

A HISTORY OF COLONIAL TAXATION IN WUDIL DISTRICT, KANO PROVINCE 1907-1960

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Introduction

Taxation was an important component of the economy of Wudil District area even before the occupation of the area by British colonial authority. Since the area was part of Kano Kingdom it was introduced to the taxation system during the reign of *Sarki* Muhammad Sharefa (1703-31) who was believed to have introduced the policy of tax collection in *Kasar* Kano.¹ Similarly, during the emirate administration, more taxes were collected in Kano emirate in general, Wudil District inclusive. The taxes that were collected at the beginning of emirate administration include: *kharaj*, *zakat*, *jizya* and war booty.² In view of the fact that the administration of Kano emirate became more complex and government financial needs increased in subsequent years the need to diversify the emirate sources of revenue became necessary. This led to increase in the incidence of the existing taxes and the introduction of new ones.³ The various taxes collected in Kano emirate

¹ Halil I. Said, "Notes on Taxation as a Political Issue in the 19th Century Kano" in Bawuro M. Barkindo (ed.) *Studies in the History of Kano*. Nigeria: Heinemann Educational Books, 1983, p.117.

²Ibid, p.118.

³ Ibid, p.120.

in general in the mid 19th Century include: *kharaj*, *kudin karofi* (tax on dye pits), *kudin fito* (import and export duties) and *kudin rafi* (tax on vegetable produce). During this period, Emir Usman (1846-55) directed that Islamic scholars should also pay tax to the emirate administration.⁴ Following the conquest of Kano emirate by the British, colonial taxation was introduced in the emirate. Therefore, this paper is set to examine the history of colonial taxation in Wudil District.

Geographically, Wudil District is located on the south-eastern part of Kano Emirate. It lies between latitude 11^o25'N to 12^o00'N and longitude 8^o45'E to 9^o00'E.⁵ It has an area of 32,803 square miles.⁶ It is also located in south-eastern region of *Kasar Kano* which has fertile soil and received heavy rainfall throughout the year.⁷

Pre-colonial Taxation in Wudil District Area

In Wudil District area numerous forms of taxes were collected in pre-colonial period these included: *zakat* which was a religious tithe on harvested, cattle tax otherwise known as *jangali*, *Kudin kasa* land tax, *Kudin Shuke shuke* or levies

⁴ Ibid. Before this period, Islamic scholars were exempted from taxation in *Kasar Kano*.

⁵ NAK/KanProf/79/Wudil Inspection Note Vol.I

⁶ Sani M. Ma'aji "The Creation of Sumaila District (Kano Emirate) in 1923" B.A Dissertation, A.B.U, Zaria, 1976, P.30.

⁷ Abdullahi Mahadi, "State and Economy in Kano: The Sarauta System and its Roles in Shaping the Society and Economy of Kano with particular reference to the 18th and 19th Centuries", PhD, ABU, Zaria, 1982, p.78

on agricultural crops, *kudin rafi* or tax levied on fishermen, traders tax and *kudin karofior* dye-pit tax.⁸ In the 19th century, these taxes were collected by the various *Jakadu* and village heads and handed over to Makama (Wudil District Head) who in turn took some portion and submitted the remaining to the Emir of Kano. The emir in turn passed some parts of the tax collected to the Caliph *Sarkin Musulmi* in the form of gift or tribute.⁹ This means the people of the district were used to taxation even before the occupation of the area by British colonial authority.

Colonial Taxation in Wudil District

The conquest of Kano emirate by the British colonial forces in 1903 signified the occupation of Wudil District area by the British colonial authority. This brought about several changes in Wudil district area including the creation of the district as a colonial unit of administration. This was followed by the introduction of several colonial economic policies in the district. One of these colonial economic policies introduced in the district was colonial taxation.

Taxation was an important economic instrument that was utilized by the British colonial authority

⁸NAK/KanProf/63/442/12/Makama District Assessment Report and Sule Bello, *State and Economy in Kano c.1894 to 1960 :A Study of Colonial Domination*. Zaria, Ahmadu Bello University Press, 2011, p.28-29.

