pattern; such insurrections often started with the rebellion of Soun's senior chiefs who would refuse, contrary to custom, to converge in his palace for meetings. They could also refuse to pay Soun their normal homage. If the rebellion of the senior chiefs failed to make the Oba mend his ways or abdicate, there could result a general uprising of the people during which the Oba could be murdered if he did not commit suicide or flee. Since 1924, Soun had become an object of attack each time the peasants felt dissatisfied with government policy. Although the tax agitation of 1924 did not achieve its objectives, it served as a precursor to the 1955 tax revolt. In fact, it was during the 1924 riot that the foundation for the 1955 uprising was laid.

Significantly, one could aver that the 1924 Ogbomoso riot did not assume violent coloration because the indigenous people involved were literates who preferred to adopt constitutional measures in addressing the contentious irritating issues of grave concern, and that was why petitions were repeatedly forwarded to those important stake holders such as the Alaafin and the Senior Resident who had the capacity to stem the tide so that the matter would be resolved amicably.

The 1924 disturbance, which was sparked by a move to collect additional tax from the people, was, however, seen by the current Soun of Ogbomoso, Oladunni Oyewumi Ajagungbade III, as a conspiracy spearheaded by the Olorunda Society

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members against his father, Baale Oyewumi Ajagungbade II, (1916-1940), who wanted them to pay tax so that Ogbomoso community can begin to experience socio-economic advancement. In fact, he insisted that members of the Olorunda Society were enemies of progress, who were simply unwilling to contribute towards the development of Ogbomoso during the reign of his father. (Oladunni Oyewumi Ajagungbade III, interviewed in 2014). Indeed, the prompt intervention of the Alaafin of Oyo, the patron of Olorunda Society, who waded into the matter and brokered peace, led to the much desired reconciliation. Significantly, one could aver that if Alaafin had not intervened, Oba Oyewumi's uncompromising attitude would have cost him either his throne or life as the crisis situation was already getting out of hand; the grassroots people who had been watching events as they unfolded were prepared to cash in on the non-violent posture of the elite by hijacking the Olorunda Society movement. A crowd of people who soon gathered initiated a rampage, and the riotous mob pelted Soun's palace with stones. (NAI. Iba Prof. 1/1 75/8/5).

Interrogating the 1955 Riot in Ogbomoso

The tense situation which pervaded the entire Ogbomoso town in 1924 only subsided for a while but resurfaced later in 1954. The 1955 riot, which occurred during the reign of Oba Olatunji Alao, Elepo Aran II, (1952 -1966), (NAI. Iba. Prof. 1/1) was the second anti-tax riot in Ogbomoso, and it was spearheaded by peasant farmers, hunters and artisans who had come to believe in the depth of their hearts that since the colonial authorities understood nothing but force, the language of violence, therefore, remained the only option opened to them to liberate themselves from the clutches of an oppressive tax regime. They were completely purged of fear of government and its super structures when they knew for certain that the colonial authority's position concerning tax measures remained immutable, and were, consequently, willing and ready to fight an alien and oppressive system that had no human face with whatever weapon at their disposal.

The educated members of the society such as Mr. S.O. Ogundipe, were not involved in the 1955 revolt because many of them were already incorporated into the British colonial establishment by 1954, (NAI, Iba. Prof. 1/1, 75/8/5) and were no longer constrained to pay tax. But the British colonial government's decision to raise tax from twenty-four shillings (24s) to thirty shillings (30s) per annum was not welcomed by the peasants. They, therefore, decided not to pay the tax increment because they found the tax demand too harsh and unpleasant to bear.

Another reason why the 1955 protest occurred could be located in the communication gap between Western Region government and the people; indeed, it was not so much because of the increased tax, but rather, because the government who had earlier announced over the air that there would be no tax increase during the 1955/56 financial year later turned round to make a conflicting pronouncement that was unfavourable to the people. The peasants were, therefore, thoroughly surprised to hear about the new increase in a radio broadcast.

It is significant to note that the manner in which taxes were raised and the way such increases were communicated to the people always had the potential of degenerating into protests. The government had stated in its announcement that local government bodies were entitled to levy whatever taxes they wished, provided they made it clear that such levies were not made by the Western Region government. (Daily Times, 2nd Feb. 1955: 1). While it could be said that the Ogbomoso Native Authority approved the tax increase within the provisions of the Western Region tax law, it could also be argued that the council did not educate the citizens well enough on the need for the increased poll tax. Hence, the resource-poor peasant farmers saw no need for the increase and were prepared to challenge the British government and their native representatives over it.

