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# British Austerity Measures in Colonial Nigeria 1900-1960: Exploitation, Resistance, and Legacy

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#### Abstract

This paper examines the impact of British austerity measures in colonial Nigeria from 1900 to 1960, with a focus on the mechanisms of exploitation, resistance, and legacy. Through a critical analysis of historical records and archival materials, this study employs a qualitative research approach, utilizing the dependency theory of development to examine the complex relationships between colonialism and economic development. This research reveals how taxation, suppression of social spending, wage suppression, and forced labor perpetuated exploitation and had lasting impacts on Nigeria's economy, society, and development. By highlighting Nigerian resistance to these measures and exploring the legacy of colonial austerity in post-colonial Nigeria, this study contributes to the understanding of the historical roots of Nigeria's economic challenges and the perpetuation of dependency on the West. The findings of this research have significant implications for policymakers and researchers seeking to develop effective strategies for sustainable development and economic growth in contemporary Nigeria.

Keywords: Colonial, Austerity, Exploitation, British, Nigeria, Resistance, Underdevelopment.

#### Introduction

British colonial rule in Nigeria, from 1900 to 1960, was characterized by economic policies designed to extract maximum resources for Britain while minimizing administrative expenditures. Austerity measures such as strict fiscal policies aimed at reducing colonial government spending were central to British policy. These policies

prioritized imperial profitability over Nigerian welfare, resulting in economic stagnation, limited social services, and systemic underdevelopment.

British austerity measures in colonial Nigeria were a set of economic policies and actions taken by the British colonial administration to maintain control and maximize economic benefits for Britain, at the expense of Nigeria's local economy and population. The colonial government implemented a system

aimed at integrating Nigeria into the British imperial capitalist economy. This involved monetization, introduction of common currency, and taxation policies that shifted the indigenous economy from subsistence farming toward wage labor and cash crop production for export. Taxes were imposed to compel Nigerians to participate in the colonial economy and labor market, with forced labor sometimes used for public works projects.

Agricultural policies favoured the production of cash crops like cocoa, palm oil, and groundnuts, which were heavily regulated by marketing boards to control production and prices, keeping farmers impoverished. The colonial economy was capitalist and exploitative, focusing on raw material extraction and export to fuel British industries. Development efforts such as transportation and infrastructure primarily served colonial economic interests rather than local development.

### The Dependency Theory of Development

Dependency theory of development, is a key component of post-colonial studies, it provides critical framework understanding the economic relationships between the colonizers (the "core") and the colonized countries (the "periphery"). This theory posits that colonial powers exploited colonized countries, creating a dependent relationship that persists even independence.1 Dependency Theory argues that the economic development of the core is predicated on the systematic underdevelopment of the periphery.<sup>2</sup> This relationship is not accidental but is actively created and maintained through integrated political and economic systems that facilitate the extraction of surplus resources and capital from the periphery to the core.<sup>3</sup> In the context of this study, dependency theory is applicable as it helps to explain the mechanisms of exploitation and underdevelopment that characterized British colonial rule in Nigeria.

### Historical Overview of British Colonialism in Nigeria

British colonialism in Nigeria was a prolonged and transformative process, beginning with the annexation of Lagos in 1861 and culminating in the amalgamation of the colonies in 1914, and eventual independence in 1960. The complexities and contradictions of British rule had enduring impacts on Nigeria's economy, society, government, and postcolonial challenges.

### **Origin and Early Influence**

Britain's initial involvement in Nigeria was tied to commerce and the suppression of the slave trade. The British Parliament abolished the slave trade in 1807, which led to increased anti-slavery patrols and treaties with West African rulers. Scholars like J.F. Ade Ajayi argue that economic interests, particularly in palm oil, rapidly overtook moralistic motives<sup>4</sup>. The British progressively established treaties and trading posts along the coast, leading to the annexation of Lagos, an important slave and commercial port, in 1861.

### The Protectorates and Amalgamation

The late 19<sup>th</sup> century saw the formation of the Oil Rivers Protectorate (1884), later renamed the Niger Coast Protectorate. Much of the interior territory fell under the administration of the Royal Niger Company, led by George Taubman Goldie, who has been called the "father of Nigeria" by historians for consolidating British commercial political dominance<sup>5</sup>. In 1900, direct British governmental control began with the creation of the Protectorates of Northern and Southern Nigeria. The amalgamation of the two protectorates and Lagos into the Colony of Nigeria in 1914, recommended by Frederick Lugard, marked a defining moment<sup>6</sup>. Lugard's doctrine of "indirect rule" which governed through traditional rulers subject to colonial supervision became the hallmark of British administration, especially in the

north, and is critically examined by scholars for its lasting impact on Nigeria's regional inequalities and administrative structures<sup>7</sup>.

