



HISTORICO-LEGAL AND SOCIOCULTURAL CAUSES AND THE IMPLICATIONS OF PEASANTS' REVOLT AGAINST TAXATION IN IBADAN, WESTERN NIGERIA

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Abstract

The expectation that the Nigerian elites who were vested with political power at independence in 1960 would improve the lives of the populace appeared to be misplaced, because the nascent Nigerian state bounced from one avoidable social conflict to the other. One of the avoidable problems was the ill-conceived increase in the tax rate of the peasants by the Government of Western Nigeria in a period of economic depression. This article examines the reasons for the resistance to taxation, the legal and extra-legal ways by which the peasants were able to engage the military administration of Western Nigeria, albeit the Nigerian state laws enforcement machinery to a standstill, using the case study method. The article found that there were certain demographic similarities among the leaders of the agitation by a review of the existing literature. The rebellious peasants had their own legal order and communication system rooted in the Yoruba indigenous system. The article concluded that the violent agitation of the peasants began because of the refusal of the authority and the ruling elites to heed the pleas of the peasants through petitions and peaceful representations. The article therefore recommended that there is a need for the state authorities to understand the plights of the citizenry before imposing higher tax burden on them. Similarly, the different levels of governments in the Nigerian federation should learn from this experience in the formulation of current and future tax policies. Further, the Nigerian state's resort to violence in this case was defeated in the face of popular revolt.

Keywords: Tax, peasants' revolt, elite, Ibadan, Western Nigeria, Agbekoya.

JEL Code: K34, H20

INTRODUCTION

The creation of the Nigerian state and the imposition of taxation on the populace by British colonialists were alien to the most of the indigenes and there were incidents of tax riots which were violently suppressed. Moreover, the modus operandi of imposition and collection of taxes were alien to the indigenes, even in areas where taxation was imposed hitherto colonization. Thus, the alienation of the populace in the imposition and collection of taxes led to insurrection and riots. Most of the tax insurrections in colonial and post-colonial Nigeria occurred in southern Nigeria, particularly in Western Nigeria. These include the Iseyin/Okeho tax riots of 1916/1917, the Adubi tax riots of 1918, the anti-tax riots of Warri Province of 1927-1928 and the Abeokuta Women's Union (AWU) tax riots of 1947-1948 (Jonathan, Mugambi & Robert, 2013; Anaza, 2017; Byfield, 2003; Obasanjo, 2014; Falola & Paddock, 2011; Chuku, 2006; Van Allen, 1976; Osuntokun, 1971; Atanda, 1969; Ikime, 1966). Likewise, immediately after independence, there were tax riots in Egba division because of the capitalization levy imposed on all adult male to finance the Free Primary Education Scheme in the Western Region (Fafunwa, 1987).

Ibadan was the largest and most populous city in sub-Saharan African at independence in 1960 (Owolabi, 2019). It was the capital of the former Western Region (later Western State). Western

Nigeria has witnessed many tax revolts during the colonial era and afterwards, as shown above. It was in Ibadan that the first taxpayer association, known as Ibadan Taxpayers' Association, was formed in Nigeria in 1952 (Beer, 1976). This association was however an elite organization, not a mass movement and it later merged with a political party – the National Council of Nigerian Citizens (NCNC) in 1954 (Beer, 1976). Ibadan city, shown in Figure 1 below, was the epic center of by far the most spectacular and devastating peasant tax riot in Nigeria- the *Agbekoya* tax riots. The *Agbekoya* tax riots of 1968 till 1969 started in Ibadan and radiated to other parts of Western Nigeria. *Agbekoya*, which literally means "farmers reject suffering" is an amalgamation of many peasant associations such as *Mekunnu Taku* (The Association of the Adamant Poor) *Mekunnu Parapo* (The Union of Wretched Toilers) and the *Olorunkoya* (God forbids Distress). The riots were the peasants' reaction to a culmination of oppressive tax laws, "excessive" tax, crude exercise and abuse of state powers (Animashaun, 2016). The state imposed cocoa and other cash tree tax, "excessive" flat tax rates, payable by all including the aged, infirmed, retired and the unemployed!' (Animashaun, 2016, p. 84; Beer, 1976, p. 164). The representation and petitions of the farmers were ignored by the government. The farmers complained that despite their willingness, they were unable to pay the tax levied. The peasants also lamented the lack modern amenities in their communities; and that even the Governor of Western State had to resort to the use of a helicopter to reach their villages as there was no motorable road, among other things. Further, tax raids were frequent and defaulters or those that did not have their current tax receipts handy were subject to inhumane treatment including being stripped naked, prolonged exposure in scorching sun, beating and detention (Animashaun, 2016).

