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The dynamics of cattle tax (Jangali) in Northern provinces, 1940 -1960

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Abstract:

Taxes are important for fiscal purposes and provision of social amenities for the citizenry in any society. One tax in Nigeria, which was used to raise revenue for government expenditure was the cattle tax (Jangali or Jingali). This paper investigates the dynamics of cattle tax (Jangali) in Northern provinces from1940 to 1960. Qualitative methodology based on historical research methods was employed for the study. Primary sources were elicited from the National Archives, Kaduna and Ibadan, while secondary materials were sourced from books, journals etc. The study showed that while the Jangali contributed to the revenue of the Northern provinces in the 1940s, there was a sharp decrease in tax by 1950. While the reason for such sharp decrease was not within the scope of this paper, the study advances the need for government to key into this form of tax as it could lead to an expansion in the finances of the country, change the financial predicament of a nation, and advance the social and economic life of the pastoralists in any society.

Key words: Jangali, Taxation, Colonialism, Northern Nigeria, Evasion, Treasury

Introduction

The concept of tax is derived from the Latin word, *taxo,* a mandatory financial charge that is regulated by the state, has been given both intellectual and theoretical attention in recent times.[1] It is indisputable that governments all over the world need taxes to fund and govern their economic activities. In theory and practice the world over, taxes were and are required from citizens of any geographical jurisdiction by constituted authorities for the provision of infrastructural and social amenities, which were/are meant for the benefit of the paying public.[2]

Taxation in its various forms have existed even before the advent of colonialism in Africa, and taxes were collected from the people for socio-economic development of the society. During the pre-colonial period, tax collected was

[1] J. Frecknall-Hughes, The Theory, Principles and Management of Taxation: An Introduction (London: Routledge, 2015) p 12 - 28.
[2] T. F. Yutkina, Taxes and Taxation (Moscow: INFRA-M. 1999) p 2 -34.

premised on an arrangement where the people paid based on their ability to pay. This study evaluated tax revenue creation in Nigeria today, categorising revenue collection into three tiers of government vis-a-vis the federal, state, and local government's structural and economic development. In pre-colonial Nigeria areas, taxes were collected on both commodities and services, including war booties. However, these taxes were not formalised as people paid based on their ability to pay. Some have observed that the tax imposed on the people in the Northern parts of the areas that later came to be referred to as Northern Nigeria included Zakat, Kurunkasa, Shuka-Shuka, Jizyah, and Jingali (which was paid on the amount of animals possessed). These taxes were paid in kind.

The advent of Islam, to a large extent, led to modification in tax collection and adjustments in the name it was called. For example, the name '*jingali',* a form of tax on herds, was one of the colourations of Islam. Traditional institutions generated a lot of monies from the *jingali* tax to the extent that the colonial administration had no choice other than allow it to remain operational. To be sure, the first Portuguese captains to visit Benin and the Congo were impressed with the civilisation they found there.[3] It could be that only the trans-Atlantic slave trade prevented a fruitful three centuries of intercourse between Europe and West Africa.

However, if the traditional tax system was considered friendly and un-abrasive, the colonial and post-colonial tax systems turned out to be a different ball game as there was a paradigm shift of loyalty of the indigenous peoples/institutions from subjects to the authorities. While a lot of studies have concentrated on taxes and income generation in Northern Nigeria, sufficient interests have not been focused on the issue of *Jingali* in Northern Nigeria within the British colonial space. The findings of this study ultimately revealed that taxation in Nigeria has, over periods, contributed significantly to income generation. However, the current study would attempt to do a review of the views of other authors on *Jingali* in order to underpin the gap(s) to be filled by the current study

Jangali Tax in Colonial Northern Nigeria

Nura explored colonial taxation in Kano's Wudil District and noted that taxes in the area dates back to the pre-colonial period during the reign of Sarki Muhammad Sharefa (1703-31), who instituted a tax collection scheme in Kasar in Kano. Kharaj, zakat, jizya, and war booty were among the taxes collected at the time. British colonialism led to the monetisation of the colonial economy as their administration in Kano brought up a new taxing structure that demanded payment in British coins. This resulted in the de-monetisation of pre-existing means of transactions. Tax collectors then adopted the use of coercive force, intimidation, aggression, and they were also accused of embezzlement of generated taxes. The scenario that unfolded significantly contributed to the

