

Tax Collection in Urhoboland, 1927 – 1944

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This study discusses the way and manner the Urhobo were engaged with the British tax policy and reactions, right from implementation in 1927 to 1944. The study becomes necessary as it unveils misconducts associated with the tax policy in Urhoboland. The study employs both primary and secondary sources and its method of analysis is narrative, descriptive and analytical methods of expressions. The paper finds that the nonchalant attitude of the British officers to the complaint of corruption and brutality brought against the Urhobo Chiefs (Elders) that collected the tax was to encourage the collectors to get as much resources from the region to service the colonial enterprise. The paper concludes that the attitude of the British made the Urhobo to live under fear through which they were exploited by the tax collectors, but not without continual resistance that showcases the fighting spirit of the Africa man.

Introduction

The amendment of the Native Revenue Ordinance in 1927 saw the extension of the direct taxation to the Southern province of Nigeria.¹ Direct taxation was introduced to generate revenue internally for the developmental purposes of the Central and Local Government of the British administration in Nigeria. This became necessary because of the effect of the First World War in 1914 on the revenue of the government. Before the War greater part of the revenue of the Central Government of Nigeria was derived from custom duties, particularly on spirits and railway freight. There was no pressing need to expand the sources of revenue of the Central Government. The war gravely threatened the Central Government finances in a number of ways and this made the imposition of direct taxation necessary to boost the revenue.² For instance, the war almost cut off entirely the 'trade in spirits' which were mainly supplied from Europe. There was a sharp decline in the market for palm kernels and palm produce, the stable export crop of the Southern province. This Urhobo were actively involved in its production. Moreover, as a result of the war the purchasing powers of firms in West Africa were generally curtailed. It was in this circumstance that the British had no choice than to introduce direct taxation to the untaxed region of the south in order to increase the revenue base of the colonial government at the time.³

A better practice of this taxation policy was in the northern Nigeria which had a developed political structure like the emirate system. In Warri province where the Urhobo live with other ethnic groups, apart from the Itsekiri and Aboh people with a centralised system of administrations others in the province operated a segmentary system with no recognised ruler that could command the obedience of the entire masses. For instance the Itsekiri, Aboh and the Benin people political structure and administration required payment of tribute to the Obas and the Obi. To get the people of the Warri province involved in tax administration policy of the British government, native treasuries were set up in various divisions of the

province in 1928 that allowed tax to be collected for the first time.⁴ The way and manner in which the Urhobo went about the collection of the tax in its communities speak volumes on the highhandedness associated with it. This had great impact on explaining the crisis associated with the British taxation policy in Warri province.

Anti-Tax Riot in Warri Province

When the law for the implementation of direct tax was passed in April 1927, the attitude of the people of Warri province were described as 'sullen and suspicions' especially when the census began.⁵ This made the British to delay its implementation in the province till 1928 to allow for proper enlightenment of the people so that they would embrace the new tax policy. Hence the British used the whole of 1927 to tour the province for the purpose of educating the people on the need to pay tax as well as to compile names of eligible tax payers. However, the reason for the introduction of direct taxation appears to be good intention at a time, but the policy was to be resisted by the Urhobo and its neighbours in the province since they were not used to such payment. More also, they were not consulted before the policy was implemented and they heard in a rumour only that they would pay tax to the government; the interpretation of what head tax meant in Urhobo language - *Osa-Uyowhi* - infuriated the Urhobo.⁶

To pay head tax in Urhobo custom was associated with slavery. In Urhoboland such payment was done by slaves to redeem their heads from their masters in order not to be used as scarifies or sold away into strange land. In this sense, to pay direct tax meant accepting the status of being a slave in Urhoboland.⁷ Also, at the period the Itsekiri were in charge of the administration of the Jekri-Sobo Division. Paying such tax thus also meant Urhobo acceptance of the Itsekiri authority over them. To strengthen the agitations of the Urhobo against paying direct tax to the government, there was a false rumour which claimed that the plantation system was to be introduced in the palm oil industry which would make the oil they produce valueless and that their palm trees would be cut down. Furthermore, the province was to become a licensed area with regard to trade in liquor and even those involved in the sale of gin would have to take licence.⁸