Tax officials were in the habit of harassing their opponents. There were instances, whereby two men (one, a farmer, the other a tax official) were wooing a woman. The tax official arrested the co-suitor on tax related pretenses, forced him to strip and matched him almost naked, specifically parading him in the street where the prospective paramour and her parents resided (Animashaun, 2016). The Ayoola Commission of Enquiry set up by the Western State Government blamed the government for insensitivity and claimed that the riot was a spontaneous reaction by low-income earners to an oppressive and outrageous tax regime. The Commission in its report titled – the *Report of the Commission of Enquiry into the Civil Disturbances in Certain Parts of Western Region of Nigeria in the Month of December, 1968* stated that property worth millions of pounds was destroyed; police and government institutions, *Obas* and collaborators were attacked. For instance, in other locations in the south west, the Soun (traditional ruler) of Ogbomosho- Oba Lajide Layode was savagely murdered (Beer, 1976). The palace and properties of Oba (traditional ruler) Akinsanya, the Odemo of Ishara was burnt and he escaped death by whiskers. Similarly, the Agodi federal prisons in Ibadan were sacked and all inmates including tax detainees and recidivists were released (Adeniran, 1974). The main objectives of this article are- first, to examine how tax law impacted on the Ibadan peasants and its implication on tax compliance. Second, to examine the laws guiding the conduct of the peasants within the period under review (1968-1969) and the peasant militants' response to state laws. Third, to examine the reasons for the socio-demographic homogeneity of the leaders of the tax revolt and lastly to examine the methods employed by the Ibadan peasants to resist taxation between 1968 and 1969. It is against this background, that the article generally analyzes and explains the phenomenon of tax resistance in Ibadan, South West Nigeria between 1968 and 1969.

LITERATURE REVIEW

Tax is a compulsory, statutory exaction of money by a public authority, generally for public purposes and the benefit received is not in proportion to the payment made (*Mathews v Chicory Marketing Board*, 1938; *Lower Mainland Dairy Products Sales Adjustment Committee v Crystal Dairy Ltd*, 1933; Abdulrazaq, 2005; Sanni, 2006; Stebbings, 2016). Monroe maintained that taxation of property and labor is a form of legitimated property confiscation requiring powerful justification (Monroe, 1974). Others, such as Murphy et al, hold a contrary view and believed that taxation is indispensable to the effective funding of a state, but also insisted that taxes must be legitimately levied (Murphy & Nagel, 2002; Beale, 1919). Similarly, John Locke maintained that the concept of taxation was morally justifiable, constituting a fair contribution to the expenses of managing the state and a key element in the social contract (Frecknall-Hughes, 2007). Hume, though rejecting Locke's social contract theory endorsed taxation, but cautioned on arbitrary taxation (Frecknall-Hughes, 2014). Although, Samuel Johnson did not add any new ideas on taxation, but he proffered how practical, real taxation issue can be addressed based on Lockean ideology (Frecknall-Hughes, 2014; Waldron, 2016). Adam Smith in his work, *An Inquiry into the Nature and Causes of the Wealth of Nations*, 1776, put forth the characteristics of a 'fair' tax which is usually referred to as the concepts (or canons) of equity/proportionality, certainty, convenience and efficiency (Frecknall-Hughes, 2014). Younger theorists added neutrality, correction/control or influencing of behaviour, flexibility, simplicity, fairness, accountability and acceptability (Frecknall-Hughes, 2014; Dauntton, 2001). The applicability of these theories to this work is to emphasize that indispensability of taxation in the modern state and the need for "fairness" in taxation, that is, in the characteristics, substance and administration of the taxes.

Karl Marx's conflict theory and James Scott's theory of resistance are the theoretical framework by which the work is evaluated. These theories are synthesized based on the analytical outcome of the Agbekoya's revolt. Karl Marx's theory of conflict discusses the clashes between the "haves" and the "have nots"; and the eventual victory of the proletariat. James Scott's main line of argument, however, is that resistance is rooted in the daily individual and collective covert acts of the opposition and the employment of self-help against domination; it may be expressed by actions like foot-dragging, mockery and fake compliance or outright revolt. He proposes that the masses have their own political agendas which may differ from the elites' agendas; and political choices are made based on the achievement of each group's agenda (De Heredia, 2017).

