

V. ZAKĀTIN THE SOKOTO CALIPHATE: TAX OR ALMS?

The question of a just taxation, the responsibility of the state, the rulers and the rich, and the welfare of the subjects and the community within Islam have been a cornerstone, as well as touchstone, since the days of the Prophet Muḥammad. I will argue, along with most western Scholars, that there has been a rift between the ideal model of *zakāt* and its reality in Muslim states. The argument is not that *zakāt* never existed, but that the idea of a kind of a pre-modern “welfare system”, upheld and controlled by the state, has to be questioned. What is evident from the discussion among Muslim scholars as well as the discussion in the previous chapters is that the Muslim ruler was obliged to look after the public welfare or commonweal, *maṣlaha*, of his subjects. However, this obligation usually did not result in a kind of “welfare system” operated and financed by the “state”, government or the ruler. Instead, what is obvious is that the ruler mostly did not interfere with local structures – mainly due to the fact that he and his administration had no effective means at their disposal to replace local, communal or private institutions. It could also be argued that the obligation of the ruler should not collide with that of local communities or the family/household, i.e., it was first of all the duty of the family to take care of their less fortunate members and only secondly were the ruler or his representatives asked for assistance. I will take the example of the Sokoto Caliphate as a test case. It has been argued by some scholars, notably Michael Watts, that there was a functioning state-controlled “social welfare system” in this 19th-century Muslim confederation of present day northern Nigeria and northern Cameroun. In accordance with rather modern theories of Islamic economics and the theory of a public social welfare system, the “social welfare system” of the Sokoto Caliphate is said to have been based on the collection and distribution of *zakāt*. Thus, according to such an interpretation, the Sokoto Caliphate would, in fact, have been one of the few Islamic states which actually had established an Islamic economy. The collection and distribution of the religious taxes would have followed Islamic law and would have enabled the establishment of an “Islamic social welfare system” including a kind of governmental or public famine relief system based on the collection and distribution of *zakāt*-grain. Due to the introduction of colonial taxation, this pre-colonial social welfare system was eroded and transformed. The collection of *zakāt* by the government was abolished, which led to the erosion of pre-colonial strategies for

public famine relief. However, this argument is problematic, as it is not clear what actually was abolished – the tithe on grain (*'ushr/zakka*) or legal alms (*zakāt*).

As will be argued in this chapter, the nature and existence of *zakāt* in the Sokoto Caliphate is far from clear. First, there is the general notion among scholars that the Hausa word *zakka* is equivalent to *zakāt*. However, it is evident from the sources available for the study that *zakka* only implied the levy on grain, i.e., being *'ushr*, but not the levy on other zakatable goods or on wealth.¹ Second, there is a general lack of information on the collection and distribution of *zakāt* in the Sokoto Caliphate. For example, Heinrich Barth, who has provided often-quoted information on the fiscal basis of the central emirates of the Sokoto Caliphate, did not mention *zakka* or *zakāt* at all.² Third, the idea of *zakka* being *zakāt* seems to have led to confusion not only among the early British colonial officials but also later researchers. However, what seems most striking is the fact that some of the taxes levied in the emirates of the Sokoto Caliphate clearly can be identified as variations of *zakāt*, such as the *kudin rafi*, the *kudin shuka* and the *jangali*.³ Although W. F. Gowers already noted this fact,⁴ it seems as if the local population did not do so and the early colonial officials used a lot of ink trying to identify and separate the various taxes and forms of taxation and tribute that existed in the various emirates of the Sokoto Caliphate.

Investigations in today's Nigeria show clearly that both *zakāt* and *ṣadaqa*, voluntary alms, still constitute a part of the religious sphere.⁵ The role of the *sūfi*-brotherhoods cannot be overemphasised; they receive and disburse a major part of these alms. However, the political and socio-economic crisis in Nigeria has led to a rise of critical Muslim movements, among others, Islamistic and pseudo-Mahdistic ones, who criticise the lax following of the rules concerning the payment, collection and disbursement of *zakāt*.⁶ Thus, it can be argued that only the tax on grain – *zakka* – but not obligatory almsgiving as such, was at stake at the beginning of the colonial era. But what happened to the supposed “social welfare system” that was based on the collection of *zakka*-grain?

1 Abraham 1962: 962, 963; K'ofar Hausa-Hausa Datenbank, entry: “zakka” at: <http://www.univie.ac.at/afrikanistik/oracle/sqlh.cg> (printed 12.10.2001).

2 Barth II, 1857: 163–164.

3 The Hausa word for tax, *kudin*, is spelled by some scholars as *kurdin*. Throughout the text, I will use *kudin*.

4 Gowers 1921: 50.

5 Yusuf 1975; Blankmeister 1992.

6 Lubeck 1985; Loimeier 1993; Weiss 2002.

A Rift between Ideals and Reality

As has been argued in the previous chapters, the discrepancy between the ideal and reality of *zakāt* is evident in many, if not most, pre-colonial Muslim societies throughout the Bilād al-Sūdān. In most cases, the intention to implement Islamic taxation can be identified. However, reality proved in most cases to pose constraints on the realisation of an Islamic order; the collection and distribution of *zakāt* being one major problem. In general, only a minor part of the collected *zakāt* seemed to have reached the lawful receivers of *zakāt* (not to mention how much the poor and needy actually received), whereas the state and its functionaries, in addition to the army, consumed the main bulk, if not all. Therefore, was the Sokoto Caliphate an exception to this rule?

Tax reforms in Northern Nigeria during the colonial era, where *zakāt* is said to have been abolished, have been criticised both by local Muslim literati and later Western researchers.⁷ In fact, some of the early British colonial officers, such as Alder Burdon, were highly critical of any attempts to abolish the collection of *zakāt*:

(T)he payment of *zakka* is an ordinance of the Koran. Apart from the prohibiting that such action would cause resentment and discontent, I feel very strongly that any interference or deduction would be a breach of the promised non-interference with religious customs.⁸

The key argument of some scholars, Michael Watts, Robert Shenton and Paul Lubeck among others, is that the aim of colonial tax reforms was a monetarisation of the tax system in Northern Nigeria which led to the erosion of pre-colonial systems of public famine relief. This pre-colonial public famine relief was, according to Michael Watts, based on the existence of granaries where the collected *zakāt*-grain was stored and could be distributed among the needy in times of distress and scarcity:

In a society based on an absolute hierarchical segmentation between classes – between *talakawa* and *sarauta*⁹ – it is hardly surprising that the upper echelons were expected to act as the ultimate buffers for the village-level redistributive operations. [...] In

⁷ Tukur 1979; Watts 1983a.

⁸ NNAK Sokprof 2/2 151/1904, Notes on tribute in Sokoto Province [Burdon], para 24. Burdon was referring to the statements of Sir Frederick Lugard after the conquests of Kano and Sokoto during 1903. Although the fate of the *zakka* was discussed for several years to come, *zakka* was, in the end, merged with the other taxes. See further Weiss 1997: 274–275.

⁹ The *talakawa* (sg. *talaka*) are the free commoners, the *sarauta* (*masu sarauta*, i.e., those having an office) are the members of the nobility in Hausa society.

Katsina emirate, for example, the *hakimi*¹⁰ often kept grain at several centres throughout their district, particularly in villages where they may have acted as patron to a number of clients. Ultimately, extreme situations could involve the state structure itself, which used the grain tithe (*zakkat*) in central granaries for organised distribution during famine periods.¹¹

Shenton and Watts had formulated the above argument already in their influential 1979 *RAPE*-article:

... these graduated responses culminated with the state itself which, as Smith and Palmer noted, used the grain tax or *zakkat* stored in central granaries for organized redistribution in famine periods and levied fixed taxes in accordance with the quality of the harvest.¹²

The original argument of Watts and Shenton, that the colonial tax reform compelled the farmers to produce cash crops in order to pay the colonial taxes in cash instead of paying a part of their harvest as *zakāt* in addition to the fact that the colonial government had changed the nature of taxation in such a manner that it restricted the ability of Hausa society to respond to a serious food shortage,¹³ is echoed by Lubeck:

Export crops were grown in order to pay newly imposed colonial taxes, which were collected prior to harvest in most instances. Thus the peasant was forced to sell export and grain crops during the time when prices were at their lowest or, worse, to mortgage them prior to harvest to a money lender. By monetizing the *zakkat* tax rather than collecting in-kind, the colonial state increased the real rate of taxation but decreased the local availability of grain (millet and sorghum). Whereas during the precolonial period the *zakkat* provided a grain reserve that could be distributed during cyclical drought and famine, no such reserve existed in the colonial era. Hence, peasants paid a higher proportion of the labour time and land allocations for taxes, and with increased cotton and groundnut exports, less of the cultivated land was used to produce food crops. Additional factors include the rigidity of the tax rate as compared to the flexibility of the colonial period, and the arbitrary and unequal distribution of taxes by N. A. [Native Authority] officials.¹⁴

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- 10 The *hakimi* (sg. *hakimai*) were – usually – absentee landlords, who controlled a specific area or village, which they had received as a fief from the emir. However, the rights of the *hakimi* were restricted to the collection of taxes. See further Hill 1977: 8–9.
- 11 Watts 1981: 203. In this article, Watts builds his theoretical framework on Marcel Mauss's concept of the giving and receiving of gifts as well as Raynault's socio-economic study on the Hausa in Maradi, Niger (Raynault 1975). The argument is repeated in Watts 1983b: 50.
- 12 Shenton & Watts 1979: 56. The reference to Smith is Smith 1967 and that to Palmer is the 1910 Annual Report of Kano Province. However, as will be pointed out in this chapter, Shenton & Watts's argument is rather problematic, not least because they base their argument on rather "weak" sources.
- 13 Shenton & Watts 1979: 57.
- 14 Lubeck 1986: 32. The argument of Shenton & Watts is also put forward in Swindell 1986: 104–105, although he more precisely states that "in *some* [emphasis mine, HW] areas of Hausaland village granaries were gradually run down to find the currency to pay taxes."

Watts bases his argument on the role of *zakāt* in pre-colonial Hausaland on a theoretical model of an existing moral economy, adapted from the concept of James Scott of a "subsistence ethic" that prevailed in rural, non-capitalistic societies, and which is composed of three dimensions: the "safety-first" maxim, the tendency toward mutual support and reciprocity and an expectation of minimum state support, the latter of which is identified by Watts as "the moral economy".¹⁵ Further, Watts underlines that

... central to the subsistence ethic, however, and to the moral economy in general was the "logic of the gift": the reciprocal and redistributive qualities, in other words, which to a large extent bind the peasant social fabric, and by which the possibility of accumulation is balanced by an institutional obligation to redistribute.¹⁶

In other words, what Watts suggests is that the collection and distribution of *zakāt* would have been organised and supervised in 19th-century Hausaland in a manner which would make the Sokoto Caliphate an exceptional rather than a typical precolonial Islamic state. However, in a later study on the food supply for Kano city, Watts somewhat revised his argument. Although he still clings to his original idea of a moral economy based upon state supervision, if not control, of the collection, storage and distribution of *zakāt*-grain, he admits that "... it was doubtless never uniformly collected and usually in haphazard instalments. [...] The zakkat grain tithe, as irregular and variable as it may be have been, at least ensured the possibility of grain accumulation during bountiful years."¹⁷

Nigerian scholars have presented a different argument about the effects of the colonial tax reform in Northern Nigeria, resting their case on the notion of a break with the religious nature of pre-colonial taxation and the introduction of the secular one of the colonial tax system. For example, C. N. Ubah argues that *zakāt* would – in theory and from an Islamic standpoint, as he notes – have been the most important tax in the Sokoto Caliphate.¹⁸ However, as Ubah has to admit, in

¹⁵ See further Watts 1979 and 1983a. The concept of a moral economy of the Sokoto Caliphate was first elaborated by Watts in his 1979 PhD dissertation:

"First, there is an agronomic dimension which reflects a predilection for risk aversion, what has been referred to as the safety-first maxim. Second, in the social realm, one can identify the norms of reciprocity and mutual support. And third, there is a set of rights and obligations – a moral economy – which guarantees as far as possible, a right to subsistence as a moral necessity." (Watts 1979: 113)

¹⁶ Watts 1983b: 49.

¹⁷ Watts 1987: 65.

¹⁸ One can find a similar argument in the influential *RAPE*-article by Shenton & Freund (1978) on the incorporation of Northern Nigeria in the capitalist world. In their article, they present a rather typical picture of *zakāt*: "Rent in kind [i.e., the surplus that the state extracted from the peasant households] was collected primarily in the form of the zakkat, a grain tithe which *in theory* [emphasis mine, HW] supported the teaching of Islam and the charitable

practice the emirs were not always guided strictly by the law books in matters of expenditure: "The resources at their disposal were used as they judged best at particular times and circumstances, and there were always officials to be rewarded and tributes to be paid."¹⁹ However, the major problem with the colonial tax reform, which led to an amalgamation of pre-colonial taxes and the abolition of the *zakka* grain-tax, was according to Ubah, that the religious basis of taxation was lost and there was no longer a distinction between Muslims and non-Muslims: "The [new] tax looked like *jizya* to which only non-Muslims could be liable."²⁰

Other scholars argue that the colonial tax reforms and especially the abolition of *zakka* resulted in a collapse of "welfare schemes". According to M. I. Mukhtar, "... *zakka*, the institution that served the ulema, the poor and also the rest of the population in times of needs was abolished by the colonial state never to be replaced with another welfare scheme,"²¹ whereas a report on begging in post-colonial Zaria town frankly attributed the rise of beggars in the streets throughout Hausaland to the erosion of a [supposed] pre-colonial social welfare system based upon *zakāt*:

Until the arrival of the British in 1903, the *zaka*t was collected by officials appointed by the emirs of Kano, Hadejia, Gumel, and Kazaure. When the British substituted the legal Islamic *zaka*t with *haraji* (poll-tax) and *jangali* (cattle-tax) the case of the destitutes became greatly jeopardised. As a result, many lepers, blindmen, the crippled and other disabled started begging in order to feed themselves and their families.²²

The basic study on the Caliphate's system of taxation and the impact of the colonial tax reforms in Northern Nigeria is Tijani Garba's doctoral dissertation.²³ In his dissertation, Garba presents a detailed study on the various forms of taxation in 19th-century Hausaland, in particular of the central emirates of the Sokoto Caliphate, namely Kano, Zaria and Katsina as well as the Sokoto region. Basically, with regard to *zakāt*, Garba's study echoes the concept of Watts – *zakāt* was the basis of the Caliphate's social welfare policy. The colonial tax reforms had, according to Garba, both ideological and social implications. The reforms led

requirements of communities, but was frequently put to other uses" (Shenton & Freund 1978: 11).

19 Ubah 1991: 132.

20 Ubah 1991: 133. Similar arguments are made by Jumare (1998: 87).

21 Mukhtar 1983: 185.

22 Ali et al. 1991: 10. However, the statement needs some corrections. First, Gumel was not part of the Caliphate, instead, the region was a vassal of Borno and the collection of *zakka* is not known in Gumel. Second, there are several eyewitness accounts of street begging from the 19th century – thus, begging existed prior to the colonial period. See further page 186–188.

23 Garba 1986.

to a secularisation of the precolonial taxes, and, even worse, to the erosion of pre-colonial social welfare systems:

Another consequence of the abolition of the zakāt and its administration by the state was that the support system which the state offered to the aged and the weak, the relief system which was offered to the people in times of food shortages or crop failure, was practically discontinued, with the result that the people suffered greatly, and the government could do nothing about it.²⁴

However, the main problem with the Watts's argument as well as its various formulations is that it correlates with the "Sampo-model",²⁵ namely that there actually was a functioning social welfare system based upon *zakāt*. If this was the case, then the Sokoto Caliphate would have been one of the few pre-colonial Islamic states in the Bilād al-Sūdān that would have succeeded in introducing and implementing the principles of an Islamic economy. However, the major weakness with Watts's argument is the lack of solid information about the pre-colonial tax and fiscal system in the Sokoto Caliphate: there are no records available that would give any information about how much was collected, how much was distributed and to whom it was distributed. Despite the lack of solid quantitative as well as qualitative data, an attempt will be made in this chapter to critically investigate the theoretical and practical framework of *zakāt* in the Sokoto Caliphate.

"Set To Rights the Affairs of the Poor and the Needy"

Legal treatises concerning the religious-cum-political duties of a Muslim ruler have been produced by many Muslim scholars. Such treatises or "Mirrors of Princes" became especially popular after the disintegration of the Abbasid Caliphate. One of such treatises was the *Tāj al-dīn fī-mā yaghīb 'alā l-mulūk* ('The Crown of Religion Concerning the Obligations of Princes') which was written by the 15th-century Maghribi scholar al-Maghīlī.²⁶ His writings, especially his treatise, were to have special influence upon the later Muslim scholars of the 18th century in the Central Bilād al-Sūdān, including the writings of Usman dan Fodio ('Uthmān ibn Fūdī), his brother Abdullahi dan Fodio ('Abdallāh ibn Fūdī), his son Muhammadu Bello (Muḥammad Balū) and her daughter Nana Asma'u. These four latter scholars were the most important ones of the emerging Sokoto Caliphate.²⁷

²⁴ Garba 1986: 249–250.

²⁵ See page 55.

²⁶ On al-Maghīlī, see further Chapter III.

²⁷ A translation of the *Tāj al-dīn* is presented in Bedri & Starratt 1974–77. A similar treatise was the *Kitāb al-adab al-kabīr* of Ibn al-Muqaffa', translated by Rescher 1917.