Even before the British effectively occupied Ogbomoso, criminal elements and murderers had constituted a source of threat to the entire area. During the reign of Layode I, the number of criminals, particularly thieves/burglars continued to rise and they paraded the streets of Ogbomoso, terrorizing the people. (Rasheed Olaniyi, 2016: 77). This unfortunate trend, sadly, continued and the attitude of Baale, Oba Olatunji Alao Elepo Aran II concerning the unfolding 1955 tax scenario in Ogbomoso did not help matters; His autocratic rulership style, which was derived partly from his military background, dispelled any hope for an amicable resolution of contentious issues and of achieving a more peaceful society; he was alleged to have used the Native Court system, which he controlled, to corruptly enrich himself, and this was appalling to the elite.

Added to this was that he was often insolvent as his salary of forty Pounds (£40: 0s: 0d) per month was grossly inadequate to meet his ever expanding expenses. Consequently, he became indebted to some members of the society and could not pay his creditors. Also arising from impecuniosities, rumors went around that he had invited thieves into the town to attack some of his creditors from among the traders. The animosity between the Baale and the people, and the high handedness of the colonial administration in resolving matters of high concern, led to a violent riot on the 1st February, 1955. (Daily Times, 2nd Feb. 1955: Front page).

The 1955 riot was actually ignited when ten people, who had protested and refused to pay the tax, were arraigned before the court and sentenced to various terms of imprisonment ranging from nine to fifteen months without an option of a fine. These court sentences infuriated the people, and when two unidentified men were found dead as a result of the anti-tax riot at Ogbomoso on the 1st of February, 1955, (Daily Times, 2nd Feb. 1955: Front page) the British colonial authorities knew that they needed to act fast. The people's anger was directed, not only against the local Oba, but also against Resident Murphy who was the colonial 'man on the spot' who was believed to possess a perfect understanding of the local environment and the people. The peasants were angered by the perceived insensitivity of the British colonial administration to their plight and were also vexed that the Resident, D.A. Murphy, Ibadan Province, did not respond promptly to the situation at hand.

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Consequently, the Resident from Ibadan, who coincidentally, was on a tour of Ogbomoso area on 1st of February, 1955 was also physically assaulted by the people and given a bloody nose. (Daily Times, 2nd February, 1955: Front page). The peasants also attacked the Soun's palace, and if the king had been sighted, he may have been murdered.

At this point, six lorry loads of reinforcements were sent from the Police Training School at Ikeja (Daily Times, 2nd Feb. 1955: Front page) to contain the uprising that followed. The peasants however learnt their lessons in a hard way; they found that their soldiers were no match for the trained government anti-riots police contingent that was brought in to suppress the uprising. (NAI, Iba. Prof. 1/1, 75/8/5, 17800/120/23: 7 - 16). Indeed, the riot was quelled through the superior firepower of the anti-riot policemen. The peasants, having been subdued, were compelled to pay the new rate and thus, moved in droves to pay the new tax demands. The rush to pay the poll tax was so great that the permanent tax clerk (PTC) officials could not cope with the situation, and this, consequently, led to the recruitment of several temporary tax clerks (TTC) who assisted in the collection exercise. (NAI, Iba. Prof. 1/1, 75/8/5, 668: 7:111955: 40).

In fact, about twenty additional temporary tax clerks were recruited for the collection. (Daily Times, 2nd Feb. 1955: 2, 6). However, the fear of the peasants was soon justified as there were allegations against some council officials who were alleged to have defrauded the council by embezzling tax money. (NAI, Iba. Prof. 1/1 File 75/8/5: 40: 7:11, 1955: 23-26). It was noted that as much as six hundred and sixty eight pounds, seven shillings and eleven pence (£668: 7s: 11d) could not be accounted for by the collectors in Ijeru in Ogbomoso. Although tax receipts were issued for monies received, the total amount was not remitted into the government treasury. The government auditor's report from Ibadan, however, showed that the total amount embezzled in the council was one thousand and forty two pounds, three shillings and two pence. The report of this theft, which amply showed that a lot of under hand activities went on during the tax collection process, was made to the Resident in Ibadan on the 22nd April 1955 by the Assistant Local Government Inspector. (NAI, Iba. Prof. 1/1, 75/8/5: 40, 23-26).