### **Colonial Governance and Administration**

Colonial administration under the Crown combined centralized British authority with decentralized native administration under the "native administration" policy. The Indirect rule system was more successful in the north, where emirates provided established structures, than in the heterogeneous south, where British authorities sometimes created traditional authorities to suit colonial requirements<sup>8</sup>. According to Anthony Kirk-Greene the policy entrenched ethnic and religious divisions. The economic system was transformed to serve British interests, with export crops such as cocoa, groundnuts, and palm oil prioritized. The introduction of taxation and currency altered traditional economies, and forced labor was often used in public works such as roads and railways<sup>9</sup>. The period marked by British colonial rule witnessed systematic economic exploitation structured for the benefit of Britain. This exploitation unfolded through policies and practices aiming to extract raw materials, secure cheap labor, and convert Nigeria into a dependent market for British goods. One of the key aspect of British colonial economic policy was the integration of Nigeria's primary sector especially agriculture into global capitalist markets. The British prioritized export crops like cocoa, palm oil, and groundnuts over local food crops. Cash crop production was encouraged and sometimes enforced through policies and local authorities, often at the expense of food security indigenous and economic autonomy<sup>10</sup>. Farmers were compelled to sell at low prices via marketing boards, while the export of these crops was regulated to benefit British industries. This reorientation of agriculture led to the decline of traditional self-sufficient systems. Famines and hunger sometimes resulted from the abandonment of food crop farming. Local authorities became

agents of colonial economic directives, facilitating the destruction of subsistence agriculture and imposition of new export quotas<sup>11</sup>.

Colonial industrial policy was equally restrictive. Nigeria's mineral wealth tin, columbite, gold, and other resources was extracted and sent to Britain, while indigenous industrialization was discouraged or out rightly suppressed. The Nigerian industrial landscape was built to supply British factories and provide a market for their finished products. Companies like the United African Company (UAC) dominated commercial life, enforcing colonial exportimport strategies to drain Nigerian wealth<sup>12</sup>.

Protectionist policies were enacted, especially during both World Wars, to channel Nigerian exports exclusively to Britain. For example, from 1917, palm oil exports were prohibited except to the UK, and discriminatory tariffs entrenched British market dominance. Infrastructure railways, ports, roads, and communications was expanded, but mainly served colonial extraction and export needs rather than the genuine development of Nigeria's internal economy. These networks deepened Nigeria's dependence, tying local economies to global market trends and prices. The legacy of British colonial economic policy was deep and complex. It fostered dependency, underdevelopment, mono-crop persistent economies, and structural inequalities. Nigeria's economy became heavily reliant on the export of a few primary resources. making meaningful postindependence economic diversification and autonomy challenging.

### **British Austerity Measures in Colonial Nigeria**

#### 1. Taxation

The British colonial government relied heavily on taxation to generate revenue while

limiting public expenditure. These taxes include:

### (a). The Hut and poll taxes

Hut Tax and Poll Tax were significant components of British colonial fiscal policy in Nigeria, designed to generate revenue for the colonial administration and promote economic development. The Hut Tax, imposed on every hut or dwelling in certain regions of Nigeria, particularly in the north, was introduced in 1900 and lasted until 1927. According to Michael Crowder, the Hut Tax was a means of forcing Nigerians to participate in the cash economy, thereby creating a new source of revenue for the colonial administration.<sup>13</sup>

The Poll Tax, also known as the Community Tax, was introduced in 1927 and imposed on every adult male in Nigeria. This tax was usually a flat rate and aimed to raise revenue for local governments and encourage economic development. The revenue generated from the Poll Tax was often used to fund local projects and services, such as infrastructure development and services. Both taxes were highly unpopular among Nigerians, who saw them as an additional burden on top of other forms of exploitation. The taxes contributed to growing resentment against British colonial rule, particularly in the early 20<sup>th</sup> century. As Toyin Falola notes, the imposition of these taxes led to increased poverty, migration, and social unrest, ultimately undermining the legitimacy of colonial rule.<sup>14</sup>