The relationship between the taxpayers and tax authorities is naturally contentious. The taxpayer will like to pay as little as possible or no tax at all, while the tax authority is willing to extract as much tax from the taxpayer as possible, possibly over and above the amount stipulated by the law (Giray, Gerçek, & Aydoğdu, 2015; Croome, 2010). Equally, the power relationship between the tax taxpayers and the authorities is asymmetric. It places the tax authority at a vantage position *vis-a-vis* the taxpayer, as the tax establishments are 'supported with powerful authorities and procedures' while taxpayers' rights are ill-defined in many instances (Giray, Gerçek, & Aydoğdu, 2015; Croome, 2010). Thus, the author of this article contended that consistent effort must be instituted to ensure that the rights of the taxpayers are respected, especially among the illiterate peasants.

There are countless reasons for taxpayers to resist paying tax. Tax resistance such as tax avoidance, tax evasion and tax riots are positively related to corruption and the perception of the taxpayers on the government's prudence and fairness in spending the accrued tax revenue (Animashaun & Chitimira, 2023; Animashaun & Amuda-Kannike, 2023; Animashaun & Chitimira, 2021; Atufe, 2013; Osho, Olorunsola, & Ayejuyo, 2020; Otusanya, 2011; Torgler, 2003; Fjeldstad, 1996). In effect, taxpayers are likely to refuse to pay tax or violently oppose or resist the state, if it perceived the state officials as corrupt, unfair in the distribution of modern amenities or spending the tax proceeds profligately. Similarly, eligible taxpayers may resist tax payment if the mode of collection is oppressive, barbaric or the tax rate is considered too high by the taxpayers. All the factors listed above for tax resistance by the taxpayers were present in Western Nigeria during the period under study.

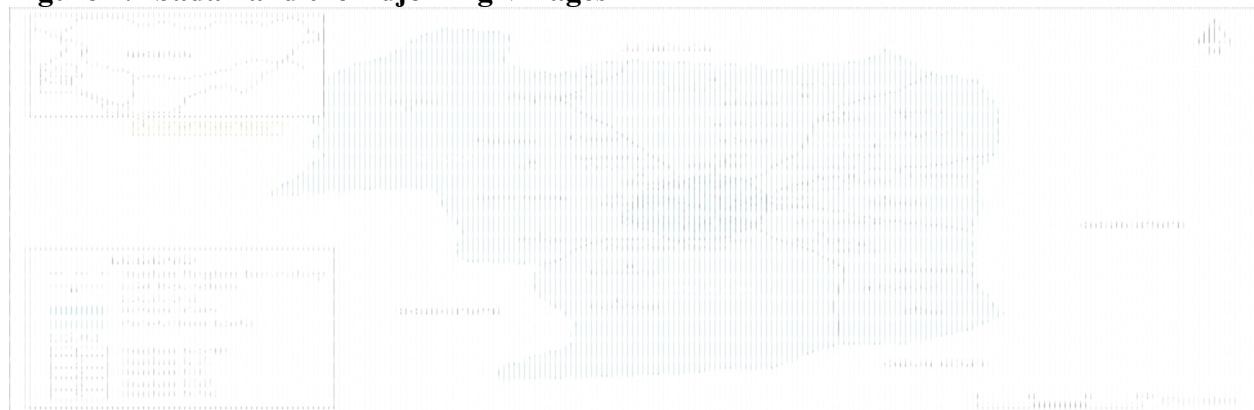
Peasantry is an ambiguous social construct and the definitions proffered by different authors serve diverse purposes, including social control, legal protections, social scientific analysis, collective action, and colloquial description (Forrest, 1982; Friedmann, 1980; Shanin, 1979, 1973, 1972, 1971; Moore, 1972; Hill, 1963). The partial subordination of this group to the state, the elites or the appropriating class were one of their most salient characteristics (Animashaun, 2016; Alexandrov, 1974). Post noted that "most writers either evade this issue or display analytical uncertainty or forthrightly reject the term [peasant]" (Post, 1972, p. 223). The word "peasant" is used to refer to the rural poor, rural residents, serfs, agricultural laborers, and the "common" or "simple" people (Ellis, 1998; Isaacman, 1990). Peasantry may also denote a rural inhabitant, whether or not involved in agriculture. The term "peasant," and similar terms sometimes connoted "rustic," "ignorant," "stupid," "crass" and "rude," even 'villain, devilish, brigand and looter,' among many other pejorative terms (Handy, 2009; Oxford English Dictionary, 2005; Forrest, 1982; Le Goff & King, 1972). For the purpose of this article, we shall adopt the definition that - a peasant is a poor person of low social status who works on the land; who usually have little or no education. The mass of those who constituted Agbekoya are quintessentially peasants. However, wherever there are peasants or the masses, there must be elites.