Usman dan Fodio (1754–1817), a FulBe Muslim scholar, criticised the non-Muslim innovations (*bid'ā*) and syncretistic habits of the Muslim ruler of the kingdom of Gobir in Hausaland. His critique was to be the starting-point of a renewal (*tajdīd*) of Sunni Islam in Hausaland as well as a *jihād* against Gobir and the other Hausa states. The outcome of his militant movement was the establishment of an (new) Islamic confederation, the so-called Sokoto Caliphate, in c. 1808.²⁸

Usman dan Fodio's main criticism, together with that of his brother Abdullahi dan Fodio (1756–1828), was that the local Muslim rulers were not ruling according to the ideals of Islam.²⁹ Therefore, they pinpointed in their analyses, which of those innovations were to be rejected. They showed the failure of the kings to live up to their obligations as Muslim rulers. In his treatise *Kitāb al-farq* (c. 1806), Usman dan Fodio stated that the ruler of Gobir had closed his doors in front of the needy and thereby neglected one of his duties:

The governor of every country shall strive to repair the mosques, and establish the five prayers in them, and order people to strive to read the Qur'ān, and make (others) read it, and learn knowledge, and teach it; and that he should strive to reform the markets and set to rights the affairs of the poor and the needy, and order the doing of every approved thing.³⁰

The key idea of Usman dan Fodio, as well as that of his brother and his son Muhammadu Bello, was that the ideal Muslim ruler should be just, generous and merciful.³¹ The ruler should help the needy and the poor, his ministers should have mercy on them and part of the revenue was to be allocated to them.³² Abdullahi dan Fodio, copying word for word al-Maghīlī's treatise – stated in his book *Ḍiyā' al-ḥukkām* (c. 1807–08):

²⁸ Last 1967; Hiskett 1994; Tahir 1989; Last 1987; Boyd & Mack 1997.

²⁹ One reason for 'Uthmān dan Fodio's criticism was the *jangali* (cattle tax). According to M. G. Smith's analysis, this tax was originally denoted *zakkān shanu* or statutory cattle tithe paid in kind. However, by the time of Usman dan Fodio, *jangali* had come to denote cash taxes levied on FulBe. Usman dan Fodio protested against this type of levy, condemning it as illegal, but whether because Muslim law forbids transfer of *zakka* in cash equivalents, or because these *jangali* levies represented a form of double taxation is not entirely clear from the contexts of his remarks. Yet, as Smith emphasises, although Mālikī law prescribes that *zakka* on cattle should be computed and transferred in kind, it does not clearly proscribe its conversion into cash values for collection (Smith 1997: 53, 55).

³⁰ Hiskett 1960: 580. A similar demand is found in his later work *Sirāj al-ikhwān* (c. 1811), see Rebstock 1985: 99. A comparison between this work and al-Maghīlī's treatise reveals the strong influence of al-Maghīlī on Usman dan Fodio's writings. See further Rebstock 1985; Osswald 1986.

³¹ Martin 1971: 83; Bello 1983: 118; Boyd 1989: 28; Lawal 1992: 66.

³² Hiskett 1960: 570–571.

The government should cater for both immediate needs of the poor in the form of minimum of livelihood provision and in providing public utilities and to promote all types of occupations.³³

How was this goal to be achieved? Muhammadu Bello (1782–1837) wrote in his treatise *Uṣūl al-siyāsa* (c. 1806–07) that the “*imām* or the *amīr* or the *wālī*” should foster crafts, trade and agriculture, promote the building of mosques, teaching facilities, fortresses, bridges and granaries, appoint teachers, *zakāt* collectors and judges:

He must allocate them to every village and every [town] and quarter, according to the urging of the people, likewise foodstuffs and supplies as they are needed, and as the towns and country places become filled with population. He must see to the construction of walled towns [husūn] and bridges and the maintenance of markets and roads and the realisation of the general public welfare, so that the harmony of this world may be maintained.³⁴

Muhammadu Bello referred to the example of the second Caliph, ‘Umar b. al-Khaṭṭāb, when he discussed the promotion of social welfare of the destitute and poor: “‘Umar was constantly looking into the problems of the destitute among his subjects and being of service to them personally.”³⁵ ‘Umar thus served as the arch-example of the “good ruler” who cares for all of his subjects. This demand was, according to Bello, to be the maxim for the rulers in the Sokoto Caliphate, too.

However, a closer look at both Abdullahi’s *Ḍiyā’ al-ḥukkām* and Muhammadu Bello’s treatise *Al-ghayth al-wabl fī sīrat al-imām al-‘adl* (c. 1821) reveals some problems in their interpretations with regard to *zakāt*. There is a clear distinction between *zakāt* and *zakāt al-fiṭr* in both treatises, but the detailed discussion that follows deals only with the rules concerning the collection and

³³ Gusau 1990: 180.

³⁴ Muhammad Bello 1971: 84; Shehu Yamusa 1975: 18–19. Muhammadu Bello’s principle of promoting public welfare has been identified by some scholars as having led to an enforced settlement policy throughout the Caliphate, or at least in Hausaland. See further Last 1965, 1967. According to Garba, this policy led to “industrial development because of the necessity of the state” (Garba 1986: 53), yet such a statement is perhaps stretching the issue too far. People were certainly encouraged to claim new farms and to settle in unoccupied lands, especially in the Sokoto and Kano close-settled zones. Further, urbanisation was clearly promoted by the rulers. However, I do question the claim that there would have been a well-defined policy of “industrial development” throughout the Sokoto Caliphate. Rather, it looks as if the ideals of the Sokoto triumvirate were put into practice on an ad hoc basis, implemented when they suited, changed when needed. See further Swindell 1986: 84–86; Garba 1986: 117; Weiss 1997: 94–98.

³⁵ Muhammad Bello 1971: 84.

distribution of *zakāt al-fīṭr*, not *zakāt* proper or ‘*ushr*.³⁶ Furthermore, Abdullahi made a clear distinction between *zāhir* and *bāṭin* goods when he stipulated that the tax collectors were not allowed to go into people’s house and check the property of the inhabitants when assessing *zakāt* – unless the person in question was known to be untrustworthy. In effect, the tax collector could therefore never control the income of a merchant, whereas he was able to measure the harvest or size of a livestock herd by himself.³⁷

With regard to the fiscal system, Usman dan Fodio followed the strict Islamic concept, as is stated in his *Kitāb al-farq*:

The kinds of the public treasury are the fifth [*khums*], the tithe [*zakāt*]/
and poll tax [*jizya*] and land tax [*kharāj*]; booty and surplus./
Then that the owners of which are not known./
and inheritance; property having no owner./
These seven constitute the public treasury for him who wishes/
to make use of lawful things.³⁸

According to Garba, Usman dan Fodio in his *Bayān Wujūb al-Hijra* identified *fay’*, the net state revenue, as being

... entirely for God which is the *jizya*, the *kharāj*, the tithe (‘*ushr*) taken from the *dhimmīs* [!] and people with whom peace has been contracted and any property acquired without fighting.³⁹

All these, he explained, could be disposed of by the ruler in the way he saw fit because it was not booty which would have been divided between the public treasury and the warriors. The reference in the text to ‘*ushr* is interesting as Usman dan Fodio seems to apply the tithe to non-Muslims also which usually would not be the case: Muslims were to be taxed according to *zakāt*, i.e. ‘*ushr*, non-Muslims would have to pay *jizya*.

The expenditure of the *bayt al-māl* was outlined by Usman dan Fodio in similar “genuine” Islamic ways. The prime concern of the state – and thus also for the public treasury – was the defence of the *Dār al-Islām*: to seal off “dangerous”

³⁶ Shehu Yamusa 1975: 200–201; Zahradeen 1976: 233; Bello 1983: 71, 289. See also Boyd & Mack 1997: 54, fn. 85 and 245, fn. 583, on quotations concerning *zakāt* in Muhammad Bello’s treatise.

³⁷ Garba 1986: 51.

³⁸ Quotation from the *Shurb al-zulāl* (*Shurbu Ziladi*) by Mallam Abubakar al-Barikumu in Hiskett 1960: 571 and ‘Uthmān dan Fodio 1979: 142. (Mallam Abubakar al-Barikumu, called Ibn Ajiruma, was a 18th-century Borno scholar. Hiskett 1957: 572.) However, in the next section of his treatise, which deals with the expenditure of the public treasury, Usman is only concerned about how the income from booty and the Fifth are spent.

³⁹ Usman dan Fodio, *Bayān Wujūb al-Hijra*, quoted in Garba 1986: 48–49.

places and frontiers as well as to provide weapons and payment for the defenders of the state. If anything was left over after defence and military expenditures, it should be used for the payment of the salaries of the judges, the provincial governors as well as for the construction and maintenance of mosques and bridges.⁴⁰ Any remainder of this second amount should be divided among the poor, *and*, according to Usman dan Fodio, if there still was a remainder, the caliph should either give it to the rich or keep it as a reserve.⁴¹

The principles of the fiscal system as outlined by Usman dan Fodio reveal that he had a clear division of the public treasury in mind. Revenue was of two kinds – religious and secular. Secular revenue was to be used to cover the expenses of the state whereas religious revenue would be distributed according to Islamic law. However, the fiscal policy outlined by Usman dan Fodio cannot be interpreted as having had a clear emphasis on poverty alleviation or for the provision of social welfare services. The first and foremost responsibility of the state was to safeguard the defence of the state and the *Pax Islamica*. Only second came the responsibility to care for the social needs of the inhabitants. The detailed discussion on the expenditures of *fay'* revenue makes clear that the secular income was of prime importance. The collection and distribution of religious revenue was to be supervised by the state, and one could argue that *zakāt* might, in theory, provide the basis for the promotion of social welfare. However, as Garba has pointed out, people should be given assistance from the treasury only if they were in real need, whereas those who had sufficient for their basic needs without the help of the state were not allowed to receive anything from the treasury.⁴² The consequence of such a policy would be that the state was not urged to invest in the promotion of structural changes in the daily life of poor people, only to exist as the last resort during times of distress.

Clearly, the aim of Usman dan Fodio's movement was to establish a "genuine Islamic state", which ideally was the community of the Prophet, but its guidance came from scholarly (mainly Mālikī) treatises written in the Abbasid era and later.⁴³ The obligation of the ruler with regard to the *zakāt* was that he should supervise its correct collection and distribution. The status of the receiver was, however, not discussed. It was left to the judgement of the ruler and his officials

40 The notion that the provincial governors, namely the emirs in the various emirates and sub-emirates, would have received a salary from the central treasury is interesting. However, as far as the available sources for the Sokoto Caliphate show, no emir was ever paid a salary from Sokoto, but received his own income through taxation and private wealth in his emirate.

41 'Uthmān dan Fodio 1979: 142.

42 Garba 1986: 54.

43 Hiskett 1994.

to decide, from case to case, who was to be supported and who not. In theory, *zakāt* could provide the means to meet this end, but it was never to be applied to a poor class in general, only to individuals.

Traces of *Zakka* in Pre-*Jihād* Hausaland – the Case of Kano

Usman dan Fodio's criticism of the Muslim rulers and his programme for establishing a "genuine" Islamic order would imply that taxation in pre-*jihād* Hausaland was not based upon the *sharī'a*. However, the critique of the Torodbe scholars was as much a critique of the "lax" or "imperfect" nature of the state of affairs in the Hausa city-states, especially in Gobir, and was at first directed towards those Muslim scholars who backed the rulers in their ways of ruling. Usman dan Fodio did not introduce (or reintroduce) Islam in Hausaland. His aim was rather to stress the teachings and model of al-Maghīlī on how a Muslim ruler should rule his realm. In fact, the picture of Islam in Hausaland before the *jihād* resembled much that of the state of Islam in the other Sudanic regions, such as Mālī, Songhay and Borno. Although the ruler was nominally a Muslim, his rule was based on a mixture of Islamic and indigenous concepts. Although some of the rulers were known to have tried to strengthen the Islamic order, such as the 15th-century ruler in Kano, Muḥammad Rumfa (c. 1463–99), Islam remained the religion of the few throughout Hausaland before the 19th century.

As the various city-states in Hausaland never developed into Islamic strongholds, it is not surprising that there are few – if any – traces of religious taxes and especially *zakāt*. For example, the Kano chronicle never mentions *zakāt* as one of the taxes that the ruler would have collected; instead, the Kano chronicle mentions the introduction and collection of *jizya* and *kharāj*, but these terms for taxes might as well be the unknown author's interpretation of the taxes in Kano. However, whereas there are few written traces of *zakāt*, there are some oral data that might give some clarification on the question of the whereabouts of *zakāt* or *zakka* in pre-*jihād* Hausaland. Unfortunately, due to the scattered nature of the information about the socio-economic and fiscal conditions in Hausaland before the *jihād*, I will concentrate on the conditions in Kano only although I am very aware that conditions might differ from one Hausa city-state to another.

According to M. G. Smith's investigations, *zakāt* was collected in Kano before the 19th century. Muslim law, which had been introduced and strengthened at various stages beginning from the 14th century, is said to have regulated much of the revenue and tax collection. Smith's investigation shows that the tithe was the basic unit of calculation of the various duties and taxes, thus following Muslim law in general and Mālikī interpretation in particular. The ruler claimed duties of ten per cent, called *ushira*, as a death duty on the assessed value of all

vendible property left by private individuals after payment of their debts and of all civil transactions through the court. Further, in accordance with Muslim law, the ruler claimed ten per cent of the harvest of certain crops, i.e., *ushr*. He also claimed ten per cent from livestock keepers and miners, i.e., *zakka* (in the case of the cattle tithe: *zakkan shanu*).⁴⁴ In addition, Bugaje settlements, communities of “black” serfs and slaves of the Tuareg resident in Aïr and Damergu who had been settled by them throughout Hausaland, paid one-tenth of their crop as *zakāt* or *zakka* to the local chief, who collected the tithe on behalf of the ruler.⁴⁵ Apart from the various forms of tithes, the ruler collected *khums* or *humushi*, i.e., the fifth of the war booty, as well as *jizya*, *karo* (a tax on family land introduced during the reign of Muhamman Sharefa, c. 1703–31, and criticised by the Muslims as being oppressive), *kudin sarauta*, *gaisuwa* as well as market and craft taxes and dues.⁴⁶

Much confusion was provoked by the use of Hausa terms, especially the term *jangali*. According to the Kano chronicle, *jangali* was “... *jizya* from the Fulani which is called *jangali*.” Smith points to the ambiguity in the use of this term and states that the author of the chronicle either wanted to criticise the ruler who introduced the collection of *jangali* as being oppressive (as some of the Cattle FulBe would have been Muslims and thus would not have been liable to *jizya*) or that the pastoralists were non-Muslims (which, in fact, most of the Cattle Fulani to some extent are today). At the end of the 18th century, two types of cattle taxes seemed to have existed in Kano – *zakkan shanu* paid in kind by the Kano FulBe as well as *jangali*, paid in cash by non-resident Cattle FulBe, or *masu-ketare*, who entered Kano during the dry season. As the *masu-ketare* usually had already paid their *zakka* in their home countries, the *jangali* was perceived as an oppressive second tithe.⁴⁷ In fact, exactly the same distinction between (*kudin*) *zakkan shanu* and *jangali* was noted by the British officials in Yola Province at the beginning of the 20th century: settled FulBe paid *zakkan shanu*, Bororo FulBe and “pagans” paid *jangali*.⁴⁸

Concerning the collection and storage of *zakka*-grain, Smith reveals that it was stored in especially large granaries under care of the local chiefs and headmen who collected it. According to Smith, the ruler’s scribes recorded the

⁴⁴ Smith 1997: 51–53.

⁴⁵ Smith 1997: 33.

⁴⁶ Smith 1997: 58–66. *Kudin sarauta* was paid by the receiver of a title or office, whereas *gaisuwa* were so-called “greetings” or “gifts”. According to Smith, *kharāj* or land tax was not collected in pre-*jihād* Kano.

⁴⁷ See further Smith 1997: 53–56.

⁴⁸ NNAK SNP 10/1 878p/1913, Resumé of system of taxation, 1913 [Palmer].

amounts, types and locations of the grain,⁴⁹ yet Smith's information is problematic as he does not cite any reference for his argument. Equally problematic is his statement that the stored *zakka*-grain could serve as a reserve against famine. Although the rulers and the nobility were known to have grain stores that would never empty, it is questionable how much *zakka*-grain there was available as a famine reserve in the end. Smith notes that *zakka* was shared by the ruler with his *hakimi* and local headmen:

As a rule a local chief and his immediate superior, the *hakimi* resident at the capital, received equal shares from local revenues. At most the ruler may have received forty percent of the local intake while the *hakimi* and local chief shared the rest.⁵⁰

What makes Smith's argument for a famine reserve problematic is that the ruler already had a huge range of obligations to fill during ordinary years, such as distribution of grain to courtiers, *malams* (Hausa: 'Muslim scholar'), *sharīfs*, visitors, and his kin and slaves, that it is questionable how much *zakka*-grain would be left at the end of the day.