The imposition of the Hut and Poll Taxes also led to various forms of resistance, including protests, riots, and rebellions. The Aba Women's Riot of 1929, for example, was partly sparked by protests against the Poll Tax and other colonial policies. The riot was a manifestation of the deep-seated grievances of Nigerian women against colonial policies, including the Poll Tax<sup>15</sup>. The Hut and Poll Taxes were key instruments of British colonial fiscal policy in Nigeria, with far-

reaching impacts on the country's economy, society, and politics. The legacy of these taxes continues to be felt today, making it essential to understand their historical context and significance.

### (b). The Export Duties and Cash Crop Taxation

Export Duties and Cash Crop Taxation were significant components of British colonial fiscal policy in Nigeria, designed to generate revenue for the colonial administration and control the production and marketing of key export commodities. Export duties were taxes imposed on Nigerian products exported to other countries, such as palm oil, palm kernels, groundnuts, and cotton. These duties were a major source of revenue for the colonial administration, and their impact on the Nigerian economy was substantial. Cash crop taxation targeted crops like cocoa, palm produce, and groundnuts, which were major export commodities. The taxation of cash crops was often used to control production, marketing, and pricing, thereby influencing the livelihoods of Nigerian farmers and traders. According to A.G. Hopkins, the imposition of export duties and cash crop taxation contributed to Nigeria's economic dependence on a few export commodities, making the country vulnerable to fluctuations in global commodity prices. The policies also led to exploitation by European trading companies and the colonial administration. Local farmers and producers often received low prices for their products, while the administration and European colonial companies reaped most of the benefits. 16 As Sara Berry notes, the exploitation of Nigerian farmers and traders by European companies and the colonial administration was a key feature of colonial economic policy. Nigerian farmers and traders resisted these policies, often through protests and boycotts. The legacy of export duties and cash crop taxation continues to influence Nigeria's economy and agricultural sector, with many arguing that these policies laid the foundation for the

country's ongoing economic challenges<sup>17</sup>. Export duties and cash crop taxation were key instruments of British colonial fiscal policy in Nigeria, with farreaching impacts on the country's economy and society. Understanding the historical context and significance of these policies is essential for appreciating the complexities of Nigeria's economic development.

### 2. The Colonial Suppression of Social Spending

The British colonial administration in Nigeria prioritized economic exploitation over social welfare, resulting in limited investment in education, healthcare, and infrastructure development. Funding for social services was often inadequate, and resources were allocated primarily to support colonial administrative and economic interests. This approach had far-reaching consequences for the Nigerian people, shaping the country's development trajectory for decades to come<sup>18</sup>.

The impact on education was particularly significant. Education was underfunded, leading to limited access to quality education for Nigerians. The few educational institutions that existed were often designed to produce clerks and low-level personnel to support the colonial administration, rather than fostering intellectual and economic development. As Toyin Falola notes, the colonial education system was designed to perpetuate colonial rule, rather than empower Nigerians.

Healthcare services were also inadequate, leading to high mortality rates and the spread of diseases. Medical facilities and personnel were often insufficient to meet the needs of the population, resulting in poor health outcomes and high mortality rates<sup>19</sup>. According to Michael Crowder, the colonial administration's neglect of healthcare services was a deliberate attempt to maintain a cheap and exploitable labor force<sup>20</sup>.

Infrastructure development, such as roads, bridges, and public utilities, was often designed to facilitate colonial economic interests rather than benefit the local population. Many rural areas lacked basic infrastructure, hindering economic development and access to social services. The legacy of this approach continues to be felt today, with Nigeria's infrastructural development still lagging behind many other countries. The suppression of social spending has had a lasting impact on Nigeria's development. contributing to ongoing challenges in education, healthcare, and infrastructure development. As a result, it is essential to understand the historical context and significance of these policies in order to appreciate the complexities of Nigeria's development challenges.

