

Colonial Taxation and Development in Tiv Society, 1915-1960

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ABSTRACT

This paper examines the implementation of colonial taxation and its effects on the economic development of the Tiv of central Nigeria. It traces the history of taxation beginning from when the Tiv were subjugated and brought under colonial rule. After conquest, the colonialists introduced taxation which was new to the Tiv and it was used as a means of control to facilitate the process of colonial domination and exploitation of the economic resources of the Tiv. In doing this, the pre-colonial economic system was transited and consequently integrated into the international capitalist system where it served as an appendage to that system by serving as a reservoir for raw materials needed to feed the manufacturing industries in Europe. The multidisciplinary approach was adopted in carrying out this research; it made use of both primary and secondary sources. The study contends that taxation as a policy was use as a pivot in enshrining the colonial agenda of economic exploitation of Tiv society. The findings reveal that colonial taxation was an exploitative system that appropriated the

economic resources of the Tiv. Although it can be argued that the colonial tax system contributed to the development of Tiv society, nevertheless it was a development for underdevelopment. This is because most of the developments they brought such as roads, education, and hospitals were not enough and were directed toward the achievement of the general interest of colonialism. The impact of colonial taxation on the Tiv was that of underdevelopment and backwardness. The conclusion is that the colonial tax system destroyed the natural process of economic growth that was taking place in Tiv society.

Introduction.

The introduction of taxation in Tivland followed the military subjugation of the Tiv and the proclamation of the Tiv territory as a British protectorate in 1915.¹ After the conquest of the Tiv, the colonialists led by Lord Lugard needed to penetrate the Tiv and transit the economy of the Tiv which was a communal mode of production with labour organised around the household,² although it has been argued that the Tiv economy was at a certain stage of progression until it was cut short and integrated into the international capitalist economy as part of the international capitalist division of labour;³ where they provide raw materials for the capitalist world. To establish the colonial administration over the Tiv several policies were put in place and chiefly among them was taxation. To fund the colonies by the British government back home was a very difficult task and as a result a lot of proposals were made to raise fund within the colonies to run the colonial administration which meant that the resources of the colonies would be exploited in order to appropriate surplus and run the colonies. In doing this, taxation became a contentious factor in the administration of the Tiv society. Lord Lugard idea of taxation was in the first place for self-sufficiency of the colonies and control of the Tiv while exploiting their resources.⁴

It has been argued that the pre-colonial economy of the Tiv was built around subsistence and therefore it lacked any form of reciprocity, and it did not operate alone the lines of market forces such as demand and supply and therefore it was backward only to be transformed by colonialism.⁵ This cannot be completely true because the pre-colonial economy of the Tiv was at a certain stage of progression which may not be compared with the capitalist mode of production at that time but it was not backward as one may conclude. To begin with, the pre-colonial economy of the Tiv was that of a communal mode of production, what this means is that production was organised around the community with labour recruitment along family lines of kin, in-laws, age-grade and the household. Within this circle, the Tiv produced both for household consumption and for trade. Ochefu had argued that the Tiv engaged in long distance trade through relays.⁶ The surplus was controlled by the head of the family (the Orya),⁷ who formed the central unit of the political system since the Tiv was an egalitarian society with a segmented lineage system. Thus the Tiv produced in abundance what was needed to keep the society healthy and what the Tiv could not produce and needed, they exchange through trade relations with other groups.⁶ Apart from agricultural produce, there were other handworks in Tiv society such as cloth weaving, pottery, animal husbandry, blacksmithing, fishing and other services such as trade, head porter etc. this shows that there was division of labour in Tivland. There was diversification in the economic pursuit of the Tiv and this shows that the Tiv society was not static. Although the Tiv had not evolved a centralised political system like that of the emirate system but this does not subsume anarchy in Tivland since they society practiced a gerontocratic system where elders were in charge of the political system something they enjoyed until the colonial conquest of the Tiv.⁸

This work examines the concept of colonial taxation and its implication on development in Tiv society. Taxation is seen as a tool which was adopted to saturate the economy of the Tiv and ensure the exploitation of the economic resources of the Tiv people. This was done through the encouragement of cash crops production, monetisation of the economy, the transformation of the pre-colonial political system, the commercialisation of land and the production process which opens up the economy and tilted it towards the metropolitan economy as an appendage to that system. Thus, taxation was used as a buffer for colonial expropriation but as a bane of economic exploitation of the resources of the Tiv.