Regarding the rumour on the license of liquor in the province, the Urhobo apart from being major producer of the palm oil product, were actively involved in palm wine drink production. The sales of palm wine gave majority of the Urhobo the economic means to live by; the palm wine served as the most important drink for social activities. In this sense in any gathering, Urhobo palm wine drink was used either for entertainment or put into other uses that were essential for gatherings in various clans. For the license on liquor to cover such area that was excluded before the period, it meant the government was out to exploit and suffocate the Urhobo economically and otherwise. That the Ordinance on Native liquor did not include fresh palm wine, but fermented palm wine, made its application difficult in Southern province because fresh palm wine soon became fermented few hours after tapping. Thus, law enforcement officer (Commissioner of Police) of the British colonial enterprise in Nigeria observed and wrote to the Colonial Secretary in 1924.⁹ To resolve this controversy H.C.M. Moorhouse, the Secretary of Southern Province wrote to the British Administrators in the Southern Province of Nigeria informing them that the decision reached by the Lieutenant-Governor on 21st November, 1924 states that:

As far as the S.P. is concerned the manufacture of fermented native liquor is not general; fresh palm wine is the principal drink. In consequence the necessity for

enforcing the provisions of the Ordinance has only arisen in few places where it is enforced by the Native Authorities. No difficulties have arisen owing to the exclusion of fresh palm wine from the Ordinance but I can see that if in any District both “fermented liquor” and “fresh palm wine” were habitually used difficulties in enforcing the Ordinance might well arise. “Fresh palm wine” soon becomes “fermented liquor” but it is very difficult to draw a line.¹⁰

Since it was very difficult to draw line of differences between fresh palm wines and fermented ones the Native Liquor Ordinance did not cover fresh palm wine and gin produced from it. Attempt to include fresh palm wines or fermented ones in the tax policy in 1927 aroused the interest of the Urhobo not minding whether the rumour was true or not.¹¹

The Urhobo already convinced by the earlier action of the Christian Missionary Society (C.M.S.) along such direction could not wait to see whether the rumour was true before they took to the street in 1927 in form of open demonstration against the British taxation policy. The Urhobo were convinced that the Chief Scribe of the C.M.S. in their region, Reverend J.W. Hubbard might have advised the British to impose such tax on them so long he had experimented it with his congregation. Thus, Hubbard stressed in the comment below:

ever since the C.M.S. had had European Missionaries in the Sobo Country, that is to say from about 1918 -19, it had been its policy to make the Sobo Church self-supporting in so far as the salaries and expenses of native agents and teachers were concerned . . . with this object in view, Converts were invited to subscribe to the funds of their church a sum amounting in all to not more than six Shilling per person. This payment was given the unfortunate name of ‘class fee’ . . . when taxation was introduced in Sobo land; there were strong feelings roused over this, and it was firmly believed by many Sobo the C.M.S. European Missionaries had told government officers about the class fee system and what a paying proposition it was, and advised them to adopt a similar system . . . so firmly was it believed by the Sobo that an attempt was made on the life of a C.M.S. European Missionary, who only narrowly escaped being murdered.¹²

There was also the rumour that the Native Court officials who had been intimidating and exploiting the people would be made to collect the tax and retained some part of the tax collected by them. Since the court officials’ exploitative behaviour was already a vexed issue in the province the call to resist the payment of tax met with spontaneous response from the Urhobo.

To demonstrate the displeasures of the Urhobo to the British tax policy at the time, the anti-tax agitations in Urhobo and the Isoko areas were marked with violence of great proportion. They took the hostility to the administrative officers, rescue of prisoners both from the hands

of the police and from the court messengers and native court hold-ups; destruction of the properties of warrant chiefs, court scribes and messengers; and threat to, and sometimes attacks on these persons. This was in addition to the boycott of trade and closure of Native Courts and forceful imposition of fines on Warrant Chiefs, Court Clerk and Court Messengers identified to be corrupt and inhuman in discharge of their duties.¹³

The agitation of the Urhobo dislocated the social and economic activities of the people. Government therefore decided to act so as to bring normalcy to the province. Security men were drafted to the Urhobo communities and other parts of Warri province where the crisis was seriously felt. From August, 1927 to early January, 1928, the police worked tirelessly to return peace to the province. The police patrolled from one town to the other to halt all forms of agitations. People who were identified as ring leaders of anti-tax riot and participants were arrested. They were charged with intimidating the government, demanding money by force from court officials and holding illegal courts. Those convicted were given sentences varying from three months to three years in prison terms. The British went ahead to collect the tax in 1928 after restoring peace to Warri province.¹⁴

When it became clear to the Urhobo that despite their resistance to direct taxation, the British determination to impose the tax policy was irrevocable, the people began to agitate for restoration of their pre-colonial political structures to take charge of tax collection. This was because in the era of the Native Court, the pre-colonial political structures were relegated to the background as the court system became unpopular with the people. It therefore meant the British had to find an acceptable way to collect the tax in Warri province. Arising from this the British Administrative Officers in Warri province in an attempt to get Urhobo to embrace the tax policy turned to the elders (Ekpako) to collect the tax in 1928.¹⁵

