

# FROM TOLL SYSTEM TO CUSTOMS REGULATION: CUSTOMS ADMINISTRATION IN COLONIAL NIGERIA, 1861-1960

*Del sistema de peajes a la regulación aduanera:  
la administración aduanera en la Nigeria colonial, 1861-1960*

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**Abstract:** The profusion of scholarly literature on colonial Nigeria has been both abundant and widespread. This article is not simply an attempt to add to this relentlessly growing mountain of literature. Rather its objective is to interrogate how customs operations have been used by the British as a strategy to raise revenue for the colonial administration especially during the period of declining economy since its establishment in 1861 – a subject that so far occupies a relatively minor corner in broader discourse on colonial Nigeria. This article therefore examines the nature of colonial customs policy and administration from 1861 to 1960. It analyses customs administration under company rule, customs administration in the Niger Coast Protectorate (1891-1906), customs administration from the Amalgamation of Colony of Lagos and Protectorate of Southern Nigeria up to 1914, customs administration during the First World War (1914-1918), the Inter-war Years (1919-1938), customs administration during the Second World War (1939-1945) and the role of customs administration (1945-1960). This article utilizes the primary and secondary sources for data collection. It concludes

that colonial customs operation was a major financial backbone of British colonial administration in Nigeria. Besides, the colonial customs administration bequeathed several legacies to the Nigeria Customs Service that came into existence after independence in 1960.

**Keywords:** customs administration; Nigeria; Colonial economy; British colonial administration.

**Resumen:** La profusión de literatura académica sobre la Nigeria colonial ha sido abundante y generalizada. Este artículo no es simplemente un intento de añadirse a esta montaña de literatura que crece sin cesar. Más bien su objetivo es interrogar cómo las operaciones aduaneras han sido utilizadas por los británicos como una estrategia para recaudar ingresos para la administración colonial, especialmente durante el período de declive de la economía desde su establecimiento en 1861 —un tema que hasta ahora ocupa un espacio relativamente menor en el discurso más amplio sobre la Nigeria colonial—. Este artículo examina la naturaleza de la política y la administración aduaneras coloniales desde 1861 hasta 1960. Analiza la administración de aduanas bajo el dominio de la compañía, la administración de aduanas en el Protectorado de la Costa del Níger entre 1891-1906, la administración de aduanas desde la Amalgama de la Colonia de Lagos y el Protectorado del Sur de Nigeria hasta 1914, la administración de aduanas durante la Primera Guerra Mundial (1914-1918), los años de entreguerras (1919-1938), la administración de aduanas durante la Segunda Guerra Mundial (1939-1945) y el papel de la administración de aduanas 1945-1960. Este artículo utiliza fuentes primarias y secundarias para la recopilación de datos. Llega a la conclusión de que la administración colonial de aduanas fue un importante pilar financiero de la administración colonial británica en Nigeria. Además, la administración aduanera colonial dejó varios legados al Servicio de Aduanas de Nigeria que surgió tras la independencia en 1960.

**Palabras clave:** administración aduanera; Nigeria; economía colonial; administración colonial británica.

**Sumario:** 1. Introduction; 2. Genesis of customs administration in Nigeria; 3. Customs administration under company rule; 4. Customs administration in the Niger Coast Protectorate, 1891-1906; 5. Customs administration from the amalgamation of colony of Lagos and protectorate of Southern Nigeria up to 1914; 6. Customs administration during the First World War 1914-1918; 7. The Inter-War Years, 1919-1938; 8. Customs administration during the Second World War and its aftermath, 1939-1945; 9. The role of customs administration in consolidating the Nigerian economy 1945-1960; 10. Concluding analysis; 11. Works cited; 11.1. Government Records/Archival Documents; 11.2. Secondary Sources.

## 1. INTRODUCTION

The British desire to entrench colonialism in Nigeria was pursued with all available weapons including customs administration. The role of colonial customs department in providing revenue and regulating the growth of Nigeria's trade during the colonial era cannot be overemphasized. The national economy throughout the colonial period was not solely based on the exports' earnings from palm oil and other cash crops. Ekundare demonstrates that it was mainly dependent on customs

and excise duties (Ekundare, 1973, pp. 403-407). For instance, in 1900 the gross revenue of Nigeria was 639,000 pounds which customs excise duties contributed 601,000 pounds (Ekundare, 1973, pp. 403-407). Similarly, Dennis Cogneau et al. (2018) contend that there was a great increase in expenditure per capita in British and French colonies in West Africa in the last decades of independence, which was made possible partly by an increase in customs revenue due to rising trade flows. This is an indication of how the customs department supported the British government during the colonial period. There exists a preponderant number of works on colonial economy in Nigeria but relatively little on the contributions of the customs department to colonial administration in Nigeria. Existing works on colonial economy have focused mainly on the dual legacy of British colonial economy. Some Eurocentric scholars have argued that Nigeria's economic progress during the last century clearly depended on the extent to which contacts were established between Nigeria and more developed regions (Mcphee, 1926; Helleiner, 1966; Charles Jr., 1967). Charle Jr. (1967, p. 91) argues that «men from England acting as agents of their government's official colonial policy or under the protection and guidance of that policy initiated these contacts and facilitated subsequent communication between Nigeria and the rest of the world [...] the colonial policies of Great Britain were advantageously framed to serve the people of Nigeria». Other scholars mostly Nigerians flatly rejects the Eurocentric propositions extolling colonial measures such as increased trade, new infrastructures, social services and others as deliberately instituted to bring about progress or development in Nigeria (Falola and Adebayo, 1987; Falola, 1987; Oyebade, 2003; Walker, 2003; Adeyeri and Adejuwon, 2012; Siollun 2021; Adewara, 2021; Uchendu, 2024; Falola, 2024). The basic conclusion of their works is that the colonial economy was exploitative. Falola and Adebayo (1987, p. 27) capture this position succinctly when he wrote that: «The colonial economy existed mainly to benefit the colonizers and their agencies [...] The colonial state existed for the exploitation of Nigeria, rather than her development. Thus, the major impact of the colonial economy was the exploitation of the people, both the petit bourgeoisie and the masses of Nigeria». Obviously, a yawning gap still exists in our knowledge of the role of customs department during colonial rule in Nigeria.