Conceptual Clarification.

Taxation.

To define taxation is very difficult because of the complexity of the concept. This is because what one person sees as tax may lack a comprehensive definition of taxation. This has often results to debates among scholars and analysts in ascribing to what taxation is, its nature and what it represents. It can be argued that taxation is revenue but again not all revenues that are tax and it is not so much just about the fund raised by the authorities but what purpose would it serve and is the government under any obligation to use taxes on any stipulated function.⁹ what are taxes for? Are taxes for service or is it tax for service? These are begging questions whose answers are also wrapped up in polemics.

There are several definitions of taxation and we will look at some of them which includes:

A monetary charge imposed by the government on persons, entities, transactions or properties to yield revenue.¹⁰

Another definition states that, tax is a pecuniary burden laid upon individual or property to support government expenditure. It is not a voluntary payment or donation but

an enforced and compulsory contribution exacted pursuant to legislative authority.¹¹ The enforced proportional contributions from persons and property levied by the state by virtue of the sovereignty for the support of government for all public needs.

The above definitions encapsulate fears surrounding lack of a comprehensive definition of tax as given by the National Tax policy, with respect to the fact that the meaning of tax varies depending on the type and purpose. Case law definitions of tax are not all encompassing as to educate a tax payer to understand what tax is, this shows how difficult it is to define or give a concise answer to the question what is tax? Tax is as we have already reiterated, is not subject to a universally accepted definition.¹² It is not to be however overly dogmatic about the fact that the definition of tax cannot be attempted. There are a number of definitions by different professionals like tax practitioners, Accountants, Tax academics, lawyers, economists, historians and book writers both nationally and internationally on tax and taxation

The above explanation shows that a single or simple definition of tax may not and is likely not to have all encompassing application. In this case, as observed by Ipaye; in defining tax it is better to look at its essential characteristics rather than its name.¹³ It has also been shown clearly that to describe the main feature of a tax is not to define the concept.¹⁴ It is however important to provide to provide some of the salient features of a tax. These features include; annually; a tax is paid once in a year unlike other payments. Taxes are to be paid by adults' citizens of a country.¹⁵ Taxes are levied only on adults and children are exempted from payment of taxes, except of course indirect tax like the Value Added Tax. (VAT) Taxes are usually under compulsion; Tax payment is compulsory payment by adult and failure to pay is criminal in nature. This is known as tax evasion. Taxes are also fixed, the amount of tax is usually fixed, it is not to be

arbitrary but it should always be known to the tax payer. The above have discussed the meaning of tax and some of the salient features of tax.

Imposition of Colonial Taxation on Tiv Society.

The introduction of taxation was not an accident as far as the colonial regime was concerned but a necessity which the colonial process was to be built upon. The fall of the Sokoto Caliphate to the British was a clear signal of the fact that the colonialists were in business. Lord Lugard being the high commissioner of northern Nigeria saw the need to maintain the political structure already laid by the Jihadists through the emirate system only to change leadership structure with agents who could be loyal to them and doing their biddings referred to as the indirect rule system. However, it has been argued that the emirate structure was preserved more because of the entrenched system of administration and systems of taxation which the people were already accustomed to and so the indirect rule system helped in maintaining that culture of administration and taxation while at the same time insubordination was not tolerated and the directives were that of the British colonial officials at this time with Lugard at the top of the situation.