The anti-tax riot revealed that the Urhobo were not comfortable with the head tax or direct tax system as it was called. To avoid future problem as regard the interpretation of direct taxation policy a lump tax assessment method was adopted in Urhoboland and other places in Warri province that were not comfortable with the word 'head tax.' The direct taxation was supposed to be a personal assessment of the individual earnings from it; an acceptable percentage was worked out as his/her tax. To apply the lump sum assessment it meant the tax would be calculated on per head multiplied by the number of taxable adults in a given place. The lump sum was a disguised form of income tax:

the assessment was based on the population of a village, the natural resources and wealth, the number and extent of farms, the average yield of all various farm crops as well as the amount of sylvan produce of the village with particular stress on the number of palm trees in its forest area. The tax was thus based on the estimated annual value of the produce derived from the land occupied by the village. In addition, the number and approximate value of livestock and the other occupations and crafts carried out by the villagers were all taken into account. The lump sum to be paid by the village was worked out, allowing a little margin of profits, as a definite percentage of what the political officers considered to be the taxable earnings of the village.¹⁶

The total amounts for each clans of the Urhobo were made known to them by the District Officer and made the Clan Council of each Clan to do the collection of the tax. The efficiency with which the Clan Council of elders of the Urhobo collected the tax confirmed to the British Administrators in Warri province that the pre-colonial socio-political system of the Urhobo was still relevant, effective and respected by its people.¹⁷ However, as time went on with the collection of the tax; British officers in Urhobo Division were not satisfied with the Clan Council preparation of the nominal roll or assessment for the collection of the tax. Their position was that there was tendency of the Clan Head and Council giving incorrect records since they might not be able to know everyone in the clan. If the nominal roll for the collection of the tax was left in the hand of the family units in the clan, there were tendency that the actual nominal rolls of the people would not be compiled. This view was clearly stated in J.C.F. Pencer (Senior District Officer, Urhobo Division) hand over notes in 1940 to F.D. Jakeway. That:

I think that in the past too much was expected of the clan heads and clan council, and that the responsibility for the submission of correct nominal rolls was generalised in the clan head and council rather than individualised in the family head. Although in the practice the clan head does know most of the people in his clan, theoretically he cannot be expected to do so and the inclusion of the clan council tends to divide the responsibility for the submission of incorrect nominal rolls still further. I therefore suggest that family and compound head should be made to realise their responsibility for rendering correct returns of the taxable male in their areas and informed of the penalties they are liable to incur under section 19 (c) of the Ordinance if they do not their duty. I fully realise that this may not entirely coincide with the Resident Mr. Rutherford's somewhat idealistic visions for the future of the Urhobo Native Administrations, but the Urhobo Council have not grown wings or brain as quickly as he envisaged, and the old gentlemen who form the council, or who are clan heads are merely puppets of the people and as such are actively afraid to render returns which will cause an increase in the tax quota of their clan, town or village. It is therefore essential that the Central Administration should make the family, which is the only true administrative unit amongst the Urhobo realise its responsibilities.¹⁸

Apart from the above noticed defects that accompanied collections of the tax in Urhoboland, is the manner in which Urhobo Clan Heads and Councils members embraced the collection of the tax. This made the British Administrators of Warri province to embark on investigation of the various ethnic groups in the province to locate where authorities to lead the people rested on.¹⁹ It was idea in the mind of the British officers in the province that led to the 1930s reorganisation in which the Urhobo were administratively classified with other ethnic groups to pave way for proper revenue collection particularly tax in the province. The collection of the British tax policy in Urhoboland left much to be desired. The demonstration of its impact is worthwhile in this study and Urhorbo history.

Misconduct Associated with Collections of Tax in Urhoboland

As stated above the collection of the tax was left in the hand of the Council of the Elders (Ekpako) that were in charge of the Native Authorities in Urhoboland. Tax Collectors employed dubious means to make sure the people complied with the payment. Some were said to be inhuman and in most cases kept substantial parts of the tax paid by the people to themselves. The case of Orhokpo (now Orhoakpor) in Urhoboland would demonstrate these ills in the British Colonial enterprise in the region. In 1944 a petition was addressed to the Resident of Warri province by Emobonuivie condemning the manner with which he was treated by one Chief Oboro of Orhoakpor, the designated Tax Collector of the area. The petitioner stressed that:

I submitted a petition to the District Officer of Jekri-Sobo Division reporting one Chief Oboro of Orokpo [Orhoakpor] who collected the sum of eight shillings from me as tax and refused to issue me receipt. When I demanded for the receipt, he started flogging me with all his people, all about 19 people including the Court Clerk of Orokpo [Orhoakpor] in this action. I approached the Court Clerk to issue me warrant to arrest these people, he refused to issue it and said that he would not issue warrant to arrest himself. One Chief Ikogho of Orokpo [Orhoakpor] also refused the issuing of the warrant. The District Officer promised to bring up the issue at Isiokolo Clan Court. He refused to investigate the matter but order that I should be arrested and fine 2 shillings. I sent another petition to the District Officer; he gave me another appointment to come to his office. In all the District Officer did nothing on the said investigation of the matter. When the District Officer left his office, Chief Oboro with another 26 people came and tied me up with chain and hanged me up at the roof of my house in the night, they took away all my properties from the house including three cask of oil plus 13 bags of Kennels, plus £13, 6 shillings cash and when I approached the District Officer again he refused to hear me and refused to issue permit for police investigation into the matter.²⁰

The pathetic condition of Emobonuivie in the above demonstrates the level at which Urhobo were intimidated and exploited by the Ekpako in charge of the collection of the British tax policy. The nonchalant attitude of the District Officer on the matter was to please the Urhobo Chiefs who at the period were seen to be doing very well in the collection of the tax. Though marked with complaints of not being able to give accurate nominal rolls and few cases where there were allegations of the Tax Collectors converting the tax to their own selfish interest. The response of the Resident Officer of Warri province on the matter confirmed the above claims. He stressed that, “the District Officer, Jekri-Sobo Division, has investigated the charges made in your petition and found that there is no substance in them. I do not propose to take any further action.”²¹ This sent signal to people who were victims of the Urhobo

Chiefs to stay down their actions against them. In this manner the people had to comply with them no matter the problems and intimidation inherent in it.

Conclusion

The paper interrogates the way and manner the British tax policy was carried out in Urhoboland by the elders and the ill practices associated with the exercise, which made the people to live under fear as they continued to be exploited by tax collectors. The paper finds that the British were only interested in how to make sure the Urhobo generated the resources to run the colonial enterprise in the region with little or no regard given to the way and manner the tax was collected across villages and clans. While those involved in the collection of the tax had to go scot free with the crime they committed, ordinary Urhobo who were maltreated received no redress. These aspects of history as the paper concludes remain crucial in the narrative of the spirit of resistance and struggle against exploitation and domination of Urhobo.

Endnotes

¹ N.A.I, C.S.O,26/2 file no.11857, Vol.V, 1927, 5.

² P.A Igbafe, *Benin under British Administrations: The Impact of Colonial Rule on an African Kingdom, 1897 – 1938*, New Jesse, Humanities Press, 1979, 259.

³ P.A Igbafe, *Benin under British Administrations* . . . 259.

⁴ O. Ikime, *Niger Delta Rivalry, Itsekiri-Urhobo Relations and the European Presence*, London, Longmans, 1969, 221.

⁵ O. Ikime, *Niger Delta Rivalry* . . . 221.

⁶ W. Obalaye, 73 years, Farmer/ Community Leader, interviewed at Oghara, 6th July, 2018

⁷ W. Obalaye, 73 years interviewed.

⁸ O. Ikime, *Niger Delta Rivalry* . . . 222.

⁹ N.A.I, C.S.O 26/2, “The Colonial Secretary Office, Sierra Leone Memo to the Chief Secretary to the Government Lagos Nigeria,” 24th October, 1924

¹⁰ N.A.I, C.S.O 26/3, “Palm wine-control and licensing the sale of,” 21st November, 1924.

¹¹ E.Ojo, 78 years, Farmer, interviewed at Otefe – Oghara, 7th July, 2018.

¹² J.W Hubbard, *The Sobo of the Niger Delta*, Zaria, Gaskiya Corporation, 1948, 73-74.

¹³ O. Ikime, *Niger Delta Rivalry* . . . 223 -224.

¹⁴ O. Ikime, *Niger Delta Rivalry* . . . 225 -226.

¹⁵ O. Ikime, *Niger Delta Rivalry* . . . 227.

¹⁶ P.A Igbafe, *Benin Under British Administrations* . . . 267- 268.

¹⁷ E. F Orovwigho, 77 years, Community Leader, interviewed at Oghareki-Oghara, 9th July, 2018.

¹⁸ N.A.I, W.P, file no. 765, Ughelli District 1, “Annual Report of Urhobo Division 1940.

¹⁹ O. Ikime, *Niger Delta Rivalry* . . . 229.

²⁰ N.A.I, W.P 36/62/ 1944, “Jekri-Sobo Division General Petition,” Vol.1, 1944.

²¹ N.A.I, W.P 36/67/ 1944.