Against this background, this article explores in historical context the operations of the customs department, which was established from the beginning of British rule in Nigeria in 1861 to the attainment of independence in 1960. The article draws upon materials from primary and secondary sources. With reference to primary sources, information was gathered through extensive oral interviews with major stakeholders in Nigeria Customs Service, Federal Ministry of Finance, and other government agencies. The information obtained was used to substantiate evidence from other sources. Useful information was also obtained from archival sources particularly the National Archives, Ibadan. The article also profited from the secondary sources.

## 2. GENESIS OF CUSTOMS ADMINISTRATION IN NIGERIA

The Customs Department was established before the annexation of Lagos in 1861. The Yoruba states in the nineteenth century operated the toll system before the establishment of colonial rule in Nigeria (Falola, 1989). Extensive commercial activities linked one Yoruba-speaking town with another and the whole of the southwest with northern Nigeria and some other parts of Africa. Similarly, the trade with the Europeans on the coast was equally intense. Traders paid tolls when they engaged in trade that transcended boundaries (Falola, 1989). The toll system was controlled by the chiefs who held power and the primary aim of collecting such tolls was to raise revenue to satisfy both private and public needs. The toll system was later abolished by the British colonial masters.

Following the abolition of the slave trade, a new type of commerce emerged to replace it. The abolitionist and policymakers in the mid-nineteenth century believe that legitimate trade could destroy slavery and lead to economic emancipation in Africa (Buxton, 1939). In the 1850s, several organizations such as the Church Missionary Society (CMS) and individuals like Consul Campbell and Thomas Clegg supported schemes in the interior to promote trade of cotton exports (Mann, 2007, p. 4). It is on record that Yoruba farmers had grown cotton for use in domestic cloth weaving. The quantities of cotton shipped from Lagos expanded rapidly in the late 1850s (Mann, 2007, p. 4). Traders in Lagos also exported legitimate goods and slaves side by side down to about the middle of the nineteenth century (Hopkins, 1973. p. 127).

The British and other traders namely; the French, Germans, Portuguese, and Africans that participated in the trade paid customs duties to the chief in whose territory they operated (Geary, 1964, p. 51). King Akintoye and Kosoko organized their men on the wharves to collect duties of a 3 percent on imports, and 2 per cents on exports. The system of customs operation at Lagos was similar to that in Oil Rivers where comeys were paid. The methods of payments were puncheons<sup>1</sup> of oil<sup>2</sup>, articles of trade and accepted currencies of the time namely; manila and cowries. However, the customs administration during the pre-colonial period was not centrally organized nor controlled.

Two important factors contributed to the establishment – of customs administration in Nigeria in the second half of the nineteenth century. First, the British were convinced that the establishment of colonial rule would allow for full exploitation. The British also needed enough revenues to sustain the Colony in line with its principle of self-sufficiency of colonies. It should be recalled that the British colonial

<sup>1</sup> Puncheons of oil refers to the containers with which palm oil was measured. Today, it is about 120 gallons.

<sup>2</sup> National Archives Ibadan, (NAI) CSO 1/1, Despatch of 4/3/1861: Dispatches relating to the Colony of Lagos in 1861, p. 261.

government under Earl Grey – the Colonial Secretary in 1849 – introduced the philosophy that every colony must source for its funds and sustain its survival.

The second was the transition from the slave trade to legitimate commerce. Britain, the leading slave trading nation abolished the trade in 1807<sup>3</sup>. Other nations, notably Spain, Portugal, France, Sweden, the Netherlands, and the United States followed suit at different times in the first half of the nineteenth century. The suppression of the slave trade was resisted by the African States which supplied the slaves. They were still willing to continue to do so because the suppression could ruin their economies, which relied heavily on the trade. This was the obstacle the British encountered in Lagos. Significantly, Lagos was an important slave port on the West African coast. Thus, the slave trade was a major source of revenue for most chiefs and to convince them to abandon the slave trade could only be achieved if an alternative source of revenue was created.

Subsequently, the British sought collaborators who received monetary compensations. Treaties of abolition became effective when they were backed with compensation, for example, King Akintoye on 27th December 1851 signed a treaty of abolition backed with an authority to levy duties on traders operating in Lagos (Aderibigbe, 1975, p. 33). The need for collaborators increased the monetary requirements of the government of Lagos. Similarly, the cession of Lagos by Dosunmu to the British Government in 1861 was another case in point. Before Dosunmu signed the cession he was to be paid an annual sum of one thousand pounds, which was to be drawn from export taxation<sup>4</sup>. The money realized from export and import taxation was used partly to provide for the material wellbeing of collaborating chiefs. The different strategies adopted to ensure the establishment of British imperialism in Lagos gave rise to several challenges whose solutions depended on one kind of payment or another. Hence, the revenue used for these payments were derived from customs duties.