[3] J.O. Ijoma, 'Portuguese Activities in West Africa before 1600', Trans African Journal of History Vol. 11 (1982): 136-146.

collapse of industrial activity as well as other worthwhile endeavours that may have resulted in the gradual growth and development of Kano District.[4]

Jumare (1998) revealed that colonial taxation was linked to land tenure system since tax rates were determined by landholding, soil fertility and agricultural area. The study exposed the participation of Emirs and district leaders throughout Northern Nigeria in their official concealment and misappropriation of tax monies, which were probed by the British colonial administration. Significantly too, those who were found culpable, along with other criminals, were punished for offences committed against the state. Jumare also showed that some of the local traditional leaders or nobility allowed slaves to purchase private farms on estate land to support themselves and pay taxes.[5] Samuel and Tyokoso (2014) observed that the arrival of Islam in the region was followed by the establishment of several types of taxes such as Zakat, Kurdin Kasa, Shukka Shukka, Kharant, *Jingalia*, and others.[6]

Okediji (1973) argued that cattle sector was a significant economic contributor to the economy of Hausa-Fulani Emirate of Northern Nigeria. The efforts of indigenous cattle merchants and herders in response to greater market prospects fueled economic development in the area.[7] This paper contends that the British priority was to convert the Fulani pastoralists into a fiscal asset, which required pastoral Fulani to produce as many cattle as they could in their own way while paying *Jangali* tax on livestock.[8] He referred to the Ibadan example where the *Baale*-in-Council issued an order imposing a tax on the number of cattle accommodated in separate compounds at the cost of two shillings per head per year. The study showed that tax was normally easier to collect during the wet season because cattle raisers movements were minimal at that time, and it was also a time of social interactions and celebrations for the Fulani herders.[9]

The question is: if *Jingali* tax was allowed to exist side by side with other taxes during the colonial period, why has it not been allowed to remain operational in post-independent Nigeria? in other words, since herders were required to pay tax on each cattle that passed through other communities in the southern parts of Nigeria in the colonial period, why was such arrangement, which constituted a source of additional income for the government in colonial Nigeria scraped in

[4] I. Z. Nura "A history of colonial taxation in Wudil District, Kano Province 1907-1960." Al-Mahram International Journal, 9(1), (2020): 117-140.
[5]I. M. Jumare, Taxation in the Capital Emirate of Northern Nigeria. Africa Economic History, 26: (1998): 83-97.
[6] S.E. Samuel &Tyokoso, G. "Taxation and Revenue generation: An Empirical Investigation of Selected States in Nigeria." Journal of Poverty, Investment and Development, 4, (2014): 102-114.
[7]Odediji, F. A. B. (1973). The cattle industry in Northern Nigeria, 1900-1939, prepared by the African Studies Program. Indiana University, Bloomington.
[8]Ibid.
[9]Ibid.

post-colonial Nigeria? This question is, however, not part of the focus of this current study.

Adebayo argued that the British colonial administration found on ground a taxation system, which essentially existed before the Fulani jihad, and which was altered and operated by the post-jihad administration, based largely on the *sharia*.[10] This system revolutionised the Hausa-Fulani and Bornu tax traditions, and the resultant modified tax system was legalised by the British colonialists through the Northern Nigeria Land Revenue Ordinance of 1904 and the Native Revenue Proclamation of 1906. The study also examined cattle tax dispute, which centred on the balance between economic rationale and the political cost of taxing nomadic pastoralists. The tension between the government's perception of cattle as riches and the pastoralists' notion of livestock as more than wealth strained relations between the pastoralists and the colonial state. Although the British colonial government tried to bring colonial Northern Nigeria into the vortex of global capitalism, through the instrumentality of a coercive taxation regime, the study found that that *Jangali* tax was difficult to collect, and that tax evasion was common and widespread during the colonial period.

