

EAST AFR. PROJ  
31.7.15

31.7.15  
9.15

For  
Carpenter

See - last page

1915

2<sup>4</sup> bag

found 20 eggs of *S. sc.*

Last previous page

Diary for previous page 20<sup>c</sup> in  
bag of

L. *S. sc.* m/f *S. sc.*  
L. *S. sc.* m/f *S. sc.*

resting of *S. sc.* - *S. sc.*

and 1 *S. sc.*

2 eggs

and 1 *S. sc.*

1 *S. sc.*

7.7.15

10.7.15

12.7.15

Last page

1915

proposed investment is fully  
explicable as to the nature,  
and that  
entirely with the means  
for it, and the objects to  
which it is generally  
proposed to devote the  
money, are clearly  
comprehended.

- Dr. Rice in the present  
meeting has of his knowledge  
referred to what I thought to  
be your intention I found  
to be to refer to the above  
I think - certain articles of  
the Atlantic Province. You  
will not doubt consider that  
the only place to which  
there is then direct and  
any other in which a similar  
condition exist, and with  
reference to the same  
of June 63, I did not find to  
be done to make any thing in  
to be done to make the medical  
attention for the recovery.

I had the

it is proposed to spend  
 such proportion of the  
 money raised as shall be

(7) I ~~will~~ <sup>trust</sup> God.

DRAFT.

MINUTE.

~~Mr.  
 Mr.  
 Mr.  
 Mr.  
 Sir G. Fiddes.  
 Sir H. Punt.  
 Sir J. Anderson.  
 Lord Eldon.  
 Mr. Harcourt.~~

however, in justification of  
 the foregoing observations  
 that my approval of the  
 proposed scheme is always  
 subject (throughout) to the  
 understanding that you  
 have <sup>fully</sup> participated yourself  
 that the increased taxation  
 will not give rise to  
 dissent amongst the  
 natives affected, <sup>and that you</sup> ~~therefore~~  
 please, like the ~~the~~ <sup>the</sup> ~~what~~  
 and to see that the  
 proposed



29951

Gov. 29951/15 F.A.P.

312

5960-72



10 May 1915



Sir,

I have the honor to acknowledge the receipt of your letter of the 24th of May.

See for 4139 1/2

DRAFT

F.A.P.

(Confidential)

Gov. Sir H C Belfield

MINUTE.

- Mr. Cooke 6/8/15
- Mr. Bottomley 7.8.15
- Mr. Read 9
- Mr.
- Sr G. Fiddes
- Sr H. Just
- Sr J. Anderson
- Mr. Steel-Maitland
- Mr. Bonar Law

transmitting a copy of a report by Mr. Amerslett on the subject of Additional Native Taxation.

(2) I agree with the

opinion which you express in the second paragraph that Mr. Amerslett's report has been exceptionally a careful and of great value and I think you agree that it would be desirable that he should visit and report

Schedule to show Estimated Populations, and certain Agrarian, Tax collections, &c., 1914-1915 and

Estimated revenue under provision of increased rate of tax in the Districts named.

Note: Districts show as "A" @ Rs. 5/- rate.

Districts show as "B" @ Rs. 3/- rate.

| Name of District  | Estimated Population 1914-15 | Estimated area in acres (Native area only) | Appraisal rate acres per head of Population. | Number of Huts 1914-15 | Number of Palls 1914-15 | Total Taxes collected 1914-1915 (see p. 1.) | Incidence per head of Population. Rs. Cts. | Incidence per acre Rs. Cts. | Estimated Tax collections at increased Rate |         | Incidence per head Rs. Cts. | Incidence per acre Rs. Cts. | Remarks.   |
|-------------------|------------------------------|--|--|------------------------|-------------------------|---|--|-----------------------------|---|---------|-----------------------------|-----------------------------|--|
|                   |                              |  |  |                        |                         |   |  |                             | A Rs.                                       | B Rs.   |                             |                             |  |
| Lilongwe          | 282,000                      | 708,000                                    | 2 1/2  | 1,11,100               |                         | 708,264                                     | 1.07                                       | .394                        | 530,250                                     |         | 1.784                       | .69                         |  |
| North Leptwende   | 414,000                      | 2,560,000                                  | 1 1/2  | 1,13,071               |                         | 417,139                                     | .914                                       | .164                        | 730,140                                     |         | 1.614                       | .264                        |  |
| South Leptwende   | 100,000                      | 1,728,000                                  | 1 1/2  | 87,190                 |                         | 100,819                                     | 1.014                                      | .164                        |   | 177,140 | 1.014                       | .16                         |  |
| Manica            | 62,000                       | 817,920                                    | 1 1/2  | 2,800                  |                         | 62,540                                      | 1.004                                      | .074                        | 109,200                                     |         | 1.674                       | .184                        |  |
| Manica            | 40,000                       | 850,000                                    | 1 1/2  | 1,100                  |                         | 40,540                                      | .904                                       | .064                        | 65,260                                      |         | 1.504                       | .114                        |  |
| Port Bechuanaland | 180,000                      | 430,000                                    | 2 1/2  | 50,114                 | 18,648                  | 147,763                                     | .974                                       | .374                        | 424,000                                     |         | 1.614                       | .654                        |  |
| Port Bechuanaland | 130,000                      | 800,000                                    | 2 1/2  | 80,104                 | 18,712                  | 227,408                                     | 1.024                                      | .374                        | 819,045                                     |         | 1.704                       | .65                         | Nyeri figures of Population and Revenue include Kichuga.   |
| Port Bechuanaland | 180,000                      | 1,000,000                                  | 5  | 40,400                 | 11,600                  | 170,000                                     | .68  | .084                        |   | 182,700 | .78                         | .09                         |  |
| Port Bechuanaland | 124,000                      | 744,000                                    | 6  | 34,187                 | 2,611                   | 122,188                                     | .974                                       | .164                        |   | 126,991 | .964                        | .16                         | All figures include Chaka but not Kichuga.   |
| Umtata            | 106,000                      | 280,000                                    | 2 1/2  | 13,043                 | 2,780                   | 110,000                                     | 1.004                                      | .454                        | 199,515                                     |         | 1.81                        | .794                        |  |
| Umtata            | 120,000                      | 780,000                                    | 6 1/2  | 89,643                 | 8,064                   | 148,698                                     | 1.004                                      | .194                        | 250,565                                     |         | 1.744                       | .384                        |  |
| Umtata            | 4,000                        | 20,000                                     | 4  | 1,614                  | 374                     | 11,564                                      | 1.324                                      | .824                        |   | 6,891   | 1.324                       | .344                        | Kitwezi is a sub-district of Ulu but is shown separately because of it coming under "B" rate. Habitable part only. |
| Umtata            | 110,000                      | 640,000                                    | 6  | 35,000                 | 4,000                   | 128,000                                     | 1.08                                       | .184                        |   | 124,000 | 1.08                        | .184                        |  |
| Umtata            | 2,500                        |  |  |                        | 4,000                   | 11,000                                      | 2.00                                       |                             | 20,000                                      |         | 5.00                        |                             |  |
| Umtata            | 11,000                       | 9,000,000                                  | 281  |                        |                         | 21,000                                      | .994                                       | .004                        | 136,000                                     |         | 4.22                        | .014                        | Half of the assessed tax is put in, vide para 14 of Report.  |
|                   |                              |  |  |                        |                         | 2,942,384                                   |  |                             | 2,980,975                                   | 718,722 |                             |                             |  |

218,000

2245,648

The estimated Tax collections under the increased rate are worked out on an assumed increase of 5% in

the total population.