The annexation of Lagos in 1861 heralded the establishment of the first Customs department controlled by the colonial government. After the annexation, the colonial secretary instructed the first governor, H. S. Freeman, that civil government in Lagos should be formed on the «simplest and most economical scale»<sup>5</sup>. Although, Lagos received a small grant from parliament to pay the salary of the governor and pension of the Oba, the British treasury was rarely willing to further subsidise the cost of running the young colony (Mann, 2007, p. 103). Administrators were expected to raise revenue locally and make the dependency self-supporting as quickly as possible. Thus, after the annexation, concerns about raising revenue and balancing

<sup>3</sup> The Judgment opened up the first chapter in the struggle for slave emancipation.

<sup>4</sup> NAI CSO 1/1, Despatches relating to the Colony of Lagos 1861, p. 292, Lagos Blue Book, 1863-1905, p. 216.

<sup>5</sup> NAI CSO 147/1: Newcastle to Freeman, 16 December 1861.

the budget dominated policymaking in the Colony. This informed the establishment of the customs department in 1861. The Custom department was headed by J.H Glover who was appointed Harbor Master and Collector of Customs in 1861.

In order to ensure effective customs administration in the Lagos Colony, more districts had to be brought under the administration to facilitate the setting up of customs post in such areas. Consequently, on 7th July 1863, a treaty of cession was signed between Freeman and the chiefs of Badagry<sup>6</sup>. Similar treaties were signed with chiefs of Oke-Odan on the 4th July 1863 and with chiefs of Pocrah on the 9th June 1866. Badagry and its environ automatically became a British colonial territory following the signing of these treaties. J. J Sumpkin was appointed Civil Commandant and the Acting collector of customs.<sup>7</sup>

On the eastern flank of the colony, Epe was incorporated after a second attack by Freeman. Captain H. Lowery was appointed the Civil Commandant and sub-collector of customs in the area. The structure of the customs department established by Freeman now comprised three districts; central districts which had the Lagoon/Lagos customs post as the headquarters of the colony's customs department; the western districts in Badagry headed by J. J. Sumpkin, and the eastern district with headquarters in Epe headed by Captain H. Lowery<sup>8</sup>.

The customs department was the life wire of colonial administration in Lagos at the time. It raised the revenue and supplied the data required by the government for budgeting purposes. The Richmond Report of 1869 described the customs department in Lagos as the best in West Africa (Newbury, 1965, p. 609). This was because the customs department in Lagos yielded more revenue than those of other British West African possession like Sierra Leone and the Gambia. Customs administration in Lagos was pronounced the best in British West Africa because the duties were increased so often and all the operations of the customs department were paid for by merchants. Ordinance 13 of the 29th of June, 1872 amended the 1864 ordinances which established a tariff of duties for the Colony<sup>9</sup>. The new Ordinance increased the duties paid on most goods.

One major challenge of customs administration in Lagos colony was smuggling caused by porous borders. The border was extensive and more customs officers were needed to effectively cover the border posts. Unfortunately, the customs department was not properly equipped with requisite gadgets which the officers needed to man the border posts. There was also a shortage of officers. The smugglers used the numerous footpaths that connected the British and French territories conveniently. G. Pinkilton reported in 1866 the case of one Mr. Carvalho who evaded

<sup>6</sup> NAI Badaviv, 5.2, «Sub-collector of Customs Letter Book», 1872, 82.

<sup>7</sup> NAI Badaviv, 5.2, «Sub-collector of Customs Letter Book», 1872, 82.

<sup>8</sup> Government Gazette, 1863, p. 93.

<sup>9</sup> Lagos Blue Book, 1873-1875, p. 3.

customs by taking oil in small containers and later emptied them into puncheons<sup>10</sup>. The Yoruba Civil Wars during the second half of the nineteenth century created problems for customs administration. The war obstructed the flow of export products from the Yoruba hinterlands to the Colony. The administrator established revenue courts where smugglers could be tried. Freeman set up four courts namely; a police court, a criminal court, a slave court and a commercial tribunal, which was an appendage of the customs department (Tamuno, 1970, p. 16).

Ordinances and legal notices were two political weapons used to implement customs policies. The ordinances were made by the Colony's legislature. In the early years of the Colony, the determination of duty payable was by negotiation involving the governor and the European traders appointed to the legislature. However, as the scope of government function widened, the Administrator was empowered by the legislature to introduce customs practices that were good for the Colony. One of the objectives of customs administration in the Colony was to protect British goods. This was achieved through the imposition of a protective tariff. British goods attracted lower duties while goods from other countries were subjected to higher duties. For example, higher duties were paid for French wines and brandy than British spirits and textiles (Hopkins, 1964, p. 161). Similarly, Brazilian tobacco was assigned higher duties than tobacco in British territories<sup>11</sup>.

### 3. CUSTOMS ADMINISTRATION UNDER COMPANY RULE

Apart from customs administration in Lagos Colony, two separate administrations were operated between 1886 and 1890 in the area that later became the Southern Nigerian Protectorate. They were the administration of the territories under the Royal Niger Company and the administration of the Oil Rivers later known as the Niger Delta Protectorate. By 1886, company rule operated a customs department, which was established with the consent of the British government. The use of steamship in the second half of the nineteenth century led to the influx of European traders in West Africa (Falola, 1996, p. 102). This resulted in competition for trade among the various trading houses at the time<sup>12</sup>. European merchants penetrated West Africa's hinterland in the last quarter of the nineteenth century in search for more trade and profit.

<sup>10</sup> NAI Badadiv 5/2, Letters pertaining to Badagry Division of the Colony, 1866, 13B.

<sup>11</sup> NAI CSO7/1, Minutes of Legislative Council Meeting, 1872-1873, 34B.

<sup>12</sup> Along the River Niger were merchants of Messrs Alexander Miller Brothers and C.O. (Glasgow), James Pinnock and CO (Liverpool), West African Company (Manchester) and the Central African Trading Company (London).