Tax Administration and Reorganisation in Northern Nigeria

It is necessary to understand state of taxation in the region before the involvement of British colonial tax policies. While the obligation of direct taxation was already firmly established in Northern Nigeria by 1914, it was not collected in the Western Provinces before 1818.[11] The institution of taxation was not a novelty introduced by the British to Nigeria. It was already in existence across Nigeria before the British had contact with the indigenous people. The British colonial administration did not, however, dispense with the operational tax policy they met on ground among the local people; rather, it was adjusted to suit the British colonial interests. Indeed, they recognised some elements worthy of perpetuation in the indigenous tax system. Indeed, they prised the parallels between the home-grown system of taxation and theirs. They consequently opted for modification rather than suppression. Lugard himself put the argument thus:

> *The assessment is based upon the sum of existing taxation (where taxation existed) modified by the Resident after careful personal inquiry and in accordance with the actual present wealth and ability of the village to pay. It was thus neither a*

[10]A. G. Adebayo, "Jangali: Fulani pastoralists and colonial taxation in Northern Nigeria." The International journal of African historical studies, 28(1), (1995): 113-150.
[11] Tamuno. T. N. The Evolution of the Nigerian state: the southern phase, 1898-1914.(1972) p 317.

> *mere consolidation of the existing taxes, nor was it an arbitrary assessment de-novo by the Resident.*[12]

It was definitely expedient for the British colonial administration to modify rather than abolish the pre-colonial tax system in Nigeria. It was better to regularise the series of 'arbitrary, irregular and uncertain tributes' in order to achieve a 'fair system of direct taxation'[13] than to introduce an alien taxation system to the people. The British colonial government had also hoped that by this new method of taxation, the burden of the indigenous tax payers would be reduced and easier to pay. Essentially, therefore, the colonial administrator changed the old indirect form of taxes to a direct one payable in cash. It is important to note here that the British colonial tax system, which was aimed at raising enough revenue for the development of Nigeria, was modelled after the old principle as laid down by Erl Gay in 1852. The code held that 'the surest test for the soundness of measures for the improvement of an uncivilized people is that they should be self-supporting'.[14]

Although taxation was seen as a burden during the colonial period in Western Nigeria, there is no doubt that it contributed to the socio-economic development of the area under study. However, it could be argued that this development was incidental and not deliberate. Lugard saw direct taxation as essential for indirect rule.[15] The taxes that were generated by the British Colonial Authorities, which were channelled towards the development of the various sectors, were actually not sourced from the British tax payers' money. Although the indigenous masses paid, it would be correct to say that they were generally opposed to direct taxation.

The existing tax policy before the advent of British rule in Nigeria was basically based on voluntariness and ability, (the cattle headers paid whatever they had to the head of the communities). Herders who did not pay *Jingali* were forgiven and advised to pay whenever they had the capacity. While such arrangement

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[12] K.A.H.M. Green, (ed.). The Principle of Native Administration in Nigeria: 1947-1960. London: O.U.P. (1965): 121.

[13] G.O. Orewa, Taxation in Western Nigeria: The Problem of an Emergent State. London, (1962) p2.

[14] M. Perham, Mining, Commerce and Finance. London: Frank Cass, (1948): 226. Apparently, the British colonial administration was much more focused on distancing itself from any financial commitment. Their so-called civilising mission had to be at the expense of the indigenous people.

[15] O. Ikime, "Reconsidering Indirect Rule: The Nigeria Example," in Journal of Historical Society of Nigeria (JHSN), Vol. IV, No. 3, (1968). The Colonial State was in every instance a historical formation and the question has been asked; how can a tiny and foreign minority rule over an indigenous majority? There were two broad answers to this question: direct and indirect rule. Direct rule was Europe's initial response to the problem of administering colonies but soon, indirect rule came to be the mode of domination over a 'free' people. For the subject population of natives in Nigeria, indirect rule epitomized a mediated- decentralised- despotism. For more on this subject that has been aptly titled 'The Bifurcated State,' see Mahmood Mamdani's Citizen and Subject: Contemporary Africa and the Legacy of Late Colonialism. Kampala: Fountain Publishers, (2004): 17.

was convenient to the cattle owners and defaulters, it was not so for the traditional leaders whose responsibility it was to elicit tax from the people. When the British colonial administrators took over, attempts were made to change these policy as they felt it was necessary that such arrangement, apart from being informal, was not adding value to the development of communities. This was because monies meant for developmental programmes and projects were little or not available since taxes were not adequately forthcoming.