Many council officials were arrested and detained in connection with the tax fraud. Police investigation revealed more frauds as one Mr. Samuel Larinde Akerele, a Senior Tax Clerk in the council, was alleged to have defrauded the council of the sum of eight hundred and seventy one pounds, eight shillings and eleven pence, (£871: 8s: 11d). (NAI, Iba. Prof. 1/1, 75/8/5: 40). The peasants lost confidence in the council officials and saw no reason why the chairman should remain in office. Mr. Larinde and some other council officials were consequently charged to court. (NAI, Iba. Prof. 1/1, 75/8/5, 1955: 40, 23-26). Mr. D.A. Murphy, the Provincial Adviser of Ibadan Province, promptly wrote to the Permanent Secretary, Ministry of Justice and Local Government, challenging Mr. S. O. Ogundipe's continued stay in office, (NAI, Iba. Prof. 1/1, 75/8/5: 23-26). Thus, Ogundipe, Chairman of the Ogbomoso Native

Authority Council and Councilor in charge of tax, was advised to resign his appointment. (NAI. Iba. Prof. 1/1, 75/8/5, 1955: 40, 23 - 26).

The details of the reactions of the Ogbomoso Native Authority Council was explicit in a letter forwarded to the Divisional Adviser, Osun Division, Ogbomoso, where the Acting Permanent Secretary, Ministry of Justice and Local Government, Ibadan, (NAI, Iba. Prof. 1/1, 75/8/5) submitted that after the anti-tax riot had been suppressed, the tax payers came in large numbers to pay their taxes. He also noted that the inability of the Senior Tax Collector (STC) to cope with the large number of tax payers prompted the Chairman of the Council, Mr. S.O. Ogundipe, into volunteering to assist the Senior Tax Collector. Mr. Ogundipe, thus, collected cash from the recruited temporary clerks who were meant to pay directly to the Senior Tax Collector, (STC) (NAI, Iba. Prof. 1/1, 75/8/5). This, I believe, must have led to the discrepancies that resulted in the loss of tax money that was recorded.

Although the Council claimed and insisted that all such monies collected from the temporary clerk on behalf of the Senior Tax Collector were paid by the Chairman into the territory bank at Oshogbo, Police Investigation Department traced the losses to the Senior Tax Clerk, (STC) and the Temporary Tax Clerk, (TTC). It also claimed that although the case had been charged to court, the Council saw no reason why the Chairman of the Council should be punished for an offence he had not committed, but also saw no reason why the Chairman should remain in office after such a serious allegation had been made against him. These unfolding unpleasant scenarios consequently led the peasants to lose confidence in the council officials.

Indeed, the peasants, who were forced to pay poll tax after the February 1, 1955 tax riot, had the impression that the margin of increase in the tax to be paid was to be shared between the government and the council officials responsible for the collection. They actually thought that the councilors, council officials and the Baale intended to share the six shillings increase on individual tax payers (poll tax) among themselves after the collection. (Mr. Ajani Adio, Interviewed, 2014, Olatunbosun, Interviewed, 2014). The colonial government, however, erred by not condemning and going ahead to dismiss all those who were found culpable in the alleged loss of public funds. The farmer's argument was that if the chairman of council had not truly benefitted financially from the tax collecting processes, he should have resigned honourably the moment such a serious allegation was made against him. (NAI, Iba. Prof. 1/1, 75/8/5, 1955: 39). The indictment of the Council Chairman of the Ogbomoso Native Authority, Mr. Ogundipe, and the advice issued for him to resign his appointment (NAI. Iba. Prof. 1/1, 75/8/5: 40, 23-26) amply justified the fears of the peasants.

The peasants also believed that '*Oyinbo*', meaning European official from Ibadan, empowered the council to arbitrarily increase tax in the 1955/56 financial year. They held tenaciously to the belief that the British colonial authority at Ibadan was behind the undue hike in taxes to be paid, and this explains why the Resident

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from Ibadan was physically attacked by the rioters in order to demonstrate their displeasure towards the British colonial administration. It has since then become the usual practice for Ogbomoso people to attack the palace whenever there is a riot. It would appear also that there was some political undertone to these attacks as some wealthy subjects of the Oba, who were embittered and disgruntled, and who never supported the Baale, were identified as being behind the palace attacks.

