
THE POLITICS OF TAX IMPOSITION AND SOCIAL UPRISINGS IN COLONIAL NIGERIA: A STUDY OF WOMEN MICRO REVOLUTION IN EGBALAND, OGUN STATE, 1943-1949.

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Abstract

The introduction of women taxation policy by the colonial administration and its implementation translated to different agitations by women in Nigeria, in general, and Egbaland in particular. Taxation policy on women brought about reactions from women in Egbaland against Sole Native Authority which resulted into a micro revolution in the area. In 1943, it appears that tax imposition was a major factor driving the social uprising of women in Egbaland, as the colonial policy of taxes became heavy burden on Egba women. This paper historicizes this event with the ultimate objective of pointing out relevant lessons for the contemporary tax policy in Nigeria. Data was collected from oral interviews and archival documents. The data gotten from both was blended with information gotten through review of relevant literatures. The analysis shows that imposition of women taxation by the colonial administration stimulated series of reactions by women of Egba. Consequently, a formidable association was formed that eventually led to the abolition of flat rate tax on women by the colonial administration. One of the findings show that the Egba women were actively involved in the resistance of British colonial government's taxation policies. The study concludes that the politics of indiscriminate tax imposition was one of a major factor driving the social uprising of women in Egbaland and should be avoided by the contemporary leaders. It is therefore recommended, among others, that women actively involved in democratic process to check against abuse of power by political leadership.

Keywords: Politics, Tax Imposition, Women, Colonial Administration, Micro Revolution, Egbaland, Nigeria.

Introduction

The fundamental forces making for the women in Egbaland to react against women taxation were to be found in the abuses of the power by sole native authority. The ripple effects of colonial taxation experiences were not just a single month or year phenomena; they were an accumulation of grievances over the years. By 1914, the indirect rule policy of colonial administration introduced three different types of administration in Southern Nigeria (Etienne & Leacbek, 1950); The sole native

authority system in the South-western Provinces; the warrant chief system in the South-eastern Provinces and local township government in the Colony of Lagos (Falola & Fwatshak, 2011). Women were affected differently under each administration. In Egbaland, women were made to pay income tax, water rate tax and they were levied to pay salaries of market supervisors (Oladejo, 2020). The income tax based on an assessment of a person's income and flat rate (or poll tax). The women poll tax was introduced by the sole native authority in 1914 (Johnson & Mba, 1997). Girls were taxed from age of 15, boys at 17. Wives were taxed separately from their husbands (Oral Interview, November 14, 2022).

The payment of flat rate tax by women in Egbaland was insisted upon by the local British officials (Iweriebor, 1996). The collection process was often brutal, for instance, women were often stripped naked by tax collectors to see whether they were old enough to pay tax (Oral Interview, November 20, 2022). This brutality was defended by Alake (traditional ruler in Egbaland) on the ground that chasing tax defaulters was more effective than prosecutions or fines (Johnson, 1982). There were several arrests of market women; some were even imprisoned for a month for the identical offense. The discriminatory penalties outraged the public. With this scenario, the entrenchment of the indirect rule was taken as bad governance because the traditional political system, through the kings and chiefs, were compromised in the administration of taxation by aiding its assessment and collection (Johnson, 1978; Oladejo, 2015). Indeed, the introduction of women taxation by the colonial administration and its implementation encouraged frequent meetings of Ladies Club Association which was formed by women elites and later metamorphosed into Abeokuta Women Union (AWU). AWU was an instrumental to the numerous agitations that led to the abolition of women taxation in Egbaland.

A retrospective attempt is made by this paper to examine how imposition of taxation, most especially women tax, ignited social uprisings in the Southern part of Nigeria during the colonial era with specific focus on Egba Women Revolution (1943-1949). Using historical approach with heavy reliance on oral interview and data from secondary sources, the paper historicizes the women micro-revolution in Egbaland with the main objectives of drawing out lessons for contemporary tax administration. The paper contains eight sections with this introduction being the first. The second section is conceptual clarification of taxation and its objectives. The third section presents an overview of colonial women taxation and revolution in the Southern Nigeria while the fourth examines how imposition of women tax in Egbaland ignited women reactions. The fifth section presents how Majeobaje group consolidated women anti-tax revolution. Section six examines how the revolution created new socio-political order for Egba women while the seventh section highlights the lessons for contemporary government. The last section is the conclusion.