As soon as the British took over the administration of Nigeria, managers of European firms were appointed as tax collectors by tax collecting authorities.[16]The British direct taxation ordinance served as the enabling authority, and the Ordinance was specific when it noted that:

> *Such tax, as shall be assessed in accordance with provisions of this ordinance upon the ascertained annual income of any… native residing, carrying on business or being in each provisions, shall be levied upon and shall be paid by such… native in respect of each year of assessment.*[17]

The significant point to note is that as long as any native resided and carried on business within any of the provinces, he had to pay tax in that province. The Ordinance had no regard to divisions or districts as distinct from provinces. Everyone had to pay tax on his full-ascertained provincial income to the Native Authority within those jurisdictions he resided within all parts of Nigeria.

One of the taxes that was reorganised was the *Jangali*. The Resident of Sokoto noted in a memo to a District Officer that the *Jangali* should be collected between 1st of July and 31st of October, and that collections should be effected on all cattle, except calves born after 1st July and migratory flocks of sheep and goats known in Sokoto as *Udawa*.[18] The memo also emphasised on the rates to be collected which was pegged at 2/- per head, sheep and goats at 1d. per head.[19] The memo directed that *Jangali* receipt should be distributed to District Heads from the Revenue Branch of the Wasiri's Office, and that a register should be kept to show the number of booklets available, and when they were to be distributed to the village Heads.[20] Directive was also issued on tax collection procedures.

By this directive, the first count was supposed to be made by the Village Head following a recommendation. This was then followed by counting of cattle in the field by the Village Head, after which a white paper was handed over to the owner- *faratakarda*- showing name of owner, number of cattle, amount payable,

[16] NAI. Oyo Prof. 1 1145-46. File No. 1026. Resident Office.
[17] NAI. Oyo Prof. 1 1145-46. File No. 1026. Resident Office.
[18]The Resident Sokoto Province to The District Officer, Katsina Division, Katsina. 2 Sept., (1932): 4, par.9, NAK File No. Katsina Prof. 84.
[19]Ibid
[20]Ibid, par 10.

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name of Village Head, while at the same time, he wrote out the *Jangali* receipt and counterfoil. It is significant to note that on no account must the counterfoil be detached before the Village Head had received payment in full, which was the most important step that was not to be compromised.[21] It went further:

> *In certain Districts, the District Head may find it useful to enlist the aid of the local Fulani, Sarkin Fulani, Ardo, Ruga, as the case may be. These persons can be remunerated from Head III. It is however very essential to impress it on the District Head that he i.e. the District Head is personally responsible, and that that the count is correct, and before collection of the money. The District Head should give the Village Heads a week or 10 days in which to complete the preliminary count. He should then tour his districts to check their assessments. The District Head should be accompanied by the District Mallam, who will enter up the Jangali Abstract Book from the counterfoils in the hands of the Village Heads*.[22]

The report stipulated what the *Jangali* Abstract Book was, and described it as an exercise book ruled in columns, showing number of receipt, name of cattle owner, number of cattle, number of sheep and amount payable. The report further instructed that District Head should check totals that were revealed in the *Jangali* Assessment Book with the actual number of cattle, and that separate receipts was to be written out for any cattle found in excess[23] of what was originally recorded. And where this was established, the District Head should give the Village Head a written statement displaying the number of cattle and amount payable, and that the District Mallam should keep a Tribute Account Book, and each account of all *Jangali* payments was to be made into the Native Treasury.[24]

There were also challenges associated with paying the *Jangali* as a result of the decrease in the value of cattle. The Chief Veterinary Officer informed the Resident of Zaria provinces that the Fulani in the region could no longer afford to pay *Jangali* at the rate of 2/- a head.[25] This re-organisation effort was not limited to *Jangali*; indeed, it touched on tax collection and administration generally. To be sure, the District Officer of one of the provinces in Northern Nigeria wrote to a Resident on the need for the reorganization of tax collection. He noted thus:

> *I am whole heartedly in favour of a reorganisation of the present scheme of distribution of tax as regards organised and*

[21]Ibid, par 11.
[22]Ibid, pars. 11-13.
[23]Ibid. par 14.
[24]Ibid., par 15.
[25]Ag Secretary, Northern Province Kaduna, P. G. Butcher to Resident Zaria province. 24 September,(1932). NAK File No. Katsina Prof. 84.