As a result of the success of the indirect rule system in the north, it became easy for Lugard to adopt similar policies in administering over other regions including the Tiv. Taxation however was a new phenomenon to the Tiv but it was the belief of the colonial officials that it is only through military force and a very viable tax system that the colonies would be subdued and their economy transited to suit the requirement of the capitalist system. According to Lugard:

Taxation was a stimulus to production, a source of revenue for the support of the colonial administration- it marks the recognition by the community of the protecting power' and finally it serves as the

basis for the development of the system of indirect rule... Without income from taxation they could not provide for development let alone the payment of officials on a regular basis. Without a tax there can be no treasury, and without a treasury no eventual measure of self-rule.¹⁶

What is being said above is that as far as the colonial system is concerned it could never have succeeded without a tax system and therefore taxation is the fulcrum of the colonial embodiment. The survival of the colonial administration, the income for development of infrastructure, the benefits of the colonial officials and the introduction of the indirect rule system were all made possible by the imposition of tax. Taxation was also used as a means of control which helped in reshaping and transiting the pre-capitalist economy into the capitalist economic system. With this, it was evident that taxation was used as an instrument to penetrate the very fabric of the pre-colonial socio-political and economic set-up of the Tiv.

The desire of the colonialists was not just to collect tax for the purpose of running the administration alone but taxation was identified as key to the achievement of the overall colonial agenda. As a result, the entire 33 districts in Tiv division and all the villages were individually assessed for the purpose of tax collection. The target was every adult male in all the household at the age of marriage was required to pay tax. Lugard's model of an individual income tax based on political office assessment was levied on private property ownership, farm produce, or livestock and coinage. It was however Lt. Gov. Charles Temple that introduced direct income tax in Tiv land in 1912 in order to enable the exportation of cotton for the British Cotton Growing Association (BCGA).¹⁷ This was to stimulate production of oilseeds which was highly needed by Britain and to get it cheap, they instituted the payment of tax in kind and because it was being produced in the

Benue province the collection of tax in kind accelerated the increase in the production of benniseed, cotton oilseed and groundnut in the Benue province.

The collection of tax in kind also stimulated peasant labour and it helped in easing the scarcity in coinage which was a problem for the colonialists with tax collection. According to Odey, this led to the increase in tax in 1913 up to £5742.1s.9d¹⁸ all in kind. The payment of tax in kind was initiated to stimulate the production of certain crops that were needed by the colonialists against other crops; this however had its own issues such as transporting bulky goods collected in tax. And by 1914, the payment of tax in kind was discourage with the increased purchases made by trading companies which made cash available in Tiv land. With cash, taxes continued to increase and this showed the continuous exploitation of the Tiv people by the colonialists. To Odey, taxation facilitated the expropriation of the people and laid the framework for the Benue rural poverty.¹⁹ According to Agber, by 1918 almost all parts of Tiv land had been brought under assessment and taxation.²⁰ and by this time as reported by Doward, with every clan in Tiv under assessment, the District officer reported a whopping amount of £11,738, had been collected in cash.²¹

This amount signified a reasonable increase in tax revenue from a mere £1,549 in 1912, to £8,062 in 1914, and to £19, 026 in 1916. Odey argued that despite this tremendous increase in revenue, farmers were not paid the actual cost of their produce as another instance of the deprivation of the farmers "potential producer income."²² What is being portrayed here is the importance of taxation to the colonialists and it was used to facilitate the establishment of the colonial administration and the colonial economy which was used as bane of exploitation of the resources of the Tiv.

Colonial Taxation and Transformation of Tiv Economy.

The introduction of taxation impacted and facilitated the colonial process in several ways which helped in galvanizing the Tiv economy and enshrining the colonial agenda of economic exploitation. With the monetization process in motion, taxation was the driving force that allowed money to be embraced by the Tiv people. It further facilitated the transition of cash crop production, due to the fact that the British colonialist monopolized the capital in circulation which was often scarce but the need to pay the tax which was forcefully imposed on the Tiv compelled them to engage in cash crop production.²³ It is important to point that colonialism left both negative and positive impact on the Tiv economy.