Conceptual Clarification of Taxation and its Objectives

The concept of taxation connotes monetary levy often imposed on people in a state. It relates to an instance when a constituted authority, usually a government, levies or imposes a financial obligation on its citizens or residents. As defined by Sabine (1996), taxation is basically the process of collecting taxes within a particular location. In this regard tax is a monetary charge imposed by the government on person, entities, transactions or properties to generate revenue for developmental purposes (Okauru, 2012; Brautiaam, Fjeldstad & Moore 2008).

From this perspective, tax is mandatory payment made on certain well-established rules. As Sabine (1996) points out, taxation is a system where individuals and business pay money to the government to fund its operations and services. Paying taxes to governments or officials has been a mainstay of civilization since ancient times (Passant, 2016). In this regard, taxes have always been problematic even during Middle Ages, national expenditure often outpaces national income (Sabine, 1966). Similarly, the view held by Okauru (2012) is shared by Passant (2016), who analyses the reign of Richard II that a combination of bad finances and military extravagance led to the imposition of the poll taxes of 1377, 1379 & 1380. These attempt at balancing the budget failed as tax payers were either hostile or reluctant and officials encountered practical difficulties in the administration of collection (Passant, 2016).

Their insights are useful in analysing tax payer behaviour against tax collectors in Egbaland in the period between 1943 and 1946. During the colonial period, taxation caused series of social uprisings in various parts of Nigeria (Brautiam, Fjeldstad and Moore, 2018). The typical examples were Aba Women Riot, Egba Women Social Uprising and Lagos Women Revolts, all in Southern Nigeria. Therefore, it is generally believed that the confrontations over tax have often been about the wish to have an autocratic ruler of government when extracting money for the various classes in form of taxation. As such, despite the divergent opinions of scholars on the nature of colonial taxation, their insights are valuable in analysing and interpreting taxation and its objectives as to how the tax imposition brought about the social uprisings in Nigeria and other African colonies at large.

Contemporarily, formulation of tax policies is one of the most critical and contentious issues in many states (Berger, 2009). Taxation is differentiated from other forms of payment, such as market exchanges, in that taxation does not require consent and is not directly tied to any services rendered. The government compels taxation through an implicit or explicit threat of force Passant (2016). Taxation is legally different from extortion because the imposing institution is a government, not private sector (Agbonika, 2015). However, summing up the issue of tax imposition by tax authority and social uprising from tax payers Papaloannou and Dalrymple-Smith (2015) contend that, numerous problems are associated with tax revenue generation in Nigeria due to the lack of an intimate relationship between tax authorities and tax payers coupled with trust deficit between them.

Lack of a cordial relationship between tax authority and tax payer caused revolts during colonial period (Passant, 2016). Tax is seen as both a cause and consequence of revolution. War, politics and rebellion intertwine down the ages and are also key elements within the history of taxation (Passant, 2016). Income tax is a consequence of capitalist development and expansion, which goes hand-in-hand with war (Passant, 2016). The ruling elite, who were battling for political or economic supremacy among themselves, encouraged the lower class, especially in times of crises, to help in their battle (Papalogannou & Dalrymple-Smith 2015). Tax struggles are often about representation. Liberty is intimately linked to protests against unfair taxation (Passant, 2016). This misses the fact that contemporary social uprisings or revolts problems in Nigeria have deep historical roots that can only be examined through an approach that takes cognizance of their colonial antecedents (Okauru, 2012). This study is an exploration of the politics of tax imposition in colonial period and reaction of Egba women in Egbaland. This exploration aims at exposing the intricate relations between obnoxious taxation and social uprisings as a necessary step to cautioning the contemporary political leaders. As Passant (2016) observes, taxation is written in letters of blood and fire where struggles are often about representation.