European merchants were eager to revive the idea of chartered companies with a monopoly over trade. The Royal Niger Company (RNC) succeeded in this and its activities are worth delineating in brief. Faced with the threat of the colonial expansion of the French and Germans into the Niger, Sir Taubman Goldie, the architect of the RNC applied for a royal charter from the British government to enable his company not only to control trade but also the Niger territory. The Charter empowered the RNC to govern those territories with which it had signed treaties of protection, to acquire new territories, abolish slavery and slave trade and to collect taxes and duties in order to defray the cost of its administration (Falola, 1996, p. 103). The British government was however opposed to interference with the peoples' customs and religion. The Company was meant to prevent other firms from trading or transfer any part of the Niger territory to any person or organisation without the consent of the Secretary of State.

Between the 1860s and 1870s protectionism had become the principal strategy the British and French used in securing the trade of most parts of West Africa. Thus, when Royal Niger Company applied for a charter to establish an administration in the area, it was quickly granted. The Company was empowered to run a customs department to sustain the administration of the area. The function of the department was essentially to finance the government business including the maintenance and execution of treaty obligations and protect British trade.

The Company issued a number of regulations<sup>13</sup> that would guide their operations. These regulations provided for the levying and collections of customs duties in the Niger territories<sup>14</sup>. The regulations stipulated that all entries from the northern part of its territories should pass through Lokoja. It dealt with the methods of entering and clearing goods in Akassa. Any contravention of these regulations attracted serious penalties. The penalty for assisting others to contravene customs regulations was 500 pounds<sup>15</sup>. A schedule of duties was also attached to the regulations.

By 1882, the British Government and native traders, criticized the company's regulations. Macdonald also reported how unfair the Niger Company had been to Brassmen shortly after he assumed office in the Protectorate<sup>16</sup>. Likewise, Sir John Kirk reported that customs regulation of the area was very inimical to African trade (Latham, 1973. p. 141). To deal with the challenges arising from the monopoly of the RNC; Macdonald proposed a customs union between the Niger Company and the Oil Rivers protectorates<sup>17</sup>. This proposal was rejected by the company, which insisted

<sup>13</sup> Regulations of the Royal Niger Company, 1886 – 1889, p. 5.

<sup>14</sup> Regulations of the Royal Niger Company, 1886 – 1889, p. 5.

<sup>15</sup> Regulations of the Royal Niger Company, 1886 – 1889, p. 5.

<sup>16</sup> Regulations of the Royal Niger Company, 1886 – 1889, p. 5.

<sup>17</sup> London Gazette, 1888, 5th June, p. 170.



on some grants to enable it cover part of her administrative cost<sup>18</sup>. This was rejected by Macdonald and the demand was ignored. The company monopoly remained unbroken until 1900 when the Charter was revoked by the British government<sup>19</sup>.

#### **4. CUSTOMS ADMINISTRATION IN THE NIGER COAST PROTECTORATE, 1891-1906**

The introduction of British rule in the Niger Delta region in 1891 was followed by the establishment of a customs administration. The British government had mandated Sir C. Macdonald to establish a government in the Niger Delta and by April 1891, an Order-in-Council was issued and a set of Royal instructions was handed down to him which included the establishment of a customs department, whose primary function would be to finance government. The new British territory was initially called the Oil Rivers Protectorate, which covered a distance of 250 miles of coastline, containing sixteen rivers including- Benin Escravos, Warri, Forcados, Brass, New Calabar, Bonny Rivers Andoni, Opobo, Kwa Ibo Rivers, Akpayafe, the Cross River and the old Calabar River<sup>20</sup>. Some of the customs posts were established on these rivers. On 18 August 1891, through a public proclamation, made in the protectorate, a schedule of customs duties was published. Administratively, vice consuls were appointed as heads of Rivers. Sometimes one vice-consul administered three rivers<sup>21</sup>. Vice Consul, Thomas Wall was appointed the Director General of the customs department.

Furthermore, ten customs stations were established. These include Old Calabar – the headquarters of customs administration in the area. Others were Opobo, Bonny, New Calabar, Kalabari, Brass, Warri, and Benin. Sapele was also a protective outstation at the western end of the Oil Rivers Protectorate. On the east, a protective customs post was built at Akpayafe on the German Frontier. It is important to state that all customs station were the point of entry into the protectorate. The implication was that the importer traded freely once duty was paid in any of the stations. Thomas Wall selected and trained 50 African officers for this purpose<sup>22</sup>. These Africans were British African subjects from Sierra Leone and Gold Coast.

<sup>18</sup> London Gazette, 1888, 5th June, p. 171.

<sup>19</sup> Niger Coast Protectorate Papers 1891 – 1894, National Library Lagos, p. 2.

<sup>20</sup> Report of the Administration of the Niger Coast Protectorate, 1891 – August 1894. Sir C Macdonald to Earl of Kimberley, Received on August 21, p. 1.

<sup>21</sup> Report of the Administration of the Niger Coast Protectorate, 1891 – August 1894. Sir C Macdonald to Earl of Kimberley, Received on August 21, p. 1.

<sup>22</sup> Report of the Administration of the Niger Coast Protectorate, 1891 – August 1894. Sir C Macdonald to Earl of Kimberley, Received on August 21, p. 14.

With the termination of company rule in 1900, the Niger Coast Protectorate was renamed the protectorate of Southern Nigeria with headquarters in Calabar. The merger resulted in several changes in customs administration in Southern Nigeria Protectorate. One of such changes was the division of the protectorate into four administrative units namely Akassa, Agberi, Oguta, and Asaba districts by Sir Ralph Moore<sup>23</sup>. These political divisions did not correspond with the administration of Customs in the area. Instead, the following customs posts were created; Old Calabar – the seat of government and the headquarters of customs administration, Iking, Opobo and Egwenga, Bonny and Bakana, Degema, Brass, Akassa, Forcados (Warri), Onitsha, Sapele, and Benin for administrative convenience<sup>24</sup>. These customs posts were grouped as follows: Calabar Division; the Niger Division; and the Western Division. The customs department in the protectorate of Southern Nigeria remained a separate entity from the treasury department.

