



## TAXATION PRACTICES OF PRE-COLONIAL REPUBLICAN AFRICAN NATIONS: THE IGBO AND TIV NARRATIVE IN PRESENT DAY NIGERIA

By

Terkura Fella AYEM-FELLA<sup>1</sup> and Mdoom IORTULE<sup>2</sup>

<sup>1</sup>Department of Accounting, Faculty of Management Sciences, Nigerian Army University  
Biu, Nigeria

<sup>2</sup>Department of Accountancy, School of Management and Business Studies, Fidei Polytechnic  
Gboko, Benue State, Nigeria

Correspondence Author: [terkuraayemfella@gmail.com](mailto:terkuraayemfella@gmail.com); +234 803 273 6217

### Abstract

*This study investigated the taxation practices of pre-colonial republican African nations, with focus on the Igbo and Tiv, in present day Nigeria. The study adopted ethnographic literature review and content analysis for secondary data collection and analysis respectively. Three formulated research questions guided the study. Findings revealed that among the pre-colonial republican Igbo and Tiv nations of Africa, taxation was generally embraced as a necessary price for civilization, not citizenship. The study also found that in these nations, tax imposition was the responsibilities of republican consultative assemblies (RCAs), not individuals as was the case with monarchies. Furthermore, tax administration was the joint responsibility of village heads and traditional title holders. Additionally, compliance enforcement was jointly discharged by village heads and age grade associations in consultation with the RCAs. The study recommends that consideration should be given by contemporary tax policy makers and administrators to these age-long taxation practices to forestall a reoccurrence of the famous Aba women's riot of 1929, and enhance tax revenue.*

**Key words:** Taxation, Practices, Pre-colonial, Republican, African, Nations, Igbo and Tiv

### Introduction

Nations of the world have always, from time immemorial, required certain essential infrastructural goods and services to maximize their potentials. These are otherwise called public goods, some of which are road networks with bridges, peace and order, defence, water supply, health care facilities and markets (Slaughter, 2017). Citizens and community members are thus, always obliged to make mandatory contributions towards the provision of these essential goods and services (Hart, 2016). The process through which these contributions are

made is called taxation (Samuel & Tyokoso, 2014). Its sophistication may be a function of the people's level of civilisation (Pritchett & Aiyar, 2015).

There exists enough evidence that Africa as a continent was appreciably civilised long before her colonisation, which dates back to circa 15<sup>th</sup> century (Blakemore, 2019). Buttressing this point is the fact that the first three universities on the African continent: the University of Timbuktu, Mali, University of Al-Karaouine (also Al-Qarawiyyin), Morocco and University of Al-Azhar, Egypt were established in 982CE, 859AD and 972AD respectively (Association of African Universities, 2019; Chukwuemeka, 2022). Pre-colonial Africa was also engaged in economic activities such as agriculture, blacksmithing, leather and art works, mining, handicraft, commerce and trade (Dorward, 1976; Wetu, 2017; Akrong, 2019). These economic activities fostered thriving local and international trades among the nations (Ikpanor, 2021). History is also replete with evidence that pre-colonial African communities and nations from time to time fought battles in order to protect and expand their territories (Uzoigwe, 1975). Nothing therefore better illustrates the fact that pre-colonial African appreciated the need for, and indeed provided public goods and services for her people.

According to Chukwuemeka (2020), pre-colonial Africa was structured broadly into monarchical and acephalous nations. The monarchical nations were characterized by existence of central supreme leaders: emperors, kings or religious leaders. Such nations existed as empires or kingdoms and sultanates, with Adjuran, Benin, Mali, Kanem-Borno and Songhai as empires or kingdoms; while Adal and Warsangali were sultanates (Amoako, 2020). On the other hand, the acephalous or republican pre-colonial African states were nations without supreme aristocratic kings, among which were the Igbo and Tiv nations (nigerianscholars.com, n. d.; East, 2003; Dzurgba, 2011).

There exists a rich historical literature on taxation practices of pre-colonial monarchical African nations (Study.com, 2021). It clearly shows that in such nations, taxation was a veritable tool for revenue generation and a symbol of control over conquered territories. However, little is known about the taxation practices of pre-colonial republican African nations. This study sought to contribute towards closing the gap with an investigation of pre-colonial Igbo and Tiv nations now in the sovereign geo-political entity called Nigeria.

