

1933.

Kenya

1

No. 3262.

SUBJECT

C0533/438

18111

11111

Subsequent

23022/34

1. A/Secy. Deputy Wade 11.24. (11th April) ——— 11th July 33  
Trans. copy of a Bill to provide for licensing of certain  
trades professions & occupations & to fix license fees  
payable.

? Await receipt of Ordinance; detailed  
information will have no doubt

to send to Library.

2. A/Clt. Secretary 3/11 (Combus) ——— 16 Aug. 33  
Trans. 6 copies of report of Select Committee on the Bill.

3. A/Governor Moore 533 (An April) ——— 14 Sept. 33  
Trans. authenticated copy of the Licensing Ordinance & gives  
details of estimated revenue from new taxation.  
(Original & minutes on 2261/33, copy attached for record.)

4. To O.A.G. 857 - (copy 2261/34 on 20238/33) — 12 Nov. 33  
(Enclosed). (Draft on 2261/33, copy attached)

5. To Treasury - (copy 2261/34) — B/16 — 18 Nov. 33

6. E. S. Turner (S.O.) \_\_\_\_\_ 23 Nov. 33

States representations have been received from India regarding clauses of the Licensing Ordinance & requests that a copy of Bill as introduced & Ordinance as passed, & proceedings in Leg. Council & what of Select Committee may be supplied.

As with the [unclear] [unclear]

OS with a [unclear] [unclear]

The [unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

[unclear] [unclear]

Notes: 4 Dec

Yes We can reserve for the inevitable late completion the relevant passage (para 4) of the A/Gov. draft (11-11 in 3262).

J.L.  
A. S. [unclear]  
4 [unclear]

J. L. S. Turner (G. S. O.) <sup>110</sup> 6/12/33  
(as usual as of)

REPRODUCED UNDER STATUTE

8. A/Governor Moore 652 \_\_\_\_\_ 17 Nov 33

Trans. copy of letter by the Federation of Indian Chambers of Commerce together with copy of memorandum representing that Ordinance should be amended by substituting schedule of fees for trading licenses as contained in the Bill for schedule in Section 7 connected. States has no reason to reconsider decision, but [unclear] [unclear] [unclear]

3261/33, paragraph 9-11; see also at 30.11.33 therein, paragraph 4.

Briefly the protest is as follows:-

(1) Against the changes in Clause 7.

The Federation contend that the increase in fees involved in the substitution of Section 7(1)(b) and (c), in the Ordinance as passed, for Clause 7(1)(b), (c) and (d) of the draft Bill, materially affect the Indian community and are against the basis and spirit of the recommendations of the Alternative Revenue Proposals Committee. It is urged that that Committee gave particular attention to the incidence of taxation which it recommended and that the commercial representatives of the Committee were of

opinion

opinion that the fees paid by traders for licences could not be passed on to the consumers. If this view is accepted "the burden will be wholly borne by the Indian merchant, and this changes the whole basis and nature of alternative taxation with regard to incidence on between both individuals and communities." The view of the official members was that the burden could be passed on in some measure. Even if this view is accepted, the Select Committee held that the burden would be borne by the Indian and by natives who are engaged or exactly taxed that they could bear the burden.

They request that the original scale of fees be restored to.

B. Against the manner in which the changes were made, In the Resolution a "strong protest" is registered against the making of the changes "without giving opportunity to the commercial community to make representations in that behalf." This is modified in the body of the memorandum to a reference to denial of an opportunity to persons affected to present their case in the same manner as before the Alternative Revenue Proposals Committee. Breach of faith and partiality are alleged. It is admitted that an open invitation was given to the public to give evidence and make representations before the Select Committee, but "it was never thought that such drastic changes would be suggested." The Federation expected that the Select Committee would

would, if at all, try to reduce the fees and were therefore not in a position to make any representation. It is alleged that the Select Committee had insufficient time to consider the incidence of the altered fees and that the Bill, with other legislation, was rushed through Council. The protest was telegraphed the day before the Bill was passed but had no effect, while it is alleged that in the debate a contention that the increased fees would bear most harshly on the Indian traders, was not refuted by Government.

3. A minor question of transfer of licences. The Federation ask that Section 12 of the Ordinance be amended to include the transfer of licences to different persons and firms as well as to different premises.

To take these points in order:

1. The reasons for the increase in fees under Section 7 are set out in paragraph 10 of No. 11 on 3261/33. The object was to get additional revenue and to avoid loss of revenue by estate practices on the part of traders. The Governor in No. 6 does not deal at any length with the protest, but points out that revenue must be obtained, and that in fact this tax, at the date of writing, had brought in less than half the amount anticipated for 1933. A statistical memorandum will be prepared on this Ordinance and as the Govt. of India's letter admits, it is impossible at this stage to say exactly where the incidence will fall.

2. This argument justifies itself and scarcely merits an answer. The Select Committee included Mr. Pandya, Chairman of the Federation.



The fact is that the Indians in Kenya were escaping taxation too lightly and Kenya wanted to catch them. Any taxation which they have to pay can be turned into a grievance and apparently India will back them.