## **5. CUSTOMS ADMINISTRATION FROM THE AMALGAMATION OF COLONY OF LAGOS AND PROTECTORATE OF SOUTHERN NIGERIA UP TO 1914**

In 1906, the colony of Lagos was merged with the protectorate of Southern Nigeria. The amalgamation could be seen as a faithful implementation of the recommendations of the Niger Committee 1898 under the chairmanship of Lord Selbourne. Some of the recommendations included the gradual unification of Nigerian regions under a resident Governor General, the division of territories under two provinces for administrative convenience and that the two major rivers should not be used as dividing line between the administrative units in colonial Nigeria (Uzoigwe, 1968, pp. 467-776). The process towards amalgamating the various British administrative units began in 1906 when the Colony of Lagos was amalgamated with the protectorate of Southern Nigeria. The British colonial administrators were determined to use the financial resources of the south to cover the cost of administering and developing their Lagos colony, which was a weak political unit then. The amalgamation of Lagos colony and protectorate of Southern Nigeria led to the merger of the customs department. The amalgamation also resulted in several changes in customs operations; such as the merger of the treasury department unit of the financial commissioner's department and customs department under one leadership. The promulgation of the customs Ordinance of 1907 – a comprehensive document on the guidelines for customs administration, introduced further changes in customs administration<sup>25</sup>. The Ordinance divided customs posts into

<sup>23</sup> Southern Nigeria Gazette, 1900, Calabar, p. 8.

<sup>24</sup> Southern Nigeria Government Gazette, January to December 1901, p. 16.

<sup>25</sup> Government of the Protectorate of Southern Nigeria, 1907, p. 61.

three administrative zones; the western province, central province and eastern or Calabar province. Lagos was the major customs station for the western province, with Badagry, Palma and Lekki as customs substations. All returns from these substations were submitted to the Collector of Customs, Mr. J.P. Smart, who doubles the position of collector of customs of Lagos and Comptroller of Customs of the Southern Nigeria Protectorate. In April 1907, O. C. Dale took over from J. P. Smart as the comptroller of customs.

The central province includes Warri, Onitsha, and Benin, which were the major customs stations. Idah, Asaba, and Agbere were substations in the central province. The Eastern province had Calabar as its major customs station with two substations located at Obokun and Ikong. Other major stations were Opobo, Bonny, Degema, Brass, Akassa and each had a substation attached to it. Egwenga was attached to Opobo; Bakana to Bonny and Buguma to Degema<sup>26</sup>. All substations in the central and eastern province submitted their records to the major stations from where they were compiled and sent to the provincial headquarters.

The Ordinance also stipulated the designations of custom functionaries. The officer in charge of customs operations was called the Chief Customs Officer. One of the customs operations affected by the Ordinance was the drawback formality. The essence of the drawback was to encourage merchants or importers to import goods for re-exportation through the customs post in southern Nigeria. The Ordinance extended the claim period from six months to twelve months. The extension of the period was aimed at improving trade in the protectorate<sup>27</sup>. The Ordinance of 1907 stated the conditions under which the coastal trade should take place. With the amalgamation, traders had to conduct business in any part of the coastline under strict regulations. For instance, no ship on coasting was allowed to stop in any place or part not approved by the government as a custom wharf<sup>28</sup>. The coastal trade was regulated primarily to check smuggling. The Ordinance empowered the governor to make rules on the operations of small canoes, boats and other rivers craft of 20 tons and under. The shape of the boats was to be determined by the governor to forestall the carrying of goods in hidden parts of the boat when coasting. The Ordinance also stipulated rules to check the abuse of privileges by custom officers. It described what constituted an offence by customs officers and the type of punishment it attracts. Customs formalities regarding importations were also affected by the 1907 Ordinance.

The Ordinance stipulated the period of time allowed for the submission of entry. This was increased from three days to fourteen days excluding Saturdays and Sundays. The 1907 Ordinance and the changes it introduced in customs administration

<sup>26</sup> Government of the Protectorate of Southern Nigeria, 1907, p. 170.

<sup>27</sup> Government Gazette, 1907, p. 578.

<sup>28</sup> Government Gazette, 1907, p. 580.

during the period resulted in increased revenue from customs duties. For instance, before 1907, annual customs revenue from the territories of former protectorates of Southern Nigeria was £512, 884 in 1904, and £529, 847 in 1905, but customs revenue stood at £613, 244 in 1908 and £582,000 Pounds in 1909<sup>29</sup>.

## 6. CUSTOMS ADMINISTRATION DURING THE FIRST WORLD WAR 1914-1918

The process of the unification of the Nigerian regions which started with the amalgamation of the colony of Lagos and the protectorate of Southern Nigeria came to a head with the amalgamation of the Southern and Northern protectorates of Nigeria by British Colonial Governor Fredrick Lugard in January 1914. The customs department of the Colony and Protectorate of Southern Nigeria, was able to raise sufficient revenue from which the northern administration was subsidized (Cook, 1964, p. 192). Following the amalgamation of 1914, Lord Lugard was confronted with the challenges of political re-organization of the country as well as the source of revenue with which to run the government.