Corruption, which manifested in the thefts of common wealth of the people by trusted Ogbomoso council officials, who, sadly, saw their positions as an opportunity to dishonestly enrich themselves at the expense of the entire people, also became a serious challenge. The fraudulent primitive amassing of wealth by individuals who occupied key positions gradually, but steadily, continued to entrench its way into the socio-economic fabric of colonial, and later, post-colonial Nigeria. It is significant to note that this kind of situation grew and graduated after independence to the period of the 10 percenters that ultimately culminated into the abortion of Nigeria's First Republic by the five Nigerian army Majors. This unfortunate trend had, sadly, endured for too long and it is hoped that the new democratic government of Muhammadu Buhari that professes 'change' will step in and halt this dangerous drift. This perhaps explains why the Nigeria polity has continued to bring up cases of corruption and theft against public office holders today as a result of the new wind of change blowing across Nigeria since the inauguration of Muhammadu Buhari administration in 2015.

Conclusion

This study has established that the British colonial taxation policy engendered opposition in southern Nigeria and other parts of Africa. It has also stressed that direct taxation, which came with the inauguration of the British Indirect Rule system, was used by the colonial authority to finance its administration through the instrumentality of the chiefs. Thus, the British government's modification of the pre-colonial tax structure provoked disturbances and riots in the entire Yorubaland between 1900 and 1960. These uprisings were simply spontaneous reactions to tax policies that the indigenous people found severe and oppressive.

We have also seen that the disorderliness and chaos that came with inauguration of the British taxation policy in Ogbomoso did not mask the order and rhythm with which the middle class and the peasant farmers responded to colonial impositions in 1924 and in 1955 respectively. We have seen that the people's reactions differ dramatically as we transited from 1924 to 1955. While the elite class, who were mainly educated business men and traders, spearheaded the opposition against British rule, and adopted constitutional means to challenge perceived injustice and oppression in 1924, majority of those who opposed the British administration in the 1955 riot were mainly farmers, hunters and artisans, who were unprepared to continue to tolerate the 'arrogance and intemperate use of power' by the British colonial authorities.

Indeed, it was negotiation and not gunpowder which initiated the resolution of the 1924 crisis. Even from the outset, the 1924 resistance movement, which was masterminded by the Olorunda Society members, and followed up with compliance with colonial legislations and rules, was not a direct defiance of government's right to levy tax. These people were just uncomfortable with the new tax regime and could not tolerate government's coercive compulsion. However, the interventions of some key stake holders led to the achievement of the much desired peace.

On the other hand, recourse to constitutionality and rule of law by the peasants was not a hallmark of the 1955 riot, a riot which transcended petitions and verbal altercations between those at the grassroots and the colonial authorities. These were non-literate, peasant farmers who occupied a weak and peripheral position in the colonial Ogbomoso society, and who realized that only violence in great measure could give potency to their demands. They therefore violently confronted British despotism and the authoritarianism of the 'men on the spot', who were credited with 'accumulated wisdom', but who sadly, often betrayed them in critical moments, (Tamuno, T. N. 1972: 98).

In other words, although the 1924 Ogbomoso crisis was not violent in nature, one could not say the same of the 1955 riot, which was engineered and spearheaded by local 'soldiers/hunters/farmers' who had no patience for constitutional approach in resolving grievances. These were people who were unwilling to condone the colonial government's coercive impositions and manipulations. This peasant group, unlike the educated elite who spearheaded the 1924 crisis, opted to violently resolve the tax issues that confronted them.

In fact, one could say that the totality of the events in Yorubaland from 1914 to 1960 epitomized major indices of a society in transition, and, as it is always the case with societies undergoing the processes of change, ideas and superlative ideals were generally present among the Yoruba in colonial Western Nigeria. Thus, all responsible members of the society were involved in the emerging socio-economic conflicts that were created by the contending forces of the time, and if we are to profitably employ history for the articulation and defense of the interests of the masses rather than those of hegemonic individuals or classes, we must take into account issues of oppression which manifested in the excessive tax demands by the colonial government and its decentralized native authority. Most importantly, one could also say that excessively burdensome taxation, which the indigenous people detested, was among many considerations, a major cause of petitions, protests and revolts in Ogbomoso and other parts of south-western Nigeria during the colonial period, and these were weapons consequently used by the indigenous people to confront perceived injustice and misrule.