The Igbo and Tiv nations had existed in the present day Nigeria long before the advent of colonialism in Africa (Chukwuemeka, 2020). The political and administrative machinery of these nations was republican in nature. Nonetheless, they were able to carry out rewarding

economic activities through which they raised formidable armies that defended their territorial integrity, provide road networks and water supply for their people (Bolt & Gardner, 2020). However, existing history and taxation literature is bereft of taxation practices of these nations. Questions as to who was responsible for tax imposition and administration in the nations have remained largely unanswered, unlike the case with monarchical nations where supreme kings imposed taxes and appointed tax administration officials (Amoako, 2020).

Historical evidence suggests that African nations resisted colonial taxation practices (Anoba, 2018; Abah & Adihikon, 2020; Onyeakagbu, 2022). Knowledge of pre-colonial taxation practices of these nations will therefore help in the formulation of tax policies acceptable to the people. This guarantees substantial revenue generation for rapid socio-economic development of rural areas among the people.

The study sought to examine the taxation practices of pre-colonial Igbo and Tiv republican nations. Towards this end, the following research questions were formulated as guides for data collection:

- i. What was the generally held notion about taxation by the people among the pre-colonial Igbo and Tiv nations?
- ii. Who was responsible for tax imposition practices in pre-colonial Igbo and Tiv republican nations?
- iii. How were taxes administered in the pre-colonial Igbo and Tiv republican nations of Africa?

This historical research is potentially beneficial to legislators and officials of Local Government Councils preponderantly inhabited by Nigerians of Igbo and Tiv extraction. Other potential beneficiaries include historians, accountants, tax administrators and practitioners, researchers and students. Legislators may be guided by the precolonial practices to come out with people-friendly tax legislations with positive impact on current and future revenue, and fiscal policy objectives. The study will also enrich existing literature on Igbo and Tiv anthropology, history and taxation. It will thus be an invaluable seminal research and operating reference materials to researchers, tax practitioners and students. Focus in this study was on tax imposition, administration and compliance enforcement practices of pre-colonial Igbo and Tiv nations, now part of Nigeria.

### **Literature Review**

The study reviewed relevant literature with focus on conceptual issues. These were taxation, taxation practices and precolonial taxation practices of Igbo and Tiv nations of Africa.

Consideration was also given to the theoretical framework that supported the study's conceptual framework.

## Conceptual Review

### Taxation

Otherwise referred to as a tax system, taxation is the process of imposing taxes on the incomes, consumption and property of individual, corporate citizens and visitors of a sovereign nation or component thereof; and administering and enforcing compliance therewith (National Open University of Nigeria, n. d; WallStreetMojo, n. d; Federal Ministry of Finance, 2017; McLure, et al., 2023). Otti (2023) defined it as the process through which government assesses and collects her share of the prosperity it has created for citizens and visitors for developmental, socio-economic growth and increased prosperity purposes. The study found the latter definition most apposite.

### Notion of Taxation among the Pre-colonial Igbo and Tiv Nations of Present Day Nigeria

Taxation literature has a rhetorical question as to whether tax is a necessary price for building civilized societies or unnecessary forceful value extraction from citizens by power-wielding cabals (Pritchett & Aiyar, 2015; Hart, 2016). Pritchett and Aiyar (2015) posit that tax is a necessary price of civilization when the revenue generated therefrom exceeds the cost associated therewith; and a tribute where otherwise. Furthermore, Hart (2016) hypothesized and concluded that citizen's decision to pay tax is borne more out of the quest for improved living conditions than desire for good citizenship. What then was the notion of taxation among pre-colonial Igbo and Tiv nations?

In the pre-colonial Tiv nation, taxation was firmly rooted on *ayatutu ka uno* and *tahav ka Ityo* ideologies. According to Adi (2023), *ayatutu ka uno* is a rhetorical question, the direct translation of which is: 'Who gainfully maximizes her multitude?' To Atu (2023), the dictum is actually a call to duty and in unity. Elders of pre-colonial Tiv nation intermittently used it to reassure citizens that unity was strength, and the unity of a greater number should translate to higher strength, socially, materially and economically. Thus, the expected spontaneous riposte to the question was always *ka se*, which means 'we the people.' By this principle, youth were encouraged to appreciate the fact that victory over the enemy during battles; procurement of good roofs over the peoples' heads and water supply, as well as market structures and other public goods and services could only be possible with the people's hearty and free-will contributions. It appears the equivalent of Tiv people's *ayatutu ka uno* is *Igbo kwenu* in Igbo (Opara & Olekaibe, 2013).