In trying to explain the purpose of taxation in Tiv society comparisons have to be made with other parts of the continent like South Africa, East Africa etc. and try to understand how it was that the British colonialist adopted certain policies which were economically possible and positive for them, let say the East and Southern Africa such policies as that of land expropriation and plantation agriculture which was left in the hands of settlers and why the same process did not take place in most parts of west Africa and Nigeria in particular. In the case of West Africa, with specificity on the Tiv of central Nigeria, the British had their work cut out for them, because labour was plentiful and the agricultural surplus needed in the form of cash crops was easily supplied through peasant production.²⁴ As stated by A.G. Hopkins, the West African domestic labour was able and capable of meeting the requirements of the metropolitan industries.²⁵ The productive capacity of the Tiv was such that it created income through a violent tax system for the colonialists and the foreign exchange earnings for the colonial regime kept increasing and production continued to rise. This punctures the theory that the condition in West Africa which was said to be hostile to settlers. The process in

Tivland was so congenial that the colonialist did not need to over emphasize their primary objective especially with a fervent system of taxation in motion. In Tiv land particularly, agricultural production of the highest proportion was already embedded and all that was needed was a stimulant increase in the crop type important to the colonial regime to be produced. Unfortunately, it was taxation which was used for the exploitation of the resources of the Tiv.

The transition to cash crops was also made easy because of the availability of labour which was pivotal to agricultural production. Taxation only accelerated the process. Thus, the argument that colonialism transformed the agricultural process in Tivland needs reexamination as the substratum of Tiv economy was not transformed. The pre-colonial economic condition were not altered, what was redirected was not to be found in labour or land (the principal means of production) but it was the crop type and since the land which is a principal means of production was not commercialized just like labour in the initial stage, capital remained scarce in the hands of the Europeans who monopolized the process and because taxation was an imposition, the engagement in cash crops production became unavoidable. This cash crop production in Tiv land came in the form of groundnuts, cotton, benniseed and later other products followed. As money penetrates the economy, the need to seek other jobs became paramount. Money disengaged the peasant producer from household labour nwhich was the physiognomy of communal production to private ownership and labour available for sale. Most Tiv youths began to seek for other jobs like road construction and other services that could be rendered around the semi-urban centers especially in places like Katsina-Ala, Makurdi and Gboko²⁵ etc. the colonialists also made use of forced labour,²⁷ and this act created discontent among the Tiv people and other groups that faced similar situations.

To collect taxes, the colonialists were also confronted with the challenge of man power, just like the administration itself needed personnel. The indirect rule system was introduced where traditional rulers were appointed to act on behalf of the colonial masters. The indirect rule system itself was pictorial of the emirate system that was already in existence under caliphate authority of the Northern part of Nigeria.²⁸ This was adopted and passed down to other parts of the country like the Tiv who perhaps had no identified centralized system of government.²⁹ The indirect rule system itself was summarily an imposition on the Tiv at that time, however, given the changing times; it was quick to take roots in Tiv country, which changed the framework of the political economy of the Tiv. And by the 1930s, the colonial system was fully in place in Tivland.

Colonial Taxation and Development in Tivland.

The aftermath of the colonial system is what historians' debate today. There are several aspects under which it can be argued that colonialism left a positive mark on the economy of the Tiv even in this modern time which can hardly be disputed. Like E.H. Carr would say, facts are one thing, and interpretation is another.³⁰ If a road is cleared to an illegal goldmine, what do we debate about? The gold that was stolen or the road that was created in the process of that carnage even if it cannot be completely undermined, it has to be clearly stated what colonialism was all about. What was the agenda and how did they go about it in achieving the agenda in Tiv. There are those who are emphatic about the benefits of colonialism in Africa as a whole and they have continued to affirm their position. P.C. Lloyd states that; the colonial powers provided the infrastructure on which progress in the "independence" period has depended: a fairly efficient administrative machine, reaching down to villages in the most remote areas, a network of roads and railways and basic services in health and education. That the export of

primary products brought considerable wealth to the people.³¹

In the same vein, Margery Perham also made it clear that colonialism was more beneficial to the Africans and he went ahead to criticize those who said otherwise arguing that colonialism has left so much that cannot be easily discarded.³² Other scholars like D. K. Fieldhouse has also come to the same conclusion. According to him, all empire builders have very significant economic effects, some good, and some bad.³³ Others like the Bohannan also popularized similar positions concerning especially the Tiv economy which to him was only transformed following the arrival of the colonialists.³⁴