However, at least in Kano, two kinds of grain storage systems do seem to have existed during the pre-*jihād* period – and little suggests that things were changed during the 19th century. First, there were the grain stores that were kept in the palace in Kano, the *Gidan Rumfa*, and in the adjoining compounds of the *shamaki* and the *ma'aji*. However, according to Smith, the bulk of the *zakka*-grain was left in state grain stores distributed throughout the country at compounds of the local chiefs.⁵¹

Is Smith's description of the pre-*jihād* conditions of Kano too simplistic? Is his interpretation too Islamic? This might be the case when one compares Smith's investigation with the one of Abdullahi Mahadi. According to Mahadi, only a small fraction of the commodities or goods collected reached the treasury or the central stores during the 18th century.⁵² Furthermore, during the 18th century the *masu sarauta* as well as the *malaman fada* ('Muslim scholars attached to the

⁴⁹ According to Smith, *magatakarda*, who was a non-hereditary Muslim cleric during the reign of Alwali (c. 1781–1807), served as the scribe of the ruler and was responsible for compiling lists of *zakka*. See further Smith 1997: 97.

⁵⁰ Smith 1997: 52. According to Smith, incomes varied from the various fiefs and regions under a *hakimai*. Some local chiefs, such as the chiefs of the four senior sub-states of Rano, Karaye, Dutse and Gaya, were said to have sent only one-tenth to one-third of their *zakka* to the ruler in Kano.

⁵¹ Smith 1997: 52. The *ma'aji* or *ma'aji babba* was the public treasurer and administrator of the *bayt al-māl*, the title and office remained in use up until the 20th century. The *ma'aji* received as personal income all *zakka* due to the state from farms within the city walls and their immediate environs; his compound served as the treasury of the state (Christelow 1987; Smith 1997: 90–91).

⁵² Mahadi 1982: 287.

court'), the *sharifai* and the *attajirai* or the wealthy traders were already exempted from taxation. Instead, it was the *talakawa* who felt the burden of taxation – and little changed during the 19th century.⁵³ In contrast to Smith, Mahadi argues that the most important tax in Kano was the *kudin kasa* or the land tax.⁵⁴ According to Mahadi, the tax reform introduced by the rulers of Kano during the 17th century – the levy of *jizya* upon non-Muslims as well as Muslims – has to be interpreted as an attempt by the rulers to increase the revenue of the state (perhaps as a consequence of the droughts and famines that hit the Central Sudan during the 18th century?) and was a deliberate attempt by the rulers to side-step the rules of the *shari'a*. Kano then ceased to be part of the *Dār al-Islām* at that point. The mode of taxation shifted from individuals to the household being responsible for the payment of the taxes. Mahadi further stresses the non-Qur'ānic basis of taxation in Kano during the 18th century – including *zakka*:

(I)n terms of the assessment and method of collection and ways of disbursement, the *zakka* was not based on the Islamic injunctions. The *talakawa* regarded it merely as *kudin hatsi* (tax or money on grains).⁵⁵

The term *kudin hatsi* underlines the secular nature of the grain tithe and explains the criticisms by the Fodios and other Muslim scholars about the situation of Islam and the desirability of the establishment of a “genuine Islamic order” which would be free from the embezzlement and exploitation of the tax collectors – if assumed that similar conditions prevailed in the other Hausa city-states:

The *jakadu* ['tax collectors'] and *masu unguwa* ['village chiefs'] who were charged with the assessment and collection of the *zakka* moved from one house to the other or from one farm to another, every agricultural season, asking each *mai gida* (head of household) as to what he had set aside for *zakka*. In most cases the figures given out by the *masu gidaje* were increased by the tax collectors and this often led to protracted haggling and pleading by the *masu gidaje* until a reduction in the collectors' figures were effected.⁵⁶

⁵³ Mahadi 1982: 315, 435. According to Mahadi, already during the reign of Sarki (Hausa: 'King' or 'Ruler') Kumbari (reg. 1743–53), there were at least one hundred persons who had a *sarauta* ('office' or 'title'). He further underlines in an other article that although payments of taxes and tribute were also made in slaves and livestock, grain constituted the most important source of income of the Kano state (Mahadi 1983–84: 8–9).

⁵⁴ Mahadi 1982: 316–318. The land tax also developed into a form of control of land – those who failed to pay their land tax were deprived of their land and were forced to move away. This praxis was continued during the 19th century. The amount of payment of the land tax was tied to the agricultural activity of the *talakawa* – those who were heavily involved paid a higher rate than those for whom agriculture was a secondary occupation.

⁵⁵ Mahadi 1982: 320.

⁵⁶ Mahadi 1982: 320.

Not surprisingly, the *jakadu* (sg. *jakada*) would usually fix the number of bundles to be given for *zakka* according to their will and to the disadvantage of the farmers. Furthermore, Mahadi claims that not even half of the *zakka* reached the state treasury, and as an “excuse” for withholding a “fair” proportion of the *zakka* by the *jakadu* and other state officials, *kudin sarauta* was paid to the ruler.⁵⁷ The consequence was that there was much less *zakka*-grain available for social welfare purposes than theoretically possible. The *talakawa* tried to under-represent the amount of their harvest, the tax collectors took their “fair” share and bribed their superiors. It is, therefore, questionable whether the ruler had any opportunity of controlling and supervising the collection and distribution of *zakka*-grain.

The critique of the state of affairs in 18th-century Hausaland, including Kano, was to a large extent a rejection of the “non-Islamic” way taxation was handled. Those who criticised the rulers belonged to the *malaman kirgi* or those Muslim scholars who championed the cause of the *talakawa*, whereas the actions of the rulers were defended and legitimised by the *malaman fada*. Especially after the imposition of *jizya* on Muslims (i.e., the *malaman kirgi*) in Kano, any attempt to verbalise the dissent of the Muslims would be hailed and supported by the *malaman kirgi*. It is not surprising therefore, that when Usman dan Fodio raised his *jihād* against the ruler of Gobir, other dissatisfied Muslim scholars throughout Hausaland followed his movement.⁵⁸ The outcome of the *jihād* was the establishment of the Sokoto Caliphate and a serious attempt to establish a “genuine Islamic order”.

An Outline of Taxation in the Sokoto Caliphate

The political unit called the Sokoto Caliphate was established as the outcome of a militant Islamic reform movement at the beginning of the 19th century. Its core regions – or emirates – comprised the former Hausa city-states, such as Kano, Katsina and Zaria, plus the Zamfara, Gwandu/Kebbi and Sokoto regions. In addition, caliphate domination was established over a range of communities, stretching from the river Niger in the west to Adamawa in the east and Ilorin in the south. As a result, the Sokoto Caliphate emerged as a confederation comprising some 30 emirates and sub-emirates in today’s northern Nigeria and northern Cameroun. The religious-cum-political head of this confederation was the *amīr al-mu’minīn* or *sarkin muslimin*, resident in Sokoto and Wurno. By its essence,

⁵⁷ Mahadi 1982: 321.

⁵⁸ Mahadi 1982: 335–338.

the Sokoto Caliphate was an Islamic state: the realisation of an Islamic order was the aim of the “community of believers” – in fact, the *umma* was the state.

Taxes were levied according to Islamic principles in the various emirates of the Sokoto Caliphate. Thus, every Muslim had to pay *zakāt* (*zakka*),⁵⁹ *kharāj* (*kudin kasa*),⁶⁰ whereas non-Muslim subjects paid *kharāj* and *jizya* and subjugated non-Muslim communities delivered annual tribute.⁶¹ Apart from the agricultural and pastoral taxes, trade and craft were taxed. There existed a range of various taxes on craft products and artisans that varied from emirate to emirate, called *kudin sana'a*. Traders had to pay tolls and market dues.

The amount and incidence of occupational taxes varied from emirate to emirate. An example of the variety of such taxes was provided by A. C. G. Hastings in his assessment of Hadejia in 1910. He listed the following occupational taxes: *kudin karofi*, a tax of 1,000 cowries (C) per dye pit; *kudin saka*, a tax of 700 C paid by every weaver; *kudin kira*, a duty upon every blacksmith to deliver a certain number of hoes; *kudin busa*, a tax of 3,000 C on trumpeters and drummers; *kudin yam mata*, a marriage fee of 1,000 C from the girl and 1,000 C from the man; *kudin mahauta*, a specific portion of each killed animal; *kudin auna*, a fee of 20 C from each weigher; *kudin mada*, a fee of 100 C on each sale of salt. In addition, each hunter had to pay 500 C whereas builders, hairdressers and potters paid 1,000 C annually.⁶² In Katsina, these taxes were known as *al-adu* and were levied upon weavers, dyers, medicine-makers, tanners, butchers, salt-

⁵⁹ A good, but rather problematic, explanation of the term was presented in an early British investigation:

Zakkah, the tithe of corn paid by each farmer. The word is sometimes applied to payments of livestock and farm produces generally, but is usually restricted to Guinea corn and Millet. (NNAK Sokprof 2/2 151/1904, Notes on Tribute in Sokoto Province [Burdon], para 20.).

⁶⁰ *Kudin kasa* or the tax on the farm was already levied during the Habe (pre-FulBe) period. However, in some parts of Katsina, this tax was called *tausa*. The meaning of *tausa* was, according to H. R. Palmer,

“*tausa* is simply *ta amsa* contracted. *Ta amsa* means what is ‘taken’ by the Chief. There is a distinction in the native mind between “taking” and “stealing”. Thus *ta amsa* means money taken from the *talakawa* by the chief having no sanction by custom” (NNAK SNP 15/1 Acc 369, Land Tenure in the Hausa States, 1907 [Palmer]).

⁶¹ See Garba 1986 for an excellent outline of the system of taxation in 19th-century Hausaland. Garba is, however, not dealing with the situation in the peripheral regions of the Sokoto Caliphate, such as the southern, eastern and southeastern regions, such as Kontagora, Nupe, Ilorin, Bauchi, Hadejia, Katagum, Misau, Gombe, Muri and Adamawa.

⁶² Report enclosed in NNAK SNP 10/5 181p/1917, Kano Province, Hadejia Town Assessment Report 1916 [Middleton], paras 44–45.

cutters, cloth-sellers, blacksmiths, cow and horse brokers, bush products and bori dancers.⁶³

Other income of the rulers were *khums*, death duties, and *kudin sarauta*, which was paid by the receiver of a title or office in the emirate. Last but not least, so-called "greetings", *gaisuwa*, formed an irregular but remarkable part of the income of the emirates.⁶⁴

The particular condition of *zakāt* in the Caliphate was confusing. Although the Hausa term *zakka* is to be translated as *zakāt*, this tax in reality corresponded to *ushr*. The taxes, called *jangali* ('cattle tax'), *kudin shuka* ('tithe upon field crops other than grain') and *kudin rafi* ('tax upon irrigated crops', such as cassava, sugarcane, sweet potatoes, yams and groundnuts),⁶⁵ did fall within the rules of *zakāt*,⁶⁶ as did the quantities of tax appraised.⁶⁷ However, *jangali* was called *jizya* if levied on cattle belonging to non-Muslim pastoralists.⁶⁸ In fact, *jangali* was a Habe tax which had been abolished by the FulBe emirs but had later been reintroduced and reformulated and given an Islamic label to it. Thus, it more or less followed *zakāt*-rules for livestock. It was considered to be the equivalent to *zakka* on crops and consisted of a yearly payment of one out of every ten cattle. However, the rights to *jangali* were vested in the "big man" from whose stock the herd of cattle originated and it was not paid to the lord of the district in which

63 NNAK SNP 17 K2076 History of Katsina, Peebles: System of taxation in force during Fulani rule [1908], 11.

64 During the early years of British rule, there was a sharp debate between Lugard and some of his Residents about the impact and importance of *gaisuwa*. Lugard's main opponent, John Alder Burdon, who was Resident in Sokoto, stated that *gaisuwa*, 'salutation', was a voluntary gift, not a tax or tribute per se. No native could go to pay homage to his chief with empty hands. The present that he took with him, or sent, if he did not go in person, was the *gaisuwa*. Refusal, or the offer of an obviously inadequate present would be regarded as an insult (NNAK Sokprof 2/2 151/1904, Notes on Tribute in Sokoto Province [Burdon], para 25-26).

65 In Dambam Emirate, there was also a tax called *kudin tamma*, which, according to British investigations "... was a kind of *zakka*" levied on smelters and mining rights (NNAK SNP 10/1 743p/1913, Kano Province. Katagum Division. Dambam Emirate Re-Assessment Report 1913 [Monsell], para 19).

66 There is an interesting note by C. L. Temple concerning the collection of *zakka* in one town called Ekofuji in Sokoto Province. According to Temple's informant, the people had "from time immemorial" paid the following *zakka*: on cotton and groundnuts 20 per cent of the crop, on *dankali* ('sweet potatoes'), *rogo* ('cassava'), beans, rice and sorghum ten per-cent of the crops. Further, Temple considered this kind of taxation not to be exceptional (NNAK SNP 7/9 383/1908, Sokoto Province. Half Year Report June 1908 [Temple], para 115). Following the usual argumentation by academic scholars in the field, *zakka* would have been paid only on sorghum, whereas the other crops would be located under *k. rafi* or *k. shuka*.

67 Ruxton 1916: 41; Gowers 1921. However, according to some Nigerian historians such as N. I. Dantiye, only *zakka* should be regarded as a Qur'anic tax, whereas *kudin shuka* and *kudin rafi* should not (Dantiye 1989: 85).

68 Garba 1986: 121

they grazed. For example, cattle which originated from Kano and Karoje paid *jangali* to Kano and Karoje although it may have been many years since the herds had left those territories.⁶⁹ On the other hand, although the normal percentage of *jangali* was ten per cent, early British investigations underlined that the real value of the payment was not nearly as high due to the fact that the tax was paid in bulls and did not take any account of the greater value of cows.⁷⁰

Confusion also seems to exist about the *kudin rafi* and *kudin shuka*. According to Smith, *kudin shuka* was introduced during the 19th century in Kano Emirate. In pre-*jihād* times, cassava, sweet potatoes, cotton, groundnuts and indigo were not liable to taxes.⁷¹ However, according to Mahadi, *kudin shuka* was already collected during the 18th century.⁷² Further confusion about the *kudin rafi* is provided by the statement of Bovill, whose assessment of Mahuta Sub-District in Kano Emirate revealed that the special crops had not been taxed "so far", including beans, sweet potatoes, cassava, groundnuts, rice, onions, indigo, sugarcane, cotton and wheat.⁷³ However, Bovill's statement could also reflect the consequences of Resident Temple's agricultural policy in Kano. About 1911, Temple had abolished the collection of *kudin rafi* as an attempt to boost the production of special crops in a way to create a famine reserve.⁷⁴

There was no uniform rate of taxation throughout the Caliphate. Taxes were paid in kind (*zakka*), in money (*kudin kasa*) or both. For example, the rates of *kudin rafi* varied from 1,000 C to 2,600 C per annum at the end of the 19th century in Kano Emirate. In Zaria Emirate, the rate of taxation varied from 2,000 C for tobacco to 8,000 C for sugarcane. These taxes were collected by the *sarkin rafi*, the official in charge of the special crops. In Zaria emirate, the office of the *sarkin rafi* was a rather new one, being established during the reign of Emir Yero (c. 1888–97). Another well-known office that was in charge of the collection of the taxes on special crops was the *magajin rogo*, who collected the tax on cassava.⁷⁵ In general, the most important source of revenue for the central

⁶⁹ NNAK Sokprof 3/27 S.2909 Sokoto Province. Monthly Report April 1904 [Hillary], para 36.

⁷⁰ NNAK Sokprof 3/27 S.2909 Sokoto Province. Annual Report 1904 [Burdon], para 27 and Burdon's comments to Lugard.

⁷¹ Smith 1997: 65.

⁷² Mahadi 1982: 322.

⁷³ NNAK SNP 10/1 804p/1913, Kano Province Mahuta Sub-District Assessment Report [Bovill], para 35.

⁷⁴ Kanoprof 1708 Vol I, Revenue Survey – Kano Emirate, para 51.

⁷⁵ Garba 1986: 107–108. Garba doubts the late date of the establishment of the office of the *sarkin rafi* in Zaria. However, it could be argued that the office was introduced by the emir as an attempt to extend the fiscal basis of the state.

treasuries in the emirates was the income of *kudin kasa*.⁷⁶ There was, however, a marked distinction between the area of Sokoto and Gwandu and the rest of the Caliphate: The (Muslim) inhabitants of these two regions were exempted from paying *kharāj*⁷⁷ and no taxes other than *zakka* and *jangali* were levied, apart from some [?] exceptions, such as in Moriki District, where *zakka* as well as a nominal *kudin kasa* of 1,000 cowries was levied.⁷⁸ This situation could reflect a division of land within the Caliphate, Sokoto and Gwandu being in *'ushr*-land, with the rest defined as *kharāj*-land according to classical Islamic jurisprudence.⁷⁹ This is reflected by the information given in Palmer's 1907 note on land tenure in the Hausa states:

The land on the analogy of the Moslem state belonged according to (the Fulani) to the "Muslimi" or "Fulanis" in other words – since the Fulanis had a monopoly of religion. Hence Sokoto itself on the analogy of the Arab towns paid no taxes – and in Kano, Katsina and the rest all the taxes were paid by the Habes. To a very large extent this is the case still for it is generally true that no taxes are collected from Fulani however rich – except of course Nomads.⁸⁰

However, in some cases the attempts to increase taxation or introduce new taxes in the Sokoto region failed or were aborted. Caliph Aliyu Babba (c. 1842–59) failed in introducing a special tax on artisans in Sokoto due to the protest of the local *'ulamā'*.⁸¹ Further, Aliyu was accused of having failed to distribute state revenue, such as *zakāt*, due to lack of resources.⁸² According to Burdon, it was

⁷⁶ Garba 1986: 161.