⁹ Nura I. Zubairu, "A Study of the Colonial Economy of Wudil District, Kano province, 1907-1960", M.A History Dissertation, Zaria, Ahmadu Bello University, 2015, p.63.

due to its importance in running the colonial administration and on account that the people of Wudil district were already used to taxation right from the pre-colonial period. As such British colonial authority, in line with the objective and policy of colonial domination found it suitable to impose colonial taxation on the people of Wudil District. On this note, Frederic Lugard was of the opinion that no system of government could be efficient until it had some form of financial independence. This made the colonial authority to direct the Native Authority officials to collect taxes from the people on behalf of the colonial authority. This was used for the payment of salaries and implementation of 'development' projects.¹⁰ With this in mind, the colonial authority immediately directed that parts of the tax paid by the people be remitted to colonial government. This was clear in the way the colonial authority, as early as 1904 ordered for the collection of some percentage of the taxes paid by the colonized people on their land such as *Kudin Kasa*, *Kudin Shuka*, *KudinKarofi* and *Jangali* or Cattle tax in Kano Emirate, our area of study inclusive.¹¹ This was necessary because the colonial authority was not ready to finance the administration of the colonies as they were conquered for economic motives. Subsequently, the Native Revenue Proclamation came in to being in 1906 which superseded the

¹⁰ Frederick Lugard, *The Dual Mandate op.cit*, p.230.

¹¹ Asma'u G. Saeed, "The Establishment of British Colonial Rule in Kano During The Reign of Emir Abbas B. Abdullah, 1903-1919" in M.O. Hambolu , (ed.) *Perspectives on Kano-British Relations*, Gidan Makama Museum, Kano, 2003, p.59.

1904 proclamation and it became the basis upon which colonial taxation was hinged. There is an argument that colonial taxation was introduced in order to subject the colonized people to total submission to colonial authority. Similarly, colonial taxes were introduced for the purpose of destroying the indigenous economic activities especially agriculture and craft production. This was essentially for the purpose of laying solid foundation for the introduction of colonial economy. In this regard, efforts were directed towards the production of export crops which served as raw material to the ever rising British manufacturing industries and the consumption of British manufactured goods which were also the byproducts of these industries.

To cover up and justify the introduction of colonial taxation, the colonial officers advanced various reasons to that effect. This was clear in the writings of colonial officials. Frederic Lugard was of the opinion that “to run the colonial administration effectively and bring development projects to the people, tax must be levied from the colonized people.”¹² By this, he was supporting the colonial authority to employ a means by which it could get revenue that it could use in paying the traditional rulers it co-opted in to its services. Lugard was equally of the view that a considerable amount of the tax collected was spent on the immediate interest of the colonized people and only the little that was left was to be used by the colonial

¹² Frederick Lugard, *The Dual Mandate*, op.cit, p.230.

authority at higher level.¹³ The colonialists went as far as arguing that direct taxation which they introduced was a “thing of necessity in all civilized societies of the world, as such African societies that aspired to be recognized as such should also adopt it.”¹⁴ Furthermore, the introduction of colonial taxation was also associated with abolishing of slavery and slave labour in Northern provinces. In this regard, Lord Lugard said:

“Direct taxation may be said to be the corollary of the abolishing, however gradual of forced labour and domestic slavery”¹⁵. All these explanations were provided in order to legitimize the introduction of colonial taxation in particular and colonial domination in general. Colonial taxation however, was introduced in order to subject the pre-existing economy of the colonized people of Wudil District to the service of world capitalist economy.

Assessment and Collection of Colonial Taxation in Wudil District

The collection of tax was the responsibility of the district head who in turn assigned the various village heads for the exercise in their localities. These traditional rulers were supervised and monitored by the colonial officials. They were equally paid salary from the revenue generated

¹³Ibid, p.231 and Lord Lugard, *Political Memoranda*, Frank Cass and Co Ltd, London, 1970, p.167.

¹⁴Frederick Lugard, *Political Memoranda*, p. 166.