The above assertions have however been challenged, there are scholars who have contended that the beneficial effect of colonialism in Africa was non-existent. This position is held prominently by a number of historians including Walter Rodney, who was blunt in stating that colonialism had only one hand- it was a 'one armed bandit.'³⁵ Others are A. Adu Boahen, M.H.Y Kaniki, A.E. Afigbo, S.G. Nyityo, M.O. Odey and host of others. The disparity in scholarly thought has been presented above, we have to however understand the fact that there are two sides to a coin and until you turn the other side of the coin you cannot understand what the other side portrays and it will not be objective to sidestep this process in fairness. To draw the balance between the positive and the negative impact of colonial taxation on the economy of the Tiv, questions need to be asked and answered. What was the state of the economy of the Tiv before colonial incursion? What were the economic inputs introduced by the colonialists in transforming the agricultural economy of the Tiv? This and several questions can be asked and answered only then we can have a balanced sheet of the impact of colonialism on the Tiv society.

There is evidence to show that colonial taxation had some positive impacts on Tiv society. To begin with, taxation was remunerative,³⁶ and as a result, the colonialist

made provision for infrastructure in the form of roads, railways, the telegraph, telephone and other communication methods. We have to agree with the fact that these were not in place during the pre-colonial period as Njoku has shown that participants in local trade generally came from walking long distances.³⁷ Caldwell also affirmed that nearly all land transport was by human portage.³⁸ This infrastructure which is very basic to societal development is said to have been fervently in place by the 1930s and it helped not just for economic interest but the ease of movement generally.³⁹

As transport developed, taxation also facilitated the growth of the primary sector of the economy. The cultivation of cash crop took off in Tiv especially groundnut, cotton, and benniseed. They were the frontier crops to be cultivated, all of which contributed to the gross domestic product in Tiv land, unlike other parts of Africa where the settlers took over the production process, these cash crops were produced by the Tiv themselves, although it is argued that this shows a clear evidence of the willingness of the Tiv farmers to adapt and respond to the right incentives. Forbes for instance argued that it was the infrastructure laid down by the British colonialist that propelled this commercial output which linked Africa and the Tiv with the rest of the world in an international trade.⁴⁰ It is also argued that colonialism created an economic revolution in Tiv. That It led to the commercialization of land making it a real asset, the huge tract of land which lay bare in Tiv country and was not hugely populated and underutilized, were integrated into the commercial process with the introduction of cash crops and mining industries. The economic revolution is argued to have led to an increase in the purchasing power of some of the Tiv people and with it an increase in their demand for consumer goods. Consequently, the growing of cash crops by the Tiv enabled some individuals of different social statuses, especially in the rural areas to

acquire wealth and become very powerful in their communities.⁴¹

The colonialist also introduced currency in Tivland which was a prominent factor in the process of administration of tax and commercial activities. To this, every section of the society was drawn into the money economy by the eve of the Second World War. The implication was that cash had taken over property rights and possession. The introduction of cash actually changed the dynamics of Tiv economy. This is not to be mistaken however with transformation. With the introduction of currency albeit in very scarce quantity, taxation pushed people into other activities especially wage labour and this created an avalanche of labour to be exploited by the colonialists.⁴² The money economy is also said to have led to the commencement of banking activities which has remained an important feature in the post-colonial era of the Tiv. The introduction of currency also encouraged the abolition of exchange marriage which was abolished in Tivland in 1926; as a result, the issue of marriage was no longer limited to that rigid process that denied most youths the ability to marry whenever it was possible to them without waiting for the advantage of having a sister to exchange for a wife. This situation also helped in boosting the rights of women at that time. . The introduction of currency as stated was a machine that instituted the Tiv economy into the international capitalist system which continued to persist even in the post-independence period.

