Besides the man-leopard menace, other challenges to the colonial government included the resistance against certain colonial policies and practices, particularly taxation. Since the imposition of British colonial rule, the people of Eastern Nigeria had been obliged to provide unpaid labour for public works, but had not been taxed, the Native Courts deriving their revenue mostly from court fines. Indeed, the people had no tradition of regular taxation. In 1927, Government decided to impose a tax on able-bodied adult males as a more systematic source of revenue.

Tax assessment of each adult male, carried out in the Division in 1927/28, involved the counting of property like food crops, palm produce, crafts and livestock. In the end, a flat rate tax of seven shillings per adult male was imposed, excepting Ogoni, where the rate was six shillings, as its resources were considered underdeveloped and the people, poorer in consequence (Whitman, 1928). Significantly, District Officer G.E. Murphy, who did the assessment in Opobo Division, noted that among the Ibibio and the Ogoni there was:

... passive opposition of every kind. There was no case of natives pressing forward to give information as to the number of wives, sheep etc. they had and how much land they farmed. In some towns... the people had even removed the livestock; in others they stood apart in suddenly (sic) hostile groups. The chiefs were generally reluctant to give any open assistance even in cases where they were not themselves hostile to the tax; none of them would show me round more than their own compounds and they were obviously afraid of their own people(Murphy, 1927).
In spite of the passive resistance to the assessment, the tax itself was paid in 1928 without problems. However, when re-assessment was carried out in some areas in December 1928 to rectify errors in the very rough assessment of 1927/28, opposition to it and actual violence occurred on December 4 at Ikot Obio Itong: the assessing team of officials was assaulted; and at the adjacent village of Ukam, the people destroyed the Native Court buildings, staff quarters and court records, and forcibly released the prisoners in the lock-up, which they also destroyed, along with two miles of telegraph lines and several road bridges. On December 6, however, colonial troops sent from Calabar at lightning speed, some of which got stuck on the muddy road and were also assaulted by the villagers, burnt down Ikot Obio Itong which had started the resistance, and imposed a fine on Ukam, and on neighbouring Minya for obstructing the troops marching to Ukam (Falk, 1929).

By that time, a much more fundamental anti-tax revolt by women had erupted at Oloko in Owerri Province on November 23, 1929. The resistance spread quickly to Aba and certain parts of Calabar Province, including Opobo Division, where Anaang, Ibibio, Obolo, Ogoni and Opobo women vastly expanded its scale with dire consequences. The movement, considering its complexity, rapidity of spread and multiethnic character, caught the British colonial Government - even prominent chiefs like MacPepple Jaja - completely by surprise, prompting several full-scale Government enquiries and other investigations by colonial officials about its causes, objectives and organisation (Report, 1930).

The fact of the matter was that colonial rule was a double-edged sword. On the one hand, Western education, monogamy and certain Western values helped to emancipate women from African traditions which subjected women to social oppression, or they empowered women to pursue new careers, like nursing and teaching, or to learn new skills in sewing and other domestic sciences, which enhanced women's welfare.

On the other hand, colonial rule gave African women no part in the local administrative and political management of the colony, whereas, in the traditional African system which colonial rule almost supplanted, women had played definite political roles in the village assemblies, in exclusive women organisations, like Ebre and Ibaan Isong, and even in predominantly male cults, like Idiong
and *Inam* (Ekpo, 1995: 50-52). Besides, as women continued to dominate in food and craft-production and in petty trade and exchange as they had done in pre-colonial times, economic down turn caused by the fall in prices paid by the European firms for African primary products, particularly from the outset of the Great Depression, greatly distressed them. To this were added the innovation of produce quality inspection, increases in the prices of imported manufactured goods, and injustices, oppressions and extortion, practised by the Warrant Chiefs and Native Courts, which alienated the people from the British rule (Jaja, 1995:133-134).

The immediate cause of the women’s resistance, however, was the rumour - or rather, the women’s reasonable suspicion, based on the counting of women and their property, that government intended to tax women. Such taxation, the women protested, would add to the *Indirect share of women in the payment of the direct tax on men* (Abasiattai, 1991). Thus the Women’s War (*Ekong Ibaan* in Ibibio; *Ogu Umu Nwanyi* in Igbo) as the women themselves termed their resistance - aimed to forestall taxation of women, and to seek redress for the injustices in the colonial economic, social and political system.

In the old Calabar province, the centres of resistance were Abak, Itu, Utu Etim Ekpo, and particularly, Opobo Town and Egwanga (Ikot Abasi) in Opobo Division. In Opobo Town, in the afternoon of December 15, 1929, the angry women destroyed the buildings of the Native Court, Dispensary and Staff quarters with pestles and clubs. When the chiefs including the venerable MacPepple Jaja, who had voted in the Legislative Council for the imposition of tax (on men), tried to stop them, the women assaulted them (Firth, 1929). And when these chiefs fled into a house for safety, the women demonstrated round the house for a long time, and would not disperse until promised a meeting the next day. Chief Jaja later characterised the demonstration as:

... unprecedented: never before had the women banded together in such a manner or shown contempt for the Chiefs, as the throwing of sand on them signified, while the men passively looked on (Abasiattai, 1991).

At Essene, two groups of about 500 women confronted the Resident of Calabar Province at the Rest House, chanting:

*Nso itebe ntom? Mkpa etebe ntom.* (What is the smell? Death is the smell!)