⁷⁷ NNAK Sokprof 2/1 129/1903, Sokoto Province. Monthly Report July–part of September 1903 [Burdon], para 108. Interestingly, Burdon equated *kudin kasa* with *jizya*, which was not the case. Thus, in his 1904 notes on tribute in Sokoto Province, *jizya* should be replaced with *kharāj*:

"As far as I can gather, the *kudin kasa*, tribute or land tax, is essentially an appearance of Mohammedan conquest. I believe that it is the *Jizyah* of Islam and did not exist in Hausa in pre-Fulani days ... The word *Jizyah* means a capitation tax and I am rather perplexed as to how it comes to be translated into Hausa as "*Kuridin kasa*" or "*Land Money*" ... The "*kuridin kasa*" is now universally (as far my experience goes) looked on as the *Jizyah* or as the Tribute from conquered to conquerors ..." (NNAK Sokprof 2/2 151/1904, Notes on Tribute in Sokoto Province [Burdon], paras 9, 11).

⁷⁸ NNAK Sokprof 264/1913, Sokoto Province. Moriki District Assessment Report 1913 [Backwell], para 26.

⁷⁹ Hiskett 1994: 143; Garba 1986: 46; Jumare 1998: 84. According to Burdon, the collection of *kudin kasa* in Nupe, Bauchi, Zaria and Kano was justified in the eyes of the FulBe rulers because they were conquered areas. Again, the main parts of the Sokoto and Gwandu districts were inhabited by the conquerors themselves, who were liable only to military service and the payment of *zakāt* (NNAK Sokprof 2/2 151/1904, Notes on Tribute in Sokoto Province [Burdon], para 12–14).

⁸⁰ NNAK SNP 15/1 Acc 369, Land Tenure in the Hausa States, 1907 [Palmer].

⁸¹ Last 1967: 104.

⁸² Garba 1986: 89.

Caliph Umaru (c. 1881–91) who tried to institute the payment of *kudin kasa* in the Sokoto district, but was accused by his people of an offence against religion and was obliged to abandon it after one collection,⁸³ whereas according to Hogben and Kirk-Greene, Umaru tried to impose an illegal capitation tax of 1,250 C.⁸⁴ There is also the possibility that these attempts were different cases. One reason for Umaru's attempt to levy additional taxes might have been that the Sokoto region was hit during his reign by two "bad" famines and an outbreak of rinderpest. This animal disease was known to have killed a substantial number of the cattle in the Sokoto region and perhaps Umaru tried to shift the emphasis of taxation onto agricultural production.⁸⁵

To meet his expenditures, the Caliph in Sokoto received tribute from every emirate, called *Sokoto gandu* or *kharāj*, as a sign of their submission to the Caliphate.⁸⁶ According to Burdon's investigations, Sokoto and Gwandu received two kinds of annual payments, the *gandu tudu* and the so-called "slave tribute":

It is a fundamental error to speak or think of these payments as tribute – Mohammedan Emirs and descendants of men sent out by the Emir El Muminin to establish the Jihad and convert the distant states, could not by any possibility be called to pay tribute or even land tax. (It was a) compulsory payment in so far as its non-payment would have meant and been interpreted as a sign of rebellion and would have been treated accordingly (but it was) voluntary as regards its amount.⁸⁷

On the "slave tribute", Burdon noted that

Very closely connected with this "Sub-Emiral" gaisua [i.e., Gandu tudu] was the payment of "gandu", the so-called "slave tribute". The word "gandu" was very frequently used to cover the whole payment made by a Emir to the Sar. Musl. Even in the native mind there seems to be much confusion in the matter. [...] It seems to me that the gandu is absolutely distinct from the gaisua in that it was a certain definite share of the revenue of the Emir concerned. It was therefore a temporal payment, for which "tribute" or at any rate "share of tribute" is not entirely a misnomer. (The) exception (was) those Emirates who wage no wars against pagans or have pagan/dhimmi groups within their borders who accept Muslim over-rule and pay jizyah. These Emirates pay instead a share of their kurdin kasa to Sokoto/Gando. (Thus,) slave tribute/share of kurdin kasa were the temporal or state recognition of suzerainty complementary to the personal and spiritual homage expressed by the gaisua.⁸⁸

⁸³ NNAK Sokprof 2/2 151/1904, Notes on Tribute in Sokoto Province [Burdon], para 58.

⁸⁴ Hogben & Kirk-Greene 1966: 407.

⁸⁵ Arnett 1920b: 34; Weiss 1998b: 180.

⁸⁶ Last 1967: 105; Garba 1986: 154–158; Jumare 1998: 84.

⁸⁷ NNAK Sokprof 2/2 151/1904, Notes on Tribute in Sokoto Province [Burdon], paras 28–29, 33–36.

⁸⁸ NNAK Sokprof 2/2 151/1904, Notes on Tribute in Sokoto Province [Burdon], paras 40–41, 44–45.

From the Ideal to the Reality: Modifications during the 19th Century

It seems as if the fiscal system that had been outlined by the Sokoto scholars and had been introduced by the first FulBe emirs in their various emirates lasted for only a relatively short time.⁸⁹ In Kano Emirate, for example, the only taxes that were levied under Emir Suleimanu (c. 1807/08–19) were *kudin gida* and *zakka*. *Kudin gida* was levied at a rate of 500 C per household as a tax on farms, i.e. as a form of *kharāj*, but only rural Hausa had to pay.⁹⁰ However, already during the reign of the second emir of Kano, Ibrahim Dabo (c. 1819–46), the levy of *kudin gida* was increased to 1,000 C per household.⁹¹ Further changes in taxation as well as new levies were introduced during the reign of the third emir, Usuman (c. 1846–55), perhaps as a consequence of the first major famine that had hit Kano after the *jihād* in 1847. At this point the land or farm tax, *kudin gona*, already amounted to 2,500 C.⁹² However, the increase of taxation in Kano led to severe criticism among several Hausa *malams* and to the rebellion of Malam Hamza during 1848 followed by his and his followers emigration to the Ningi mountains.⁹³ Further changes in taxation followed under the reign of Emir Abdullahi (c. 1855–82): the land tax of the Hausa rural population was decreased to 2,000 C while each sedentary FulBe householder had to pay 500 C as land tax.⁹⁴ The tax policy of the emirs of Kano was not changed until the reign of Muḥammad Bello (c. 1882–94): rural as well as urban Hausa had to pay 4,000–4,500 C as land tax, whereas sedentary FulBe paid 1,000–1,500 C. In addition, some of the taxes on special crops were raised.⁹⁵

After the mid-1850s, if not earlier, almost all emirates were forced either to introduce new (so-called non-Qurʾānic) taxes or to increase the tax levies. The only exception was *zakka*, although at least the emir of Zaria, Mamman Sani (c. 1846–53), was said to have tried to introduce a “secularisation” of this religious

⁸⁹ Jalingo 1982–85: 73; Hiskett 1984: 183.

⁹⁰ Smith 1997: 216–217. According to Smith, the residents of Kano city were exempt from *kudin gida*. The cattle of the FulBe were not taxed at the beginning of Suleimanu’s reign, although this seemed to have changed later when he nominated a *sarkin shanu* and at least two *sarkin filani*, whose responsibility, among others, was the collection of the *jangali*.

⁹¹ Smith 1997: 242.

⁹² Smith 1997: 257. According to Smith, *kudin gona* was introduced by Ibrahim Dabo sometimes after 1824. According to Smith’s informants (?), Usuman was “credited” for having introduced *kudin shuka*, yet this piece of information is contested by the information provided by Mahadi.

⁹³ Smith 1997: 253–255.

⁹⁴ Smith 1997: 288.

⁹⁵ Smith 1997: 308–312.

tax too, or, at any rate, made no distinction between private and public income. According to M. G. Smith, therefore,

... it seems clear that during the period covered by Sani's reign in Zaria, and by Aliyu Babba's sultanate in Sokoto, the Fulani empire lost some of its early religious dedication and began to be regarded as a source of revenue for its rulers.⁹⁶

One consequence of the introduction of new taxes as well as the increase of the rate of taxation was that income from *zakka* started to become less important for the public treasury. As the rate of *zakka* could not be increased and more as well as heavier secular taxes were levied, it can be argued that income from *zakka* decreased in importance for the state, especially as the secular taxes provided the state with more room to manoeuvre within the spheres of its own interests, namely the military forces as well as the provision of funds for the administration and nobility. Another consequence of the change in the system of taxation was that the tax burden of the commoners was increased as the secular taxes could be freely changed and were not fixed by Islamic law.⁹⁷ In addition, by the end of the 19th century, some of the ruler's agents for tax evaluation (*jakadu*) were said to have started to spy on people and tried break into the compounds. These attempts were certainly against the ideals of the Fodio triumvirate as well as the ruling of Islamic law, which inevitably led to fierce criticism from the Muslim scholars. Thus Garba's conclusion reveals some of the problems of the Sokoto Caliphate and especially of those who were meant to control the fiscal system:

... they failed to realise their ideals in every respect because of the inadequacy of the means at their disposal. Little wonder therefore that they were compelled to fall back on the old Islamic principle of *waf* – local usage.⁹⁸

In fact, the relaxation of Islamic principles emerged as a general trend in all of the emirates during the 19th century and had already started a few decades after the imposition of the Islamic order at the beginning of the 19th century. For example, Ibrahim Dabo, the second emir of Kano, was known to have reintro-

⁹⁶ Smith 1960: 158. Mamman Sani tried, for example, to collect the *kudin kasa* from the descendants of former emirs whose royal status had involved perpetual exemption from payment of taxes. This innovation, however, provoked hostility and seems to have been abandoned soon after its introduction.

⁹⁷ Therefore, I do not agree with Garba's criticism of M. G. Smith on the change of the system of taxation and especially the increase of the tax burden. If Islamic/Qur'anic taxation were applied in Zaria emirate at the beginning of FulBe rule, then the tax burden must have been lighter at the beginning of the 19th century than after the tax reforms during the second half of the same century and especially after the reforms in the 1890s.

⁹⁸ Garba 1986: 57.

duced and revived pre-Fulani (Habe) political institutions, customs and titles in the governmental and administrative outline of Kano Emirate.⁹⁹

One reason for the increase of the tax levies was that both the caliph and the various emirs needed larger income to meet their public (and private) expenditure, especially on the army.¹⁰⁰ In some emirates, such as Katsina, Daura and Kazaure, the burden of taxation was said to have decreased at the beginning of FulBe rule, but due to increasing demands from the caliph (*Sokoto gaisuwa*) and the *waziri* (Hausa, derived from *wazīr*), the situation became increasingly strained. In Zaria Emirate, for example, the demands of the *waziri* of Sokoto to receive a special tribute in addition to the *gandu* of slaves, mats, cloth and locust-beans annually sent to Sokoto, were introduced during the reign of Emir Abdulkarim (c. 1834–46). The annual tribute to the *wazirin Sokoto* was known as *banibani* or ‘give me, give me’ and was paid in grain. Further, during the reign of Emir Abdulkarim, the caliph of Sokoto introduced *kudin sarauta* in Zaria. The substitution of *kudin galma* was introduced during the reign of Emir Mamman Sani. In addition, during his reign some occupational groups started to be taxed, such as caravan-drivers, canoeists, drummers, butchers, dyers, and smiths.¹⁰¹ However, the caliph in Sokoto could not impose new taxes as he was bound by the Islamic order and his role of being the guardian of this order. As a consequence, the emirates had to provide the caliph with the required money and materials, which in turn added to the fiscal burden of the emirates and the taxpayers.¹⁰² Some regions, such as Katsina Emirate, seem to have been especially hard hit by the increased tax burden. At the beginning of the 20th century, the British Resident in Katsina reported that there existed only a very small class of wealthy *talakawa* and big traders in the emirate, whereas Katsina had been one of the more prosperous regions of Hausaland until FulBe rule.¹⁰³ It seems as if the collection of and the refusal to pay taxes started to become a problem in some emirates during the latter half of the 19th century, although the sources are rather limited. At least in

⁹⁹ Said 1983: 118; Smith 1997: 225–227. According to Imam Umoru, the reintroduction of Habe customs included that those who entered the emir’s audience had to kneel down and to greet him as had been done in the time of the Habe and had to sit on the earth. These changes were criticised by some Muslim scholars, among others, one Dabon Dambazau, who accused the emir of having changed the kingship “... as if it belonged now to pagans.” See further Pilaszewicz 2000: 140–142.

¹⁰⁰ Tibenderana 1988: 29. This is also one of the main arguments of Smith 1997.

¹⁰¹ Smith 1960: 154, 157; Hogben & Kirk-Greene 1966: 223.

¹⁰² Garba 1986: 90.

¹⁰³ NNAK Katprof 1289, Taxation in Katsina [Palmer 1908]. Usually, however, the decline of Katsina is explained as have been due to the negative impact of an ongoing condition of war between Katsina and its northern neighbour Maradi combined with the positive commercial attractions of the Birnin Kano area. See further Adamu 1979: 65–69; Usman 1981: 209–210; Weiss 1995: 142–152.

Zaria Emirate, *yan bindiga* or musketeers, i.e. the special slave troops that were organised after the second half of the 19th century,¹⁰⁴ accompanied the tax collectors at the end of the 19th century, thus enforcing the payment of taxes and depriving the population of any opportunity to protest.¹⁰⁵ In Katsina Emirate, the people of the Dara region rebelled at the end of the century. They refused to pay taxes to the local *hakimai* but were only crushed by emirate troops sent in by Emir Abubakar (c. 1888–1904).¹⁰⁶

The second reason for the increase of tax levies, which also contributed to the first one, was the beginning of the period of inflation of the cowry shell, the major currency in the Caliphate.¹⁰⁷ Between 1850 and 1890, the cowry (C) was devalued by 50 per cent compared to the silver dollar (D); in 1851, 2,500 C were equivalent to 1 D; in 1885 the exchange rate was 5,000 C to 1 D.¹⁰⁸ An extreme example occurred in Kano Emirate where *kudin kasa* was increased from 2,500 C to 4,000 C by the end of the 19th century.¹⁰⁹ In Zaria Emirate, the *kudin galma* ('hoe tax', comparable to the *kharāj* but measured per hoe and not per acre as elsewhere) was increased from 500 C to 4–7,000 C.¹¹⁰ In Katagum Emirate, *kudin shuka* had been introduced during the reign of Emir Moma Haji (c. 1868–96),¹¹¹ whereas *kudin rafi* began to be collected in Zaria Emirate during the reign of Emir Yero (c. 1888–97).¹¹² The *jangali* was increased in both Kano (from 2,500 C to 5,000 C) and Katsina Emirate (from 500 C to 5,000 C) as a consequence of the devastating rinderpest panzootic that swept over the Sudan savannah in 1890/91. However, as *jangali* was levied in kind, the rise of the *jangali* rather reflects the rise of the value of cattle after the rinderpest.¹¹³

This short outline about the modification of the tax system in some of the emirates of the Sokoto Caliphate reveals that the tax burden of the population

¹⁰⁴ On the change of the armed forces in the emirates, see Marjoma 1998.

¹⁰⁵ Smith 1960: 190.

¹⁰⁶ Usman 1981: 215.

¹⁰⁷ See further Johnson 1970. Smith (1997: 312) provides an excellent overview of the inflation of the cowry currency in Kano, and concludes that "... together these data suggest that absolute increases in the state's cash revenues since 1851 hardly kept pace with the progressive decline in the purchasing power of cowries."

¹⁰⁸ Garba 1986: 90–91; see also Johnson 1970.

¹⁰⁹ Hill 1977: 50. At the end of the 19th century, the land tax varied in Kano from 2,000 to 10,000 C per field. However, on the other hand, taxes on cotton cultivation as well as spinning and weaving were abolished in Kano Emirate during the reign of Emir Abdullahi to promote the growth and expansion of the textile industry (Shea 1975: 43, 102).

¹¹⁰ Arnett 1920a: 16; Smith 1960: 157; Garba 1986: 105–106.

¹¹¹ Fremantle 1911–12: 70.

¹¹² Smith 1960: 190.

¹¹³ Weiss 1997: 134; Weiss 1998b. In Zaria Emirate, which was not an important cattle breeding area, the *jangali* was abolished after the rinderpest.

must have increased during the course of the 19th century. It can be argued that due to the enlargement of the basis of taxation, the coffers of the emirates were able to match the loss in income due to the devaluation of the value of the cowry shell against the dollar and thus meet the requirements of the expenses of the state. On the other hand, the diminishing value of the wealth of the commoners as expressed in the rising tax rate – but perhaps also in the rising cost of living due to the inflation of the cowry currency (a matter that will not be dealt further with in this study), seemed to have led to a rising hostility of the commoners towards the tax collectors and the demands of the state.¹¹⁴ This hostility led the state to increase control of the collection of taxes, not least by the provision of armed escorts for the tax collectors. The oppressive nature of the tax collection tours, but also the control of the military by the state, prevented outright tax revolts but not an increasing critique by Muslim scholars of the side-stepping of the Islamic order. However, with the breakdown of emirate rule after the British colonial conquest at the beginning of the 20th century, the commoners began to air their negative feelings towards the ruling class. Perhaps one of the most revealing testimonies of the oppressive system was the statement of some *talakawa* in Kano Emirate: “No more taxes, no more slaves, no more laws and each to do as he pleases.”¹¹⁵

Yet – was the critique of the pre-colonial tax burden a general one? Not so according to Murray Last.¹¹⁶ According to British inquiries in Kano Province, the pre-colonial tax burden was not perceived as too harsh:

Judged from the personal reminiscences of the older farmers the system seems to have been generally acceptable and to have caused little hardship to the average taxpayer.¹¹⁷

¹¹⁴ However, according to Murray Last, the tax burden was not too extreme and was not a burden on the shoulders of the commoners. See further Last 1989: 579–580.