Colonial Women Taxation and Social Uprisings in the Southern Nigeria: A General Overview

Notable among the taxation-induced uprisings in the Southern Nigeria during colonial period was the Aba Women's Riot of 1929. This was the women uprising in the Provinces of Calabar and Owerri in Southeastern Nigeria in November and December, 1929. Thousands of women in Igboland organized a massive revolt against the women taxation policies imposed by British colonial administration in Southeastern Nigeria, touching off the most serious challenge to British rule in the history of the colony (Mba, 1978; Olusanya, 1980), The "Women's War" took months for the colonial government to suppress and became a historic example of feminist and anti-colonial protest.

The roots of the riots evolved from January 1, 1914, when the first Nigerian colonial governor, Lord Lugard, instituted the system of indirect rule in Southern Nigeria. Being that pre-colonial egalitarian nature of Igbo-society did not present a readymade traditional institution for the operation of indirect rule. Alternatively Warrant Chiefs were appointed and empowered over the people (Smith, 1921; Alagoa, 1964; Afigbo, 1980). Under this policy, British administrators would rule locally through "warrant chiefs," essentially Igbo individuals appointed by the governor. Within a few years the appointed Warrant Chiefs became increasingly oppressive (Afigbo, 1966; 1970; 1972). They seized property, imposed draconian local regulations, and began imprisoning anyone who openly criticized them (Westfall, 1974). Although much of the anger was directed against the Warrant Chiefs, most Nigerians knew the source of their power; British colonial administrators. Colonial administrators added to the local sense of grievance when they announced plans to impose special taxes on the Igbo market women. These

women were responsible for supplying food to the growing urban populations in Calabar, Owerri, and other Nigerian cities. They feared the taxes would drive many of the market women out of business and seriously disrupt the supply of food and non-perishable goods available to the populace (Internet sources, 2021).

In November of 1929, thousands of Igbo women congregated at the Native Administration Centers in Calabar and Owerri as well as smaller towns to protest both the Warrant Chiefs and the taxes on the market women. Using the traditional practice of censoring men through all night song and dance ridicule (often called "sitting on a man"), the women chanted and danced, and in some locations forced Warrant Chiefs to resign their positions. The women also attacked European owned stores and Barclays Bank; they broke the prisons and released prisoners. They also attacked Native Courts run by colonial officials, burning many of them to the ground. Colonial Police and troops were called to fire into the crowds in order to scare the women that gathered at Calabar and Owerri, killing more than fifty (50) women and wounded over fifty (50) others (Remy, 1975). During the two month "war" at least twenty-five thousand (25,000) Igbo women were involved in protests against British officials (Remy, 1975; Olusanya, 1980). The Aba Women's war prompted colonial authorities to drop their plans to impose a tax on the market women, and assisted in curbing the powers of the Warrant Chiefs. The women's uprising has been the first major challenge to British authority in Nigeria during the colonial period.

In early 1932, rumours spread that the women of Lagos, in Southern Nigeria, were to be taxed. The market women quickly organized Committee of Women who marched to the Government House to meet with the Commissioner of Colony over the issue of women taxation. The women were informed that there was no proposal for female taxation and the Commissioner of the Colony, C.T Lawrence, assured them that women would not pay tax. Lawrence further guaranteed them that if anyone should come and tell them that women have to pay tax whether he be a clerk or khaki man, they should take hold on the person, tear his clothes and drag him drag to his office (Mba, 1982; 1992). When the 1940 Income Tax Ordinance was passed by the government, which taxed women whose income exceeded 50 pounds, majority of women mobilized themselves to protest against the legislation. By December 16, 1940 over hundred (100) women assembled outside the office of the Commissioner of the Colony. When Commissioner finally appeared to them, he responded that only women whose income was more than £50 were to be taxed. The women replied that period was hard for them to pay tax and request for repeal of tax on women. The women further reported the incident to Oba Falolu and his chiefs in which Oba agreed with them (Oral Interview, November 21, 2022).