Indeed, the people of Ogbomoso were in 1924 and 1954 responding to variegated issues arising from the introduction of British Indirect Rule system. These issues included high British taxation that was considered exploitative and highly dehumanizing and the high handedness of their Baale who could no longer be relied

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upon to protect his people against perceived colonial economic aggression. etc The people were not only responding to changes that came with the imposition of colonial rule and the introduction of direct taxation, but were, specifically, reacting against a colonial government that was regarded as harsh, insensitive and non transparent.

The contests were, therefore, not just between the elite class who were the urban representatives of the masses and the British colonial government on one hand, it also epitomized the clash between local elite and royal fathers, as there was a paradigm shift of loyalty of traditional institutions away from their subjects to the British colonial master who paid his stipends, on the other hand. The indigenous rulers and the elite within the Ogbomoso society could not see eye to eye because the elite saw the Soun as a tool in the hands of the British authority. The traditional elite (Obas and Chiefs) generally struggled to maintain the remnants of authority in their territories. The western educated elite and the business class were caught between supporting the conquerors and asserting native nationalism, thus pitching them against the British authorities on one hand and the traditional institutions on the other. (Oyerinde, 1934; Falola, 2009). The elite and the peasants did not just fold their hands and pretend not to see the pervasive forces of colonialism; they reacted by speaking up and even taking up arms against British misrule and what they considered to be the oppressive elements of colonialism, but could only offer very minimal resistance in the face of British forces.

One could then aver that when the leadership loses contact with the base and sees the grassroots only as elements of exploitation, there is bound to be disenchantment, which could lead to open conflicts as seen in the 1924 and 1955 tax riots in Ogbomoso. Even after Nigeria's independence in 1960, taxation continued to be one of the causes of riots in Yorubaland because the people continued to see it, not as a weapon for the actualization of growth and development of society, but as a tool employed by the ruler to exploit and impoverish them.

Significantly, oppressive tax regimes have extended into post-colonial Nigeria, and have continued to manifest in socio-economic discomfort for the people, particularly, the poor masses that are in the majority. For instance, the 1968/69 Agbekoya riots remains a sad confirmation of an unfriendly tax regime that recorded devastating consequences for Ogbomoso and some other Yoruba speaking parts of Western Nigeria. We have seen that, over the years, the high cost of living, and other excessive tax demands by successive governments since Nigeria's independence, has persistently forced the majority of the rural and urban dwellers towards the edge of the precipice. Indeed, it is not that the masses no longer feel the pinch of post-colonial taxation in Nigeria, it is just that the government has devised cleverer ways of subjecting her people to multiple taxation without the people noticing. There now exists many hidden charges in electricity bills, tenement rates, car parks in public places, etc. Unfortunately, resort to riot or other forms of violent behaviour has not constituted a major option for the masses in spite of the massive exploitation since the 1968/69 peasant riots.

Generally speaking, one could therefore assert without any fear of contradiction that socio-economic and political changes that came with the imposition of British rule account for the series of violent revolts that occurred in colonial south-western Nigeria. These uprisings represented the reactions of the indigenous people to British colonial tax policies and the authoritarian nature of their rule. Indeed, the British colonial policy formulators were insensitive to the socio-cultural milieu where they operated as their taxation policy was not premised on a just, fair and equitable arrangement. They failed to put the issue of taxation in proper perspective and thus came short of resolving the age long antagonism between the ruler and the ruled.

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Name of Informant	Age	Occupation	Place of Interview	Date of Interview
Mr. Oke Oludude,	100+	Farmer	Kudegbo Village, 12 miles from Ogbomoso	26 th /12/13
Rev. S. A. O. Ige	82	Clergy	Ogbomoso	10 th /09/13
Oba Oladunni Oyewumi Ajagungbade III		Soun of Ogbomoso	Ogbomoso	10 th /09/13
Ajani Adio	63	Civil Servant	Ogbomoso	14 th /04/14
Olatunbosun, A. O.	(100+	Farmer	Ogbomoso	28 th /04/2014

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Daily Times, February 2nd 1955, front page.