### 3. Wage suppression and forced labor

Wage suppression and forced labor were two significant features of British colonial rule in Nigeria, with far-reaching impacts on the country's economy and labor market. The British colonial administration implemented policies that suppressed wages for African workers, setting them at very low levels that made it difficult for workers to support themselves and their families<sup>21</sup>. This approach was designed to maintain a cheap and exploitable labor force, which was essential for the colonial economy. In addition to wage suppression, the colonial administration also used forced labor, where people were coerced into working against their will.<sup>22</sup> Forced labor was used in various sectors, including agriculture, construction, and mining, and was often imposed on local populations as a form of punishment or to meet labor demands. According to Frederick Cooper, the use of forced labor was a key feature of colonial rule in Africa, and was used to extract labor and resources from local populations. The impact of wage suppression and forced labor was significant. These policies contributed to poverty, exploitation, and poor working conditions for Nigerian

workers, and perpetuated inequality and opportunities limited economic for Nigerians<sup>23</sup>. As Bill Freund notes, the colonial economy was designed to benefit European capitalists and the colonial administration, rather than the local population. The legacy of wage suppression and forced labor continues to Impact Nigeria's economy and labor market today. Understanding the historical context of these policies is essential for addressing ongoing challenges related to labor rights and economic development.

### 4. Discouragement of Industrialization

Nigeria's induction into the capitalist system, though as peripheral, was a direct result of British colonial rule, which was established to serve the interests of British capitalism and imperialism, as argued by Ndu Life Njoku. The colonial state in Nigeria was designed to guarantee the interests of capital, particularly in relation to pre-capitalist modes of production, and to facilitate the exploitation of Nigeria's resources. Nigeria was integrated into the global capitalist system primarily as a supplier of raw materials and cheap labor, rather than as a producer of manufactured goods, these lead to deliberate and systematic discouragement of industrialization Nigeria<sup>24</sup>. This induction came in form of:

Monetization: The introduction of a monetary economy which replaced traditional forms of exchange and facilitated the exploitation of Nigeria's resources.

Trade: The establishment of trade relationships between Nigeria and Britain enabled the export of Nigerian resources and the import of British goods.

Foreign Investment: The investment of British capital in Nigeria facilitated the exploitation of the country's resources and contributed to its economic dependence on Britain. The consequences of Nigeria's induction into the capitalist system without achieving industrialization have been far-

reaching and detrimental to the country's economic and social development.

The British colonial administration in Nigeria prioritized the extraction of natural resources over industrial development, discouraging the growth of local industries and manufacturing sectors. This approach was designed to maintain Nigeria's role as a supplier of raw materials to British industries, rather than promoting economic development and self-sufficiency. According to Walter Rodney, this approach was a key feature of colonialism, which was designed to under develop Africa and maintain European dominance.<sup>25</sup>

The legacy of colonialism continues to impact Nigeria's industrial development, with the country still struggling to develop a robust manufacturing sector. Understanding this history is crucial for developing effective policies to promote industrialization and economic development. By examining the impact of colonial policies on Nigeria's economy, we can better understand the challenges facing the country today and identify strategies for promoting more sustainable and equitable economic growth.

The colonial administration's focus on economic extraction and exploitation led to limited investment in social services such as healthcare, education, and infrastructure. This approach was designed to maintain Nigeria's role as a supplier of raw materials to British industries, rather than promoting economic development and self-sufficiency.<sup>26</sup>

The austerity measures exacerbated poverty and inequality, as the benefits of economic growth were largely confined to the colonial administration and European companies. According to Toyin Falola, the colonial economy was designed to benefit European interests. limiting economic opportunities for Nigerians and stifling local entrepreneurship. The lack of investment in infrastructure hindered economic

development and made it difficult for Nigerians to access basic necessities like healthcare, education, and clean water.

### Anti-Colonial Resistance in Nigeria

#### 1. The Aba Women's Riot of 1929

The Aba Women's Riot of 1929 was a pivotal event in Nigerian history, marking one of the earliest and most notable forms of anticolonial resistance. The riot was sparked by the introduction of taxes on women's market activities and the perceived disregard for women's roles in Igbo society. Women from various Igbo communities came together to protest against the colonial authorities, using tactics such as demonstrations, boycotts, and destruction of property. The riot was a response to the British colonial administration's attempt to impose taxes on women, which was seen as an affront to their economic and social status. The women believed that they were being unfairly targeted and that the taxes would further erode their already limited economic According to Judith Van opportunities. Allen, the Aba Women's Riot was a key moment in the struggle for women's rights and independence in Nigeria.<sup>27</sup>