¹⁵ Ibid.

from the tax they collected. This was part of British colonial design of ensuring that the Native Authority officials submitted to the dictates colonial government. In line with its policy which absorbed the pre-colonial taxes, British colonial authority adopted some of the pre-colonial taxes which were found to be in existence in our area of study. However, major changes in relation to the method of collection and means of payments were brought about. Some of these taxes that were collected in Wudil District during colonial period are as follows:

Table 1.1: Taxes Collected in Wudil District at the Beginning of Colonial Period

S/No.	Type of Tax	Tax Incidence
1.	Zakka	3d Per Pit
2.	Kudin Gida	1/6d Per Compound
3.	Kudin Karofi	3d Per Pit
4.	Gyada	1/- Any size of the farm
5.	Rogo	1/6d Per Pit
6.	Alkama	1/6 to 3/- According to the size of the farm
7.	Pepper	6d Per Pit
8.	Tobacco	1/- Per Pit

9.	Sugarcane	2/6d to 5/- According to the size of the farm
10.	Sweet Potatoes	1s Per Furrow
11.	Yam	1d Per Furrow

Source: NAK/KanProf/63/442/12/Makama

District Assessment Report

From the table above the taxes were collected at the beginning of colonial period but were based on pre-colonial taxes. The only difference is that in the pre-colonial period they were collected in local or indigenous currencies or even in kind. But during colonial period they were collected in colonial currency. Thus, the establishment of colonial domination in Wudil District altered the pre-colonial methods of tax collection by demanding that all these taxes be paid in colonial currency and to be paid at a specific period of time usually during or on the eve of harvesting period of the year. This was new to the people of the district and it brought about untold hardship to them as they had to look for ways through which they could get colonial currency to pay their tax obligations. This forced the peasantry of the district to embark on the production of export crops in large quantity, especially groundnuts and cotton. The outcome of this was the neglect of food crops production in the district.

The method of tax collection in the district in colonial period did not remain the same throughout the period. This was evident in the way and manner in which British colonial authority introduced a new method of tax collection in the district in 1916 which replaced the previous method that was based on pre-colonial taxes. This new method was called *Taki* system of tax assessment.¹⁶ This system involved the act of measuring the farmland and dwellings of people for the purpose of assessing individual's income. This was introduced so that the colonial government could generate more revenue that was necessary for running the colonial administration at all levels. This was also instrumental in destroying the pre-colonial method of paying taxes jointly, as individuals were asked to pay their taxes on individual basis.¹⁷ Contrary to Adamu Fika's view that the *Taki* assessment method was meant to free the peasantry from extortion and tyranny of the pre-colonial taxation¹⁸, rather it was done for the purpose of increasing the amount of revenue for colonial authority as the colonial type of taxation was extortionate and tyrannical in the process of its assessment and collection. British colonial system of *Taki* assessment which was introduced in Wudil District in 1916 was used as the method of tax assessment and collection up to 1926. The introduction of this system of colonial taxation was accompanied with a programme of training some people that were later employed to

¹⁶ Adamu M. Fika, op.cit, P.184.

¹⁷Ibid, p.183.

¹⁸ Ibid,p.188.

serve the colonial authority in the tax assessment exercise. These trainees were known as *Taki Mallams*, who specialized in the various aspects of the exercise, most especially the act of measuring the farm lands and recording same for the purpose of determining the amount that were to be paid by the owners of the farms. This method of tax assessment and collection was utilized by the British colonialists in Wudil district with the effort of the colonial authority and the indigenous rulers of the district which comprised both the district head, his subordinate officials and the various tax officers *Taki Mallams* assigned to the area. These officials were adequately supervised by the colonial officers who were in charge of Wudil District, particularly the District Officer, Assistant District Officer and the various touring officers who were sent to the area from time to time. The colonial government was found to have introduced different methods of tax assessment and collection in various parts of their colonies to the extent that even within a particular division, different forms of tax assessment and collection were used. This was evident in the sense that within Kano division, different methods of tax assessment such as *Taki* system, Lump sum, Revenue survey amongst others were used by the British colonial authority in various districts at different times. Although the colonial authority capitalized on the fact that the various methods that were formerly employed from the beginning of the colonial period were not suitable, the real essence of changing one method with another was for the purpose of generating more revenue. This was used in running the

colonial administration and other colonial activities. This was done at the expense of the colonized people of the district.