> *partially organised Native Treasuries. Until this is done the vicious circle wherein poor Native Administrations requiring development have no funds to carry out and therefore remain poor can never be broken unless a saner financial policy is introduced*.[26]

Direct taxation allowed some provinces to be spoon-fed, even if the province generated little revenue, and this, expectedly, posed a severe strain on the financial purse of the colonial government. Also, the inability of provinces to initiate developmental programmes constituted a major source of problem for such provinces. In fact, the British colonial administration had to rely on the excesses from the Southern Protectorate to subsidise the shortfalls from the Northern Provinces. There was scepticism by the government of Northern Nigeria regarding the policy change in tax administration. Some of the challenges noticeable were, among others, issue of embezzlement, evasion and most importantly, challenge of illiteracy of the Village Heads. A memo read:

> *This procedure and the instructions for carrying it out are simple, and should be effective in protecting both the taxpayers and the Treasury from fraud. The success of this system depends, however on the human factors of the taxpayers on whose cooperation we must rely to assist in protecting themselves and on those persons who perform the functions of tax collectors, namely the village and districts heads, with their scribes. It cannot be too strongly emphasised that we are dealing with people who as a whole are illiterates, and unwilling to adopt new methods in conducting the affairs of their everyday life, such as paying tax*.[27]

But even with these challenges, the tax collected was remarkably high and the losses were not too significant.[28] For many months, the British colonial government pondered on the practicability of altering the method of assessment of the Native Administration contributions to Government Revenue. This was because under Section 17 (2) of the Direct Taxation Ordinance (No.4 of 1940), every Native Authority was required to pay to a government treasury by way of crediting the general revenue of Nigeria such proportion of the tax as the Governor might determine. Section 17 (2) states herewith:

> *Where a specific amount is required by the Governor by order in accordance with the provisions of subsection (1) the Governor, in any case in which he considers it advisable so to do, may state that such amount shall not include any amounts paid as tax in respect of: -*

[26]District Officer to Resident, 30 September, (1935). NAK. 2283.
[27]R. L Payne, Resident Katsina Province to Resident Kano Province, Kano. 27 October (1939): 2-3, par. 5.
[28]Ibid, 3, par.7.

a) any particular profit or gain;
b) any livestock, or
c) any cattle in respect of which a tax is paid under section 8, and where the Governor has stated that the proceeds of any such tax is not included in the amount specified in the order the proceeds of such tax shall be dealt with in accordance with the provisions of section 17.[29]

While many proposals were made on how best to collect taxes, whether general or *Jangali*, some suggestions such as whether the appointment of educated Mallam will be useful in solving the issue of tax evasion or embezzlement was debated. The feasibility of a possible adoption of coercive force, which was not present then, was also considered.[30] The new experiment which the government decided to adopt then was on whether the amount to be paid into the government treasury would be determined annually, not as a percentage of tax, but as a specific sum. Examined objectively, the new proposal was, however, found to possess both merits and demerits.[31] The merits of demanding a fixed sum was that accounting procedure would not only be greatly simplified, there would also be added stimulus to tax collection. The main disadvantage was that the new system would substitute a rigid procedure for a highly flexible one that was hitherto operative, wherein both the government and the Native Authorities shared both losses and profits. Another drawback was that actual receipts were easily visible on printed estimates of tax revenue.[32]

The new system proposed that January of the preceding financial year of collection should determine the sum to be demanded from each native authority, using as basis of assessment either the actual receipts of the preceding financial year or the Chief Commissioner's estimates of tax receipts for the forthcoming year. This should be a sum, which in the event of crop failure, might prove to be beyond the resources of the native authority concerned. Such difficulty could be overcome in an event that if a native administration suffered a material diminution of revenue, then, its next annual contribution would be re-assessed. The new proposal also precluded the colonial government from sharing in any unexpected tax increase for at least one year, although this was considered unimportant in view of the operational Nigerian revenue system.[33] The Government then decided to apply the lump sum basis of assessment to the 1943 - 44 tax, provided the necessary amendment bill was passed at the subsequent meeting of Legislative Council where an order was made, requiring each Native Authority to pay to the general