The outbreak of the First World War gave rise to serious financial problems. The traditional methods the customs department used in meeting the financial needs of the colonial administration persisted. However, new ordinances were enacted and old ones amended in accordance with the demands of the war. For instance, Ordinance of 1914 banned the importation and exportation of some items that could be used for criminal purposes such as cables, asbestos, India rubber sheet and fuses<sup>30</sup>.

On 3 July 1916, Ordinance No 32 «The Customs Tariff Ordinance» affecting the Southern Protectorate of Nigeria was enacted. In addition, Order No 31 of the same Ordinance and the customs tariff export ordinance of 7 October 1916 were enacted to suit wartime purposes. These ordinances were enacted to increase government revenues. The decline in revenue between 1914 and 1916 was largely due to the reduction in the number of trade spirits imported. The recovery, on the other hand, is attributable to the imposition of export duties on produce – palm kernel and palm oil.

Customs legislation was imposed, restricting Nigerians from dealing directly or indirectly with Germany as well as organizations or persons that had dealings with Germany (Osuntokun, 1979, pp. 181-184). The struggle between Britain and Germany led to changes in Nigeria's import and export trade. The agricultural sector of the economy was also affected. German goods and those of her allies were also banned in November 1914. The Ordinance also set out rules to deal with traders who violated the provisions of the Ordinance. A term of imprisonment of seven

<sup>29</sup> Southern Nigeria Government Gazette, Jan to Dec 1910, p. 100.

<sup>30</sup> Nigeria Trade Report, Lagos: Federal Government Printer, 1915, p. 23.

years was imposed and traders were convicted for violating the provisions of the Ordinance.

The Ordinance of 1916 vested so much power on the Comptroller of Customs. The Comptroller was empowered by the Ordinance to dismiss any incompetent officer at will. He could also appoint boarding stations and new ports including those that could be appointed for specific purposes and for a specified period<sup>31</sup>. Customs arrangements during the World War did not seek to protect the interest of Africans. It was primarily concerned with winning the war and meeting the material wellbeing of European government officials. For instance, import purchases of European Officers were subsidized during the period. They only paid duties on cigars, wines, spirits, guns, rifles, cars, and fridges. African officials did not enjoy such a privilege.

## 7. THE INTER-WAR YEARS, 1919-1938

The Tariff Ordinance of 1924 was the bedrock of customs administration during the inter-war years. One area of customs operations affected by the Ordinance was warehousing. Prior to 1924, all categories of goods could be deposited in the King's warehouse<sup>32</sup>. The Ordinance of 1924 created three warehouses: the King's warehouse, the Transit warehouse, and the Private warehouse. The King's warehouse became a place provided by the government for depositing unentered goods for safe custody. Consignees of goods paid rent on goods in these warehouses. The difference is that rent collected in king's warehouses went to government coffers while the rent collected in the private warehouse went to the owner of the warehouse.

The 1924 Ordinance also reviewed the allowances paid to customs Officers for extra hours they worked on daily to hourly basis. The Ordinance also subjected personal effects to customs duty. One of the major challenges experienced during the period was smuggling caused by stringent procedures and administrative charges. The area affected was the eastern border of Southern Nigeria. After the defeat of Germany in 1916 by the British and French West African Forces in Younde, Cameroun, a customs post was not immediately established in the area. It was not until August 1924 that a custom post or station was set up at Port Victoria<sup>33</sup>. In 1924, there were three landing stations in Lagos: Apapa, Lagos Island and Iddo. In southern area customs posts were located in; Lagos, Forcados, Sapele, Koko town, Warri, Brass. Others were at Bonny, Degema, Opobo, Calabar, Porthacourt, Victoria, and

<sup>31</sup> Supplement to Nigerian Gazette, No. 19 1917, pp. 413-414.

<sup>32</sup> Supplementary to the Laws of Nigeria, Lagos, 1927, p. 53.

<sup>33</sup> Supplementary to the Laws of Nigeria, Lagos, 1927, p. 400.

Akassa. The customs station at Tiko was established on August 1 1929<sup>34</sup>. The general tendency during the interwar years was to increase customs duties in the good years. However, when the depression started in 1929, the customs administration reacted proactively. As expected, rates of duties were adapted to changing circumstance, for instance, prices of export duties product fell drastically in Europe.

## 8. CUSTOMS ADMINISTRATION DURING THE SECOND WORLD WAR AND ITS AFTERMATH, 1939-1945

Customs administration during the Second World War, 1939-1945 was intended to frustrate German War Efforts. To this end, *The Trading with the Enemy Ordinance* or *War Time Regulations* was introduced in 1940. The customs department was saddled with the responsibility of implementing and enforcing the provisions of the Ordinance. The Ordinance prohibited almost all exports from Nigeria to all countries except the countries that made up the allied forces<sup>35</sup>. The rationale was to forestall the re-exportation of the prohibited articles or goods to Germany and her allies. However, on 10 May 1940, the trading with the enemy Ordinance was relaxed when the British Colonial Government discovered that not all the countries affected by the prohibitions were enemies of the Allied Forces.

Consequently, the Comptroller of Customs was empowered to issue general or specific import licenses to facilitate the shipment of Nigerian exports to the United States and her dependencies, such as the Philippines. The shipment was made to other countries namely Switzerland, Argentina, and Sweden<sup>36</sup>. By 10th August 1940, most of the prohibited exports, including Nigeria export products could be exported to other countries, other than Germany and her allies with a general or specific import license issued by the controller of customs. Importations from countries like Albania, Belgium, Denmark, and Estonia were also placed under a license issued by the director of customs. However, there was a provision that the British Consul in any of the approved countries had to issue a certificate to accompany the imports testifying that the goods were not imported from an enemy territory<sup>37</sup>.