The total amount shown is estimated only. There is, I believe, no such thing as an accurate survey of any Native Reserve.

J. Ainsworth  
Provincial Commissioner.

tendency is developing to spend money on imported goods. This tendency will undoubtedly spread amongst most tribes once their districts are thrown open to more trade. In the meantime, however, the tendency to acquire rupees for the purchase of stock is more common than the inclination to buy goods.

72. I understand that the National Bank of India Ltd., has, since the Bank started at Mombasa, imported into East Africa rupees to the value of £2,451,666. A portion of this sum is, of course, in Uganda. I believe, however, that rupees to the value of about one and a quarter million sterling have disappeared from circulation. Included within the above-mentioned sum I am informed that from March 1914 up to about the end of 1914 the Bank imported twenty and a quarter lacs of rupees equalling £230,000 and during the same period has paid £20,000 in London against issue of notes in East Africa.

73. It is possible that a proportion of the rupees which have disappeared from circulation has been taken out of the country to India, Malaya and elsewhere, but such removals would not account for anything like such a vast number as Rs. 25,00,000. Probably a good number are in Uganda and a proportion lost for ever. I think, however, that a large portion lies buried in the Native Reserves.

General Summary Schedule.

74. I attach a Schedule to show the position generally as regards the Native Reserves.

Honour,

April 26th, 1915.

Yours faithfully,  
John Ainsworth.

Provincial Commissioner.

~~Reference~~

Reference Para 36.

While the greater part of the land in the Masai Reserve would rank, on the basis of unimproved value, with Ukambani generally, it would be inferior as a general productive area to land in Kikuyu, Nandi, Lushai and Kavirondo.

67. Some of the tribes are very much larger earners of money than are others. I should place the Esironds of Kismu and Karta Esironds as earning a large number of rupees in the year than any other tribe in the Protectorate. The next in order of importance in this connection would be the A'Elays generally (the name A'Elays does not include the Babu and Kuru). The next on the list would be the A'Elas of the east coast.

68. I should estimate that as a general rule amongst the more progressive tribes the average annual earnings are probably double, and in some cases more, the amount of money they pay in taxes.

69. Another fact must be considered, and that is, the fact that the Esironds and Karta Esironds pay a large amount of the total amount of taxes paid in the Protectorate. It is also to be noted that the Esironds and Karta Esironds are the only tribes who have been granted a franchise to trade in the Protectorate. It is also to be noted that the Esironds and Karta Esironds are the only tribes who have been granted a franchise to trade in the Protectorate.

70. Before of the amount of the taxes paid by the Esironds and Karta Esironds it should be noted that the Esironds and Karta Esironds are the only tribes who have been granted a franchise to trade in the Protectorate.

Trade by the Esironds.

71. From several points of view it is obvious that large sums of rupees must be stored away somewhere in the Protectorate. I think we are all satisfied that the Native Reserves are responsible for a great deal.

72. The natural tendency amongst most natives is to hoard a store of rupees with which to buy live stock when the opportunity offers; amongst some, however, particularly the Esironds a tendency



native taxation that for what the natives obtain in return for their present direct contributions to the Revenue, they already pay <sup>enough</sup> ~~quite~~. This I must admit is felt generally. It is felt that we cannot in fairness go on exploiting the natives for Revenue and Labour and not be prepared to do more for them in the way of providing for their local development and betterment. One universal complaint was the lack of proper Medical attention in the Reserves. Suggestions are numerous with regard to improved communications and also for some form of agricultural instruction in the way of better paying products. I must admit that I am sympathetic with the feelings of the administrative officers on this subject, and it will be found in my 1922-23 Annual Report on the Nyanza Province that I gave it as my opinion that that the natives of the Province would very readily pay an increased rate of tax up to five percent and that to increase the rate of Native taxation without allowing that in part it was definitely intended for the purpose of local development and betterment would be inexcusable.

55. If a 5 percent rate of tax is sanctioned then I think there should be some admitted and general policy as regards the development of the Reserves, so only by their progress can we really expect the people to be able to respond to increased taxation, and with such a policy provision should be made to appropriate a certain per centage of the taxes received for expenditure on the approved objects in or for the Reserves.

Present means of earning money and probable earnings  
of the Native Populations in the Reserves.

56. The Natives of the various Reserves obtain money mainly by means of trading and as wage earners. It is impossible to give any idea as to the proportion in each case in respect of any area.

Conclusions regarding Native Districts.

61. From the foregoing it will be understood that the Native districts readily contribute their share of the revenue, that they are in a prosperous condition, that the earnings of the people are considerably on the increase and that it is considered that certain of the tribes can well afford to contribute more as their share to the Revenue.

Native contribution to the Revenue.

62. During the financial year 1914-1915 the natives of the Protectorate contributed approximately in the way of direct taxation as follows:-

|  |   |   |
|--|---|---|
| hut and Poll Tax. . . . .  | £ | 177,000   |
| Other miscellaneous revenue in the<br>form of fines and forfeitures, etc.) | } | 7,000   |
|  |   | <hr style="width: 100px; margin-left: auto; margin-right: 0;"/> £ 184,000 |

What their share in the way of indirect payments such as Customs duty, etc., is it is impossible to say: it is, however, considerable. If we eliminate Railway takings, Re-imbursments, Interest and sale of Government Property from the gross Revenue, the native contribution by direct taxation, etc., alone works out at just over 37% of the whole. If on the other hand the whole of the £1,372,422 shown as the total estimated revenue for 1914-15 is accepted as the Revenue figures then the Native contribution in the form of direct tax payments works out at about 13% of the whole. For the purpose of this comparison, however, I am of the opinion that the Railway takings should not be shown, nor should Reimbursments and money obtained by sales of land be included.

63. The general opinion has been advanced by practically all the Administrative Officers I have met in connection with the enquiries I have conducted on this subject of possible increased  
native

between Mombasa and any of the interior towns. And where in Nairobi the work of tax collection would be made comparatively simple by the institution of native locations and compulsory registration of servants and other native workers who reside on their employer's premises, I doubt whether the same methods would be effective in Mombasa.

55. The "Poll Tax" is not an ideal form of tax anywhere. I venture to submit that it is almost an impracticable form of tax for application to Coast towns particularly so in a town like Mombasa. I remember that in Lamu a few years ago there was considerable feeling against the Poll Tax.

56. But for the anomalous position that Mombasa in common with other towns lying within the ten mile strip is in-owing to the Lanibar treaties, it would be reasonable to suggest that the Poll Tax should be abandoned in favour of some form of property tax.