¹¹⁵ Watts 1983a: 363. According to Watts, the slogan was collected during the 1908 famine in Kano province. However, the slogan does not refer to the British – as Watts and Garba assume – but to the pre-colonial situation. The critique was not the culmination of people’s responses to the British pledge to change the fiscal organisation in Northern Nigeria – the colonial tax reforms were inaugurated only in 1904 and the critique was noted by British colonial officers already in 1903, as is evident in the 1903 Annual Report for Northern Nigeria: “At first there was considerable lawlessness in the country districts [of Kano]; the Fulani faction were driven out, and the people refused to pay taxes, while the slaves of the Fulani deserted them in large numbers (Northern Nigeria, Annual Report 1903, para 3).” In fact, the slogan was already cited in the 1903 Annual Report itself, see PRO, CO 446/40, Annual Report 1903, page 2: “No more taxes, no more slaves, no laws, and each to do as he pleases.”

¹¹⁶ See footnote 114.

¹¹⁷ Garba 1896: 195, quoting from D. F. H MacBride’s Assessment Report of Dawaki Ta Kudu District in Kano Emirate (1937).

On the other hand, according to M. G. Smith, the tax burden in Zaria Emirate was very heavy during the rule of the last two emirs, Mamman Yero and Kwassau,¹¹⁸ and Lugard's headquarters received information during 1902 that Emir Aliyu of Kano (c. 1895–1903) had reduced taxes to one-sixth in an attempt to gain popularity – fact or fiction?¹¹⁹ Thus, one could argue that the dissent was perhaps more widespread than is believed, although due to the lack of local sources, the extent will never be known.

However, was the pre-colonial order also criticised for mismanagement of *zakāt*? This was not the case, according to Garba. The collection of all other sources of revenue caused problems for the commoners. Among others, most people seemed to have lacked the amount of money they were supposed to pay in taxes, therefore collection of taxes dragged over a long period of time. Further, Garba argues that the “piece-meal” collection of taxes enabled the tax officials to exploit the tax payers, not least the farmers. In addition, due to the lack of a centralised system of accounting, the tax collectors were able to embezzle part of the collected taxes and as a result usually only a small portion of the original assessment reached the central administration. However, the collection of *zakka* is not believed to have faced such problems as it was assessed and paid in kind (instead of cash as were the other taxes) and part of it was redistributed in the vicinity of collection, whereas the remaining part was stored in the locality of collection. Thus, Garba concludes that *zakka* resulted in a kind of “forced savings” which was introduced by the state through the implementation of the Islamic order, i.e. by depositing a part of the collected *zakka*-grain which – in theory at least – would be handed out to those in need during a shortage of food.¹²⁰ However, it can be argued that the forced savings of grain was not appealing in the eyes of a farmer: Why store grain after a good harvest in a communal granary and hand it out for free or as an interest-free rent in times of distress when he could sell grain at famine prices in the market during a dearth?

To Pay or to be Exempt?

Although in theory every Muslim had to pay taxes, there were some major exceptions. Many of the *masu sarauta*, the office and title holding upper class in the various emirates, paid much less tax than the ordinary *talakawa*, the free commoners. According to Lovejoy and Hogendorn,

¹¹⁸ Smith 1960.

¹¹⁹ PRO CO 446/26, Conf. 2674, Explanations for expedition against Kano, Lugard to Colonial Office, 12.12.1902.

¹²⁰ Garba 1986: 172–173, 175.

... no member of the aristocracy or the slaves who held official positions paid *kurdin kassa*, *kurdin shuka*, or *kurdin rafi*. Plantations and farms on state lands that were attached to official office, as well as the private estates of the aristocracy, were exempt. In addition many commoners, especially merchants, craftsmen, and livestock herders with holdings in land were wholly or partially exempt as well.¹²¹

It unclear, however, whether members of the *masu sarauta* also were exempt from paying *zakka*. In a note on taxation in Zaria Emirate, J. Withers Gill explained that chiefs and their entourage were by custom exempt from taxation, but it is not clear if he included *zakka* in this notion or not.¹²² According to the information of the Emir of Zaria, the “class who escape taxation” would have been as high as one-third of the population in every large town.¹²³ Perhaps Garba is right in stating that no one could be exempt from paying *zakāt*, basing his argument on the Islamic principles of *zakāt*:

Unlike other taxes from which the rulers and their clients were exempt under *hurumi* (exemption), the *zakāt* was of necessity paid by everybody, including the rulers, whose *zakāt* must have been considerable, in view of their large agricultural estates.¹²⁴

Yet, Garba’s statement has one problem – is he referring to *zakāt* in general, which would include both *zakka* and the other agricultural taxes as well as the tax on livestock, or to *zakka* in particular? Or, are Lovejoy and Hogendorn wrong in their notion about that *hurumi* would have included *kudin rafi* and *kudin shuka*? It might be safe to argue, then, that *hurumi* would – at least – not include *zakka*, but perhaps *kudin rafi* and *kudin shuka*, thus resulting in an interesting interpretation of Islamic law and the confinement of *zakāt* to be only a tax on grain crops!¹²⁵

An interesting piece of information is provided about the conditions in Katagum Emirate, which also might reflect the state of affairs in the rest of the Caliphate. One British District Officer asked the Emir about the whether the

¹²¹ Lovejoy & Hogendorn 1993: 168–169.

¹²² Notes on the taxation and industrial organisation of the Hausa towns of Zaria Emirate, J. Withers Gill, 31.5.1909, para 4, included in NNAK SNP 7 4252/1909, Taxation of Emirs and District Heads, 1911. On the one hand, Gill seems to refer both to the hoe tax (*kudin galma*) plus the *zakka* when speaking of a “land rent” (para 4), on the other hand he seems not to include *zakka* in the “land taxes” (para 12, footnote). It seems, however, as if Gill is referring to some changes in taxation, which occurred during the British period, namely the attempt to merge *zakka* with the land tax.

¹²³ NNAK SNP 7 4252/1909, Taxation of Emirs and District Heads, 1911, from the Resident Zaria J. Withers Gill to the Secretariat of the Northern Provinces, 19.1.1911, para 13.

¹²⁴ Garba 1986: 174–175.

¹²⁵ In fact, Garba himself draws the same conclusion, as he noted that “the caliphate *zakāt* system was limited to agricultural produce” (Garba 1986: 184), although he did not note the ideological implication of his statement; neither did he realise that *zakāt* was not only limited to agricultural produce but actually only to grain crops.

embezzlement of *zakka*-grain had been a problem in pre-British times, but the Emir denied this:

There seems to have been less corruption and downright robbery over the *zakka* here [in Katagum, HW] than in Kano: but it is admitted generally that, *in many villages exempt from other taxation*, the Hakimai alone gave their personal tithe to the Chief, and that *they retained the whole of the peasants zakka for their retinue to live upon* [emphasises mine, HW].¹²⁶

Apart from *hurumi*, there existed other forms of tax exemptions and reductions or what Watts terms “fiscal flexibility”. This “fiscal flexibility” could be applied in cases that involved ordinary farmers. Watts identifies four ways by which the tax burden could be lifted or made “lighter”. First, there was *rongomi*, the “compounding” or “bargaining” between the tax collector and the payer due to the alleged poverty of the latter. Clearly, *rongomi* could be applied in the assessment of the *nisba* of the *zakka*. Second, a recently arrived tax payer in a village area could have his taxes reduced; this was called *bakonchi*. Third, a recently established household would pay only half of *kudin kasa* for the first two years. Fourth, poor households would be exempt from civic duties.¹²⁷

The tax exemptions meant that a major part of the income of the state that was not earmarked by Islamic Law, i.e., the *kudin kasa/kharāj*, could not be collected. However, it is assumed that by the middle of the 19th century, the major income of the state was made up of the *kudin kasa/kharāj*.¹²⁸ The expansion of the *masu sarauta* and their tax-exempt landholdings during the 19th century has to be added to the reasons why the emirs were eager to increase taxation. Slaves did not have to pay any tax and thus further increased the number of inhabitants who did not pay any taxes. The size of the slave population in the Caliphate is not known, but it is supposed to have varied between one quarter to almost half the population in the various emirates.¹²⁹ Further, taxes were not levied on *gayemna* farms, which were farms on which slaves were allowed to work for their own profit, nor did farms given to women pay any tax.¹³⁰ An investigation in Bakura District, Sokoto Province, revealed that the produce of *kurga*,¹³¹ farms cultivated by youths and women, did not go into the family *rumbu*, granary, but was set

¹²⁶ NNAK Kanoprof C111, Confidential Preliminary Report, Katagum Division, 27.12.1908, para 10.

¹²⁷ Watts 1979: 152–153; Watts 1983a: 136–137.

¹²⁸ Garba 1986: 107, 112.

¹²⁹ There are, of course, no records on the slave population in the 19th century. The estimates are mainly based upon European travel reports and early 20th century colonial calculations. See further Watts 1983a; Lovejoy & Hogendorn 1993.

¹³⁰ NNAK SNP 15/1 Acc 369, Land Tenure in the Hausa States, 1907 [Palmer].

¹³¹ According to Boyd (1989: 105, fn. 15), the small farms were known as *kwi*ga.

apart as the peculiar property of the cultivator; thus, it was not taxed. In the whole Bakura District, there were almost 12,000 taxpaying cereal farms and 3,120 *kurga*, of which 1,392 were women's *kurga*; therefore, some twenty per cent of the farms did not pay any taxes to the state.¹³² Also, according to the *zakāt*-rules, poorer members of the society did not have to pay tax – at least not *zakāt*. One conclusion is that the possible income of *zakka/zakāt* was thus dependent upon the yearly harvest and, due to the various exemptions, seems to have played a minor role in the yearly tax income for the state. On the other hand, the ever-rising demand to cover state expenditure meant that there was an increasing pressure upon the income from *kudin kasa/kharāj*. In contrast to *zakka/zakāt*, the state was not bound by its expenditure of *kudin kasa/kharāj*. It is also striking that neither *kudin shuka* nor *kudin rafi* seems to have been connected to the institution of *zakāt*, i.e., only to be distributed among “the eight categories”. Tax exemptions also meant exemptions from *kudin kasa/kharāj* and other taxes, and therefore the emirs and their subordinates seem to have more than once used *zakka/zakāt*-income for their own benefit. This, again, led to a fierce critique of the system by the local ‘*ulamā*’,¹³³ such as by the anonymous writer of the *Gangar wa’azu*, who stated that droughts are God’s punishment for an unjust political system, symbolised by injustice by the rulers, which included unbearable taxes and a refusal to give and properly administer *zakāt*. A neglect of the duties of the rulers meant the suffering of the poorer members of the society, who were the symbolic senders of the poem.¹³⁴ Other critics denounced the conversion of *zakka*-grain into cash or its non-Qur’ānic use. Village chiefs were often criticised for having illegally sustained themselves on *zakka*-grain. Further, the bundles paid as *zakka* were condemned for not being proper ones but “poor” bundles. However, as Garba has underlined, it is not known how widespread was the embezzlement of funds as well as the misuse of *zakka*-grain during the 19th century. However, the misuse of *zakka*-grain, as well as the criticism against this misuse was a fact,¹³⁵ as was already noted by Burdon in 1904:

[Zakka] is the poor rate or alms. No doubt it is abused. In many cases it may be diverted in whole or in part from its proper object.¹³⁶

¹³² NNAK SNP 10/4 484p/1916, Sokoto Province. Bakura District Assessment Report 1916 [F. de Forest Daniel], paras 69, 83.

¹³³ Iliffe 1987: 45.

¹³⁴ *Gangar wa’azu*, paraphrased in Garba 1986: 179. Similar critique was raised by one Muhammadu Na Birnin Gwari in his work *Bi’llāhi arūmu* cherishing contempt for the poor and protesting against the confiscation of the poor peoples’ property by ruthless courtiers (Pilaszewicz 1985: 207).

¹³⁵ Garba 1986: 183.

¹³⁶ NNAK Sokprof 2/2 151/1904, Tribute in Sokoto Province [Burdon], para 22.

As during the pre-*jihād* period in Hausaland, the major burden of taxation fell upon the agricultural population, the *talakawa*. The head of a household, who was obliged to pay all the taxes of the household, had some opportunities to have the amount of his tax reduced, especially if the tax collector recognised the household as being too poor to pay the whole rate, or if the household was a new one.¹³⁷ There was also a difference between the amount collected by the tax collectors and the sum that reached the treasury of the emir.¹³⁸ Due to the rules of *zakāt*, those charged with the collection of *zakāt* were paid out of the total sum raised. They included several persons, beginning with the local *malams* who assisted with tax collection in the villages, the *jakadu* and the *hakimi*:

Each village was assessed. The Jakadas had wonderful good memories, and when you went to them they would tell you the taxes of many hundred towns down to the smallest details. They carried all these in their heads. They would tell you in a wonderful way what each village produced. When it came to the actual collection, if there was a short harvest or anything special they would strike off a certain amount of taxes. The Emirs did not mind very much, because they got quite as much as they wanted. In fact, it was a system of big fleas and little fleas, and it went right up to the Emir. The amount that got to him depended on the rapacity of his subordinates.¹³⁹

Despite their public role, the royal *jakadu* acted first and foremost as the spies of the emir and protected his interests. However, as Garba notes, "... because they were few – in relation to the territorial chiefs and their agents – the latter had room for *manipulating* [emphasise mine, HW] the proceeds of the tax."¹⁴⁰ Thus, although there was a system of double checks – on the one hand, the royal *jakadu*, on the other, the *hakimi* – the main problem with the fiscal system of the Sokoto Caliphate was its decentralised nature: the tax and fiscal system was controlled by each of the emirs within his emirate and not the caliph. So far, no written tax or fiscal records have been found and it seems as if the bureaucracy and administration of the various emirates functioned mainly on an oral basis. I disagree with Garba and others about their idea of a flexible tax system in the Sokoto Caliphate which would have enabled some kind of a "state policy" to "stimulate agricultural production, manufacturing and trade", which is said to have been realised through the "flexibility" of the *jakadu*. On the contrary, I believe, the flexibility was a consequence of the oral nature of the emirate bureaucracy and administration, not due to a deliberate "state policy".

¹³⁷ Watts 1983a: 136–137.

¹³⁸ In some places in the Sokoto region, for example, the *hakimai* could levy *zakka* on various crops but the amounts collected were not brought to Sokoto or reported at all (NNAK SNP 7/9 383/1908, Sokoto Province. Half Year Report June 1908 [Temple], para 116).

¹³⁹ Palmer, 1.6.1908, in Minutes of Evidence, Northern Nigeria Lands Committee. Minutes of Evidence and Appendices, London 1910, Question 203.

¹⁴⁰ Garba 1986: 167.

The Existence of Islamic Welfare in the Sokoto Caliphate

In theory, *zakāt* was collected and distributed in the Sokoto Caliphate and its emirates according to its ideal. In practice, the picture is more problematic. There is no doubt that both *zakāt* and *zakāt al-fiṭr* were collected. The question is about the role of the state. It is striking that only the *‘ushr* was called *zakka*. In Kano, during the pre-*jihād* era, there was a tax called *kudin hatsi*, which is said to have corresponded to *zakka* or *zakāt*.¹⁴¹ However, this tax was levied according to the rules of *kudin kasa*. This might seem confusing, but one has to remember the confusion created by the classical jurist who measured *kharāj* according to the rules of *‘ushr*. The reintroduction of Hausa names to describe the various taxes in the earlier part of the 19th century might have continued the confusion. Was *zakka*, then, guided by the rules of *zakāt* or not, and was it part of the public sphere? Lawal (1992) has rightly pointed out the mingling of the various terms for this tax in the Sokoto Caliphate. What is striking is the absence of discussion by the scholars in the caliphate on the various other aspects of *zakāt*, especially *bātin*-goods.

The confusion between *kudin kasa*, *jizya* and *kharāj*, as it was reported by Burdon, has already been mentioned.¹⁴² To make things clear, Governor Girouard stressed in his 1907 memorandum that:

The Kurdin Kassa at Kano is referred to by educated natives as “Kharaji”, and is presumably therefore the “Kharaji” of the Koran and not the “ghyziah”, as stated by Major Burdon. “Ghyziah” is also known. It is called “Kurdin gyyzaa”, and is levied from the pagan Habes (known as Maguzawa) instead of Zakka. To make it more clear

- a) Mohammedan Habes pay Kurdin Kassa (Kharaji) + Zakka
- b) Pagan Habes pay Kurdin Kassa (Kharaji) + ghyziah.¹⁴³

However, the confusion seemed to have prevailed – at least among some of the British Residents. When asked by the Northern Nigerian Lands Committee in London to specify the difference between *jizya* and *zakka*, Palmer supposed that these two taxes had mingled together and were not differentiated by the ruling class [?],¹⁴⁴ *jizya* was even said to have been taken from Muslims:

¹⁴¹ Mahadi 1982: 320; Lawal 1992: 320.

¹⁴² See fn. 77 on page 171.

¹⁴³ NNAK SNP 6 162/1907, Memorandum on Land Tenure in Northern Nigeria 1907 [Girouard], para 24.