Customs duties were increased in 1940 and in 1943 the government increased the import duties on certain articles to defray the loss of revenue caused by the import restrictions of 1939 and 1940. Badagry, Akassa and Brass customs posts were temporarily closed down due to the war. The sub-collectors or the collector of

<sup>34</sup> Supplementary to the Laws of Nigeria, Lagos, 1927, p. 411.

<sup>35</sup> Supplement to Nigeria Gazette, 1939, pp. 1-2.

<sup>36</sup> Supplement to Nigerian Gazette, 1940, c21-c22.

<sup>37</sup> Supplement to Nigerian Gazette, 1940, c32-c34.

customs in all stations were empowered to change boarding stations provided such changes impact positively on the operations of customs department<sup>38</sup>.

By 1944 most custom laws, Orders-in-council, regulations, and resolutions adopted as wartime measures had been revoked. The Trading with the Enemy Orders No 2 of 1940 and No 3 of 1941 was revoked on 19 December 1944. The use of import certificate introduced in a regulation of 1940 was revoked on 28 December 1945 and all the countries that imported duty-free goods into Southern Nigeria had their right to importations without license revoked<sup>39</sup>.

## **9. THE ROLE OF CUSTOMS ADMINISTRATION IN CONSOLIDATING THE NIGERIAN ECONOMY 1945-1960**

Customs administration in Nigeria took a new shape in the post-World War II era due to the growing trade. Administrative hiccups had to be removed to enable the customs department cope with the increasing volume of trade. The colonial government issued new documents that would guide customs operation in the post-war era. However, the documents did not revise all customs procedures rather it was meant to make customs formalities less cumbersome. The customs department played a significant role in the agricultural, commercial and industrial sectors of the Nigerian economy during the period. Export, import and excise duties affected these three sectors. There was a steady increase in receipts from export duties, for instance, export duties increased from 637,735 pounds in 1945/47 financial year to 13 million pounds in 1955. This upward trend continued till independence in 1960<sup>40</sup>. Similarly, import duties exceeded the estimate by 1,125,842 pounds. The numerical increase during the period was informed by several factors. An explanation of how the increases were made has been offered by Mynt (1967) in his vent for surplus theory. Mynt explained that the increase in export production was achieved partly through the provision of transport which was the vent through which surpluses in the interior were taken to the coast for shipment.

A further explanation on the reasons for increased export production is offered in Hogendorn's (1970) work on the origin of groundnut production in Northern Nigeria. He argues that the British government did not play a very important role towards the development of groundnut exports. It was the responsiveness to economic advantages of the Northern groundnut farmers that was responsible for the development of groundnut exports. British intention had been in favour cotton

<sup>38</sup> Supplements to the Law of Nigeria, Lagos, 1940, F5-6.

<sup>39</sup> Supplements to the Law of Nigeria, Lagos, 1940 D54-D56.

<sup>40</sup> Report of Accountant – General for the year ended 31 March 1948, p. 5.

production, while the Northern Nigerian farmer exploited the economically rewarding groundnut export, basing his choice on grounds of greater profitability.

Customs administration also affected transport and mineral sector indirectly. The department of customs collected harbor dues on behalf of the department of marine. It collected fees and dues on licenses and penalties on defaulters of customs laws and regulations. It also collected on behalf of Ministry of Defense fees for ownership of arms and ammunition. Taxes and royalties on tin were collected on behalf of the Ministry of Mines and Power.

Beginning from 1946 customs policies had shifted in emphasis from revenue collection to fiscal measures (Bery and Liedholm, 1970, p. 76). Fiscal measures involved industrial protection as well as protecting the import and export trade of a state. In protecting the industries of a state, the government provides incentives that induced the industrial proprietors to start manufacturing (Faluyi, 1997, p. 212). The attempt to introduce manufacturing in Nigeria was not a deliberate policy to improve or uplift the quality of life of Nigerians (Fransmann, 1982, p. 3). Manufacturing activities such as export processing were dictated by the Second World War, which made importation of goods difficult due to enemy blockades. Secondly, the end of the war witnessed intensified nationalist movements which advocated for progressive industrialization of the colonies as a necessary condition for raising productivity and the standard of living of the masses (Fransmann, 1982). The main products manufactured during the period were cigarettes, beer, aerated water, and soap. Only tobacco and beer were excisable. By 1957, the excise list included cigarettes, beer, aerated water, hydrocarbon oil, and sugar (Akpana, 1974, p. 73).

As an incentive to industrialization, industries liable to excise duties enjoyed about one to six years of tax holidays depending on the capital outlay used in establishing the industry. One of the incentives was the nonpayment of tax on the proceeds of the industry made available under the industrial development Act of 1958<sup>41</sup>. This was granted to industries for the development of the Nigerian economy. These industries were grouped under the pioneer industries status, cigarettes manufacturing industries and the Nigerian Breweries Limited, which came under this category, enjoyed complete tax holidays of three to five years. The exact period during which the industries did not pay excise duties depended on their fixed assets and the number of profits invested in them. Private industries, whose annual profits did not exceed 3,000 pounds per annum, were given up to six years before they started paying excise taxes (Proehl, 1965, p. 123).

Similarly, the Import Duties Relief Act of 1957 was used by the government to encourage the establishment of industries (Aderibigbe, 1975, p. 111). The Act provided that those locally manufactured goods that used imported raw materials which carried high duties should enjoy tax holidays for ten years. The only duties paid

<sup>41</sup> Income Tax Relief Act, Federal Department of Finance 1958, p. 4.



were those on imported raw materials. In 1958, the government used the instrument of import controls to boost industrialization. It achieved this through the ban of imports that have local equivalent and also imposed high duties on their importation (Aderibigbe, 1975, p. 111). This policy enabled the infant or new industry to sell its products at lower prices in the colonial markets without any competition. Nevertheless, smuggling continued because the infant industries could not meet the local demand, importation of such goods was allowed to complement local manufactures.