'*Tahav ka Ityo*' is a dictum which asserts the supremacy of the people's collective power in the traditional Tiv nation. This explains the absence of kings in the pre-colonial Tiv nation. The dictum appropriates the ultimate ownership of all lands, other material belongings, intellectual property, physical prowess, and any other possessions to *Ityo* at all levels in Tivland. Here lies the authority of the *Ityo* to impose taxes as a way of guaranteeing the people's payback of part of the prosperity secured for them by the nation (Otti, 2023). It is thus, safe to submit that pre-colonial Igbo and Tiv nations perceived taxation as a vehicle for the peoples' improved living conditions or civilization.

### **Taxation practices**

Taxation practices delineate all activities that make up a tax system. The concept is, however, not without controversy. According to Law Insider dictionary (n. d.) tax practices are all policies, procedures and rules that are consistently applied in the preparation and filing of annual tax returns, and sanctioning defaulting taxpayers. This school of thought looks at tax practices from the perspective of tax returns only. However, tax practices have also been considered from the perspective of two major activities in the taxation value chain (Project Jurisprudence, 2019), which are tax imposition and administration. This study thus, submits that all the policies, procedures, rules and norms associated with each of the major activities in taxation value chain make up tax practices.

### **Taxation practices of pre-colonial Igbo and Tiv republican nations**

Taxation as a concept was not alien to pre-colonial Africa (Anyakura et al, 2020). Africans appreciated it as citizens' necessary price for societal sustainability (Hart, 2016, Otti, 2023). In Egypt, taxes were imposed on the people by Pharaoh and administered by designated officials as far back as the Biblical times. However, without monetary currency in place, barter system characterized tax and trade in the country, as it indeed was with other African nations. Taxes were collectible and indeed collected as direct products and services (Study.com, 2021). Historical evidence (Ali & Odd-Helge, 2021) also suggests that pre-colonial Uganda indulged in tax practices. Similarly, in pre-colonial West Africa, tax regimes ruled in Asante, Benin, Kanem-Borno and Mali empires (BBC, n .d; Anyakura et al, 2020). These were preponderantly monarchical pre-colonial African nations.

Precolonial acephalous African nations were also not left out in the use of taxation for collective socio-economic development and wellbeing. *Utu-isi or utu mmepe* (Bing.com, n. d., Iormbagah, 2021) and *kpandegh* (Iormbagah, 2021) are Igbo and Tiv words for pre-colonial taxes respectively. Observation has shown, however, that these words contrast with

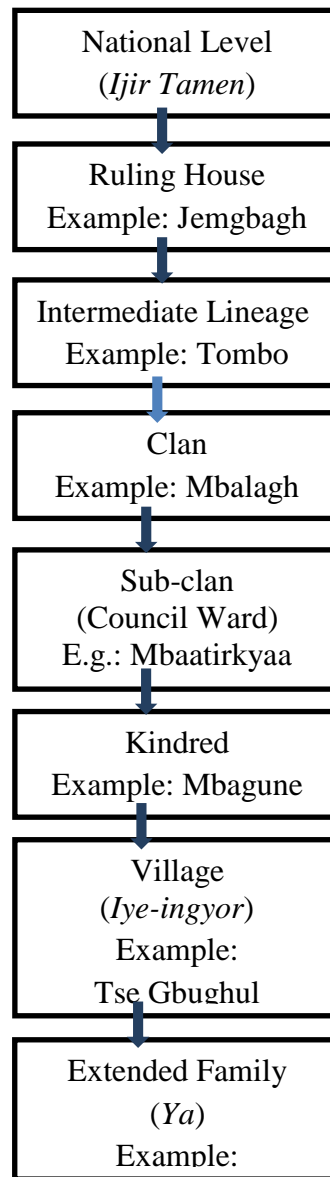
others such as *bokoti* (bucket), *roba* (rubber), *tebul* (table) and *komputa* (computer), just to mention these, in Tiv language. According to Adi (2023), the latter are additions to Tiv language lexicon as mere coinages from the sound forms of the English words in brackets. This is an obvious indication that taxation in these nations predates colonization in Africa. The pertinent question now is: how did these nations go about tax imposition and administration?

### **Tax imposition practice of pre-colonial Igbo and Tiv nations**

A good grasp of the pre-colonial taxation practices of the Igbo and Tiv nations requires appreciable knowledge of the people's traditional political administrative machinery. These nations shared two common features: absence of centralized powerful kings and existence of tiers of government.