The word *élite*, originally of French origin was adopted by English language, it means 'the elect' or 'the chosen' and thus accommodates the notion that people of outstanding ability hold their power and privileges by divine sanction (Animashaun, 2021; Maloy 2016). Mosca and Pareto postulated the inevitable existence of elites, its reproduction and transformation while, Michels propounded the 'iron law of oligarchy' (Drochon 2020, pp. 185–188). Elite theory, thus, seeks to describe and explain the power relationships in modern societies and posits that society is stratified into two, the more numerous masses which in our case included the Agbekoya group and the few ruling elite. The elites are the rich, well-educated, the economically and politically dominant groups, who dictate public policies (Animashaun, 2021; Okeke and Idike, 2016). Pareto emphasized the intellectual superiority of the elites and categorized them into two types: the governing and the non-governing elites (Pareto, 1935). In this case, the Governor of Western State, his cabinet, top public and civil servants may fit the bill for the ruling elites; while the rich, well-educated, and the economically dominant groups such as captains of industries, the academia, labor union leaders, the professionals may be classified as the non-governing elites.

Western region was in existence from 1939-1967, a part of it was excised in 1963 to form Mid-Western Region. The remaining part after the excision of the Mid-Western Region was renamed

Western state with the removal of a part of the state to form Lagos State in 1967 and it endured till 1976, when the state was subdivided into the three states of Oyo, Ogun and Ondo (Nigeria, 2009). Oyo State is the largest state by land mass in the South West, covering an area of 28,454 km² (Nigerian Finder, 2018). Ibadan, was the capital of the defunct Western Region and Western State and it is currently the capital city of Oyo State, Nigeria (Britannica, 2024; Adekola, 2017). It is a large city which has expanded by gulping the adjoining villages; it is a cultural center for the Yoruba people and home to the first university and the first skyscraper in Nigeria. Similarly, it was the home of the first television station in Africa. The Western Region which is the ancestral home of the Yoruba was the most urbanized area of Nigeria and the urbanization predates European colonization (Coquery-Vidrovitch, 1991; Adesote & Osiyale, 2023; Bascum, 1962). The Yorubas are among the most enlightened group in Africa, having fashioned an advanced system of political governance, culture, cosmology and world view, as espoused in the systems pioneered in the Old Oyo with the most prominent ancient Yoruba state (Bascum, 1962). In addition, the Yorubas embraced education earlier than most tribes in Nigeria, consequently producing the first sets of professionals, top civil servants and scientists (Ighobo, 2019; Adewoye, 1977). For instance, the first Nigeria lawyer whom is of Yoruba extraction (Christopher Sapara Williams) was called to the bar in 1888; other tribes- LN Mbanefo, Igbo (Eastern Region)- 1937; AGF Abdurazaq- (from the Yoruba speaking part of Northern Region-1955) (Thompson, 1991; Adewoye, 1977). Similarly, the first African Nobel Laurette in Literature, Wole Soyinka, is a Yoruba man (Britannica, 2024). The Yoruba peasants are nonetheless well informed and capable of articulating their views, making representations to the authorities about issues of concern and executing mass action, if the authorities are unable or unwilling to address their concerns as the action of the Agbekoya patriots depicted (Ighobo, 2019). This may not be unconnected with the fact that even before the advent of the British colonialism, Yoruba peasants had a way or procedure for questioning and restraining their kings, rulers and overlords from doing actions that are despicable, unbecoming or those that could constitute constitutional breaches or cause pains to the populace (Animashaun, 2021, 2019; Adeyemi, 2011; Adeyemi, 2005; Johnson, 1973).

Figure 1: Ibadan and the Adjoining Villages



Source: Adelekan, I. (2014) Building urban resilience: Assessing urban and peri-urban agriculture in Ibadan, Nigeria. https://www.researchgate.net/publication/283548736Building_UrbanresilienceAssessing_Urban_and_Periurban_Agriculture_in_Ibadan_Nigeria/figures?lo=1.