We have looked at most of the impact of colonial taxation which as argued by most scholars as being important and progressive to the Tiv economy compared to the pre-colonial era of the Tiv economic set up. To argue without evidence that colonialism was an exploitative system is impossible. It is only possible to present the elements which were portrayed by colonialism itself. What was put in place by the colonialist cannot be denied but, it is the argument that it was responsible for the

development of the Tiv that is questionable. The method and mode of operation is what needs examination. The introduction of taxation was seen as the fulcrum of the whole colonial system as Lord Lugard is quoted by Odey as stating that:

“Taxation was a stimulus to production, a source of revenue for the support of colonialism administration. It marks the recognition by the community of the protecting Power and finally it serves as the basis for the development of the system of indirect rule. Without income from taxation, they could not provide for development let alone the payment of officials on a regular basis. Without a tax, there can be no treasury, and without a treasury, no eventual measure of self-rule.”⁴³

The above quote from Lugard himself tells the whole story of the colonial agenda. Lugard is of course an individual within the colonial set up but his words are to be taken with all seriousness because he was the face of colonialism in itself especially in British territories. Colonial tax policies were used to permeate the very frame of the Tiv economic set up whose components will be assessed.

In the first place, the colonialist provided an infrastructure in the form of roads which were opened up around Tivland especially after the completion of the railway that cut across Tiv land through Makurdi. It is argued by many scholars prominent among them, M.O .Odey, that the infrastructure was not adequate and again the nature of their construction was more to the interest of the colonialist to suck up the resources of the Tiv people and that of Benue at large.⁴⁴ In the same vein, M.H.Y. Kaniki has also discredited the colonial infrastructure as not being as useful as it appears to be.⁴⁵ The argument is that most of the roads were constructed to ease the way for the colonialist to reach out to areas

where cash crop were to be appropriated in Tiv land, that is to link internal areas of production to the world commodity market.⁴⁶ These roads had no feeder or branch roads where internal changes towards boosting a more agricultural revolution would have been engineered. In a more inclusive and regenerative economies, agricultural inputs such as Dams, feeder roads, extension services and other safety nets are invested upon to stimulate agricultural or an agrarian revolution and this in turn would create that surplus which will further enhance the productive forces and social transformation toward sustained economic production and development. This was absent in the colonial economy since they were not concerned with the microeconomic variables but to satisfy a giant economy from the metropolitan states. According to A. Adu Boahen;

Such infrastructure as was provided was meant, then to facilitate the exploitation of resources of the colonies and to link them with the metropolitan countries but not to promote the overall economic development of Africa nor promote inter-African contacts.⁴⁷

This shows the level of exploitation and negligence on the part of the colonialists. This is because the desire was not to develop the colonies but to underdeveloped them.

Another suggestion that, the colonialist had no intention of industrializing the economy of the Tiv stems from the fact that the Tiv are known for their being industrious and if taxation was instituted, with force, it then means that the colonialists, if they wanted to develop the colonies, would have invested in the establishment of industries rather than exporting raw materials from the colonies. Rather, no manufacturing industries were established in the Tiv economy. The process was to export raw materials which were often purchased at prices determined by the colonialist which was at very cheap

rate, while at the same time, bringing all kinds of manufactured goods from the industrial countries of Europe. This was antithetical to the development of Tiv land. That capitalist integration of the Tiv economy was for the exploitation of the resources in Tiv land and not for the transformation of the economy into a modern economy to take off towards growth and development.