The year 1940 witnessed the challenges of proposed taxes on Ibadan market women. A new crockery taxes on women levied by Ibadan Native Authority (INA) on the crockery traders in Dugbe market at Ibadan signifies new and a distinctive trend in the history of Ibadan market women colonial taxation (Mabogunje, 1961; Geneva,

2002). The market women chose interest in crockery trading because it was well attractive and highly regarded among women. Crockery was an imported commodity into Nigeria and not all market women involved in merchandised of crockery trade. But it was unfortunate that there was wide spread rumour which indicted market women of not paying rent for stalls occupied by them in Dugbe market for the period despite the huge amount of profit realized from trade (Faseke, 2005; Oladejo, 2016). However, the other commodity groups express their feeling that they hardly have spaces in the market stalls. INA finally decided to set Committee for Market Women Tax Assessment in order to follow due process. The tax assessment served them notice to appear for the tax assessment in which the market women quickly wrote a letter to the Chairman of Tax Assessment Committee on the stand that the tax on crockery market women was not justified because they were paying two shillings per a stall. Thus, women tax assessment unjustified (Partpart, 1985; Oladejo, 2016). Decision of the Chairman of Tax Assessment Committee was that payment of tax for market women was compulsory. Without prolonging the matter, market women organized themselves and came up with strategies. They firstly staged a protest to Mapo Hall and spoke in one voice to INA Administrative Secretary. Secondly, they wrote a petition forwarded to Mr J.F. Hayley. Thirdly, they sent a delegate of market women to Mrs. Funmilayo Ransom-Kuti in Abeokuta. Finally, with the support of Nigeria Women Union (NWU) and National Council for Nigeria and Cameroon (NCNC), market women were finally vindicated (Falola 2012; Oladejo, 2016).

Imposition of Women Tax in Egbaland and Women's Reactions

By 1943, the Ladies Club Association which purely began as an elite women association was gradually transformed to Abeokuta Women Union (AWU) and began as a reactionary group against heavy burden of colonial taxation (Oral Interview, November 18, 2022). This revolutionary women association was a formidable group that demanded for the abolition of the flat rate tax on women by the colonial administration. The Union saw itself as representative of all women in Egbaland. The climax of agitation against the colonial taxation was their demand that women should be represented on the council and all other committee that were concerned with Egba affairs (Oral Interview, November 20, 2022). The AWU employed the strategy of writing petitions to the colonial authorities and the Alake to repeal taxation on women and to correct abuses committed by him and its agents (Robertson 1986; Soromekun 2002; Oladejo, 2015; 2016; 2018). Some women elites adopted the tactics of refusing to pay their tax in order to dramatize the inability of Egba women to pay tax.

When none of the above strategies succeeded, the women adopted a more drastic approach and organized mass demonstration that took place in 1947 when thousands of women demonstrated to the Alake's palace and later sat on the ground of the palace (*Aafin*) for forty-eight hours (Oral Interview, November 17, 2022). Women repeated the demonstration and vigil in the palace of Alake. During the vigil outside the palace which they carry out mock, traditional sacrifices and funerals rites for

Alake. The revolutionary women began different abusive songs calling for the removal of Alake from the throne (Iweriebor, 1996). One of the songs goes like this;

Ademola Ojibesho
Big man with big ulcer
Your behavior is deplorable
Alake is a thief
Council member's thieves
Anyone who does not know Kuti will get into trouble
White man you will not get to your country safely
You and Alake will not die an honourable death
(*West Africa Pilot*, September, 1947; *Daily Service*, 1947).

The colonial innovation had led to the social unrest, and the disorder capitalist formations found favour in the masculine bourgeois attitude of traditional ruler in Egbaland. The autocratic disposition of the Alake of Egbaland was favourable to and encouraged the imposition of colonial policies which made life difficult for the women. Alake largely ignored the protest and rebellion which further aggravated the group to become aggressive and radical in their approach. They therefore left King Oladapo Ademola, Alake of Egbaland and his council members in frustration (Oral Interview, November 15, 2022). They planned for his removal and to achieve this, they came up with powerful movement and consolidated by a reformed society group known as *Majeobaje* Group (Do not let things get out of hand Group) (Oral Interview, November 15, 2022).