METHODOLOGY

The case study research method was adopted because the objective was to explore and describe the examined phenomenon. The approach is justified as it affords a better understanding and interpretation of the reasons for, as well as the intentions underlying the Agbekoya peasant revolt and the lessons to be extracted from the event. The research analyzes archival materials, journal articles, newspaper cuttings and relevant texts. The author also used part of the data collected during his PhD research and secondary data from other authors (Animashaun, 2016; Beer, 1976; Adeniran, 1974). The data obtained from the existing literature and fieldwork are examined through the prism of the Karl Marx's conflict theory and James Scott's theory of resistance.

DISCUSSIONS

The indigenous people of Western Nigeria are not alien to paying tributes or taxes to their sovereign, but the variant that was introduced during colonialism and perpetrated after independence was alien to the indigenous people in many respects. For instance, in the Old Oyo Empire, qualified adults pay taxes and tributes to their overlords (Animashaun, 2016; Adeyemi, 2011; Adeyemi, 2005; Johnson, 1973). First, the modern tax system introduced after colonization did not take into consideration the ability of the taxpayers to pay, in contradistinction to the old system which was depended on the harvest from the farm. Second, modern taxation as an institution was seen as oppressive, corrupt and alien because the payment has no impact on the lives of the peasants. Third, the discretion given to the tax officials was wide, bordering on the permission to inflict injury and cruelty by which the officials dealt with the peasants, sometimes in scoring personal scores. Four, the attributes, characteristics and usefulness of tax were not very clear to the peasants. Personal income tax and property rates which were flat rates were known in Yoruba (the indigenous language in Western Nigeria) as *owo ori* and *owo ile* – literally translated as the “tax paid for owing your head” and “tax for owing your house” respectively. The peasants argued that it was God that gave them the head and that it was their forebears who built the houses, thus the government shouldn't tax them. The peasants reasoned that if the colonialists were oblivious of this, the new indigenous leaders should not (Adeniran, 1974). It is against this background that the peasants labored in paying the levied taxes grudgingly; in addition, the peasants opined that they were subsidizing the lifestyle of the ruling elites because their communities lacked necessary amenities such as roads, dispensaries, hospitals, pipe-borne water and similar facilities. Moreover, these peasants were subject to multiple levies as well, for instance apart from the income tax, the farmers paid cocoa tree tax, kola tree tax, market levy, motor park levy, municipal tax etc. (Animashaun, 2016; Beer, 1976).

The Edict which increased the flat rates payable by the peasants was deemed unfair and oppressive by the peasants because there was an economic recession, the marketing boards (which were the sole buyers of the cash crops) citing economic downturn, had drastically reduced the price paid for the farm produce (Beer, 1976). Moreover, the infirm, aged and the unemployed among the peasants were not excluded in the payment of the flat rate. The peasants made various representations to the Western Region Government such as presentation of petitions and letters pleading for the reduction of the tax rates, the harmonization and reduction of the multiple levies, to no avail (See the Petition from the Ibadan South District Council Farmers to His Excellency, The Governor of Western State dated 21st October 1968; the Petition of Egbe Mekunnu Taku, Olode District to His Excellency, The Governor of Western State dated 15th November 1968). In addition, the demand for the payment of tax by the tax agents were made at inauspicious time when the farmers were yet to sell

their produce, that is before harvest (Animashaun, 2016). Finally, the tax riots could be traced to the western region elites' high handedness, the failure to articulate the peasants' grievances and resolve it amicably. The peasants' response to the elite's obstinacy was the Agbekoya tax riots. The Western Region Government equally responded by the imposition of curfew and the proscription of Agbekoya as an unlawful society through the Curfew Edict No. 14 of 1969 and the Proscription of Unlawful Society (Agbekoya, Olorunkoya, Mekunnu Parapo, Mekunnu Taku etc.) Edict No. 76 of 1969 respectively. The provisions of these edicts were completely ignored by the peasants until the truce facilitated by a third party was negotiated.