57. In Mr. Hobley's Memorandum it is noticed that out of 179 cases heard by the Court in February and March, 1915, twenty-seven per cent were acquitted on grounds of exemption from the tax. Presumably this means the persons concerned were subjects of Treaty powers.

58. From several points of view, it would seem desirable to have the question of Native taxation in the Coast towns discussed with the object of some workable and more productive scheme being brought into existence.

59. I have touched upon the question in connection with Mombasa because of Mr. Hobley's Memorandum on the difficulties of Native Poll Tax collection, which he sent to me for my information.

60. In Kisumu and other Townships and stations, I believe there is no particular difficulty experienced in collecting the Native Poll Tax.

50. This work of collection of Poll Tax in some of the Towns, particularly Mombasa and Nairobi, is represented by the Officers in charge as being particularly difficult more especially so in Mombasa. The very nature of this form of tax renders its effective collection difficult almost anywhere but more particularly so in places where a large number of the people liable have no permanent address or are a moving population or whose lodgings are easily shifted, and who can, on the arrival of Tax Collectors, leave the locality during the period of the visit. The Honourable Mr. Hobley points out that the present position in Mombasa is that each native liable for the tax requires to be individually found, that evasions and attempted evasions are universal, that the administrative effort to collect a sum of Rs.4,000 from the natives is stupendous and the expense out of all proportion to the result.

The Nairobi Authorities appear to be confronted with difficulties similar to those experienced in Mombasa.

51. The main points which cause all the trouble are

- (i) difficulty of locating persons liable for the tax,
- (ii) once located the absence of methods for keeping in touch,
- (iii) the normal elusiveness of men generally at the time of collection when the assessed property is their own person.

52. The actual financial result of the collection of the Native Poll Tax in Mombasa is infinitesimal when compared with the reported worry and trouble involved in its collection.

53. Even though efforts said to be made to evade payment in the palaces named, it may be assumed that either the tax is unpopular or the methods of collection are faulty, or else the system for dealing with the native populations requires reorganization.

54. The general conditions under which the Africans live differ considerably in the various towns and particularly so as  
between

Taxation of Natives  
in Townships and Non-Reserve areas.

46. I am of the opinion that only such natives as are resident in a Township, etc., should be called upon to pay taxes while so resident.

47. It would be necessary to define the word "resident" or "residence" for the foregoing purpose. When the Ordinance for the Registration of Natives becomes law, it will facilitate our dealing with such people.

48. Natives temporarily employed in Townships or Non-Reserve areas occupy a somewhat debatable position in that amongst some of the tribes Poll Tax is in operation, while amongst others it is not. It may also happen that a non-resident native may be working in one place for two or three months just when the Poll Tax is being collected there and be called upon to pay having probably already paid in his Reserve or not be liable except he has a hut when he would necessarily leave his receipt as evidence that the tax on the hut had been paid. If he has paid his Poll Tax in the Reserve he may have lost his ticket, he is then obliged to pay again. This same man may move to another place to work - a few such men do move about in this way - and be employed at the new place probably when the collector comes round there for the tax. In time, of course, natives can be made to understand the necessity for carrying their Poll Tax receipts, and the Registration of Natives will bring them sooner to that point of view.

49. In my opinion natives of a Reserve when temporarily employed outside their Reserve should not be called upon to pay Poll Tax except in respect of tax due on account of the assessment of their own Reserve and on demand being made by the particular District Commissioner responsible.

41. A further point for consideration would be whether the Masai Reserve is to be definitely laid down as consisting of nine million acres. These figures are approximate only. Also as to whether the value of Rs.5/- per acre as the average unimproved value is reasonable or not. This point the Land Officer would probably be able to decide.

42. Any proposals that involve a tax on stock will involve an amendment to the Native Hut and Poll Tax Ordinance, 1910, so as to allow of a tax on cattle. Perhaps, however, the word "property" might be suggested (to cover cattle, etc.) in addition to "Hut" and "Poll".

43. Should there by any possibility be any objection to the introduction of a native/<sup>cattle</sup> or Property Tax, then the case might be met by amending the existing Ordinance so as to allow of the application of a graduated Hut and Poll Tax based on the system of a tax on the unimproved value of land. The tax so due to be spread over the Huts or Polls, with a proviso for a maximum Tax per Hut or Poll. This to be general and applicable to all the tribes.

44. I understand that the Government has not, since the Masai move, strictly enforced the collection of taxes from the Laikipia Masai. If this is so and considering that in the past where taxes have been enforced the collection has not been based on any system of reasonable assessment and has been more of a nominal than actual character, then any increase due to an increased rate will probably require gradual application.

45. It is believed that the Masai have large numbers of rupees hoarded. They are used nearly entirely for buying more cattle when opportunities occur.

Tuition

able-bodied males, except the rate was put at a very high figure in which case we should have a universal attempt at evasion, will be equally unsatisfactory.

40. Mr. Hemsted, the Officer in Charge, with whom I have discussed this question, has put forward a suggestion, which I propose to outline as follows:- In order to find out the approximately taxable value of the Masai, he suggests that the tax should be worked out on a per centage based on the assessed unimproved value of land. He would then collect the amount due in the form of a cattle tax (he would ignore sheep in this matter and confine the tax to cattle). Mr. Hemsted's proposal as regards the Masai would work out as follows:-

|  |                    |
|--|--------------------|
| Acres of Masai grazing .. .. .         | Acres<br>9,000,000 |
| Unimproved value, say Rs. 2/- per acre |                    |
| Total assessment                       | Rs. 27,000,000     |

If we assess the annual tax @ 1% on

Rs. 27,000,000 it would mean Rs. 270,000

as the annual tax due. This amount to be divided amongst the total number of cattle estimated. On half a million head it would work out at 54 cents per head. On a basis of tax receipts per acre the foregoing figures would show three cents per acre. In an equitable means of dealing with the Masai this appears to be a reasonable suggestion and might bring them to realize that it will be advantageous to dispose of surplus stock and reduce their grazing areas. To me, however, the following points appear to require consideration:-

- (i) The difficulty of counting the cattle and the question as to whether they would require to be counted yearly.
- (ii) Whether the assessment and the count should be made at longer intervals, say, every three years.

34. It is to be admitted that the Masai area contains a larger amount of very dry country suitable only for sheep grazing. It might be reasonable to allow that fully half the country is sheep land; that means 4,000,000 acres may be considered as average good cattle country.

35. At a rough calculation the Masai stock worth to-day in gross capital wealth about Rs.50,000,000 (£2,000,000) or about Rs.937 per man, woman and child. Supposing that this capital stock account turned over but 5% per annum the annual earnings would amount to Rs.1,500,000 or about Rs.47 per head man, woman and child per annum. The total wants are very small and would on the average probably not amount to 10% of the above estimated income; while at present they pay just less than Rs.1/- per head in taxes.

36. If we refer to figures giving the tax receipts per acre the position from the point of view of the tax payments in relation to the land occupied is very evident.

37. It is, therefore, quite obvious that the Masai do not contribute anything like their fair share to the Protectorate revenue and that in their case before all other things some readjustment is necessary.