***Majeobaje* Group and the Consolidation of Women Anti-tax Revolution**

After the December 1948 rally, some of the men in Abeokuta who belonged to a reformed society known as the *Majeobaje* (Do not let things get out of hand) held a meeting and expressed support for the women. The *Majeobaje* Society (MS) had been formed in secret in the beginning of 1947 (Oral Interview, November 20, 2022). It was very critical of Alake of Egbaland. The *Majeobaje* Society and the Abeokuta Women Union (AWU) worked closely together in 1948 (Remy, 1975; Olubomehin, 2001). The co-operation was facilitated by the fact that its President was the husband of one the revolutionary women. *Majeobaje* advised Alake to increase the men tax and abolish the women taxation in order to avoid the women attack. Alake replied that it was not in his power to abolish the taxation of women because Abeokuta internal revenue generation was fundamental to the sustenance of the colonial administrative structures (Oladejo, 2015; 2018).

The reply of Alake of Egbaland clearly had its negative effects on the women morale and power to continue resistance against the hardship consequent on the implementation of women tax policies by the colonial administration. In 1947, escalation of riots and disorder throughout Egbaland by women was intensified. Then, the Alake was finally shaken, he agreed to suspend women taxation and constituted a committee to look into the plight of the women and make necessary

recommendations, which would assist in finding lasting solution to the recurring incident of violence on the administration of Egbaland. An uneasy peace followed in June 1948 when Alake went to Jos for a holiday with hope that the tension will be suppressed. During his absence, the *Ogboni* (a secret fraternity) chiefs who had been his strongest supporters decided to ride the band wagon of women in order to achieve their own aims (Genever, 200; Oladejo 2018).

The *Ogbonis* were very powerful in Yorubaland, Abeokuta inclusive. But under the sole native authority system they had lost their power. The *Ogbonis* passed a resolution on the 4th of June 1948 which rejected the sole native authority system as not in accordance with native law and custom, and rejected King Oladapo Ademola as their Oba; complained that Oladapo Ademola had seized the power and privileges especially that of tax collection. However, when the Oba Alake returned from Jos, the *Ogbonis* also resorted to the traditional method of signifying their rejected of an Alake (Okonwko, 2011; Oladejo, 2018). They sounded alliance of who raised their voice that the system of SNA had been a great source of oppression and suppression to Egba people. Even most of the Egba women would very much like this power of SNA removed because they were not happy under it. It is foreign to the custom of Egba, the women continued to hold mass protest on the 7th & 8th July and the whole province was in a state of unrest.

The administration came to a standstill after a third meeting of the Council had to be cancelled. The Alake accepted to end the SNA system, except that of his abdication. The *Ogbonis* then boycotted meeting of Egba Council (*West Africa Pilot*, September, 1947; *Lagos Daily News*, 1947). The wave of violence continued when a mob of young men joined movements against the supporters of Alake. The Alake on the 26th of July, 1948 relinquished his position as SNA to become Chairman of the Egba Council.

Aftermath: New Socio-Political Order for Egba Women

The period between 1943 and 1949 witnessed important changes in the life of women in Egbaland. Various rights were declared in anticipation of promotion of social equality for women in Egbaland. It is therefore paramount to mention some of the socio-political change for women at the period. Women were granted representation in local administration, taxation on women was suspended, and the sole native authority (SNA) gave way to an all-inclusive administration that accommodated women. However, the Alake held consultation with the Western Provinces who advised him to leave Egbaland since his presence was a constant threat to peace and stability (Oral Interview, November 15, 2022) He therefore left Egbaland for Osogbo in frustration with word that:

I cannot bear any longer the sight of turmoil,
Strife and discontent I have therefore decided in order to avoid bloodshed,
To leave the environs of my territory in the hope that after a time frayed
Tempers will subside and atmosphere of calm prevail. (Partpart, 1985).