¹⁴⁴ Palmer’s testimony is very unclear at this point as he is referring to “them” without specifying to whom he is referring – the tax collectors, the ruling class, the emirs or their subjects, who paid the taxes.

They call it Zakka and Jizia, but they did not take much notice in the case of Jizia whether a man was a heathen or whether he was a Mohammedan.¹⁴⁵

A similar confusion prevailed between the difference between *zakka* and *ushr*. Temple was confronted by the Northern Nigeria Lands Committee and asked to give a distinction between *ushr* (*ushera*) and *zakka*. According to Temple's testimony, *ushera* was a kind of death duty, being ten per cent collected by the judge for the administration of the estates of the deceased person. However, Temple had no clue about the meaning of the word *zakka*, and was informed by other members of the committee that it was the same word as *zakāt*. Unfortunately, Temple had nothing further to say about *zakka/zakāt* other than it was a "religious tax enjoined by the Koran".¹⁴⁶

Yet, it evident that *zakka/zakāt* did matter for the British officials during the early years of colonial rule in Northern Nigeria and had some impact in providing the funds for a kind of social welfare. It was understood to be a sort of obligatory "gift for charitable purposes",¹⁴⁷ imposed for religious and benevolent reasons, namely charity, education, hospitality to travellers and building of mosques as well as, according to British observation, for purposes of administration.¹⁴⁸ In a report on Yola Emirate, the charitable and religious nature of the tithe was underlined:

This tithe, called zakka, must be devoted [...] to charitable purposes, upkeep of the mosque and entertaining strangers. Surplus zakka is used to clear poor people from debt, and sometimes to assist deserving slaves in purchasing their freedom.¹⁴⁹

What, then, was the nature of the Islamic welfare policy in the Sokoto Caliphate? According to Michael Watts, the state was able, through the collection of *zakāt* (*zakka*), to provide relief during famines; "... *zakāt* certainly constituted one state function, namely famine relief through urban-based granaries, public works employment and grain relief."¹⁵⁰ However, his assumption is problematic. There are examples of a state-directed policy by the caliphs and the emirs to promote better social and economic conditions, such as the settlement of pastoralists,

¹⁴⁵ H. R. Palmer, 1.6.1908, in Northern Nigeria Lands Committee. Minutes of Evidence and Appendices, London 1910, Questions 201–202.

¹⁴⁶ C. L. Temple, 23.6.1908, in Northern Nigeria Lands Committee. Minutes of Evidence and Appendices, London 1910, Questions 592–599.

¹⁴⁷ Orr's notes to a Memorandum on Land Tenure (1907), in Appendix III, Northern Nigeria Lands Committee. Minutes of Evidence and Appendices, London 1910, page 55, para 8.

¹⁴⁸ Lugard: Memo No. 5. Taxation (1906), in Appendix III, Northern Nigeria Lands Committee. Minutes of Evidence and Appendices, London 1910, para 6.

¹⁴⁹ NNAK SNP 6 162/1907, Memorandum on Land Tenure in Northern Nigeria, 1907 [Girouard], para 26.

¹⁵⁰ Watts 1983a: 70, 110–111.

the building of mosques and fortresses and irrigation.¹⁵¹ But with regard to poverty and even famine relief, the question becomes more problematic. There is a striking lack of open protest (rebellion) against social, economic and political injustice, although dissent did exist, represented by withdrawal, migration and turning to Mahdistic movements.¹⁵² Whether the lack of open protest was the result of a functioning Islamic welfare policy based on *zakāt* is questionable. Instead, one could suggest it was an outcome of the difficulty of finding legal backing for any protest – as the Muslim literati, in any case, were beneficiaries of both the tax system as well as the voluntary almsgiving such as *ṣadaqa*. Personal almsgiving was seen as a source of social prestige, but it was part of the private sphere, not controlled by the state. It could be the basis of an Islamic welfare system, but it could not be institutionalised because *ṣadaqa*, by its definition, was a private, pious act. A third answer as to why there were no open protests might be that there was no expectation of any official state action since welfare policy did not belong to the public sphere.

a. Doles to Beggars

Who, then, were the recipients of *zakāt*? In theory, an Islamic state could and should support, among others, the beggars and other needy from *zakāt*-funds. This also seems to have been the case in the Sokoto Caliphate. Both in Bida and Sokoto, periodic – if not weekly – doles to the poor were made from *zakāt*-funds. The charity itself was not limited to beggars, but extended to the aged and the infirm, those without support and too old to earn their own living. A very important group were the students of higher Qur'ānic education, in general men without means who were prevented from supporting themselves by the necessity of study.¹⁵³ In Kano, the emir's palace was known for distribution of clothes and food to the poor as well as the rich; food was prepared in the central kitchen of the palace for both guests, courtiers and was sent to the central mosque for the people to eat as well as given to the poor and needy who went to the Kofar Kudu in the southern section of the palace.¹⁵⁴ In Zaria Emirate, British officials noted that the *malams* and *ladanus* received alms (*ṣadaqa*) for their religious duties from the emir and leading men. A crucial point for these *malams* was whether

¹⁵¹ See further Last 1965; Usman 1981; Mahadi 1982; Boyd 1989.

¹⁵² Last 1970.

¹⁵³ NNAK Sokprof 2/2 151/1904, Notes on Tribute in Sokoto Province [Burdon], para 23.

¹⁵⁴ Rufa'i 1987: 108, 115. The practice of distributing daily rations of food had to be changed during the reign of Emir Abbas (c. 1903–19), due to the Emir's loss of income, one of the results of the colonial tax reforms. Thereafter, dishes were only prepared for the mosque, the poor and the needy.

they had farms or not. Most *malams* in the country towns in Zaria Emirate had farms (and paid the land tax, *kurdin galma*), whereas a large portion of the 280 *malams* in Zaria town did not. Instead, they made their living by writing charms “and other doubtful utility”, thus paying no taxes at all.¹⁵⁵ Another group that was kept alive by doles were single old women.¹⁵⁶

Beggars were regarded as a nuisance both by the local people and by the colonial officials.¹⁵⁷ In Sokoto, it was noted that a refusal to give a *mai bashera* (‘beggar’) alms might meet with unhappy results to a person’s clothes and goods.¹⁵⁸ In Zaria, the *banzangari* or the ‘drones in the hive’, were the beggars, *chacha* players, prostitutes, the blind, lepers, the lame, drummers and players of other musical instruments.¹⁵⁹ It seems as if they did not pay any tax but the “chief” of the beggars, the drummers and the blind in Zaria exacted an annual payment from their fellows throughout the Emirate.¹⁶⁰ Similar kinds of “institutionalisation” among some of the beggars is known to have existed in Kano during the 19th century, where at least the blind and the lepers had their own chiefs, the *sarkin makafi* and the *sarkin kutare*, and lived in their own wards, the Ungwar Makafi and the Ungwar Kutare. Apart from begging, they received alms from the Emir of Kano.¹⁶¹

Street-begging was often noted by 19th and early 20th century European travellers, as in the case of Staudinger’s visit to Zaria, “... cripples and blind people sat in long rows along the main street and other needy people came begging at the door,”¹⁶² or when Falconer approached Kano town: “Outside the gate there sat a row of lepers piteously calling for alms from every passer-by, and

155 Notes on the taxation and industrial organisation of the Hausa towns of Zaria Emirate [Gill], para 22, included in NNAK SNP 7 4252/1909.

156 NNAK Sokprof 230/1913, Sokoto Province. Silame District Assessment Report 1913 [Foulkes], para 10.

157 Weiss 1995.

158 NNAK Sokprof 471/1913, Sokoto Province. Dogondaji District Re-Assessment Report 1913 [Gerathy].

159 Gill’s observation on Zaria might not be correct, as some of the categories he mentioned, such as drummers and players of musical instruments, would rather be counted in the group of ‘professional beggars’, the *maroka* or ‘praise-singers’. There was a clear distinction in Hausaland between a *maroki* and a *masarci*, an ‘ordinary beggar’, because you would only give alms to a *masarci*, never to a *maroki*. (Weiss 1995: 205)

160 Notes on the taxation and industrial organisation of the Hausa towns of Zaria Emirate [Gill], para 23, included in NNAK SNP 7 4252/1909. According to Gill, it was not clear if the funds collected were shared with the Emir.

161 Clapperton 1964: 661; Barth II, 1857: 130; Staudinger II, 1990: 20; Vischer 1917: 37. See also Weiss 1995: 215–216.

162 Staudinger II, 1990: 68.

inside, at every corner, the halt or the blind were calling down the blessings of Allāh on whoever should help in their poverty.”¹⁶³

Usually the European visitor underlined the duality of the situation: on the one hand, the beggars were living a miserable life, on the other hand, some of them seemed to manage quite well, especially the lepers and blind, who were organised. Yet, despite the existence of voluntary as well as mandatory almsgiving, poverty as such was never eradicated. Although Isabelle Vischer underlined that “everybody loves” the blind and no one would despise a cripple, a leper, a blind or a deaf in Kano,¹⁶⁴ perhaps Staudinger’s rather cynical remark reveals another picture of the state of affairs of the poor in Hausaland:

The giving of alms, and consequently begging is fairly general in Hausaland, but the well-to-do do not appear to donate any considerable sums to the really poor, although according to the precepts of the Koran they are supposed to give one tenth to the needy.¹⁶⁵

Whether, however, the beggars and the needy had an automatic right to demand a certain share of *zakāt* is another question. According to Goldsmith,

A portion of the tithe was sometimes set aside for the maintenance of paupers in large Mohammadan towns (in Nupe), but the amount of charity dispensed was purely optional and depended in great measure upon the generosity of the ruling emir.¹⁶⁶

b. A State Plan for Famine Relief?

One particular aspect of an Islamic state welfare system in the Caliphate is especially problematic, namely Watts’s idea of some kind state plan for famine relief based on *zakka*-grain (i.e., *zakāt*). First of all, there are almost no records (or traditions) of its existence. The only known state organised famine relief action in the 19th century of which I have been able to find any traces was the one undertaken by the emir of Kano in 1852 or 1853, when he ordered assistance for the towns of Jahun, Dutsi, Aujara (1,000 bundles of grain per town) and Kila (3,000 bundles of grain).¹⁶⁷ According to the investigations of M. G. Smith, state granaries and reserves were opened for public relief in Kano Emirate during two

¹⁶³ Falconer 1911: 259. An earlier account of the state of the lepers is presented by Robinson (1896: 150): “... most of the lepers support themselves by begging and many of them earn a very comfortable living by this means.”

¹⁶⁴ Vischer 1917: 37–38.

¹⁶⁵ Staudinger II, 1990: 68.

¹⁶⁶ Notes on Land Tenure obtaining in the Nupe Province, Appendix II [Goldsmith], in Northern Nigeria Lands Committee. Minutes of Evidence and Appendices, London 1910, para 6.

¹⁶⁷ Weiss 1995: 150.

famines, namely *Yunwar Banga-Banga* (c. 1855) and *Yunwar Dagiya* (c. 1878). These major famines reinforced the position of the emir by emphasising its dormant role as the main agency of public succour. On both occasions, Emir Abdullahi also appealed to neighbouring emirs for grain to help his people. In the general distress, his office and leadership were thus identified with solicitude and generosity. According to Smith, the emir's office thus acquired new moral status and material significance as the public shepherd and such sentiments of solidarity as the prevailing inequality allowed, concentrated around the emir as the symbol of societal unity.¹⁶⁸ On another occasion, the Emir of Kano, Muhammadu Bello (c. 1882–93), reported in one of his letters to *waziri* Buhari in Sokoto that the people of Babura town in Kano had sent to ask him for food since their crops had been destroyed the year before after an attack by the Emirate of Gumel (a vassal of the Kingdom of Borno), and the people were unable to farm. Bello accepted Babura's pleas for peace with Gumel as the only condition in which Babura and nearby districts could retain their population. Whether the grain was taken from *zakka*-granaries is not known.¹⁶⁹

The famine relief could have been made possible by an extraordinary grain levy (Abdullahi dan Fodio stated this was permissible as long as the levy was not made permanent) or by using stored – but not *zakka* – grain. In any case, it is questionable whether a system of centralised *zakka* granaries existed at all.¹⁷⁰

Principally, there is a debate about whether such granaries were situated in the village and controlled by the village head¹⁷¹ or if the *zakka*-grain was stored in the granary of the household head.¹⁷² Alhaji Mahmudu Koki, who took part in the collection of *zakka*-grain in the early 20th century before its abolition by the British colonial administration, does not give any clue to how the collected grain was stored.¹⁷³ In pre-colonial Katsina, at least, the taxes were divided into three parts: one part was taken by the Emir, another by the district headmen and a third part was taken by the *jakadu*.¹⁷⁴ Generally, it seems to have been the emirs' custom to leave the *zakka*-grain in the villages and to call for it as required. Thus,

¹⁶⁸ Smith 1997: 282. However, Smith mentions no source for his statement on public famine relief actions.

¹⁶⁹ Smith 1997: 316.

¹⁷⁰ According to Smith such a system was already established in Kano Emirate during the pre-*jihād* era (Smith 1997: 51–57). However, in his study on the smaller Kingdoms of Baure, Zango and Daura he did not mention this matter at all (Smith 1978).

¹⁷¹ Garba 1986: 175.

¹⁷² Lovejoy & Hogendorn 1993: 164.

¹⁷³ Skinner 1977a: 69.

¹⁷⁴ Palmer (1.6.1908), in Northern Nigeria Lands Committee. Minutes of Evidence and Appendices, London 1910, Question 192.

they would not receive the whole year's income at one time.¹⁷⁵ This was the case in Katsina and Kano. The British Resident in Katsina, Olivier, was informed by the Magaje that "... all the guinea corn sent to Kano belonged to the king [of Katsina] and was taken from his tribute stored in the different villages" and he underlined that "... I know the king does not have it all brought in to Katsina, but has stores in the various towns."¹⁷⁶ Similar information is provided by Rufa'i about the situation in Kano: "Cattle and sheep as well as grains [i.e. the revenue received as *zakāt*, HW] were kept at either some of the daughter palaces or with the village heads until they were needed."¹⁷⁷ In Kano the *sarkin hatsi*, one of the royal slaves, was in charge of the collection and distribution of grains.¹⁷⁸ On the other hand, in pre-colonial Yola it was reported that the Muslim farmers had to give half of their tithes (*zakka*) to the village head, who retained it, whereas the other half was sent to the emir or fief holder. A fiefholder, again, had to send the emir half the *zakka* of the town in which he, the fiefholder, lived.¹⁷⁹

Rufa'i is right in highlighting the emir's palace as the main store and clearing house of the emirate – it was the focal point of both those in an influential position within the society and those in need of food for everyday life. The emir's palace acted as a symbol of the political, social and religious order within the society: it was the biggest grain store, its reserves would never dry up and no one would be refused. However, it is unclear how much of the grain consumed by the emir's palace was derived from *zakka*-grain and how much was obtained from the emir's own farms. At least for Kano, Rufa'i reports that most, if not all, basic foodstuffs that were consumed by the palace were from the emir's slave estates.¹⁸⁰ But did this include the grain that was used in the central kitchen to provide daily rations of food for both the visitors to the palace as well as what was given to the central mosque, the poor and the needy? Or was this *zakka*-grain?

Last but not least – although *zakka*-grain might have been stored in the villages throughout the emirates, was it enough to feed those in need in times of stress? The discussion between a farmer and one Tambari in the Sokoto/Gwandu region during the 1880s might reflect somewhat more unstable and uncertain conditions. The discussion was about whether the caliph should order his army to

¹⁷⁵ Lugard, Memo No. 5. Taxation (1906), Appendix III, in Northern Nigeria Lands Committee. Minutes of Evidence and Appendices, London 1910, para 47.

¹⁷⁶ NNAK Katprof 2/1 1789 Katsina Division, Monthly Reports February and May 1904 [Olivier].

¹⁷⁷ Rufa'i 1987: 107.

¹⁷⁸ Stilwell 1999: 160.

¹⁷⁹ NNAK SNP 6 162/1907, Memorandum on Land Tenure, 1907 [Girouard], para 26.

¹⁸⁰ Rufa'i 1987: 111.

attack the enemies of the Caliphate. The farmer was in favour of such actions, Tambari was not and he explained that

... the country had full corn stores which could feed hundreds or even thousands of strangers. But the enormous armies of the Sultan would consume everything: no corn for seed anymore, the countryside would suffer famine for many years.¹⁸¹

Was Tambari referring to stored *zakka*-grain or grain in general? In theory, an army could never be fed with *zakka*-grain, but in the case of an army defending the *Dār al-Islām*, the fighters could legally be included among those who were permitted to receive *zakāt*. Annual military expeditions by the caliph as well as the various emirs were normal,¹⁸² but, as one Hausa praise-song argued,

War is the income of the Lords of the world,
The commoners have no profit of it.¹⁸³

c. Some Further Remarks About the *Zakka*

As *zakka* was levied at a fixed rate (10 per cent) after the harvest, the grain to be collected differed from year to year. A bad harvest meant a small amount of *zakka*-grain to be collected, several years of bad harvest meant empty *zakka*-granaries and no grain to distribute, a situation which the early colonial officials often remarked upon:

The amount brought in as a tenth is immensely below the real mark. It seems impossible to arrive at a correct estimate of the average amount of dawa grown by a farmer, as the quantity varies according to the size of his family, and to his industry.¹⁸⁴

Further, *zakka* was not "just" a tenth of the harvest. A thorough investigation of this matter by Resident Palmer revealed that it was a tenth of the excess over and above an allowance of from 1,260 to 1,600 lbs of cereals, such as sorghum, or beans, thereby indicating the *nisāb* or minimal amount of *zakka*. *Zakka* was not

¹⁸¹ Staudinger I, 1990: 304. According to Jumare, special grain stores existed in the slave agricultural settlements or *runji* in the Sokoto region which were used to feed the army during military campaigns (Jumare 1988: 78). However, it seems obvious from Staudinger's reported discussion that such grain stores were not enough to feed the armies.