38. The question, therefore, arises as to how and in what manner the Masai should be taxed. These people perform no practical manual labour. They are very limited consumers of imported goods and generally speaking are, but for the large reserve of live stock they possess, of very little economic value in the Protectorate. On the other hand, they occupy a large area of land and entail considerable expenditure in connection with their administration.

39. Owing to their nomadic habits and their mode of building huts, any satisfactory method of collecting revenue under a hut assessment is a far more difficult matter than is the case with any of the agricultural tribes. Any system of poll tax or



32. The population and figures dealing with area and stock of the Masai Reserve work out as follows:-

|   |                  |
|---|------------------|
| Population estimated .. .. .                      | 32,000 souls.    |
| Horned stock .. .. .                              | 500,000 head.    |
| Sheep estimated .. .. .                           | 2,500,000        |
| Area (approximate) .. .. .                        | 9,000,000 acres. |
| Estimated tax collection<br>for 1914-1915 .. .. . | Rs. 30,000       |

Compare these figures with some of the Agricultural and Agricultural-pastoral Districts as follows:-

| District  | Estimated<br>area - acres | Estimated<br>Population | Tax receipts<br>Rs. |
|-----------|---------------------------|-------------------------|---------------------|
| Fort Hall | 650,000                   | 250,000                 | 243,789             |
| Kisumu    | 768,000                   | 283,000                 | 303,364             |
| Ulu       | 750,000                   | 136,000                 | 145,690             |
|           | <u>2,168,000</u>          | <u>669,000</u>          | <u>692,743</u>      |

Or for the purposes of further comparison, take the whole of the Native portion of the Nyanza Province which contains roughly about 6,500,000 acres, carries a population of about 2,100,000, and produces Hut Tax revenue on the present assessment of Rs. 1,082,721.

33. The following figures show the Masai Reserve in comparison with the Districts named:-

| District  | Estimated<br>Population | Approximate<br>Acres<br>(1) | Approximate<br>acres<br>per head of<br>Population. | Tax<br>paid<br>Rs. | Tax<br>Receipts<br>per acre |
|-----------|-------------------------|-----------------------------|--|--------------------|-----------------------------|
| Masai     | 32,000                  | 9,000,000                   | 281  | 30,000             | .003                        |
| Fort Hall | 250,000                 | 650,000                     | 26   | 243,789            | .37                         |
| Kisumu    | 283,000                 | 768,000                     | 27   | 303,364            | .39                         |
| Ulu       | 136,000                 | 750,000                     | 54   | 145,690            | .19                         |

(1) Actual acres available for Natives.

28. Should an increased rate be sanctioned, the Nyansa Province will work out as follows:-

| of District<br>@ Rs. 5 rate<br>@ Rs. 3 " | Estimated<br>Population<br>1914 | Hut<br>Count<br>1914-15 | Hut Tax<br>Collected<br>1914-1915<br>@ Rs. 3 | Estimated<br>Tax "A"<br>Districts<br>1916-1917<br>@ Rs. 5<br>(A) | Estimated<br>Tax "B"<br>Districts<br>1916-1917<br>@ Rs. 3 | Total<br>Estimated<br>Rs. |
|--|---------------------------------|-------------------------|--|--|---|---------------------------|
| Ma "A"                                   | 283,000                         | 101,100                 | 303,264                                      | 530,250  |   |                           |
| Kavirondo "A"                            | 455,000                         | 139,075                 | 417,129                                      | 730,140  |   |                           |
| Kavirondo "B"<br>(1)                     | 260,000                         | 87,990                  | 263,919                                      |  | 277,167   |                           |
| "A"                                      | 62,000                          | 20,800                  | 62,340                                       | 109,200  |   |                           |
| "A"                                      | 40,000                          | 12,050                  | 36,069                                       | 63,250   |   |                           |
|  |                                 |                         | 1,082,721                                    | 1,432,850  | 277,167   | 1,710,017                 |

(1) If the present state of affairs clears up definitely during 1915. This District could be brought on the Rs. 5- rate for 1917-1918.

(A) Allowing for a 5% increase of population.

#### MASAI RESERVE.

29. As regards assessment and taxation, the Masai in the Masai Reserve present a totally different problem to anything we have to deal with in this connection amongst the agricultural tribes in this Protectorate.

30. The Masai are pastoralists. Their mode of life, their customs and their requirements, are different to the ordinary agricultural tribes.

31. Pastoralists usually require much more land than agriculturists or even agricultural-Pastoralists; and in relation to area they have very much fewer inhabitants to the square mile.

25. From one thing and another I estimate that there is a far larger proportion of rupees constantly going into the Kavirondo Districts than into any other Native Districts in the Protectorate. Also I consider that the Kavirondo spend more money proportionately on imported goods than do members of other tribes.

26. The following figures deal with the populations, Hut and Tax collections for four years and Hut counts for 1914-15 for the Nyanza Province:-

| District  | Estimated Population 1914 | Hut Tax Collections @ Rs. 3 per Hut |                |                  |                  | Count of Huts 1914-15 | Incidence per head of Tax collected 1914-15 |
|-----------|---------------------------|-------------------------------------|----------------|------------------|------------------|-----------------------|---|
|           |                           | 1911-12<br>Rs.                      | 1912-13<br>Rs. | 1913-1914<br>Rs. | 1914-1915<br>Rs. |                       |   |
| Kavirondo | 233,000                   | 248,109                             | 266,680        | 270,939          | 303,264          | 101,100               | 1.07  |
|           | 450,000                   | 308,679                             | 355,917        | 383,565          | 417,129          | 139,075               | .91½  |
|           | 250,000                   | 230,079                             | 238,224        | 250,965          | 263,919          | 87,990                | 1.01½                                       |
|           | 62,000                    | 49,788                              | 55,983         | 58,578           | 62,340           | 20,800                | 1.00  |
|           | 40,000                    | 31,482                              | 33,501         | 36,054           | 36,069           | 12,050                | .90   |
| Total     | 1,100,000                 | 865,137                             | 949,275        | 1,000,101        | 1,082,721        | 361,015               | .98½  |

The lack of normal annual increase in the Mandi District has not yet been explained.

27. Should South Kavirondo be subjected to any renewed unrest because of the War and proximity to German East Africa, I am afraid that we may possibly have a difficulty in even collecting the taxes at the old rate. I am, therefore, for the present dealing with this District at the existing rate. Under normal conditions, however, the natives of this District are well able to pay an increased rate. All the other Districts of the Province are able to meet the demand caused by an increased rate.

NYASIA PROVINCE.

22. The Nyasia Province for administrative purposes is divided into five Native Districts. These Districts are as follows:—  
Kilima with Kilima as the District Headquarters. Kilima is also the Provincial Headquarters.

North Kavirondo with Mumias as the District Headquarters.

Mumias is situated about 47 miles from Kilima which is its nearest Railway Station.

South Kavirondo with Kisii as the District Headquarters. Kisii is situated about 40 miles from Kilima via Kundu Bay.

Lumbwa with Kericho as the District Headquarters situated about 22 miles from Lumbwa Railway Station.