The women who participated in the riot were not just fighting against the taxes, but also against the broader colonial system that had disrupted their traditional way of life. They were protesting against the imposition of British laws and institutions, which had undermined their traditional authority and autonomy. The riot was a manifestation of the women's frustration and anger towards the colonial administration, which had failed to recognize their contributions to the economy and society. The Aba Women's Riot of 1929 was eventually put down by colonial forces, but it marked a significant moment of resistance against colonial rule. According to Tovin Falola, the riot was part of a broader narrative of anti-colonial resistance in Nigeria, highlighting the ways in which Nigerians resisted colonial rule and fought

for their rights. The riot showed that women were not passive recipients of colonial rule, but rather active agents who were willing to challenge the authorities and fight for their rights.<sup>28</sup>

The legacy of the Aba Women's Riot of 1929 continues to be felt today, with many Nigerians still drawing inspiration from the bravery and determination of the women who participated in the riot. The event was recognized as a key moment in the struggle for women's rights and independence in Nigeria, and it continues to be celebrated as a symbol of resistance against colonial rule.

### 2. The General Strike of 1945

The 1945 Nigerian General Strike was a pivotal event in the country's history, marking a significant moment of anticolonial resistance. The strike was sparked by the colonial government's denial of demands for increased wages and better living conditions made by the Joint Executive of Government Technical Workers on March 22, 1945.<sup>29</sup> The workers sought a minimum wage of two shillings and six pence, as well as a 50% increase in the Cost of Living Allowance (COLA) retroactive to April 1, 1944. The strike began on June 22, 1945, with railway workers signaling its start in Lagos by blowing train whistles at midnight. An estimated 200,000 workers from various sectors participated, including dock and civil service workers. Prominent nationalists like Herbert Macaulay, Nnamdi Azikiwe, Adunni Oluwole, and Obafemi Awolowo supported the strikers, demonstrating unity among Nigerian leaders in the fight independence. The strike was a response to the colonial government's policies, which had led to economic hardship workers.<sup>30</sup> exploitation Nigerian of According to Michael Crowder, the strike was a significant moment in Nigerian labor relations, demonstrating the power of collective action and the determination of workers to fight for their rights. Toyin Falola

notes that the strike was part of a broader narrative of anti-colonial resistance in Nigeria, highlighting the ways in which Nigerians resisted colonial rule and fought for their rights.

The strike had far-reaching consequences, including increased wages, and criticism of British colonial rule, highlighting the need for greater autonomy and self-governance. The colonial government was forced to establish a commission to investigate the workers' demands, which ultimately led to increased wages for workers. The 1945 Nigerian General Strike also marked a turning point in Nigerian history, as it brought attention to the plight of workers and the need for reform. The strike demonstrated the power of collective action and the importance of workers' rights, paving the way for future labor movements and nationalist struggles.<sup>31</sup>

The legacy of the 1945 Nigerian General Strike continues to be felt today, with many Nigerians still drawing inspiration from the bravery and determination of the workers who participated in the strike. The strike's legacy continues to inspire labor movements and nationalist struggles today, symbolizing the country's struggle for independence and self-determination.

### 3. Nationalist Movement and the Formation of Political Parties

The nationalist movement in Nigeria gained momentum after World War II, with educated elites, labor movements, and regional parties challenging British control. The movement was driven by key figures, including Nnamdi Azikiwe, Obafemi Awolowo, and Ahmadu Bello, who played significant roles in shaping the country's journey to independence.

Nnamdi Azikiwe, a champion of unity and Nigeria's first president, promoted pan-Africanism and used his newspapers to spread nationalist ideas. 32 Azikiwe's

leadership and vision helped to galvanize the nationalist movement, and his party, the National Council of Nigeria and the Cameroons (NCNC), became a major force in Nigerian politics. Azikiwe's emphasis on national unity and federalism helped to create a sense of shared identity among Nigerians, and his party's advocacy for independence and self-governance resonated with many Nigerians.

Obafemi Awolowo, a leader who focused on Yoruba interests and federalism, advocated for regional autonomy and played a key role in shaping the country's constitutional development. Awolowo's Action Group (AG) party emphasized the importance of regional autonomy and Yoruba interests, and his legacy continues to influence Nigerian politics. Awolowo's advocacy for federalism and regional autonomy helped to create a framework for power sharing and resource allocation in Nigeria, and his ideas continue to shape the country's politics.<sup>33</sup>

Ahmadu Bello, a prominent figure in the Northern People's Congress (NPC). prioritized protecting northern interests while supporting independence. Bello's leadership helped to mobilize support for the nationalist movement in the northern region, and his party played a significant role in shaping the country's politics. Bello's emphasis on northern interests and traditions helped to create a sense of regional identity and autonomy, and his party's advocacy for sharia law and Islamic values continues to influence Nigerian politics.