Because taxation pushed the economy of the Tiv into new forms of labour and production which was tilted towards the colonial commercial demands, this led to negligence of the pre-colonial industries or crafts and other implements which were important to the Tiv society. This was because; the need for money to pay tax which was also monopolized by the colonialists gave rise to the abandonment of these traditional methods of production, as it was replaced by imported goods from Europe. If these manufacturing industries of traditional origins were maintained and encouraged through the modernization of production techniques, this would have increased output in Tivland and steadily improved the technology in Tivland and elsewhere in Nigeria or Africa. However, the importation of cheap commodities consequently killed off these crafts and industries,⁴⁸ which truncated the technological development of the Tiv rendering them dependent on the international capitalist system.

In addition to the above, the fact that agriculture was one of the main avenues used by the British in exploiting the resources of the Tiv, no attempts were made in the diversification of the sector. It has been stated that, taxation was the weapon used in facilitating the increase in cash crop production and progressively, it was important to reinvest in the economy by way of diversifying the economy through commodity based industrialization to accelerate growth and development, rather what was emphasized was that monoculture of a single crop in Tivland. Groundnut for instance at a point became the most prominent with cotton and benniseed fluctuating side by side. This situation continued into the

post-colonial era where not much has been changed ever since. As stated by Boahen:

Colonialism did indeed integrated the African economy into the world international economic order but in a very disadvantageous and exploitative manner and this has not been altered ever since.⁴⁹

Another factor worth mentioning is the fact that taxation encouraged more of the production of cash crops which was emphasized by the colonial government. Before the colonial era, the pre-colonial Tiv economy produced for consumption and for home market and the export sector. What the Tiv man did not produce and needed was exchanged with what he had or bought with whatever form of legal tender available to him in the market and this continued over time. Production was carried for subsistence, local market and long distance trade.⁵⁰ However, due to the concentration on the production of cash crops during the colonial era, the internal sector was virtually neglected and the Tiv were in fact compelled to abandon the production of food crops for export oriented cash crops. Odey has observed that, overreliance on cash crop production was unproductive and it created a crisis of hunger, deprivation and poverty.⁵¹ Odey has succinctly established this history of hunger and rural poverty in Benue state as a consequence of the colonial system. In his words;

It may be argued up front that the most important aspect of that dialectical relationship between the British colonial economy and Benue societies is perhaps hunger and rural poverty in the midst of plenty. In other words, the British colonial capitalism instituted the phenomenon of hunger and rural poverty in the Benue region. Within about half a century, the problem of food scarcity was set in motion

and continued unabated to very large proportions.⁵²

The above from Odey shows the level of negligence of the production of food crops which created food crisis in Tivland. This is another evidence to show that colonialism did more damage than good.

Another aspect was that of labour, following the monetization of the economy of the Tiv and the introduction of taxation, labour became the most potent engine to drive the colonial agenda. To embark on colonial infrastructure of road, bridges, railways, mining, administration and even tax collection, cash crop production; labour was needed, and something needed to stimulate labour even if it was dormant somewhere as the bourgeois scholars would say, it needed to be awakened. Taxation became the driving force. The colonial tax system which was forceful and violent drove the indigenous Tiv people to embark on several jobs hunt to pay taxes. According to Odey;

In 1922 at the height of this construction work in Benue province, over 4000 Tiv were employed. Most worked as curve laborers in a variety of jobs ranging from earth work to track laying and bridge building at 8d per day and 4s per six day work and were taxed by the colonial government. In fact, Tiv peasants flooded the railway job market to be able to pay their taxes easily.⁵³

This process led to migration of labour from Tiv area to other parts of the country like the Jos tin mine and plantations of cocoa in Western Nigeria. Tax rates were very high ranging from 2s to 5s to which wages were often very low leaving the workers often very poor without the opportunity to save and reinvest in other ventures that would improve life. The colonial system was out to exploit and as said by Walter Rodney, "it was a one armed bandit"