Uasin with Lopebet as the District Headquarters situated about 20 miles from Kisumu Railway Station.

23. Under normal conditions all the Districts named are rich in live-stock and native food-stuffs. The two Districts of Kilima and North Kavirondo are yearly increasing their output of export products. South Kavirondo was making progress in the same direction when, owing to the war and the German invasion of this District with the resulting chaos and native unrest, the whole District has had a severe set-back. Both North Kavirondo and Kilima native cotton planters were somewhat disappointed in finding that the local prices for their last crop dropped 50% as against the price for all previous crops. This matter has not affected the prosperity of the people concerned. It has, however, had the result of preventing further planting of cotton.

24. There has been a constant demand for Kavirondo labour, and large numbers have responded to the demands resulting in considerable sums of rupees being brought into the country, particularly so into the Kilima and North Kavirondo Districts.

District Commissioner's Office,  
Kitali.

191

Kitali District  
Trading Permit.

..... of ..... is hereby permitted to establish a shop at ..... on the following conditions:-

1. To erect a shop not less than 20 ft. by 10 ft. within six months from the date of issue.
2. To maintain a stock of rupees not less than .....
3. To place the shop in charge of such person as the District Commissioner, Kitali, may approve.
4. To pay a yearly rent of Rs. 50/- payable in advance by monthly payments each of Rs. 5/- on the first day of every calendar month.
5. The shop and its surroundings shall be kept in a sanitary condition.
6. Subject to THE GOVT. DISTRICTS ORDINANCE NO. 20 of 1902
7. In the event of the shop being moved by order of the District Commissioner no claim for compensation shall be entertained; the shop keeper shall, however, be allowed to remove the roof and any fittings appertaining to the building.

District Commissioner.

I agree to accept and abide by all the above conditions.

Signature of Permit holder.

20. I consider that the Kyambu and Ulu Districts, excluding the Sub-district of Kikumbulu (Kitwest) can, under normal conditions, well afford to pay an increased rate of tax up to five rupees. Kitui proper can come into line a year or two later, but Muzoni will require a longer period to allow of its people meeting any higher obligation than they are liable for at present.

21. Assuming, therefore that an increased rate of tax will be approved, the Ukamba Province should work out as follows:-

| of District<br>Ra. 5 rate<br>Ra. 5 " | Esti-<br>mated<br>Popula-<br>tion<br>1914 | Hut<br>Count<br>1914-15 | Poll<br>Count<br>1914-15 | Hut and<br>Poll Tax<br>collected<br>1914-15<br>@ Ra. 3 | Estimated<br>Tax "A"<br>Districts<br>1915-1917<br>@ Ra. 5 | Estimated<br>Tax "B"<br>Districts<br>1915-1917<br>@ Ra. 5 | Total<br>Estimate,<br>1915-1917 |
|--------------------------------------|---|-------------------------|--------------------------|--|---|---|---------------------------------|
| ya "A"                               | 105,000                                   | 35,243                  | 2,760                    | 114,009  | 199,518   |   |                                 |
| "A"                                  | 136,808                                   | 39,663                  | 8,064                    | 145,698  | 250,560   |   |                                 |
| isi "B"                              | 4,945                                     | 1,614                   | 574                      | 6,854  |   | 4,891   |                                 |
| d "B"                                | 110,000                                   | 35,000                  | 5,000                    | 125,000  |   | 125,000   |                                 |
| bi Town "A"                          | 4,000<br>(1)                              | -                       | (2)                      | 12,000<br>(3)  | 20,000  |   |                                 |
|                                      | 360,753                                   |                         |                          | 398,271  | 270,080   | 132,891   | 602,971                         |

(A) Allowing for a 5% increase in population, etc.

(1) Fluctuates; normally 4,000.

(2) No regular counts owing to (1).

(3) Anticipated up to 31st March.

(4) Estimated from Hut and Poll counts.

The requirements of the A'Kamba as regards imported goods are probably in excess of the A'Kikuyu, and the Kitui people consume more such goods than do the people of Ulu.

19. The following figures deal with the populations, Hut and Poll Tax collections for four years, Hut and Poll Counts for 1914-15 for the Ukamba Province:-

| District | Estimated Population 1914 | Hut and Poll Tax collected (B) @ Rs. 3/- per Hut, Ac. |         |         |                | Count of Huts 1914-15 | Count of Polls 1914-1915 | Incidence of Tax collected per head 1914-1915 |
|----------|---------------------------|---|---------|---------|----------------|-----------------------|--------------------------|---|
|          |                           | 1911-12   | 1912-13 | 1913-14 | 1914-15        |                       |                          |   |
|          |                           | Rs.   | Rs.     | Rs.     | Rs.            |                       |                          |   |
| Kuyu     | (1)<br>105,000            | 97,859  | 104,110 | 104,736 | 114,009        | 35,243                | 2,760                    | 1.064   |
| Well     | 141,750                   | 136,000   | 145,716 | 151,317 | 152,262        | 41,277                | 8,638                    | 1.074   |
|          | 110,000<br>(3)            | 104,000   | 114,075 | 119,539 | 120,000<br>(4) | 30,000<br>(2)         | 5,000<br>(2)             | 1.09  |
|          |                           |   |         |         | 386,271        | 111,520               | 16,398                   | 1.064   |

(1) Includes Native population on Farms. The count of Huts on European Farms is 5,895 with an average population of 3 per hut, which equals 17,685 souls.

(B) The Hut Tax has developed into a wife-tax in the Ulu District.

(2) No hut or polls were counted in Kitui for the year 1914-15.

The tax appears to have been brought to the Station and the word of the hut owner accepted as to the number of huts in his possession. The lists in the Station simply show the number of huts paid for. The new District Commissioner proposes to alter this during 1915-1916. Figures inserted estimated.

(3) The figures given are very vague.

(4) Rs.119,946 had been collected up to January 30th, 1915. The District Commissioner who had been in charge of the District for hardly a month considered from information received that a few more rupees should come in; and therefore estimated the round sum of Rs.120,000.

demand for any surplus. These Districts, however, do a fair trade in bees, cattle, goats, sheep, hides and skins, and bees-wax. This trade is, however, capable of very considerable expansion.

16. Both the Districts (Ulu and Kitui) have been subjected to administrative effort for just over twenty years, yet I found the natives of Ulu if anything more backward and irresponsible to Government efforts than the natives of areas which have not been subjected to administrative effort for half the time the Ukamba have. I really think that these people have retrogressed during the last few years. The people of Kitui proper struck me as being much more advanced in every way than their Ulu neighbours.

17. All the Districts in the Ukamba Province are subjected to the provisions of the Outlying Districts Ordinance 1902. Under this Ordinance various restrictions are imposed on Traders who, under a District Commissioner's permit, are allowed here and there to erect isolated temporary buildings under what is known as a Trading Permit of which I attach hereto a specimen. The result of all this is that Traders have established themselves permanently at the District Headquarters only. Outpost shops or stores are of a very temporary nature and have very little commercial influence. I am of the opinion that more progress could be made generally both with the natives and the trade if the Government would inaugurate a more progressive policy in these Districts. Closed Districts with restrictions on legitimate trade are hardly synonymous with advancement, and to use such restrictive measures after more than twenty years of administrative effort have very little to be proud of.