The quantity of colonial taxation collected in the district continued to increase throughout the colonial period. The method of assessment and collection continued to change from time to time. This was noticed when the colonial authority decided to carry out revision of assessment and conversion of the previous system of tax assessment to another system popularly known as lump sum. This exercise was introduced in Wudil District in 1928.¹⁹ This method of taxation was based on an income tax which was allotted to every adult male. The tax was levied as lump sum on each and every village area and it was distributed to the individual members of the various villages of the district by their respective village heads. Henceforth, this method became the avenue through which tax assessment and collection was under taken in Wudil District for the rest of the colonial period. This system of colonial taxation required an extensive and accurate male census in the district,²⁰ which was carried out under careful supervision of the colonial officer, particularly assistant district officer who was assigned to oversee the exercise in the district. The census was however not conducted until all farmers who travelled in form of seasonal migration *cin rani*

¹⁹ NAK/ KanProf/Provincial Annual Report 1928, P.30.

²⁰ NAK/KanProf/256/Vol. 1/Wudil District Revision of Assessment for 1930.

returned to their homes.²¹ This shows the extent to which the colonial authority was concerned about colonial taxation. By 1929/30 tax season, the assessment was based on an incidence of 6/6d per adult male. This was increased to 7/- and 7/6 in the 1930/31 tax season. The 1930/31 tax season came with two incidences as the people of southern part of the district were requested to pay 7/- in view of the fact that they were less wealthy than those of the northern part who were directed to pay 7/6.²² The following example shows the manner in which the quantity of colonial taxation collected in the district continued to increase: In the 1929/1930 tax season in the district the amount generated was£ 10,093.8.0 while in the following season 1930/1931 £ 11,856.3.6 was generated. This shows an increase of £ 1762.15.6.²³

The above figure shows an increase of more than 10% of the total tax revenue collected by the colonial authority in Wudil District from 1929 to 1931. This was an unprecedented increase in revenue generation for the colonial authority. The revenue accrued was not spent on expenditure meant for the benefit of the people of the district rather it was taken abroad for the development of Britain.

Similarly, Cattle tax popularly known as *Jangaliis* is another form of taxation that was also collected

²¹ Ibid.

²² Ibid.

²³ NAK/ KanProf/ 256, Vol. 1/ Wudil District Revision of Assessment for 1930

by the British colonial authority in Wudil District. It was a tax which was levied on the pastoralists. The tax was collected in such a way that each village head collected the tax upon *Shanun Gida* local cattle in his village. That of nomad herds *Shanun Baki* was collected by the district head. However, it was the duty of the various village heads of the district to report the presence of such nomads in their areas to the district head. The incidence of this tax in Wudil district as at 1947 was 2/- per head of cattle. Most of the payments on *Jangali* cattle tax were made in the month of July of every year. In the year 1948, the incidence of cattle tax in Wudil District was increased to 3/- per head of cattle. This was intended mainly to increase revenue generation for the colonial authority. The table below will affirm this assertion.

Table 1.2: Cattle Tax *Jangali* and Revenue Generation in Wudil District, 1938-1948

Year	Number of Cattle	Tax Collected
1938	17,884	£1788.8
1939	19,096	£1909.12
1947	20,062	£2507.15
1948	19,212	£2,881.16

Source: NAK/KanProf/79/Wudil Inspection Notes Vol. I

From the above table, although there was decrease in the number of cattle in the district from 20,062 in 1947 to 19,212 in 1948 which was due to some epidemics, sales of cattle and their movements from one place to another, the total amount of the tax collected increased from £2507.15 in 1947 to £2,881.16 in 1948 which shows an increase of £374.01. This is equivalent to an increase of 15 %. One important institution that was associated with taxation in Wudil District in particular and Kano Emirate in general was the Central Revenue Office that was constituted in Kano in 1918 under the supervision of Wazirin Kano.²⁴ This office was mainly established for the purpose of administering the tax collected both from within the city and the various districts of the emirate, Wudil District inclusive. The revenue generated was shared in such a way that the various traditional rulers that collected the tax from their respective territories were given 25% and the remaining 25% and 50% went to the Native Treasury and the colonial authority respectively.²⁵ However, this was used at the inception of colonial domination. The Native Authorities were later put on salaries. The British colonial government did not use the bulk of the revenue generated in promoting the development of Wudil District in particular and Kano Emirate in general. All that the colonialists promoted was the interest of British capitalism represented by the colonial regime established in Wudil District. The above sharing formula of the revenue generated from

²⁴Ibid, p.183.