The Igbo people operated a quasi-democratic system of government which recognized distinct legislative, executive and judicial arms at three tiers of government. The republican consultative assemblies (RCAs), also called Council of Elders, took charge of governance at each tier of administration. Firstly, there was the basic administrative unit in form of family, called *umunna*, headed by the oldest person, usually an *Ofo* title holder called *Okpara*. The second tier was village, which consisted of a number of *umunna*. Thus, the RCA of a village had heads of the constituent *umunna* and *Ozo* title holders as members. A number of villages formed an autonomous community with supreme powers (Nigerianscholars.com, n.d; Onyeaozili & Ebbe, 2012). In the RCAs was a fusion of both legislative and executive functions. The RCAs were responsible for making customary laws and resolutions on how to defend the people in battles, provide social amenities such as market facilities and water, and seeing to the actualization of resolutions, with the help of age grade associations. Judicial functions were discharged by the *Ndichie*, an assembly of *Ozo* title holders in consultation with RCA and priests of deities (Onyeaozili & Ebbe, 2012).

In pre-colonial Tiv nation, there were eight tiers of government. These were, from bottom-up, household (*ya*), village (*Tse* or *Iye-ingyor*) and kindred (*tar*). Others were sub-clan (now referred to as council ward), clan, ruling house, and national levels. The pre-colonial Tiv nation had five ruling houses: Ityoshin, Jechira, Jemgbagh, Kwande and Sankera. However, following the creation of one additional house by the administration of Dr. Samuel Ortom, the nation now has six ruling houses. Figure 1 captures the diagrammatic representation of the hierarchy of tiers of government in the traditional Tiv nation.



**Figure 1: Tiers of government in the traditional Tiv nation**

**Source:** Authors’ model with inspiration from Dzurgba (2011), Nomishan (2020), Lanshima (2021)

Figure 1 shows that the basic tier of government in the pre-colonial Tiv nation was the family, which in some cases tended to be polygamous in nature. Polygamy, according to East (2003), might have been one of the adopted customs of the Tiv nation. Next to the family is the village, followed by kindred in that order up to the national level. It is also clear from the figure that *Ijir Tamen* is the highest ruling council in traditional Tiv nation.

The heads of family, village and kindred were referred to as *orya*, *orkpande* and *ortar* respectively (Ikpa, n. d; Adi, 2023). Each extended family, village, kindred up to the national (tribe) level was actually a patrilineal cluster named after the founder. A number of extended



families made up a village, such that a collection of heads of all households in the village, or their representatives, constituted the Council of Elders or *ityo* of the village. *Ityo* also existed at kindred, sub-clan (now Council Ward in Nigeria), clan and higher levels up to the national level. Nonetheless, the council at the national level was, and is still, referred to as the Supreme Council (*Ijir tamen*) (Nomishan, 2020). Members, or representatives thereof, of *Ityo* at the various levels were oldest male members from each constituent unit. Like the RCA in Igbo nation, the *ityo* was responsible for legislative, executive and judicial functions. However, certain executive functions were often delegated to *Orkpande* (village head), *Kur* and age grade associations (Adi, 2023). One can thus submit that the RCA and *Ityo* were responsible for tax imposition at all levels in pre-colonial Igbo and Tiv republican nations of Africa, now in present day Nigeria.

### **Tax administration practices of pre-colonial Igbo and Tiv nations**

Tax administration is an omnibus term that embodies many tax-related practices (PMI, n. d.). These are: education and registration of taxpayers, tax assessment and collection. Others are compliance monitoring, compliance enforcement and sanctioning of defaulters. It must be pointed out here that initially, there was no legal tender in form of currency notes or coins in pre-colonial Igbo and Tiv nations. Thus, trade, taxation and social contracts used to be consummated through the instrumentality of barter system. However, just before the advent of colonialism, brass rods (*bashi*), salt and cloth were used as media of exchange (Bohannan, 1955; Dorward, 1976; Ikpanor, n. d.).

It was the responsibility of *Orkpande* and *Okpara* (Village Heads) to educate and register eligible taxpayers in pre-colonial Igbo and Tiv nations respectively. The taxation system of these nations was such that no tax revenues were collectible, as compliance was expected proportionally in form of manual labour and property contributions as and where needed. Such contributions could be livestock and farm crops. Others and implements, weapons, home utensils and cooked food taxes (Bergsma, 2015; East, 2003). The taxes were collected during wars and construction of roads, bridges and market squares, as well as water supply projects. The system was more of pay-as-you-use (PAYU). However, only the labour and property of men were taxable. Women were tax-exempt in pre-colonial Africa. An attempt by the British colonialists in 1929 to impose taxes on women led to the famous Aba women's riot (Anoba, 2018; Taylor, 2018; Onyeakagbu, 2022) and Igala nation (Abah & Adihikon, 2020). Defaulting eligible taxpayers were usually referred to the village *Ityo* or RCA for appropriate sanctions in pre-colonial Igbo and Tiv nations.