18. The Ukambas apparently do not purchase any considerable quantity of imported goods. Their earnings are used for the purchase of live-stock. Rupees are put by to await opportunities for such investments.



Ulu with Machakos as the District headquarters situated about 17 miles from Magadi Junction which for Machakos is the most convenient Station on the Railway. Several other points of the Ulu District are fairly close to the Railway line. Kikumbalis (Kibwesi) is a sub-district of Ulu.

Kitui with Nengia (commonly called Kitui Station) as the District Headquarters. Nengia is located about 60 miles from Machakos and 77 miles from Magadi Junction.

The natural trade route from Kitui to the Railway line is that which leads to Kitui West which latter Station is about 80 miles from Kitui Station with an easy grade all the way. Unfortunately, however, tsetse is found near the Athi River crossing and along the road between the Athi River and Kibwesi, whereas the Kitui-Machakos route is free from fly. This latter route is however, a difficult one for cart transport. It also leads to a point on the Railway line which is 86 miles further from the coast than Kibwesi.

Mumoni, which forms a sub-district of Kitui, is situated near the Tana River and is about 70 miles distant from Nengia and about the same distance from Fort Hall. It is also about 80 miles from the Thika Railway Station. This Sub-district will take some time to develop because of the difficulty of access. Native food-stuffs have no market value at such a distance.

15. Excepting the Sub-district of Kitui West, practically all the Districts in this Province are rich in live-stock. There is a large demand for labour at fair average wages which, with the exception of Mumoni and some of the more outlying parts of Kitui, is within easy reach of most of the people.

Kikuyu is also rich in Native food stuffs, and the Natives sell large quantities in Nairobi practically all the year round.

Ulu and Kitui while, during favourable seasons, producing fairly large supplies of Native food, have not a large outside

which it naturally belongs. The Kichugu and Ndia people are all A'Kikuyu. If one part of Ndia has the rate of tax increased, the other part should be treated the same. The people have the same advantages as the other A'Kikuyu and are absolutely distinct tribally and geographically from the Embu people. Why they were ever included in the Embu District is not at all clear.

15. Assuming that an increased rate of Tax is approved, the Kenya Province would work out as follows:-

| District   | Estimated Population 1914 | Hut Count 1914-15 | Poll Count 1914-15 | Hut and Poll Tax 1914-15 @ Rs. 3 | Estimated Tax "A" Districts 1916-1917 @ Rs. 5(3) | Estimated Tax "B" Districts 1916-1917 @ Rs. 3 | Total Estimate, 1916-17 |
|------------|---------------------------|-------------------|--------------------|----------------------------------|--|---|-------------------------|
| Rs. 5 rate |                           |                   |                    | Rs.                              | Rs.  | Rs.   | Rs.                     |
| All "A"    | 250,000                   | 62,116            | 18,666             | 243,789                          | 424,000  | -   | -                       |
| "A"        | 250,000                   | 66,129            | 17,146             | 266,635                          | 519,045  | -   | -                       |
| (1)        | 40,000                    | 12,025            | 1,566              | 40,773                           | -  | -   | -                       |
| "B" (2)    | 174,000                   | 34,187            | 6,611              | 121,196                          | -  | 125,991                                       | -                       |
| "B"        | 250,000                   | 46,400            | 11,600             | 170,000                          | -  | 182,700                                       | -                       |
|            |                           |                   |                    | 832,392                          | 943,045  | 308,691                                       | 1,251,736               |

(1) Kichugu removed from Embu to Nyeri.

(2) Including Chuka but excluding Kichugu.

(3) Allowing a conservative estimate of 5% increase in huts, etc., by 1916-17.

### U K A M B A P R O V I N C E

16. The Uamamba Province is for administrative purposes divided into three Native Districts with two Sub-districts. These Districts and sub-districts are as follows:-

**Kikuyu** with the Nyumba Station as the District Headquarters situate about 9 miles from Nairobi by direct road. There is a Sub-station at Dagoretti and three Railway Stations affecting the Native Reserves.

meet an increased rate of tax, say to a total of five rupees per hut or wife or per poll. In this conclusion the Acting Provincial Commissioner and the respective District Commissioners agree. But any recommendation in this connection is made subject to certain conditions which will be discussed later.

11. The following figures deal with the populations, Hut and Poll Tax collections for four years, hut and Poll counts for 1914-15 for the Kenya Province:-

|       | Estimated Population 1914 | Hut and Poll Tax collected @ Rs. 3/- per Hut, Ac. |                |                |                | Count of Huts 1914-15 | Count of able-bodied males 1914-15 | Incidence per head of Tax collected 1914-15 |
|-------|---------------------------|---|----------------|----------------|----------------|-----------------------|------------------------------------|---|
|       |                           | 1911-12<br>Rs.                                    | 1912-13<br>Rs. | 1913-14<br>Rs. | 1914-15<br>Rs. |                       |                                    |   |
| Total | 250,000                   | 236,959   | 232,173        | 240,566        | 243,789        | 62,116                | 16,668                             | 0.974                                       |
|       | 250,000                   | 114,726   | 226,665        | 248,961        | 256,635        | 68,129                | 17,416                             | 1.024                                       |
|       | 250,000                   | 157,200   | 157,689        | 163,203        | 170,000        | 40,400                | 11,600                             | 0.958                                       |
|       | 40,000                    | { In Embu collection }                            |                | 27,405         | 42,522         | 12,770                | 1,404                              | 0.944                                       |
|       | 119,000                   | 82,509  | 97,341         | 106,074        | 119,446        | 33,442                | 5,973                              | 1.001/3                                     |
| Total | 914,000                   | 593,394   | 713,968        | 786,531        | 832,392        | 222,867               | 56,061                             | .91   |

1) Amount estimated to be collected up to March 31st, 1915.

2) Of the total estimated population of the Embu District about 40,000 are A'Kikuyu who live in a location called Kichugu which is really part of the large Native division known as Ndia the people of which are distinctly A'Kikuyu, while the balance are Embu and Emberre.

The taxes are reported as being willingly paid and easily collected.

12. In dealing with the question of increase of the rate of tax, which I have said the Fort Hall and Nyeri Districts can respond to, I think it will be necessary to so re-arrange the Embu District in that the location known as Kichugu, which is really part of Ndia, should be included in the Nyeri District to

which

ordinary animal weighing possibly 30 to 35 pounds being<sup>valued</sup> at from twelve to eighteen rupees although there are tens of thousands of sheep in the Reserves. The reason for this is that a Kikuyu native looks upon live-stock as his bank; the possession of money is simply a means for obtaining more live-stock with which to swell his bank account or increase his number of wives. Live-stock amongst themselves has a purely fictitious value and, left to this state of existence, such ideas of value will continue. It is, therefore, evident that the existing conditions in these Reserves are of very little help or benefit to the commercial and general community, and that increased earnings by the natives are liable to continue and even accentuate the existing position. The country wants opening up and every possible effort should be made to create wants for imported goods.