¹⁸² See further Weiss 1995: 121–152.

¹⁸³ Prietze 1927: 159, verse 22.

¹⁸⁴ Notes on Taxation in Zaria Emirate by Resident Ormsby, in NNAK SNP 7/12 760/1911, Native Share of Revenue of Native Taxation, Sir Henry Hesketh Bell's notes on, 1911. Ormsby also noted that *gero* ('millet') paid no *zakka* in Zaria emirate.

paid on lesser harvest of these crops. According to Palmer's calculations, the *nisāb* would have been about 42 bundles of corn or its equivalent.¹⁸⁵

British officials tried occasionally to give an estimate of the average grain production per farm. The data from these investigations can be used in a discussion about the (possible) rate of the *zakka*. An "average" farm of about an acre in Katsina Emirate was said to produce 40 to 50 bundles of grain, whereas small farms would produce only 25 to 30 bundles.¹⁸⁶ Again, it was estimated that the average yield of an acre in some parts of Sokoto Province was only 30 bundles,¹⁸⁷ on poor soil even as low as 15 bundles per acre.¹⁸⁸ Further investigations in Sokoto Province revealed that the average size of a farm was 2.5 acres and that, on the average, an adult male had 1.5 farms or up to 3.8 acres at his disposal.¹⁸⁹

However, apart from the harvests of the head of the household, there was additional grain from the farms of the women and youth, which was not liable to *zakka*. Although such farms seemed to have been quite small, on average 0.5 acres, their produce was some ten to fifteen bundles per year.¹⁹⁰

To make things more complicated, the *zakka*-bundle was smaller than an ordinary bundle of grain, namely, on average, 33 lbs instead of 55 lbs.¹⁹¹ In Godabawa District, Sokoto Province, the average weight of a *demin kaka*, a man's load or an unthreshed bundle of grain, was 56 lbs which yielded 38 lbs of threshed grain.¹⁹² In Bakura District, the average weight of an unthreshed bundle

185 NNAK SNP 10/1 770p/1913, Sokoto Province. Gando Division, Jega District Assessment Report, comment by Palmer on the report, 23.12.1913.

186 NNAK Katprof 1289, Taxation in Katsina, 1908 [Palmer].

187 NNAK Sokprof 264/1913, Sokoto Province. Moriki District Assessment Report 1913 [Backwell], para 27; NNAK SNP 10/4 484p/1916, Sokoto Province. Bakura District Assessment Report 1916 [F. de Forest Daniel], para 73.

188 NNAK Sokprof 230/1913, Sokoto Province. Silame District Assessment Report 1913 [Foulkes], para 18.

189 NNAK SNP 10/4 484p/1916, Sokoto Province. Bakura District Assessment Report 1916 [F. de Forest Daniel], para 70; NNAK Sokprof 452/1916, Sokoto Province. Tureta District Assessment Report 1916, para 41.

190 NNAK SNP 10/4 484p/1916, Sokoto Province. Bakura District Assessment Report 1916 [F. de Forest Daniel], para 76; NNAK Sokprof 230/1913, Sokoto Province. Silame District Assessment Report 1913 [Foulkes], para 6.

191 NNAK SNP 7/ 472/1909, Kano Province Annual Report 1908, para 55 (3 "mondu" = 33 lbs threshed grain = weight of a *zakka* bundle); Garba 1986: 112.

192 NNAK SNP 17 K275, Sokoto Province. Godabawa District Assessment Report 1916 [Newton], para 110. Newton's investigation also revealed that 15 *gero* farms produced 902 bundles of corn in 1914, being an average crop of 60 bundles whereas the size of an average farm was 2.8 acres. In 1915 the same farms only produced 716 bundles. Returns for 50 farmers taken at random in various localities gave a total of 3328 bundles of *gero*, an average of 66 bundles in 1914. Big farmers, however, could produce from 400 to 2000 bundles (paras 75, 77, 101-102, 104-105). In Tureta District, on the other hand, it was found

of *dawa* was 48 lbs (of *maiwa* 45 lbs and of *gero* 42 lbs) which lost about one-third of its weight when threshed.¹⁹³ However, the weight of any bundle of grain varied during the year:

It seems to me impossible to accept 20 lbs threshed grain as an average bundle. The explanation may lie in the big difference between the harvest bundle (*demin kaka*) and the bundle as sold in the spring and following summer. The bundle consumed by the average adult male per week is no doubt the large harvest bundle which he breaks into two or three when he puts it on the market.¹⁹⁴

The recognised grain measures in Sokoto were the *mudu* and the *sai*, forty *mudu* were equivalent to one *sai*, which was regarded sufficient for one man's food for a day for a "liberal" meal. One *sai* was equivalent to 3.76 lbs of millet, whereas the weight of *zakka* was only 2.64 lbs of millet. However, it is unclear what precisely is meant by *zakka* – a measure of grain or the weight of a *zakka*-bundle?¹⁹⁵ There are reasons to believe that the *zakka* mentioned in the text did refer to a specific grain measure. There is a note by Newton on the measurement of rice; he refers to the *taiki* of rice being 160 lbs (made up of forty wooden *zakkas*, four of which weighted 16 lbs).¹⁹⁶ In general, it was calculated that a household, which consisted of two adults and two to three children, would need at least one bundle of grain per week for their meals,¹⁹⁷ thus the minimum annual requirements of a household were about 50 to 60 bundles, whereas other investigations put the weekly consumption as high as two bundles per household per week, giving a yearly requirement of up to 104 bundles.¹⁹⁸ By way of comparison: according to Barth's information from Hausaland in the 1850s, 50 *kel* or 25 *dami* would have been sufficient for one man's sustenance per year. A household of five persons (man + wife + 3 children) would thus have required about

out that in a place called Bimassa, a bundle of *gero* weighed as much as 70 lbs if unthreshed and 40 lbs if threshed (NNAK Sokprof 452/1916, Sokoto Province. Tureta District Assessment Report 1916, para 36).

¹⁹³ NNAK SNP 10/4 484p/1916, Sokoto Province. Bakura District Assessment Report 1916 [F. de Forest Daniel], para 72. In Silame District, however, the weight of a bundle of *dawa* was found out to be only 32 lbs unthreshed and 21 lbs threshed (NNAK Sokprof 230/1913, Sokoto Province. Silame District Assessment Report 1913 [Foulkes], para 21).

¹⁹⁴ NNAK SNP 10/6 511p/1918, Sokoto Province. Illo District Re-Assessment Report 1918 [Backwell], Arnett's comments on the report.

¹⁹⁵ NNAK Sokprof 985/1908, Sokoto Province. Half Year Report June 1908 [Stanley], para 62.

¹⁹⁶ NNAK SNP 10/4 252p/1916, Sokoto Province. Binji District Assessment Report 1916 [Newton], para 59.

¹⁹⁷ NNAK Sokprof 264/1913, Sokoto Province. Moriki District Assessment Report 1913 [Backwell], para 81.

¹⁹⁸ NNAK SNP 10/4 484p/1916, Sokoto Province. Bakura District Assessment Report 1916 [F. de Forest Daniel], paras 80 & 82; NNAK Sokprof 230/1913, Sokoto Province. Silame District Assessment Report 1913 [Foulkes], para 6.

75–100 bundles per year.¹⁹⁹ Barth's estimate is similar to the one made by the British official who assessed Tureta District of Sokoto Division. However, whereas one could argue that Barth's figures would give an annual harvest of c. 100–200 bundles per farmer (Barth was most probably referring to farmers in Zaria and Kano region), the Tureta assessment revealed that the average grain production was only 66 bundles "per adult male". According to the assessment, the deficit of some 10 bundles was made up through additional income from trade and crafts.²⁰⁰

Different information was brought in from Kano Emirate. In Tsakkar Gida District it was noted that the estimated yield per acre was some 600 lbs of threshed grain, whereas on fertile land the average yield per acre could be as high as 1,000 lbs of threshed grain. The annual consumption was put at 500 lbs of grain.²⁰¹ Converted into bundles of grain, the average yield per acre in this district would have been some 30 bundles of unthreshed grain, assuming that a threshed bundle of grain would have an average weight of 20 lbs, but only 20 bundles if the average weight is assumed to have been 30 lbs.

How much, then, could be collected as *zakka* from the annual grain harvest? If Palmer was correct, the *nisāb* would have been 42 bundles of corn.²⁰² If a farmer produced less, he would not have been obliged to deliver any *zakka*. The Sokoto cases seem to point to the fact that the average harvest of an adult male farmer – who paid *zakka* – was 112 bundles (30 bundles per acre x 2.5 acres per farm x 1.5 farms per adult, taxpaying male). If the first 42 bundles were tax free, then *zakka* was levied on the remaining 70 bundles, thus yielding 7 bundles as the amount of *zakka* he had to pay. However, as the majority of the farmers – at least in Sokoto Province – were said to be small farmers, it is doubtful whether they even paid that much. A "big farmer", who might harvest as much as 1,000 bundles or more, could have to pay almost 100 bundles. But how many "big farmers" were there, and how many paid the full amount of *zakka*? Second, how many people could survive on an average of seven bundles as being available for "famine relief" or other forms of social welfare?

Since the amount of *zakka* to be collected varied according to the amount of grain harvested, the total amount of grain fluctuated from year to year: a "good" year brought plenty of grain, a "bad" year might result in minimal returns of *zakka*-grain. Yet, despite the fact that in theory a certain amount of *zakka* was

¹⁹⁹ Barth II, 1857–58: 157, 163–164.

²⁰⁰ NNAK Sokprof 452/1916, Sokoto Division, Tureta District Assessment Report 1916, paras 42–44.

²⁰¹ NNAK SNP 10/6 332p/1918, Kano Province. Kano Emirate, Tsakkar Gida District Assessment report 1918 [Lindsell], paras 18 & 22.

²⁰² See Palmer's opinion, fn. 185.

due, it does not follow that the emir would have received such a sum. On the contrary, most British officials complained about what they called the embezzlement of *zakka*-grain which, in fact, was viewed by those who collected and supervised the collection of *zakka* as part of their legal income:

The bundles of corn made up for *zakka* are generally below the usual standard; and by time they reach Kano, they have generally lost one third of their original bulk partly by robbery and partly by the carrier taking his daily ration from it.²⁰³

The British officials were much annoyed about the “leakage” of *zakka*-grain, and targeted the *hakimi* and their *jakadu* especially as the main culprits in this:

I consider this method of big-men collecting and paying a fixed sum, faulty, as it lends itself to an enormous amount of extortion, of which the King never knows. For incidence Yanduku [one of the *hakimai* in Katsina Emirate, HW] pays the king of Katsina 200 or 300 bags (I have been told both sums) while he collects 959 bags or 645 bags, both of which sums I have been told.²⁰⁴

The figures presented by British colonial officials may give an idea about how much *zakka*-grain might have been collected. However, the weak basis of these sources has to be stressed: most, if not all, of the assessments are based on rough estimates and assumptions. In addition, the figures for *zakka* were usually obtained after a period of some ten years after the imposition of colonial rule and the colonial administration tried their best to make the collection of *zakka* more efficient and to curb any leakage of grain. For example, in 1903 the Resident in Katsina reported that the emir would get 4,000 bundles of guinea-corn “as his tithes”,²⁰⁵ yet one year later it was reported by another British official that the emir’s revenue would amount to 10,450 bags, “paid in kind and in cowries”, and that *zakka* was estimated to amount to at least 20,000 bundles.²⁰⁶ Although one might argue that the harvests of 1903–05 were perhaps below average or bad, the first amounts of *zakka* that were reported by the British are ridiculously small compared to the estimated 1911 harvest of some 6,000,000 bundles of “corn”²⁰⁷ which, with a conservative figure of 5 per cent as *zakka* would still yield some 300,000 bundles of *zakka*-grain.

²⁰³ NNAK Kanoprof C111, Confidential. Kano Emirate II. The Native System of Land Revenue Assessment [Hewby, c. 1908/09], para 9.

²⁰⁴ NNAK Katprof 2/1 1769 Katsina Division, Monthly Report November 1903 [Bailey], para 3.

²⁰⁵ NNAK Katprof 2/1 1769 Katsina Division, Monthly Report December 1903 [Bailey], para 4.

²⁰⁶ NNAK Katprof 2/1 1789 Katsina Division, Monthly Report May 1904 [Olivier] and Report for February to August 1904.

²⁰⁷ NNAK 7/13 1114/1912 Kano Province, Annual Report 1911, para 208.

Similar disparities were reported from several other regions. The Resident in charge of Sokoto Division estimated that some 83,000 bundles could be collected as *zakka* in the Division during 1906.²⁰⁸ Some five years later Moriki and Bakura Districts alone delivered about 155,000 bundles! One could argue that the increased amount of *zakka*-grain in the Sokoto region was due to British "exploitation", yet the grain collected amounted to a mere 7.6 per cent of the total harvest, i.e., following more or less exactly the rules of *zakāt/ushr*.²⁰⁹ In Kano Emirate, the *zakka* claimed for 1905/06 was said to amount to 36,000 bundles,²¹⁰ but for 1907 it was reported that about 200,000 bundles could be collected.²¹¹

The fluctuating amounts of *zakka*-grain both puzzled and frustrated the British, who soon argued that the embezzlement of the actual returns were the main explanation for the low returns of *zakka*. Although the British rarely took into consideration harvest failures as one reason for the fluctuations, the result of Major Hewby's investigation in Kano Emirate can be presented as a rather typical instance of how to calculate *zakka*, which in any case was manipulated by both the farmers and the tax collectors:

(A.) His crops is 50 bundles; he puts aside 5 for his mallams, if he is really a pious person, which is quite the exception, and 5 for hospitality or against hard times; declares 40 to his Head man, who tells him to declare 30, giving 10 to himself, with an officially stated *zakka* of 3 bundles. Or (B.). The farmer has 30 bundles; he puts aside 10 – sometimes partly for genuine *zakka*; as often as not for mere robbery or bribery; declares 20 bundles; the assessor or collector insists that his farm the previous year yielded 40 bundles, and so returns to 4 as the *zakka* "liability". So the *Zakka* returns are made out for Emir and Resident.²¹²

On the other hand, the example of Tsakkar Gida District of Kano Emirate reveals some further problems in connection with the estimation of *zakka*-grain. According to British figures, some 40,000 bundles could be collected from the

²⁰⁸ NNAK SNP 7/8 2001/1907, Sokoto Province, Annual Report 1906 [Goldsmith], para 60.

²⁰⁹ NNAK Sokprof 264/1913, Sokoto Province, Moriki District Assessment Report 1913 [Blackwell], para 27; NNAK SNP 10/4 484p/1916, Sokoto Province, Bakura District Assessment Report 1916 [F. de Forest Daniel], para 69–73. The amount of *zakka* for Bakura District was calculated as follows by me: 11,867 cereal farms x 3.8 acres/farm x 28 bundles (average yield/acre) x 0.076.

²¹⁰ Act. Resdt to SNP 23.7.1907, enclosed in NNAK SNP 7 1545/1907, Kano Province, Quarterly Report December 1906. The *zakka* claimed for 1905/06 was not collected and it is not clear from the text whether the Acting Resident only was referring to the so-called "Government's share" of the *zakka*, which was one-half of the total claim, or to the total amount of *zakka*-grain.

²¹¹ Kanoprof C111, Confidential. The Kano Emirate. II. The Native System of Land Revenue Assessment, 1909 [Hewby], para 9.

²¹² NNAK Kanoprof C.111, Confidential. Kano Emirate. II. The Native System of Land Revenue Assessment, 1909 [Hewby], para 9.

district. If this would have been 7.6 per cent of the total harvest, then the harvest would have amounted to some 304,000 bundles or 182,400,000 lbs in the district. However, District Officer Lindsell estimated the total harvest to amount to 70,800,000 lbs. Either Lindsell's harvest estimation was wrong or the farmers had to pay some 30 per cent of their grain harvest as *zakka*!²¹³ If the 1906/1907 figures reflect more or less the same conditions as the late precolonial period, then the collected amount of *zakka*-grain certainly was not much – 200,000 bundles would be enough to cover the consumption of some 2,000 households (5 persons) for a year! If, however, the later estimates are closer to the late pre-colonial realities, then one could argue that the former figures might reflect a minimum amount of storable *zakka*-grain, whereas the latter figures would reflect the total sum collected – of which a large part could have been diverted for other uses. What remained would have been sufficient to provide enough grain for 8,000 households to cover their needs for a three-month period (25 bundles/household) or up to 20,000 households for one month (10 bundles).