The article also noted another plausible cause of grievance by the peasants, the laws setting up Western Nigeria Farmers' Cooperatives, Western Nigeria and Western Nigeria Commodity Marketing Board did not include a single representative of the peasants. For instance, the 1954 law establishing the Western State Marketing Board specifies that the board shall consist of a chairman and eight other members, all to be appointed by the Minister of Finance (see also Marketing Board Law No. of 1954; Produce Sales Tax Cap 99 LWN, 1959; Cocoa Marketing Board Ordinance No. 33 of 1947; the Cooperative (Amendment) Law, 1965 which amended the Cooperative Societies Law of 1953; the Ministry of Trade and Industries Law, No. 6 of 1965; Commodity Marketing Decree, No. 45 of 1973; Commodity Marketing Decree, No. 29 of 1977). Thus, the board members of the marketing boards consisted of ruling party's loyalists and civil servants between 1952-1966 and 1966- 1978 during the civilian and military administrations respectively (Williams, 1985; Beer, 1976).

Kehinde (2021) opined that the Agbekoya Revolt of 1968/1969, establishes the Yoruba core values of determination, boldness, assiduity and doggedness; and defiance and resistance against oppressive and unpopular government policies. The events that culminated to the Agbekoya crisis was multifaceted and multidimensional. First, the Western Region Government, reorganized the commodity marketing boards and established local community depots, as the sole authority to buy at its predetermined rate, all farm produce (cash crops) from farmers in 1954. The managers of these depots used arbitrary standard in the examination of farmers' farm produce and a substantial amount of the farm produce, especially cocoa, was discarded as unfit for sale and bought at low prices, which was a great disincentive to the farmers. The depot managers thus became local overlords and tyrants. Second, the farmers also complained about the dearth of modern infrastructure such as roads, hospitals and schools. Third, the mode of collecting the tax was barbaric as defaulter may be asked to face the sun for hours before being taken to prison custody. Four, local government officials also pillage the villages and extracting illegal levies and bribes from the locals. For instance, sanitary inspectors harass and demand bribes from the peasants under the pretext of enforcing health and sanitary bye laws (Adeniran, 1974). Five, the extant tax rate of £1:10 μ (1Pound 10 shilling) was considered worrisome and burdensome by the farmers due to economic downturn, notwithstanding the recent increase announced by the government. Finally, the representations of the farmers to the government were ignored. Thus, the Agbekoyas revolted against the arbitrary increase of tax from £1:10 μ to £8 and on the 11th of November, 1968; thousands of agitators marched to the Mapo Hall Ibadan armed with sticks, cudgels, weapons and charms, to express their rejection of the new tax as announced by the Governor of Western State. The agitators' war song was-

*"Oke mefa l' a o San
Oke mefa l' a o San*

*Bi o gba kuma
Yi o gba ori bi be
Oke mefa l'a o san."*

Translation-

*"We are paying only 30 shillings x2
If it cannot be achieved peacefully, it will be achieved by bludgeoning,
Or it would be achieved by the application of cutting of heads.
We are paying only 30 shillings".*

The government officials equally replied humming this song—

*"Dandan l'owo ori je
Dandan l'owo ori je, Tu la si l'aso ibora
Owo Ori l'a fi ko Mapo".*

Translation-

*"Payment of tax is compulsory, 2ce
Just as night cover clothe is compulsory
It is the taxpayers' funds that were used to build Mapo Hall."*

A combined team of the Army and the Police were deployed to quell the riot. The security team opened fire on the rampaging demonstrators in Mapo, killing about 20 of them. This calamitous error, characteristic of the military government fueled the crisis thereby spread spontaneously spreading to other parts of the Western region. For instance, in Ijebu Igbo, on December 16, 1968, the Orimolusi (traditional ruler)- Oba Adetayo Sami, woke up, to find out that his Palace had been taken over by demonstrators, who were armed with cudgels, charms and Dane guns. The palace and his cars were razed. The Agbekoya Revolt was equally serious in major prominent towns and villages—Ede, Oshogbo, Oyo, Ikire, Gbongan, Iwo, Ile-Ogbo, Ejigbo, Ikirun, Ila-Orangun, Ilesha and so many other towns.