## Theoretical framework

The conceptual framework for this study was supported by equity theory, which Adam Smith propounded. It posits that citizen's contribution to the cost of governance and public goods and services should be in proportion to each payer's ability or share of the prosperity created by government (Inter American Centre of Tax Administration, 2017; Ayem-Fella, et al. 2020; Otti, 2023). As one of the canons of taxation, the theory is relevant to this study because it provides the basis for a conclusion that taxation practices of pre-colonial Igbo and Tiv nations met global best standards, unlike those of colonial Francophone West Africa that were 'black man's burden' (Elise, 2018; Abah & Adihikon, 2020; Onyeokagbu, 2022).

## Methodology

Ethnographic literature review and oral interview methods were adopted for data collection in this study, with focus on conceptual issues as it relates to pre-colonial Igbo and Tiv nations, nay Africa. The internet provided a most invaluable source of the collected data. To begin with, the study investigated the people's notion of taxation: whether they appreciated it as a tool for societal civilization or unnecessary burden foisted on the people by leaders. This was a calculated move to help answer the question as to whether or not pre-colonial Africa had practiced taxation before the advent of colonization. Furthermore, the review sought elucidation on taxation practices, and who were responsible for each practice, in the pre-colonial Igbo and Tiv nations.

## Findings

The reviewed literature and accounts of oral traditions provided answers to the three fundamental questions on the generally held notion about taxation and its practices among the pre-colonial republican Igbo and Tiv nations of Africa. Iormbagah (2021) elucidated on the fact that pre-colonial republican Africa had long indulged in taxation practices before the advent of colonization on the continent. Nothing better illustrates this than the use of two indigenous words for tax, *utu isi* and *kpandegh* among the pre-colonial Igbo and Tiv nations respectively. It is also clear from the averment of Opara and Olekaibe (2013) and oral exposition by Adi and Atu (2023) that *ayatutu ka uno* and *umunna kwenu* were the driving forces behind high voluntary tax compliance rate among the nations. The people viewed taxation as a necessary price for their collective wellbeing and civilization, and never as tribute for citizenship. Thus, in summary, findings from the study were that:

- Taxation had been embraced and generally believed to be a vehicle for civilization or citizen's wellbeing.

- Republican Consultative Assemblies (*Umunna or Ityo*) were responsible for imposition of taxes at various levels of administration in pre-colonial Igbo and Tiv nations.
- Tax administration practices, including education and assessment, compliance monitoring, collection or compliance enforcement and sanctions; was the responsibilities of village heads, *ozor* title holders and age grade associations – in close consultation with RCAs among the precolonial Igbo and Tiv nations.

### **Discussion of Findings**

It is clear from these findings that pre-colonial republican Igbo and Tiv nations had, like their monarchical neighbours, long indulged in taxation practices before the advent of colonisation in Africa (Amoako, 2020). However, unlike in monarchies where repressive kings could impose and administer burdensome tax regimes on the people, taxation practices of the republican nations evolved through participatory processes. To both leaders and generality of pre-colonial Igbo and Tiv nations, the main objective of taxation was to secure the people's improved living conditions. Taxes were understood in these nations to be necessary prices of civilization not citizenship as opined by Pritchett and Aiyar (2015), and Hart (2016)). Moreover, these nations adopted participatory approach in their taxation practices, from imposition to compliance. This explains the people's resistance, particularly women, of colonial taxation system, which was disdainfully referred to as black man's burden (Gardner, 2012; Anoba, 2018; Elise, 2018; Taylor, 2018; Abah & Adihikon, 2020; Bolt & Gardner, 2020). One cannot therefore, agree any less with Anyaokura et al (2020) that lessons from tax regimes in pre-colonial indigenous Nigerian societies should be factored in current efforts towards formulating tax policies, for sustainable tax administration in contemporary governance.

### **Conclusion and Recommendations**

Based on the findings from this study, conclusion is hereby made that taxation practices in pre-colonial republican African nations predates colonization, just as it was the case with kingdoms, empires and sultanates. The distinguishing factor was that whereas king, emperors or sultans and their appointees were responsible for tax imposition and administration in the former, republican consultative assemblies and titleholders, in conjunction with age grade associations, were responsible for tax imposition and administration respectively.

This study is both an addition to existing literature on history of taxation in Africa, and Igbo and Tiv ethnography. Future research path in the area may address issues such as effect of

taxation culture of pre-colonial African nations on tax administration, compliance and morale in contemporary African countries.

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