[29]Suggested Additional Clause for the Direct Taxation Ordinance, 1940 (No.4 of 1940).
[30]Secretary Northern Provinces to The Resident, Katsina Province,2 January 1940.
[31]S.A S Leslie, Nigerian Secretariat, Lagos Nigeria to The Honourable, the Secretary Northern Provinces, Kaduna, 14 October 1942. NAK, File No. 2238, 1, part 1.
[32] Ibid, 1, par 2.
[33]S.A S Leslie, Nigerian Secretariat, Lagos Nigeria to The Honourable, the Secretary Northern Provinces, Kaduna, 14 October 1942. NAK, File No. 2238, 1, par 2.

revenue a sum equal to the actual amount credited to government by that Native Administration during the financial year of 1941- 42.[34]

However, an exception was made in the case where the Native Administrations in Cameroons Province, and in the Northern Provinces *Jangali* tax contributions, concerning calculations on the average contributions during the three years of 1939/40- 1941/42. In each case, the amount was to be adjusted to the nearest £100 in the case of sums over £5, 000, the nearest £50 in the case of sums over £1, 000, but less than £5, 000 and the nearest £10 in the case of lesser sums.[35] It was also added that the contributions to be made would not be reviewed at any stated intervals, but that an alteration might be suggested at any time by a Chief Commissioner for good and specific reason, and this may be made by the Governor at any time he so desired. It must be noted that the reason for the clause was not just because of the ongoing World War II, but over consideration that with the increase in population and some socio-economic dynamics, the taxable incomes, including that of the *Jangali*, would not remain static and could be expected to experience change.

With the new arrangement, the colonial government demanded that Native Administrations should state what each native treasury can pay and the modalities to adopt concerning payment. To achieve this, the government demanded, among other considerations, the following:

a) what Native Treasuries in each province could afford to pay the Government,
b) the Native Treasuries that would not be able to pay,
c) what reductions were made,
d) the amount of general tax to be paid as well as the *Jangali* to be paid to Government under the new scheme.[36]

At this point, it may be expedient to do a little discourse on the main subject, *Jangali,* in order to have a proper understanding of it operations and better appreciate its importance to the economy of the Northern provinces.

The *Jingali* Tax

The *Jingali* or *Jangali* tax, as it were, covered so many aspects of the colonial revenue for the Northern Province. In May 1945, the Acting Chief Secretary of the Government, (Sgd.) G.N Farquhar, wrote to the secretary of the Northern Provinces in Zaria that the Native Authorities of the Northern Provinces should contribute to the general revenue of Nigeria during 1945-1946 an amounts specified against each attached schedule out of the amounts collected by them

[34]The Nigerian Secretariat, Lagos to The Secretary, Northern Provinces, Kaduna, 6 January 1943, 1, par 1. NAK, File No. 3555.
[35]Ibid.
[36] Representative of the Secretary, Northern Provinces, G. McCabe to The Resident, 14 January 1943. NAK, File No 3555.

as tax under that ordinance (Direct Tax of 1940 and Ordinance No 2 of 1943), and that the balances of tax remaining thereafter shall be paid to the native treasuries concerned to form part of the revenue of the respective native authorities.[37]

Table 1: Schedule of Tax that apples to Zaria Province, 1945-1946

Province	Native Authority	Amount to be paid to Govt. from General Tax in 1945-1946	Running Total	Amount to be paid to Govt. from Jangali in 1945-46	Running Total	Temporary reliefs approved for 1945-46 excluded from figures in Column 3
		£	£	£	£	£
Zaria	Zaria	14,487	14, 487	3, 100	3, 100	4, 513

Source: [38]

The above table shows the importance of the *Jingali* tax, although it was the least of the taxes to be remitted to the general revenue of Nigeria. Important as it was, the *Jangali* was separated from all other forms of taxes.[39] The importance of the contribution of *Jangali* to tax revenue was never in doubt, but as time went by, its significant contribution to generated revenues of the Northern provinces became manifest. To be sure, the *Jangali* also contributed significantly to the native treasury of some provinces between 1946 and 1948.