In parenthesis, payment of tax had always been Ibadan's albatross and deep cause for community anger, anguish and angst. In the early 20th century, taxable Ibadan adults were arrested and hounded in tax custody in Mapo. On one occasion, it took the intervention of a rich philanthropist-Sanusi Adebisi Idikan- who paid tax by every male adult detainee in that year, Adebisi was said to be generous, altruistic and a benefactor to all - the titled chiefs, middle class, and the peasants (Kehinde, 2021; Adesina, 2006; Adeboye, 2003). Most Ibadan adults were subsistent farmers, who could not afford the payment of tax and thus evaded tax payment; and the punishment for tax evasion then, was detention in Mapo, which also served as the Treasury Office (Kehinde, 2021, Beer, 1976). A detained tax defaulter usually found it difficult to get someone to bail him out, because most adults were equally tax evaders, and an attempt by a tax evader, to bail another tax evader, would certainly land the rescuer in detention as well. The payment of tax thus, became a social symbol of high status and preeminence and tax defaulters were usually mocked and despised by this popular song-

"Owo Ori ti d'ode o, o o'ode o baba wa loko san, awon ole ti o le san wa latimole ni Mapo"

Translation-

"Payment of taxation is the current norm, our affluent fathers were the first to pay, the idiots and lazy ones who have not paid are in detention in Mapo"

In continuation of our main thesis, the Agbekoya group was led by Mr. Tafa Adeoye - a farmer/hunter from Akanran in Ibadan. His lieutenants were Mustapha Okikirungbo, Tafa Popoola, Adeniyi Eda, Adebayo Kobiowu, Rafiu Ishola, Mudashiru Adeniran, Adegoke Akekuejo, Alhaji Lasisi Lalekan Akekaka, and Waheed Baba Ijebu from different villages around Ibadan (Kehinde, 2021; Beer, 1976; Adeniran, 1974). These leaders made the following demands from the government, namely- first, the removal of local government officials pillaging their villages and some collaborating Baales. Second, a reduction of the flat tax rate from £8. Third, an increase in the prices of cocoa. Fourth, the provision of modern facilities such as potable water, motorable roads, schools etc. for the villagers (Beer, 1976). In October 1969, Chief Obafemi Awolowo, a beloved political leader and an ex-premier of Western Region, who had recently been released from Calabar Prison (on charges believed by most south westerners as trumped-up charges) and was then the Minister of Finance and Vice Chairman of the Federal Executive Council, was invited to broker peace between the agitators and the government of Western Region (Kehinde, 2021; Adeniran, 1974). Chief Awolowo had a meeting with Tafa Adeoye. Consequently, many of the demands of the Agbekoya agitators were met and an armistice was reached. The hitherto flat tax rate of £1:10 Shillings which was increased to 8 Pounds, by the Western Regional Government, was reduced to £2 per annum. An amnesty was also declared for the agitators and tax defaulters owing for previous years (Kehinde, 2021; Beer, 1976; Adeniran, 1974). Eventually, after the truce, notwithstanding the reduction of the tax rate, certain persons (such as the infirm, old and unemployed) were exempted from paying tax; in addition, market, motor park fees and similar fees were abolished and tax raids were suspended (Beer, 1976; Aderinto, 2018). The methods adopted by the Agbekoya in prosecuting the tax riots were unorthodox. Despite the fact that the leaders, rank and file of the Agbekoya were Muslims and Christians, they subscribed to the use of charms, amulets; and the propitiation of Ogun and Esu- the Yoruba god of iron and the Yoruba trickster deity in all their major outings (Soyinka, 2000; Menozzi, 2020; Falola, 2014). They also made use of Dane guns and traditional weapons such as cudgels, bows and arrows.

Juxtaposing the Karl Marx's conflict theory and James Scott's theory of resistance with the Agbekoya tax revolts; the Karl Marx's theory of conflict which maintained that the clashes between the "haves" and the "have nots" will result in the eventual victory of the proletariat, is not conclusive in this case. Although, the clash between the Agbekoya agitators and the government of Western State resulted in a negotiated truce and the reduction of the burden of the proletariat rather it did not lead to the overthrow of the government. The theory is however useful in that it explains in part the *raison d'être* of the conflict and the likely result of the endeavor. Similarly, the James Scott's theory of resistance which offers that the masses have their own political agendas which may differ from the elites' agendas seems to explain the reason behind the Agbekoya tax riots, thus the choices made by the peasants (tax riots and militancy) are predicated on the government's response, that is, the dismissal of their earlier peaceful appeals.