Other fiscal measures were provided by the Customs Duties, Dumped and Subsidized Goods Act of 1958 and the Customs Drawback Regulations Act of 1958. The Customs Duties, Dumped and Subsidised Act provided that imported raw materials were to be subsidized and dumped goods were to carry prohibitive duties. While the Customs Drawback Regulation Act provided that industrialist should claim repayment of import duties in full, if unused components in the manufacturing process were exported in the same form as they were imported; and if materials imported were used in the manufacture of educational equipment (Aderibigbe, 1975, p.111). However, excise duties failed to consolidate the economy of the country between 1945 and 1960 because industrial protection started late. Import duties imposed on goods that had local equivalents were not prohibitive enough to eliminate competition.

Furthermore, the various constitutional changes that took place in the country between 1946 and 1960 affected customs administration. The constitutional changes and political agitators led to shifting of responsibilities and the expansion of functions of the regional governments and the federal government (Olusanya, 1980). This resulted in the challenge of revenue sharing formula. The allocation of customs duties changed in line with new responsibilities. These constitutional changes also resulted in structural changes in customs administration such as the establishment of the preventive branch of the customs department in 1945. Mr. Nicole was appointed to head the new preventive unit (Adelakun, 1986, p. 1). He was mandated to constitute the branch by drawing his staff from men who manned the border station under his command at Idiroko. Prior to his appointment, he worked as the Acting Collector of Customs, police superintendent and a magistrate with limited powers.

In 1946, Mr. Barette succeeded Mr. Nicole as head of the preventive branch, he was credited to have re-organized the branch. Some of his achievements include; the recruitment of 100 officers and men and 63 policemen including ex-service-men, who were subjected to rigorous training at Idiroko. These men operated in the western districts, comprising Lagos as headquarters and outpost in Badagry and Idiroko. Another structural change was the creation of the Water Guard in 1952. The Water Guard Unit was made up of 42 officers drawn from the preventive department (Adelakun, 1986, p. 8). The Water Guard Unit was established primarily

to curb the activities of smugglers in the creeks, which was on the increase during the period. In 1952, the customs department comprised the following units: the administrative department, the indoor branch, and the outdoor branch. An arm of the outdoor unit was the preventive department, the water guards were members of the preventive branch, but confined their activities to the sea.

Another structural change was the establishment of the Board of Customs and Excise in 1959. Prior to 1959 executive powers were vested on the comptroller of customs who took major decisions in relation to customs affairs. He advised the government on all matters relating to customs. However, in 1959, the responsibilities of the comptroller were transferred to the Board of Customs and Excise. The Board was inaugurated by Chief Festus Okotie-Eboh, the then Nigerian Minister of Finance. The Chairman of the Board was E. P. C. Langdon and the Deputy Chairman was S.G. Quinton with J.O Ugboma as a special member, while J. D. Greig and H.E. Duke were members<sup>42</sup>. With the inauguration of the Board, the Customs and Excise Ordinances were replaced by the Customs and Excise Management Ordinance. Legal provisions were made for the control of the department. The post of the comptroller was abolished. The customs department became a more democratic institution as decisions related to the operations of the customs department were taken over by the Board.

The establishment of the Board has been criticized because of the looseness of the power conferred on them and the politicization of the operation of the Board itself. They had very little control over issues related to warehousing, bonds, disposal of seizures, and carriage of goods among others. This situation contributed to the underperformance of the department. Furthermore, beginning in 1953, Nigerians were recruited into the department in large numbers in the areas of enforcement, preventive, and excise to collect dues. However, the colonial officers still had control over the structure, character and the disbursement of the fund. Between 1945 and 1959 revolutionary changes took place in the customs department. However, these changes did not entirely extirpate the challenges in custom administration during the period.

## 10. CONCLUDING ANALYSIS

We have shown in this article the nature of both customs policy and administration in colonial Nigeria. The study has also revealed that the changing fortunes of customs administration during the colonial era was informed by the vagaries of British colonial policies and socio economic and political environment. It demonstrates the substantial contributions of the customs department to the British colo-

<sup>42</sup> Annual Report of Customs, Lagos, 1959/60, 14.

nial government in the area of revenue generation. The Richmond Report of 1869 confirms that the customs department in Lagos yielded more revenue than those of other British West African possessions like Sierra Leone, Gold Coast and the Gambia. Subsequently, most colonial Annual Reports before 1960 expressed satisfaction with the operations of the customs department. This was because customs revenue increased all through the years. The British colonial government utilized the customs Department to actualize its goal of self-sufficiency. The customs department implemented various British colonial government policies, including revenue policies, protectionist policies and industrial policies which increased colonial revenue. It must be emphasized that the so-called increased revenue mainly benefitted the British and any gains to Nigerians were unintended and were never meant to constitute a development plan. It is therefore not a misnomer to state that the British colonial government was never an agent of development but essentially an agent of exploitation of Nigeria and its people.

There are indications that colonial customs administration had its weak points. One of the weak points of the colonial administration was the fact that the administrative policies of the department was left in the hands of one man, the collector of customs and later the controller of customs. Besides, during the period under study customs officers were not generally of sound education. Consequently, goods were sometimes wrongly classified. However, the colonial customs department bequeathed to Nigeria the ways and means of using customs administration to raise revenue in periods of declining economy. For instance, in these days of declining oil revenue, customs administration has imposed high duties on finished products to encourage local industries. Another advantage of an enduring value that Nigeria gained from the colonial customs department was the structural set up of the department, though a few customs posts have been built since independence, the colonial structure remains the same.

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