The British colonial administration introduced several constitutions between 1946 and 1954, gradually handing over power to Nigerians. These reforms included the establishment of a Federal Legislature, Regional Assemblies, and increased participation of Nigerians in government positions. According to Coleman, these reforms helped to lay the foundation for Nigeria's independence but also created

tensions and conflicts between different regions and ethnic groups<sup>34</sup>. The constitutions created a framework for power sharing and resource allocation, but also entrenched regional and ethnic differences that would continue to shape Nigerian politics.

nationalist movement played significant role in Nigeria's journey to independence, achieved on October 1, 1960. However, regional and ethnic tensions persisted, shaping the country's politics and contributing to the challenges that Nigeria faced in the post-independence period. As Sklar notes, the legacy of the nationalist movement continues to influence Nigerian politics. with ongoing debates about federalism, regional autonomy, and national unity<sup>35</sup>. The nationalist movement's emphasis on independence and selfgovernance helped to create a sense of national identity and purpose, but also created tensions and conflicts between different regions and ethnic groups that continue to shape Nigerian politics today.

The outcome of the nationalist movement was the creation of a federal system of government, with power sharing and resource allocation between the federal government and the regions.

### The Legacy of Austerity in Post-colonial Nigeria

The post-colonial legacy of British austerity measures in Nigeria is characterized by economic dependency, fiscal instability, and underdevelopment. Nigeria's economy remains heavily dependent on foreign aid and capital, perpetuating a cycle of debt and underdevelopment. This dependency is a direct result of the colonial economic policies that prioritized British interests over local development. The country's reliance on export crops and raw materials, such as palm oil, cocoa, and groundnuts, was a deliberate policy of the British colonial administration to serve British industrial interests. This economic structure has hindered Nigeria's ability to develop a diversified economy and achieve sustainable growth.

The Structural Adjustment Programs (SAPs) implemented in Nigeria in the 1980s and 1990s echoed the colonial austerity measures in many ways.<sup>36</sup> The SAPs were designed to economic liberalization, promote privatization, and deregulation, with the aim of achieving economic stability and growth. However, the programs had devastating effects on the Nigerian economy and society, exacerbating inequality, poverty, economic instability. According to Bade Onimode, the SAPs were a form of neocolonialism, designed to further the interests of international financial institutions and Western powers at the expense of Nigeria's economic development. Onimode argues that the SAPs led to a significant decline in the standard of living of Nigerians, as the country's economy was further integrated into the global economy on unfavorable terms.

The legacy of colonial austerity measures has had a profound impact on Nigeria's development. The country's over-reliance on export crops and raw materials has made it vulnerable to fluctuations in markets<sup>37</sup>. Nigeria's economy has also been affected by the volatility of global commodity prices, which has made it difficult for the country to achieve sustainable economic growth. To overcome these challenges, Nigeria needs to adopt transformative economic strategies, such as import substitution, export diversification, and investment in human capital and infrastructure. By adopting these strategies, Nigeria can reduce its dependence on foreign economic capital, promote diversification, and achieve sustainable economic growth and development.

#### **Conclusion**

British austerity measures in colonial Nigeria were not merely fiscal policies but instruments of systemic exploitation. By suppressing wages, imposing heavy taxes, and neglecting social services, the colonial administration entrenched poverty and underdevelopment. While Nigeria gained independence in 1960, the economic perpetuated structures behind left dependency and inequality. Understanding this history is crucial for analyzing contemporary economic challenges and equitable advocating for development policies in post-colonial Nigeria.

The point therefore is that modern day Nigeria needs to address the issue of fiscal instability, which has been a major challenge for the country's economic development, invest in critical infrastructure, promote economic diversification, invest in human capital development, and support small and medium enterprises in order to overcome her historical contingent economic challenges. The country's fiscal instability is partly due to the legacy of colonial economic policies that prioritized British interests over local development. Nigeria needs to develop a more stable and sustainable fiscal system, which would enable the country to achieve economic growth and development.

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