The monetary system and the coming of banks was another aspect where the colonial system was able to exploit the economic resources of the Tiv without reinvesting in the economy. To understand the banking system it is important to first understand how the economy works and how deviation from the conventional rules of the economic system can halt the process of development. In the production process, the wealth of the society is created by the labour of the workers.⁵⁴ In the case of the colonial Tiv society, it was the peasants who produced this wealth through cash crop production and other activities such as roads and railway construction, mining and other extractions where wages were very pitiful while at the same time taxes were levied on them which generated revenue for the government of the day. Wealth comes from value and this value was an imposition by the colonial administration through taxation which necessitated the production of cash crops. The establishment of marketing boards made the production of cash crops worse for the farmers. These marketing boards according to Odey became allays of exploitation by shortchanging the international prices of goods by purchasing at very low prices from farmers while reselling at the international prices and making huge profits.⁵⁵ And since the monetary system was in the hands of the colonialists, it was easy to create the colonial economy within that chain of exploitation. Productivity creates transactions within the economy, buying and selling and price mechanisms and credit and in the midst of this there is the government and the bank that regulates the process through the flow of credit. In a monetary system, there are lenders and borrowers who in turn invest in the economy. What the government does through the central bank is to sometimes lower or raise the interest rate to encourage creditors collect loans and invest in the economy or to control inflation. When loans are given out it leads to investment in the economy and

this booms the economy and contributes to the growth of the economy.

What transpired in the Tiv society during the colonial period was rather unconventional. Because the Tiv economy was integrated into the international capitalist system, the pivot of the monetary system was located in the metropolitan states, while the system in the colonies provided for expatriate firms to benefit from the system through loans without engaging the African merchants in the process. These banks and expatriate firms had their money stashed in the home economy without reinvesting in the colonies and this made the Tiv economy superficial without the roots for economic growth since the financial system was not saturated to create that avenue for the enhancement of social formations within the colony. The colonial authorities created a monetary system which rather distorted the local economy. The currency used in the colony was tied to the colonial economy back home, they introduced tariffs and kept all foreign earnings in the metropolitan capitals at the same time, they ensured a stable and fully convertible currency, to which this led to the freezing of colonial assets in the metropolitan capitals instead of their being realized and invested in the colonies. In the words of Boahen;

The repatriation of savings and deposits of Africans by the banks and the discrimination practiced against Africans in the granting of loans further impeded African development.⁵⁶

Thus, the argument that, colonialism triggered development in the aspects of roads, railways, bridges, banking and finance, trade etc. only goes to underline the Iron Law of unintended consequences. These developments were not adequate and at best, they were carried out to enhance the colonial agenda of exploitation. Colonialism only meant to expropriate the resources of the Tiv and Africa in general and it has been clearly exhibited above on how the colonial system operated.

Conclusions

This discourse has examined colonial taxation within the context of its effects on the economy and development of Tiv society. The paper argued that, the colonial government adopted taxation to exploit the resources of the Tiv using taxation to facilitate the production of cash crops and to facilitate the rise of a labour force into other economic activities like mining and other construction works within the society. Through taxation wealth was created only to be expatriated to the metropolitan capital where the economy of the Tiv was consequently integrated into the international capitalist system. And as a result, the Tiv economy was tied to the metropolitan economy and served as an appendage to that system. The Tiv economy was only encouraged to produce raw materials in the form of agricultural products to be exported to feed the industries back home in Europe, while at the same time finished goods were imported into the colony and sold at very high prices as against prices of raw materials which were determined by the same colonial forces. As such, the need for investment in the colonies was not paramount. The colonialists failed to invest in the agricultural safety nets that would have accelerated agricultural productivity which in essence would in turn drive the economy towards manufacturing and industrialization.

It is rather pitiful looking at the wealth which was created through peasant farmers and was exploited by the colonialists leaving the Tiv society underdeveloped on the eve of independence. The colonialists though were able to contribute to the development of the Tiv society in a number of ways as mentioned above, through road constructions, railways, buildings of schools, hospitals, office building and others. They created a police and military force, an administrative structure of government, banking system etc which helped in saturating the economy but this entirely put together was argued to be

incidental without actually transforming the Tiv society profoundly towards genuine economic growth and development.

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