7. The natives of the Fort Hall and Nyeri Districts are known as A'Kikuyu. They are a different people; are of a higher type and different characteristics to the inhabitants of Embu, Chuka and Meru.

8. Owing to distance and difficulty of access, Embu, Chuka and Meru are by no means so favourably situated from a point of view of obtaining money as are the Fort Hall and Nyeri Districts, and a good deal will require to be done in the way of communications before these Districts, excepting that part of the Ndia location in Embu the people of which are A'Kikuyu and really belong to the Nyeri District, will make any real economic progress.

9. A better graded road from Fort Hall over the Mathioga river, where a new bridge fit for cart traffic is necessary, thence by the existing road, improved, to Ndia would go a considerable way towards helping to develop the western part of Embu and might have some effect towards developing Chuka.

10. The result of my investigations as regards the Kenya Province is that the Fort Hall and Nyeri Districts can very well

the Reserves themselves there is a certain amount of exchange and sale at markets held by the natives. I doubt, however, whether the amount of actual cash which changes hands is in any way considerable. It is explained to me that the A'Kikuyu require so very little in the way of imported goods that trade centres if established would do very little business. The answer to this is that you can hardly tell until you try, and certainly it is only by increasing the wants of the natives that we shall get them to progress.

4. All the Districts in Kenya are closed, i.e. they come under the provisions of The East Africa Outlying Districts Ordinance 1902. The Ag. Provincial Commissioner informs me that in actual practice few restrictions are placed on ingress to the Reserves and none on egress. I would suggest that a start be made in ~~opening~~ opening up the Fort Hall and Nyeri Districts by allowing gasetted roads in the Reserves to be opened to the public and the establishment of trading centres at convenient points.

5. The reason I am dealing at considerable length with the position and conditions of the different Districts is because such points materially affect the economic development of the people and such development in turn affects the question of the ability of the natives concerned to pay their taxes.

6. The District Commissioners in charge of the Fort Hall and Nyeri Reserves are convinced that large sums in rupees are annually brought into the Reserves by the natives who obtain them in exchange for produce and in payment for labour, and a large portion of such earnings are used mainly for the obtaining of live stock. Natives hoard rupees until such time as they have sufficient with which to buy stock. Such is the present-day demand amongst the natives themselves for sheep, as the preliminary towards the possession of cattle and wives that it is a most difficult and expensive matter to buy a sheep, an ordinary

Nyeri with the Nyeri Station as Provincial Headquarters and also as the District Headquarters, about 93 miles from Nairobi by the Thika-Fort Hall route. A good deal of the Native area is closer to Fort Hall than it is to Nyeri Station. Nyeri Station is located on the outside of the Native area known as the Nyeri District.

Meru with Meru Station as District Headquarters. Meru can be reached via Fort Hall, Nyeri and the West Kenya route, the distance from Nairobi being about 175 miles, or by the Fort Hall-Embu route distance about 150 miles. The Embu route is extremely milly, whereas the West Kenya road is an easy one.

Embu with Embu Station as the District Headquarters which is reached via Fort Hall, the distance from Nairobi being about 89 miles; the road being a somewhat difficult one.

Chuka is a sub-district of Embu and is situated between Meru and Embu, about 30 miles from Meru and 26 miles from Embu.

2. Of the Kenya Districts Fort Hall and Nyeri are easily accessible from the main cart road, whereas Meru and Embu with Chuka are not so. The question of accessibility is an important one as regards agricultural and commercial development; and, from this point of view, Meru, Chuka and Embu are undoubtedly handicapped. It means that whereas the Fort Hall and Nyeri Districts obtain money from sales of produce and by means of natives working outside, the other Districts named require to depend to a very much greater extent upon their able-bodied men working outside.

3. Notwithstanding the fact of the comparative closeness to Nairobi of Fort Hall and Nyeri, it remains a fact that development on commercial lines is very limited. At the Fort Hall and Nyeri Stations there is practically no native trade. In

the

the sources of earnings of the people, to endeavour to decide as to whether the earning capacity of the Tribes was likely to either continue, increase or decrease, or in other words to decide as to whether <sup>their</sup> earnings were of a temporary or fictitious nature or such that were connected with a state of general progress.

VII. A further point for consideration was to obtain as reliable information as possible as to whether the Natives concerned spent their money as they earned it or whether there existed a tendency to hoard what they earned with some ulterior object in view such as the ultimate purchase of live-stock.

VIII. And to decide as to whether any of the Tribes could afford to pay an increased rate of tax.

IX. The undersigned forecast whether a demand for an increased rate of tax is likely to be misunderstood by the Tribes and to be resented by them to any serious degree.

X. As regards Native Poll Tax in the towns and non-Reserve areas, I intend to treat the question separate from the Reserves.

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Taking the foregoing as a form of introduction, I now submit my report for the information of His Excellency.

#### KENYA PROVINCE.

1. The Kenya Province is for administrative purposes divided into four Native districts with one Sub-district. These Districts are as follows:-

Fort Hall with the Fort Hall Station as District Headquarters, 60 miles from Nairobi of which distance the Thika Railway covers 30 miles.

Fort Hall Station is for all practical purposes outside of the Native District of Fort Hall.

Nyeri

Enclos. in No.

INCLOSURE

11, Deposit No. 20-0 11 3

Reference No. S. 1621 II of November 14th, 1914, and

315

December 9th, 1914.

Report

RE ADDITIONAL NATIVE TAXATION.

-----oOo-----

2931  
Rec<sup>d</sup>  
Jan<sup>y</sup> 29 1915

In accordance with instructions received, I have personally investigated the economic and general conditions prevailing amongst the Natives of the various Districts in the Nyansa, Kenya and Ukamba Provinces, the object being to find out the general state of prosperity and advancement with a view to deciding whether or not any of the Tribes are in a position to meet a demand for an increased rate of tax.

II. I did not visit the Masai Reserve, but I went very thoroughly into the question with Mr. R.W. Wainstate, the Officer in Charge, whom I met in Nairobi.

III. I was informed by the Honourable the Chief Secretary that it was not necessary to extend my investigations to the Seyidie, Tanaland or Juba and Provinces.

IV. Apart from the Masai Reserve, I have not dealt with the Native Tribes in the Nairasha Province because it was felt that the Kamasia, Elgeyo, Maraquet, Suk and Turkhana, are not yet ready for any idea of an increased rate of tax owing principally to a comparative lack of means and difficulty of access, etc.

V. My investigations covered the most thickly inhabited parts of the Protectorate from which nearly eighty-six per cent of the total Native Hut and Poll Tax was received in 1913-14.

VI. To arrive at a more complete understanding of the position in the various Districts examined, it was necessary to enquire into the state of prosperity of the different Districts, to deal with the question of trade, to find out the



that a definite percentage of the taxes collected should be devoted to improvements in the reserves from which the amounts are received as it would be indiscreet to fetter the discretion of Government by giving any such undertaking. It would however certainly be politic to inform the tribes concerned that such portions of the revenue so acquired as can from time to time be spared for expenditure upon such improvements will be so utilised. For this purpose therefore I propose to call upon the Provincial Commissioners to submit annually in connection with the estimates their suggestions for such expenditure regulating their proposals in accordance with the amount of revenue derived from different localities.