Table 2: Native Administration Tax Contributions, 1946-1948

Native Treasury	**A p p r o v e d**					
	1946-1947			1947-48		
Kabba N.T	General Tax	Jangali	Total	General Tax	Jangali	Total

[37] Acting Chief Secretary to the Government to the secretary, Northern provinces, Kaduna, 3 May 1945. National Archive Kaduna, 2283
[38]Ibid.
[39]R.F.P Orme, to the Resident, Zaria Province, Kaduna, 26 June 1945. 1-2, NAK 2283.

Yagba N.T	1,300	-	1300	1000	-	1,000
Ilorin N.T	1,600	-	1600	1,190	-	1,190
Lafiagi N.T	6,500	820	7,320	6,620	1,050	7,670
	630	230	860	510	Nil	510

Source:[40]

The above shows that the *Jangali* played another vital role through its contribution to the native administration purse, although the Kabba and Yagba areas had no significant reason to collect the *Jangali* in their respective areas.

Table 3: Native Treasury Tax Contribution in Zaria and Lokoja, 1953-54

Native Treasury	General Tax: Government Share Payable	Jangali: Government Share Payable
Zaria	£14, 660 - 2- 0 7, 055.10.11	£- - -
Lokoja	£183: 13:0d	£- - -

Source: [41]

The following year in Zaria, while the General Tax was £11, 971. 7. 2d as at 31 March 1955 and £2, 992.16.10 as at 12 April 1955, the *Jangali* contributed £1, 760.1.7d into the coffers of the Province as at 31 March 1955.[42] There were also some challenges in the collection of both the general tax and *Jangali* as there were a few cases of over-collection and under-collection respectively. For example, in one instance, when the tax assessment gave a total of £14,445. 6. =, what was collected was £ 14, 964. 4. = (a difference of £518.18. =), and in another instance, when the assessment of £1,768.5.7 was to be paid into the coffers of the Native Administration, only £1, 760.1.7 was paid.[43] Reacting to this shortfall, the Account-General Office demanded for an explanation concerning the reason for this discrepancies.[44] The under-collection was subsequently paid to the Zaria Native Treasury on 10 January 1956, but again, it begs the question regarding why the tax was not paid as at when it was due.

[40]A John Knott to The Resident Zaria Province, 1 September 1947. NAK, File No 2283
[41]Financial Secretary Office to The Accountant-General Northern Region, Kaduna, 17 November (1954). NAI. File No 2283.
[42]Resident, Zaria Province to The Accountant-General Northern region, Zaria, 20 September 1955. (NAK). File No 2283.
[43]Accountant-General, Northern Region to The Resident, Zaria Province, Zaria, 7 December 1955. (NAK). File No. 2283.
[44]Ibid.

Conclusion

Taxes are important for many reasons in any society. One such tax which played a huge role in adding to the revenue base of Northern Nigeria was the cattle tax (*Jangali* or *Jingali*). This study investigated the dynamics of cattle tax (*Jangali*) in Northern Provinces in the 1940s and 1950s and found that while the pre-colonial tax collection and administration was not formalised (payment was voluntary in most cases), the British colonial administration instituted taxes were paid with the British coins. In fact, after forty years of the British rule, the British coin could hardly be said to be in circulation there in Northern Nigeria, and economic transactions and payment of tax were enforced through promulgations of ordinances and enforcement of use of coins on the people. Indeed, in practically all minor transactions, the currency remained cowries and local hostility to British pennies was only broken by coercive legislations.[45]

The pre-existing situation changed during the British colonial administration when the de-monetisationof the local medium of economic transactions was replaced by British coins when the colonial economic system became operational. One of the taxes that began to contribute into the British colonial treasury was the cattle tax. There was some sort of reorganisation to modernise it through the adoption of British coin for all transactions. While it paid off in the 1940s, there was a decline in the Jangali tax as from the 1950s. The cause of this sharp decline was not the aim of this paper, but it reveals some pulsating issues such as the demise of the *Jangali* tax. The paper advances the need for government to key into this form of tax as it could change the financial predicament of the state for better, especially societies where pastoralism thrives.

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