They had to be forcibly dismissed (Akpan & Ekpo, 1988: 40). Even more violent and fatal, were the incidents at Egwanga Government Station, the Divisional headquarters, in the morning of December 15, 1929, when District Officer A.R Whitman met, as prearranged, with women from Opobo Town, Obolo, Bonny (Ijo), Ogoni and Ibibio (Kwa), converging to remonstrate against the rumoured tax. Draped in sacred *eyei* and *mkpatat* (fern) leaves, daubed with ritual pigments, and mobilised compulsorily along traditional gender lines, the women sang:

*Ihe putra anyi ge erne* (whatever comes, we will face it!).
Their leaders raised their points one by one and asked Whitman to make a note of them in writing, which he did, right in front of them. They asked for the original copy, which he gave them. The points, later described by a Nigerian woman lawyer, Mrs. Nkoyo Isikalu, as Nigeria’s first Bill of Rights, read:

1. The Government will not tax women.
2. No personal property, such as boxes, is to be counted.
3. Any one woman who is a known prostitute is (not) to be arrested.\(^7\)
4. Women are not to be charged rent for use of common market shade.
5. They ask that licenses for holding plays should not be paid for.
6. They do not want Chief Mark Pepple Jaja to be Head Chief of Opobo Town.
7. The Women do not want any man to pay tax.
8. They are speaking for Opobo, Bonny, and Andoni Women’ (Report, 1930: 76-82).

The women demanded six type-written copies, one each for Opobo Town, Bonny, Andoni, Ibibio, Ogoni and Nkoro, to be witnessed by the interpreter and clerk, and the office stamp affixed... (Report 1930: 78) - indicating how distrustful and agitated, yet perceptive the women were.

The Women's War had a tremendous impact on the subsequent development of women in the region and on the colonial administration itself. Aspects of this included the administrative reforms of the 1930's that replaced the Native Court with the Native Authority System, and the involvement by the Ibibio State Union of women in its affairs, resulting in the establishment of a Women's Wing of the Union aiming to promote women's enlightenment and welfare. Others were the attention paid by the Union to women education, which led to the training of several Ibibio women in nursing in Britain as from late 1940's; and the inspiration thereafter given to women's self-actualisation culminating, as from the late 1980's, in the implementation of the Better Life for Rural Women Programme, the formation of Nka Uforo Ibaan (Women's Development Association), and the establishment of the Family Support Programme as vehicles for women's empowerment.

The Women's War, moreover, led to women's militancy; women could always look back to it and emulate it in seeking solutions to their problems. In September 1941, for instance, importation of salt was interrupted by World War II, and salt became scarce in Opobo Division,
prompting Government and the Clan Councils to ration it and distribute the rationed supply through sales in the local markets. The rationing worked well except in certain villages in Gokana Clan, Ogoni, where the women, reportedly urged on by irresponsible persons and a section of the Clan Council, began an agitation against the control of salt.

According to a Government report:

*Immediate steps were taken to inform them [the women] of the true position whereupon the women changed their slogan to one of 'no tax'. The ring leaders were arrested, but the women persisted in their intransigent attitude and, aided by a few men, attempted to storm the Kpor Native Court Lock-up in which the ring leaders had been confined. Armed Police from Port Harcourt were hurried to the spot, further arrests were made and the riot quelled before any serious damage was done. Thirty one persons, 30 men and one woman, were tried by the magistrate... found guilty, and sentenced to 14 days' imprisonment* (Woodhouse, 1941).

Clearly, this was a repeat, in a minor scale, of the events of 1929, which re-echoed again in the 1944-45 women disturbances in the Anaang areas where the participants clearly stated that this was a repeat of the Women's War. Although crushed by the armed police, the Ogoni women's resistance well demonstrated the failure of the colonial government to carry the people along in the implementation of its policies.

A similar failure to carry the women along occurred in several parts of Eastern Nigeria in 1951, when women resisted the introduction of a new technology - the Pioneer Oil Mill into the palm oil industry. Traditionally dominated by women, the industry was a regular source of income for women, through the sale of palm kernel and some of the unrefined oil (Nwabughuogu, 1983: 66).

The Pioneer oil mills, introduced in the 1950's, not only extracted the oil mechanically, but also cracked the kernels from the nuts, thereby taking over all the women's work. Fearing that such take over might deprive them of control over the palm oil and kernel extraction and the attendant income, some women rioted in 1951 at Itu, Abak, Ikot Ekpene and Uyo and attempted to damage the mills. After the riots, some of the kernel was sold back to the women for cracking. Indeed, women's continued opposition to or boycott of the mills in preference to home processing by themselves (or if they chose to, by the simpler hand press introduced since the 1930's, which did not threaten their interests), eventually led to decline of the mills (Nwabughuogu, 1983: 73-74).
It should be noted that whether with regards to taxation, salt-control, or the introduction of Pioneer oil mills, women's opposition was not against innovation *per se*. Women willingly adapted to innovation when this was properly explained to them and did not threaten, but rather promoted, their interests. Notably, women readily embraced cooperative thrift and credit societies and adult education, introduced by the colonial government as from the 1930's and 1940's respectively; which greatly enhanced their sources of income and their welfare (Abasiattai, 1991).