I have the honour to be,

Sir,

Your humble obedient servant,

*H. Lawrence B. Boyd*

GOVERNOR.

3.

to them and to other tribes should be reduced to comparative uniformity. The tax could be fixed without much difficulty upon the basis of a triennial count of stock.

8. As regards the other natives living in reserves I can find nothing in Mr Ainsworth's proposals which forms ground for criticism. I concur in the view that the tribes specified should be taxed up to Rs 5 as from April 1st 1916 and I propose to issue instructions for the necessary amendment to be made to the Native Hut and Poll Tax Ordinance 1910. This amendment would be a simple one empowering the Governor to increase the tax up to Rs 5 in specially proclaimed districts or areas.

9. Leaving the Masai out of account the increased revenue from native taxation in the Nyanza, Ukamba, and Kenya Provinces in 1916-1917 would be 282,424, vide schedule annexed to the report. The additional cost of collection would be negligible.

10. As regards natives in townships I am of opinion that the existing procedure should continue until we have had some practical experience of the working of the new Registration of Natives Ordinance which was passed by Legislative Council at its Session on May 10th. The whole question could then be discussed as suggested by Mr Ainsworth in paragraph 56 of his report.

11. Referring to paragraphs 63-65 of the report I am not prepared to support the proposal that/  
that/

5. As regards the Masai certain proposals are made in paragraphs 29 to 45 but as the whole position of this tribe, whose reserve borders on German East Africa for a distance of 220 miles, will have to be reconsidered at the end of the War I am inclined to the opinion that it would perhaps be best to leave them out of account in the meantime.

6. I would wish however to record my opinion now that the proper method of dealing with the Masai is by imposing a tax on their stock and I do not view with favour the suggestion of a land tax which would probably be uncertain and possibly oppressive in its incidence and would not be understood by the people. A stock tax on the other hand at so much per head on cattle and sheep would be quite within their comprehension and would not, I consider, be seriously opposed by the tribe if it is made clear to them that it is collected in return for the benefits which administration confers on themselves, their land and stock.

7. If you approve of the imposition of such a tax but consider that it should not be introduced at the present time I recommend it for your consideration when the condition of the people has been adjusted at the end of the War. I do this on the ground that they now pay little or nothing in return for what is being done for them and that the time is at hand when the differentiation which has hitherto existed in the treatment meted

GOVERNMENT HOUSE, 29 MAY 1915  
 NAIROBI.  
 BRITISH EAST AFRICA.

26th May 1915.

5352-20  
 Sir,

With reference to paragraph 6 of my Confidential despatch No 17 of February 4th, I have the honour to transmit herewith a copy of Mr. Ainsworth's report on the subject of Additional Native Taxation.

2. I consider that Mr Ainsworth has made his enquiries very systematically and with much care and has submitted a report of great value.

3. It would, I consider, be desirable that he should visit and report in a similar manner upon the Coast Provinces when there is a suitable opportunity of doing so. This however is not a matter of extreme urgency as there are probably few tribes from whom additional taxation could now be demanded with propriety.

4. The natives with whom Mr Ainsworth has already dealt ~~are~~ come under three distinct categories, viz:-

- (a) The Masai.
- (b) Natives occupying other native reserves.
- (c) Natives residing in Townships.

LEWIS HADGKIN, F.C., M.P.,

SECRETARY OF STATE FOR THE COLONIES,

BRINKING STREET,

LONDON, S.W.

Jan 8 Concern 3

Jan 10 Concern 7 The deep.

transferring the Registration of Natives  
Ord. 12 & consolidated to separate  
deeps beneath.

Jan 11 Concern let my Stat. &  
submitting the Estimate of the Post &  
Bank year to the House of Commons  
with a small paper containing of  
the information on which it is  
proposed to raise the money

The proposal provided the Treasury  
has fully satisfied himself that the  
proposed taxation will not give rise  
to any great uneasiness amongst the natives affected  
All will of course take the utmost care  
to see that the proposed measures  
fully conform to the nature and the  
religions for it & the object to which  
it is generally proposed to devote the  
money. I wish it could be deferred  
till after the war, but we are hard  
in need of money. (4. 31. 715)

Can be done to secure better medical attention for the Kanakas. The improvement of Kanakas - on a national scale is not of the question - present times. It was to be made a beginning with industrial & agricultural communities in the North Kanakos Province, but the matter has to be held over a 7% of the ...

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para 95 ...  
para 96 ...  
para 97 ...  
para 98 ...  
para 99 ...  
para 100 ...

... 5% ...  
... 4% ...  
... 3% ...  
... 2% ...  
... 1% ...

In New Zealand the rates are: -  
8% on each Hut owned by a native who has not worked one month for a European  
30A  
12% on each Hut owned by a native who has worked one month for a European  
See para: 70-73 as to the landing of  
Refugees.

Governor's despatch

para: 2 He can answer & complement W. ...  
para: 3 Answer?  
para: 5 Say that the S. of S. study answers in the view that the ... should be left out of account for the present?  
We have only recently taken over a difficult situation - in connection with the ... I think that it will be only looking for trouble to raise the question of taxation at the critical time  
para: 6 Say that the S. of S. is ... but that the matter can be ... after the ...

in which he always had put in  
 the amount? therefore any weight  
 to suggest one position in the tax?  
 of the article of the I.A.P. & for the  
 in his present ~~position~~ ~~position~~ ~~position~~  
~~position~~ ~~position~~ ~~position~~  
 this is the scale for the full tax  
 (Rs 5. Rs 3), when about 20  
~~amount~~ to 200 being altogether  
 exempted from tax?

Dr. Amcotts Report

The accompanying map shows the  
 Province districts as referred to  
 para 6. The suggestion in the last  
 sentence seems sound & there is to be  
 no difficulty in acting on it.

para 9. It is possible to find  
 ways for the improvement in the  
 same district. The next ought not to  
 be put, as the distance is a couple  
 days for the full tax to which is only  
 10-12 miles.

para 10. Note that the tax is wholly  
 paid in cash.

para 16 & 17. We might call the situation  
 of the P. to this para. & say that  
 it is not a matter that is  
 to be taken in the district

to question & in the other & under  
 state & appear suits  
 para: 39-45. The statistics regarding the  
 masses are interesting. The average  
 wealth and surplus formerly with the  
 of many European nations. As to the  
 proposed taxation see below on the first  
 page.

para 46-60. So far as houses &  
 the other towns in the 10-mile  
 strip as concerned the situation will  
 be simplified if we can get rid  
 of the 3 bar taxation at the end  
 of the war.

para 62. John W. Amcotts  
 higher figure of 37% I find  
 that the corresponding figure for  
 Hyderabad & N. India are 62% &  
 58% respectively.

para: 63-65 show that Dr. Amcotts  
 is anxious to suggest the return of  
 the return. With regard to the  
 last two sentences of para 63, we  
 might ask the first whether anything