European Observations during the Early 20th Century

Early colonial officers in Northern Nigeria often made negative remarks on the collection of *zakka*. Resident Hewby of Kano Province stated that *zakka* had never been honestly levied or paid in Kano Emirate,

... the *zakka* corn has never been uniformly collected, but villagers have been called on for haphazard instalments throughout the year ... and before the year is through much of the *zakka* corn has been sold or eaten.²¹⁴

Thus, in an assessment of one district in Kano Emirate, the British official in charge reported that about half of *kudin shuka* and *kudin rafi* were embezzled as well as three-fifths of the *zakka*.²¹⁵ Hewby's predecessor, Resident Cargill also stated that

... *zakka* was little more than the private store of the Emir and other officials ... the ruling class and more especially the Emir and his huge following practically subsisted

²¹³ NNAK SNP 10/6 332/1918, Kano Province, Tsakkar Gida District Assessment Report 1918 [Lindsell], para 18.

²¹⁴ NNAK Kanoprof C111, Confidential. The Kano Emirate. II. The Native System of Land Revenue Assessment, 1909 [Hewby], para 9.

²¹⁵ Assessment Report on Sarkin Dawaki Tsakkar Gidda District, Kano Emirate by Mr. Dupigny, 1909, paras 100, 115, quoted in NNAK SNP 10/6 332p/1918, Kano Province, Tsakkar Gida District Assessment Report [Lindsell].

on the zakka, the whole Emirate forming a sort of granary from which they drew supplies as they wanted.²¹⁶

Similar doubtful voices were raised by Acting Resident J. Withers Gill in Zaria Emirate²¹⁷ and Resident Burdon in Sokoto Province:

The zakka as a tax was ludicrous. It was supposed to be one bundle in every ten. As a matter of fact I don't suppose more than an average of one in fifty was ever actually given to the authorities. The remainder was (nominally) distributed in private charity or used for entertainment of passing strangers.²¹⁸

However, bearing in mind my discussion about the average amount of *zakka* collected during the late pre-colonial times, namely seven bundles, the low income of *zakka* in the Emirates was, in fact, not a result of the embezzlement of the *zakka*-tax but due to the actual low rate of this tax. The matter is clearly put forward by Gill in one of his memos, although he did not realise the crux of this matter:

The total Revenue from zakka (and jizyah) bore no proportion to the amount that should be paid if we assumed that each head of the population was supported from the area under cultivation ... If (the total zakka collected in five Districts) represented a true tithe it would mean an average production of *only 7.67 bundles per head* [emphasis mine, HW].²¹⁹

On the other hand, in southern Katsina Emirate, a tax known by the colonial officers as *zakka* turned out to be *dubu da dame*, a grain tax apart from *zakka* and paid in kind (one bundle) and in money (1,000 C).²²⁰ In some parts of Kano Emirate, the non-Muslim Ajawa and Warjawa had to pay a tax called *afurma*, which was said to be the equivalent to *zakka* and was demanded in grain and was

²¹⁶ Quoted in Lovejoy & Hogendorn 1993: 164.

²¹⁷ NNAK SNP 7 4252/1909, Taxation of Emirs and District Heads, Notes on the taxation and industrial organisation of the Hausa towns in Zaria Emirate, J. Withers Gill, Acting Resident Zaria, 31.5.1909, para 16: "It is doubtful if the proper amount of zakka is ever levied." According to his calculations, "... the Hausa population should pay about £9,000 a year, whereas the zakka and the jizyah actually received is only some £700 (NNAK SNP 7/12 760/1911, Native Share of Revenue of Native Taxation, Sir Henry Hesketh Bell's notes on, 1911, Notes on Native Taxation [Zaria Emirate, Memo by Mr. Gill]." Similar arguments were raised by Resident Ormsby in his notes on taxation in Zaria Emirate in 1910 (included in SNP 7/12 760/1911): "... there can be practically no check over this tax, and the amount brought in as a tenth is immensely below the real mark."

²¹⁸ NNAK SNP Sokprof 576/1909, Sokoto Province Half Year Report, June 1909 [Burdon], para 38.

²¹⁹ NNAK SNP 7 4252/1909, Taxation of Emirs and District Heads, dispatch from Resident Zaria Gill to SNP, 19.1.1911, para 5.

²²⁰ Ingawa 1984: 89.

levied in addition to *jizya*.²²¹ Although such statements from early colonial officials are subjective and, in Cargill's case, reflect his negative attitude towards the Emir of Kano, they might contain some truth. According to British observations in Muri and Adamawa, an elaborate system of taxation according to Islamic ideals had not fully developed. *Zakāt/zakka* was collected on the cattle and crops of the Muslim (FulBe and Hausa) population and at times a *jangali* tax of 5 per cent was levied on nomadic FulBe who had not yet embraced Islam, but the income from these taxes was mainly devoted to religious purposes. *Kharāj/kudin kasa* seemed not to have been collected.²²² However, as the Muslims were a minority of the population in the various sub-emirates of Adamawa, the tax income from the Muslim population were in any case insufficient to cover the needs of the state. Instead, *jizya* and especially booty (in the form of slaves obtained through large scale slave raiding) formed the economic basis of these sub-emirates. German investigations in their part of Adamawa confirm the British observations. *Zakāt* was occasionally paid, but was identified as being presents to the *malams*.²²³

However, in the central parts of the Caliphate in Hausaland, the British had to recognise the fact of an existing tax system based on Islamic principles. Despite Cargill's critique of the situation in Kano Emirate, one of his successors as British Resident in Kano, W. F. Gowers, presented a more positive picture of the nature of taxation in the emirate.²²⁴ According to Gowers, all taxation was based on the two (three) taxes recognised by Islamic law, *zakka/zakāt*, *kudin kasa/kharāj* and *jizya* (the last one being of little importance in Kano). Gowers correctly recognised that *zakka*, *kudin shuka* and *kudin rafi* as being based on the *zakāt*-rules. Further, he stated that although the tax rates

... had the appearance of capitation rates arbitrarily fixed they were in origin an attempt, and, apart from abuses in collection, to some extent a sensible and practical attempt to arrive at the prescribed fraction of the annual income of the taxpayers.²²⁵

Zakāt was described in Sokoto and Gwandu by Burdon in similar, positive ways:

221 NNAK SNP 10/6 332p/1918, Kano Province. Kano Emirate, Tsakkar Gida District Assessment Report 1918 [Lindsell], paras 67, 119.

222 Migeod 1927: 37; Kirk-Greene 1958: 102.

223 Becker 1932: 139.

224 A similar presentation was put forward by one of his earlier colleagues in Kano Province, E. J. Arnett. See Kano Province. Comparative statement showing varieties and rates of taxation in the various Emirates by E. J. Arnett, Kano 8.3.1910, included in NNAK SNP 7/12 760/1911, Native Share of Revenue of Native Taxation.

225 Gowers 1921: 51.

Though undoubtedly evaded, [zakka] was laid down by their recognised law giver, who could only have founded it on sound principles, and the leakage in collection was due, not to any idea of remitting a too heavy tax, but to inept administration.²²⁶

Zakāt on corn and cattle was recognised by the Muslim population as a religious duty and “fairly well enforced”, but as an income for the state, it was by no means enough to make ends meet.²²⁷ Despite the critical remarks of the colonial officials, *zakka* remained as a manifestation of the Islamic order that had been established by the Fodios. Such a state of affairs was clearly demonstrated by the *sarkin muslimin* Attahiru II when he demanded to receive his share of the collected taxes in grain (instead of in cash): “... he wishes to keep the *zakka* distinct from the general assessment tax as he regards it an essential part of his religion.”²²⁸

However – what was the state of affairs in Sokoto might not have been the case elsewhere. Perhaps Resident Gill in Zaria was right when he stated that, at least in Zaria, *zakka* had lost all religious significance mainly because it had been applied to secular purposes for a long time. As a consequence he therefore suggested that

... the Moslem conscience would be, I think, more easily appeased, if “zakka”, as a State tax, were abolished and Muslims were left at liberty to give a portion of their product to the Mallams under the name of *zakka* if they so desired.²²⁹

Burdon, on the other hand, stressed that *zakka* was not a personal revenue of the recipient, “... except in so far as it is (improperly, I think) used for the maintenance of envoys and messengers, or for “state hospitality,” and claimed that it could not be considered as “... a revenue for the purpose of [native] Government.”²³⁰ In Zaria Emirate, the British administration recognised that *zakka* was paid by every farmer but, as in Kano, it was not the most important income of the emirate government.²³¹ On the contrary, the *kharāj* (*kudin kasa/galma*) was far more important both in Kano and in Zaria.

²²⁶ NNAK Sokprof 230/1913, Sokoto Province. Silame District Assessment Report [Foulkes], para 19.

²²⁷ Arnett 1920a: 69. Instead, as previously noted, the main income of the caliph in Sokoto and the emir of Gwandu was made up of the annual tribute sent to them by the subject emirs. Temple noted that the *zakka* paid in Sokoto Division did not, as a rule, exceed one bundle per household whereas it was said to have been “more important” in Gwandu (NNAK SNP 7/9 383/1908, Sokoto Province. Half Year Report June 1908 [Temple], para 93).

²²⁸ NNAK SNP 7/8 2001/1907, Sokoto Province Annual Report 1906 [Goldsmith], para 60.

²²⁹ NNAK SNP 7 4252/1909, Taxation of Emirs and District Heads, Gill to SNP, 19.1.1911, para 8.

²³⁰ NNAK Sokprof 2/2 151/1904, Notes on tribute in Sokoto Province [Burdon], para 21.

²³¹ Arnett 1920b: 16.

Zakka had already become a marginal state income during the mid-19th century, as is evident in Heinrich Barth's reference to taxation in Hausaland. Barth did not even note *zakāt/zakka* among the state income of Kano, Katsina or Zaria when he was discussing taxation in the Hausa emirates.²³² 20th-century administrators and researchers have been puzzled by Barth's omission of the *zakka/zakāt*. According to Gowers, the reason might have been that little of *zakāt* on crops and cattle ever found its way to the headquarters of the province.²³³ This perhaps might also be a sign that *zakka/zakāt* was handled on a local level by the local administration. If so, then the classical rules governing *zakāt*, which stated that *zakāt* could not be transferred from the location of collection to another place but had to be spent in its location of origin, were being applied.

Some further Considerations on the *Zakāt-zakka* Question

There is another aspect of the question of *zakka*-grain and its supposed connection to *zakāt*. If the collection and distribution of *zakka*-grain was undertaken according to the *zakāt*-rules, it could not, in any case, have been a system that would have functioned within the whole Caliphate. First, only Muslims paid *zakāt*. Second, only Muslims could receive *zakāt*. Thus, a social welfare system, including a famine relief system based on *zakka/zakāt*, could only have existed on a major scale in Hausaland, the central region of the Caliphate. Here, the overwhelming majority of the population was Muslim. However, the situation was different in the peripheral regions of the Caliphate, the southern, eastern and southeastern emirates and their sub-emirates where the Muslim population was in the minority. The majority of the population belonged to non-Muslim communities, with none of them paying *zakka*-grain to the emir and thus were not part of any existing welfare or famine relief system.²³⁴

A major weakness of the levy of *zakāt* in the Sokoto Caliphate was that it was limited to agricultural produce, in particular grain, and livestock. As a consequence, *zakāt* as a religious tax was nothing more than the *'ushr* – or *zakka* as it was called in Hausaland. The end effect of such a fiscal policy was that merchants and those engaged in crafts and trade escaped the payment of *zakāt*. Garba is right in his statement that

Had the richer people like prosperous traders and craftsmen been subject to this tax on their personal wealth, the redistributive impact of the *zakāt* would have been more pervasive, unlike the prevailing situation under which *the assistance given by the state*

²³² Barth II, 1857–58: 163–164.

²³³ Gowers 1921: 50.

²³⁴ On the division between Muslim and non-Muslim regions, see Weiss 1997: 55–58.

was *inadequate* [emphasise mine, HW] and therefore had to be supplemented by private family arrangements.²³⁵

Garba's statement does, in fact, negate his own concept of the "social and economic aspects of *zakāt*", which is supposed to have included the maintenance of schools, care for the aged and the weak as well as to have constituted a safeguard against food shortages and related crises. Therefore, the interpretations of Watts, Garba and others vis-à-vis *zakāt* in the Sokoto caliphate are articulations of the "Sampo-model": the ideal of an Islamic social welfare system based upon *zakāt*. It has to be underlined that I am not arguing that *zakāt* was not collected at all, but that it was not and could not be the basis of a "social welfare system" simply – as Garba himself noted – due to the fact that the state, i.e., both at the caliphate and the emirate level, had not enough resources at its disposal to implement such a "system". Instead, much of the evidence available indicates that the main bulk of the revenue was spent upon military and administrative expenditures, such as military equipment and the remuneration of state officials. If there was anything left over for the promotion of a "social welfare policy", it cannot have been but a marginal part of the total revenue of the emirates. A totally different matter, in my opinion, is the question of voluntary almsgiving or the giving of *ṣadaqa*: many rulers and wealthy people were known to have been open-handed and to have supported the poor and the needy. Yet, *ṣadaqa* itself is not a public matter although *ṣadaqa* may be given in public!

Conclusion

There is not much information about how *zakāt* was collected and distributed in the Sokoto Caliphate. Although I reject the argument of Watts and others that there was some kind of "state enforced welfare system based upon *zakāt*", I cannot reject the argument that *zakāt* was part of the public life in the Sokoto Caliphate. The Muslims, at least in the central regions of the Caliphate, clearly identified the payment of *zakka* as the fulfilment of their religious duty, which was put in jeopardy by the colonial tax reforms at the beginning of the 20th century, namely the abolition of *zakka* as a separate tax and the merger of all taxes into one general tax, called *Haraj*. The colonial tax reform, which was gradually introduced in various parts of Northern Nigeria starting around 1908 before it was generally enforced after 1916, met some resistance among both Muslim scholars and the local Muslim population. The Sultan of Sokoto, among others, stated that the merging of *zakka* with the general taxes was tantamount to its abolition and

²³⁵ Garba 1986: 184–185.

thus was contrary to the *sharī'a*. Further, *zakka* would no longer be collected in kind but in cash. According to Garba, the establishment of the general tax “secularised” the system of taxation in Northern Nigeria. As a result, individual Muslims could continue to pay their *zakāt*, yet they had to do this in private as neither the colonial state nor the Native Administration had anything to do with the collection and distribution of *zakāt*.²³⁶

However, one could also discuss the “abolition of *zakāt*” in terms of a revitalisation of the religious nature of obligatory almsgiving. According to Hull, due to the colonial tax reform (in Katsina Emirate),

... *zakka*, which was originally a voluntary religious tax that had in the course of the 19th century become compulsory and a major source of revenue, was restored to its original purpose.²³⁷

In contrast to Hull, I would argue that *zakāt* can never be a voluntary tax. However, it is clear that the intention of the colonial tax reform was to get rid of the great variation in pre-colonial taxes in the Sokoto Caliphate. Yet it is appalling that there was no criticism from the Muslim scholars in Northern Nigeria about the merger of other taxes with the general tax, such as *jangali*, *kudin rafi* and *kudin shuka*. According to Mālikī law, these taxes, too, would be included under *zakāt*-rules, although one could argue that these taxes were not defined “religious taxes” in the Sokoto Caliphate.

One could further argue that the colonial tax reform had a very uneven effect throughout Northern Nigeria. This is due to the variations in pre-colonial emirate taxation during the 19th century. In case of the *zakka/zakāt*-question, the central Emirates, such as Kano, Katsina and Zaria as well as the Sokoto-Gwandu-region, were to undergo a transformation from religious taxation to a secular one and *zakāt* was to become part of the private sphere – again. In the peripheral emirates, where pre-colonial state revenue never relied on the income from *zakāt/zakka* but various forms of *khums* and *jizya*, there was less of a rift and *zakāt* continued to be part of the private sphere. Thus, I am arguing that *zakāt* or obligatory almsgiving as such was never abolished during the colonial period.

A totally different matter is the functioning and impact of *zakāt* during the pre-colonial and especially the period of the Caliphate. Garba’s argument (about the negative impact of the colonial tax reform) that

... *zakāt* became associated with the well-to-do members of the society; and the influx of the poor and the disabled into cities and towns was partly caused by this change,

²³⁶ Garba 1986: 249.

²³⁷ Hull 1968: 129.

because the village and the district heads could no longer cater for the needs of such people,²³⁸

can also be taken as a criticism of a malfunctioning pre-colonial system: if *zakāt* would have been collected and distributed according to Islamic Law, then it would have been associated with the wealthy members of the society. Does Garba imply that the burden of the payment of *zakāt* in pre-colonial times was on the "ordinary" people, the well-to-do members having several opportunities to escape the burden of religious taxation? In that case, one could even argue that the colonial tax reform corrected such "injustice", making the wealthy take up the burden of paying obligatory alms.

Last but not least, was there a kind of a public welfare system in the Sokoto Caliphate (or at least in the central emirates) and how did it function? As stated before, I am critical of Watts's concept and outline of a system that would have been based on the collection and distribution of *zakka*-grain. I do agree that, in theory and according to *zakāt*-rules, such a system could have been in use in the Sokoto Caliphate or at least in the central regions (but most certainly not in the peripheral Emirates). However, according to my calculations, which are based on rather theoretical assumptions of the amount of grain that could be harvested and be given as *zakka*, it is questionable that there would have been enough *zakka*-grain stored to make up for emergency situations in addition to ordinary demands of local, regional and emirate functionaries as well as those who had a right to a share of *zakāt*, such as the poor and the needy and the Muslim scholars. Again, I do not say that poor relief and help during times of distress were not distributed out of *zakka*-funds, but I doubt whether there was ever enough stored grain to enable an efficient relief system.

²³⁸ Garba 1986: 251