Findings

The study found that the tax revolt was a spontaneous response to oppressive tax regime by the government (Animashaun, 2016; Beer, 1976; Adeniran, 1973). The characteristics of the Agbekoya group show that the mass and their leaders were all illiterates (Animashaun, 2016; Beer, 1976; Adeniran, 1973). The leaders of the group were all nominal Muslims and majority of them had no previous affiliation with a political party (Animashaun, 2016; Beer, 1976; Adeniran, 1973). Beer posited that none of the Agbekoya leaders 'had been previously prominent in their villages,

either in party politics or traditional terms, or with regards to wealth; virtually all were non-literates and nominally Moslem' (Beer, 1976, pp. 188). It was found that the group enjoys massive public support and records (albums) were waxed in support of the uprising by popular musicians, singing the praises of the principal leaders especially Tafa Adeoye who became a folk hero among the masses (Beer, 1976; Alabi, 1969; Foyanmu, 1969). In these recorded albums, the government and its officials, especially the tax collectors, the police and civil servants were portrayed in bad light as cowards, bullies and oppressors by the musicians. The communication methods used by the group were initially modern- employing letter writers and lawyers to send petitions to the authorities. The agitators, who were predominantly illiterates, afterwards resorted mainly to traditional methods- communicating with each other by traditional Yoruba symbols known as 'aroko' and talking drums. Charms, protective amulets and traditional weapons (such as Dane guns, bow and arrows and manchettes) and singing of war songs were employed in the struggle (Beer, 1976; Adeniran, 1974). The author found that the peasants, despite their adherence to Christianity and Islam still believed in traditional medicine, amulets and charms and used the same to swear to oaths of allegiance, not to betray one another. The article also found that the peasants were able to hold their own against the state for the following reasons. The group enjoyed popular support and knew the terrain better than the invading armies. Agbekoya revolt was thus a successful example of collective action against unpopular government policies (Ajayi, Familugba, & Oyewale, 2018; Beer, 1976; Adeniran, 1974). Second, the dispersion of the Agbekoya's revolt from Ibadan to other provinces in Western Nigeria and the diversion of the armed forces to curb secession bid in the Eastern region made it impossible for the state to concentrate its resources on quelling the Agbekoya uprising leading to a stalemate (Adeniran, 1974).

CONCLUSION AND RECOMMENDATIONS

Taxes have never been popular, and increase in taxes should be well thought out. The taxpayers must be aware of the reason for payment, to ensure voluntary compliance. The alienation of the farmers by increasing the taxes payable and the collection of fees for which no service was provided was seen as unfair by the Western Nigerian peasantry. Similarly, the law setting up the Western Nigeria Farmers' Cooperatives, Western Nigeria and the Western Nigeria Commodity Marketing Board did not include the peasants' representatives and the refusal of the military administration to listen to the plight of the peasants ignited the Western Nigeria tax revolt. The military administration of Nigeria and the Western Region's reliance on sheer force to intimidate the peasantry failed and they were forced to negotiate a truce. In addition, it shows that the state in all its splendor could not suppress the popular agitation of an aggrieved people especially the masses, the downtrodden and the peasants who had nothing more to lose.

In parenthesis, the different tiers of governments in contemporary Nigeria should be wary of the incessant increase in taxes. For instance, recently the federal government vide a circular dated 20 April 2023 increased excise tax rate by 20% to 100% for alcoholic beverages, tobacco, wines and spirits; introduced 10% excise duty on single use plastics, plastic containers, films and bags; reinstated 5% excise duty on telecommunication services, including mobile telephone services, fixed telephone and internet services; introduced 2% and 4% import adjustment tax on vehicles with two-liter engines and four-liter engines, respectively pursuant to the Finance Act, 2021 & 2022 (KPMG, 2023). There was also an increase in value added tax rate from 5 to 7.5 percent and it is being touted in government circle that a further increase to 10 percent is in the offing. Similarly, a cybersecurity levy introduced by the Central Bank of Nigeria was suspended by the

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President of the Federal Republic of Nigeria amidst outcry (Ola-Ojo, 2023; Premium Times, 2023). The populace if pushed to the wall will fight back; it is pertinent for the governments to know when to stop, to avert another tax riot, anarchy and instability.

Thus, the current civilian governments should take heed of what has happened in the past such as the Agbekoya tax revolt in implementing their tax policies in such a way that the imposition of various taxes and levies which have not brought about a complimentary provision of facilities and social goods may not lead to another tax revolt and general unrest. Revolt by the peasants against the excesses of the elites is usually unpalatable (Atleno-Odhiambo, 1974; Alavi, 1973). Moreover, the conspicuous consumption and opulence exhibited by the political class in the face of the economically perilous existence of most of the taxpayers should be reduced. How do you convince the citizenry that the treasury is empty and that the taxpayers' burden should be increased when the political elites' spending, motorcades, outriders and other pointless display of opulence are increasing at the taxpayers' expense?

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