After Alake was forced to exit the throne, an Egba Interim Council (EIC) was formed to replace the Egba Native Authority Council. The membership of the Council was expanded to include four women who were nominated to represent four sections of Egbaland. Four additional members representing the educated elements were also nominated and these came from *Majeobaje* society. The Egba Interim Council (EIC) continued unabated and the first act was to abolish all taxation for women, including water rates and to increase the flat rate tax for men (Oladejo, 2018; Byfield, 2023). The Abeokuta Women Union (AWU)'s demand was met. Their members included Mrs. Ransome Kuti as their President, Mrs Fagbemi F. W., Mrs Enitola Soyinka (mother of Professor Wole Soyinka), Mrs Victoria Soley and Mrs Adeyinka S. F. All market women also included, as members of two hundred thousand (200, 0000) financial membership cuts across the Egbaland that constitutes the women population in the area (Johnson & Mba1997; Judith, & Byfield, 2023). The criterion for membership was to be female and to be interested and committed to the cause of liberating the women against the oppression of colonial taxation in Egba land.

Lessons for Contemporary Government

There is a great lesson from this exploration for contemporary governance, tax collectors, policy makers, administrators and political leaders. King Ademola Oladapo, as a traditional ruler and one of the agents of colonial imperialism in Egbaland did not apply wisdom in the discharge of his duty and implementation of obnoxious women tax. This snowballed to social uprisings that led to closing down of market in Egba and prolonged protest at palace of Alake. This is in spite of the fact that Alake did not single handedly proclaimed women tax in Egbaland, rather he followed the instruction of colonial authority that empowered him over their people. There is a Yoruba adage that says '*Ti wan ba ran ni ni ise eru, aa fi ti omo je*', that is, "if someone is sent an errand of slave, he must apply the wisdom in delivering the message". Alake did not endeavour to look for the plight of women and manage the escalation of violence in the areas till it has gone out of hand which led to relinquished of Alake in the period.

A major take away from this exploration is that aggressive drive for revenue generation by the government through obnoxious taxation and all forms of charges should be done with caution by the government. The currency of the moment in Nigeria is the aggressive search for ways of improving internally generated revenue (IGR) by governments, at all levels. This has brought about increase in personal tax, and multiple taxation system with untold hardship on the people. If this goes unchecked, it may lead to protests and uprisings as witnessed during the colonial period. Another lesson to be learnt from the exploration is the imperativeness of inclusive governance for peace and stability to reign. The current politics of exclusionism, in which women are discriminated against when it comes to holding public offices (both elective and appointive), may spell doom for the country in the long run. Women outrightly kicked against the payment of tax partly due to the fact that they were not given due recognition in the colonial administration at the

inception. Taxing women without representation in governance amount to injustice; they should be given opportunity to contribute to the development of the country. If they could mount pressure on the colonial authority and its agents to abolish obnoxious policies, they can do better in the post-colonial era. The government of the day should, therefore, put in place policies or initiatives that would remove obstacles against women involvement in politics, empower them to contribute to decision making, and promote greater equity in society.

Conclusion

The periods between 1943 and 1949 in Egbaland can simply be described as a revolutionary era in the history of women taxation. Both the colonial administrative and structural changes witnessed within these periods were so dramatic that women became the agent of reform from the oppression of the sole native authority (SNA) and its agents. Women collectively mobilized themselves against women taxation policy without representation of women in colonial administration, which necessitated the forceful dethronement of Alake of Egbaland (Oba Oladapo Ademola) in 1948. The Abeokuta Women Union (AWU) in alliance with the *Ogbonis* and *Majeobaje* Society demonstrated their commitment to protecting the welfare of women during the period. The two groups (*Majeobaje* and *Ogboni*) re-strategized because they clearly foresaw dangers ahead of them if women group continued its revolution. Indeed, the respective actions and reactions was a turning point for women in Egbaland.

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