²⁵Ibid, p.188.

taxation is a proof to this assertion. The 25% which was given to the traditional rulers was not meant to improve the living condition of the peasantry who formed the majority of the population, the other 25% which was deposited at the Native Treasury was equally not used in the development of the district or Kano emirate though some part of the money was used for the provision of some infrastructures²⁶, these infrastructures were not for the development of the colonized people of the district in particular or Kano emirate in general. They were provided in order to ease the difficulties the colonialist might encounter in the evacuation of the available material resources of the district mainly the agricultural produce. According to Geophrey Manase colonial infrastructure was used for the further exploitation of the colonized people.²⁷ As such this does not translate to the development of the district, but rather it promoted the interest of British capitalism.

British authority was not in any way satisfied with what it was generating in its colonial territories colonies. This is evident in the way the colonial authority introduced another form of taxation in Wudil District in the name of 'rich people's taxation' (*Kudin Masu Arziki*). Thus, rich people's taxation is another form of colonial taxation collected in Wudil District. In the collection of this

²⁶ Nasiru Usman, "The role of Native Administration in the Provision and Development of Social Services in Kano Emirate, 1903-1968, M.A Thesis, BUK, Kano, 1997, p.14.

²⁷Geophrey. R Manase, "The Kano Peasantry Under Colonial Rule, c.1903-1966", M. A Thesis University of Ibadan, 1985, p.90.

type of tax, preferential treatment was given to the members of the ruling class and their large families as well as the *Ulama* and wealthy traders who were completely exempted from paying the tax. Only the producers and cattle herders paid. This form of taxation was collected in Wudil District in the 1953-1954 tax seasons. The table below shows the number of people and the tax revenue collected from them.

Table 4.5: Rich People Taxation (*Kudin Masu Arziki*) in Wudil District, 1953-1954

S/No.	Name	Occupation	Income 1952-1953	Amount Collected
1.	Alhaji Haruna	Trading	£200	£4.8
2.	Malami Maibahare	Trading	£400	£9.8
3.	Sanda Lajawa	Trading	£300	£6.18
4.	Adamu Darki	Trading	£500	£11.8
5.	Ayuba Utai	Trading	£400	£9.8
6.	Alhaji Inuwa Garko	Trading	£400	£9.8
7.	Alhaji Idi Garko	Trading	£250	£5.13
8.	Muhammadu Kawo	Trading	£400	£9.8

Source: NAK/KanProf/79/Wudil Inspection Notes Vol.1.

Thus, apart from the other forms of taxes which were collected and the revenue they provided to the colonial authority in Wudil District, this additional tax in the form of rich people taxation was also an avenue through which British colonial authority increased its revenue by taxing the rich people of

our area of study individually based on their incomes. The way this form of taxation was introduced and the kind of procedure followed in the assessment and collection of the tax is a proof to the fact that British colonial authority was really the agent and indeed the vanguard of the development of capitalism in Britain which was at the detriment of the colonized people of Wudil District.

Therefore, colonial taxation as a policy of the British colonial authority in its conquered areas, Wudil District inclusive, was introduced for the purpose of laying a solid foundation for the development of colonial economy in Wudil District. It supported the colonial authority by providing fund which was used in the administration of the colony as well compelling the people of the district to produce export commodities.²⁸

Discrimination, Intimidation, Extortion and Embezzlement in the Assessment and Collection of Colonial Taxation in Wudil District

The assessment and collection of colonial taxes was full of abuses in Wudil District. Some of these abuses included discriminatory practices, intimidation, extortion and embezzlement.

The assessment and collection of colonial taxes in Wudil District was associated with discrimination. There were instances in the colonial period

²⁸ Gephrey R. Manase, op.cit, p.101.

whereby the people of the district were assessed and ordered to pay their taxes on the basis of different incidences. A clear example in this regard was the 1930/31 tax season when the people of southern part of the district paid 7/- while those of the northern part of the district paid 7/6 on the ground that those of the northern part of the district were wealthier than those of the southern part.²⁹ The reality of this was that the colonial government was just discriminatory because it was reported that the southern part of the district was slightly wealthier agriculturally and richer in cattle and livestock.³⁰

Similarly, people who failed to meet their tax obligation were threaten and intimidated to the extent of imprisonment .It was in response to this nature of colonial taxation that many people were reported to have emigrated from Wudil District to neighboring districts for fear of what might befall on them when they failed to pay their tax on time. A clear example in this regard was the case of occupants of 50 compounds that left Dal town to Rano District immediately after the town was assessed.³¹ Similarly, the case of other occupants of some compounds in Kuta town amounting to 32 compounds in number also left the district to Zaria province immediately after the 1912 tax assessment was conducted in the area.³² These

²⁹NAK/KanProf/256/Vol.I/ Wudil District Revision of Assessment for 1930.

³⁰Ibid.

³¹ NAK/KanProf/63/442/12/Makama District Assessment Report, P.40.

³²Ibid, Par.41.

people left our area of study for other places where the tax burden was less severe. This is an act of cruelty on the people of our area of study. The fact that the producers and cattle herders paid general tax as well as cattle tax implied double payment which was exploitative.

An example of tax embezzlement case in Wudil District was that of Makama Aminu alleged involvement in the misappropriation of the tax revenue collected in 1922. Following this, Makama Aminu was deposed and the district was divided in to two. Wudil District with headquarters at Wudil was given to the newly appointed Makama Isa. On the other hand, the newly created Sumaila District went to Dandarman Isa.³³

Impact of Colonial Taxation on the Society and Economy of Wudil District

Colonial taxation brought certain impact to the society and economy of Wudil District This is because it impacted negatively on the lives of the people. This is largely due to the fact that that the economy of the district was interfered by the use of colonial taxation which brought untold hardships and left indelible marks on the aspects of the economy and society of Wudil District which are examined below.

³³M.G. Smith, *Government in Kano, U. S. A:*West View press, 1997, p.452.

Colonial taxation in Wudil District served the colonial authority with needed export crops and revenue as well. In the process of tax collection, people of the district were exposed to series of economic and social problems such as indebtedness and poverty which eventually led to the migration of many people out of the district to many places such as other districts in Kano Province as well as to other province such as Zaria Province.³⁴This brought fear and insecurity in the minds of the people of the district which eventually led to decline in industrial activities as well as other meaningful endeavors which would have contributed to the development of the district. This implies the development of underdevelopment in Wudil District.

Colonial taxation in Wudil District led to increased poverty among the people .The nature of the system being excessive and exploitative and without concession in time of drought or famine placed the peasant producers of the district at difficult time. This is because those who were opportune to pay their tax were left with little cash which was not enough for them to cater for their family needs. Others people could not meet their tax obligation in some instances which became unbearable to them as they were aware of the consequence which in some cases amount to imprisonment. Therefore, colonial taxation contributed immensely to the peasant pauperization in Wudil District. This is due to the

³⁴NAK/KanProf/63/442/Makama District Assessment Report, pp.40-41.

continuous increase in the rate of the tax collected. It was opined that after paying the colonial tax sometimes people were left penniless.³⁵

Conclusion

The paper has examined the history of colonial taxation in Wudil District, Kano province. The submission of the paper is that the history of taxation in Wudil District dates back to pre-colonial period. However, with the occupation of the district by British colonial forces after the conquest of Kano emirate, new system of colonial taxation was introduced in the area. Colonial taxation was different from pre-colonial taxation in a number of ways. It was a system that demands payment in specific period and in colonial currency, its incidence was heavier than that of pre-colonial taxation. Similarly the assessment and collection of colonial taxation involved intimidation, extortion and embezzlement. This exposed the people of the district to series of economic and social problems such as indebtedness and poverty which eventually led to the migration of many people out of the district to many places such as other districts in Kano Province as well as to other neighboring provinces such as Zaria Province.³⁶ Similarly, it brought insecurity and fear in the minds of the people of the district which eventually led to decline in

³⁵ Interview with Malam Inuwa Mai Tafsiri Kachako, on 12th November, 2013.

³⁶NAK/KanProf/63/442/Makama District Assessment Report, pp.40-41.

industrial activities as well as other meaningful endeavors which could have contributed to the development of the district. This implies the development of underdevelopment in Wudil District.

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Oral Interview

Interview with Malam Inuwa Mai Tafsiri Kachako, on 12th November, 2013.