All the same, the changes in the Bill did make it much less attractive from the Indian taxpayer's point of view and it was a bit hard to sell it at short notice. Still, even allowing for that, the Indians have no right to expect that no bill will be allowed to their detriment when it is before Parliament.

The proposed

2.12.33

24.12.33

The fact is that the Indians in Kenya were escaping taxation too lightly and Kenya wanted to catch them. Any taxation which they have to pay can be turned into a grievance and apparently India will back them.

In any event it will be the S. of S. should know of the contents of this report

W.C.S.

30.12.33

W.C.S.

1/1/34

Mr. Boyd has seen and will report to you the contents of the original J.C. letter and the list of all members. The J.C. number is E.O. 8044/33-1501733.

Yours faithfully as before

W.C.S.

3.1.34

1 submit drafts for you

W.C.S.  
4/1/34

7 PC  
11

Mr. Macpherson 4/1

Mr. Keaston 4

Mr. & 4-1

Mr. Parkinson.

Mr. Tomlinson.

X Sir C. Balloway. 5.1 f

Sir J. Shackburgh.

Permt. U.S. of S.

Party. U.S. of S.

Secretary of State.

C.D.  
R 5 JAN  
D 4

12 January, 1934.

S/P

Sir,

DRAFT. for Conson.

KENYA

No. 30

Governor

I have the honor to acknowledge

the receipt of your despatch

(B) No. 652 of the 17th of January

forwarding copies of

from the Federation of

Chambers of Commerce and Industry

of Eastern Africa on the subject

of the Licensing Ordinance, 1933.

and to request you to inform the

Federation that I have considered

their protest, but that I cannot

accept the suggestion that the

amendments to clause 7 of the Bill,

to which they object, were made

without sufficient consideration

or

From I.O. (President's office)  
To I.O. (Capt. H. Walker)  
at 4.10

Two drafts.

FURTHER ACTION.

or without an opportunity being afforded to commercial interests to make representations on the matter.

2. As regards the minor question of the transfer of licences, the considerations set out in para. 3 of your despatch under acknowledgment should be explained to the Federation.

I have etc.

3. I take this opportunity of asking for your info. - copy of conf with the I.O. on the question

10 Great Brunswick Street,  
The Secretary of State

C. O.

- Mr. Macpherson 4/1
- Mr. Keenan 4
- Mr. S L 1
- Mr. Parkinson.
- Mr. Tomlinson.
- Mr. C. H. ... 5/1

3262/33 Kenya

10 1/2 8

186

11 January 1933

the Federation of Indian Chambers of Commerce and Industry of Eastern Africa on the subject of the Kenya Licensing Ordinance, 1933.

2. Copies of the Federation's letter, and of the memorandum which accompanied it were transmitted by the Governor of Kenya to the Secretary of

State

Two drafts

FURTHER ACTION.

copy of 10 encs to Kenya (C)



State, who was unable to accept the suggestion that the amendments to clause 7 of the Bill, to which the Federation object, were made without sufficient consideration or without an opportunity being afforded to commercial interests to make any

representations. <sup>P</sup>I am to explain that the sittings of the Select Committee - of which Mr. Pandya, Chairman of the Federation, was a member - which recommended the alterations in question were held in the Supreme Court buildings as a convenience to the public, who were invited by notice to be there to give evidence. The Committee heard a number of witnesses but the Indian Commercial Community did not express a desire to be heard.

\* When amendments to the Licensing Bill were under discussion by the Committee

C. O.

- Mr.
- Mr.
- Mr.
- Mr. Parkinson.
- Mr. Tomlinson.
- Mr. J. C. ...

<sup>Mr. Pandya</sup> Committee, <sup>an Indian member,</sup> asked permission to go out and discuss <sup>propose</sup> the amendment <sup>the amendment</sup> with the Nairobi Chambers of Commerce, and <sup>Indian</sup> it is reported that he stated that <sup>on his return,</sup>

... it imposes by the Ordinance. The position is, however, being closely watched and a statistical memorandum will be prepared from which it should be possible to gauge the precise effect of the measure.

3. As regards the minor point raised

FURTHER ACTION.

raised in the final paragraph of the Federation's memorandum, the Governor of Kenya has stated that consideration will be given at some convenient time to the question of amending the Ordinance as to permit of the transfer of a trade licence from one person to another. It should be explained however, that the Ordinance already contains provisions for a refund on surrender of a licence, and for a licence to be taken out at an interim point in a year at a proportionately reduced fee.

5. I am to take this opportunity of forwarding, for the information of Sir Samuel Hoare, copies of correspondence with the Governor of Kenya regarding a letter from the E.A. Indian National Congress relating to the alternative revenue proposals.

I am etc.

(Signed) J. E. W. FLOOD

16.17 in 3261/53

raised in the final paragraph of the Federation's memorandum, the Governor of Kenya has stated that consideration will be given at some convenient time to the question of amending the Ordinance so as to permit of the transfer of a trade licence from one person to another. It should be expressed however, that the Ordinance already contains provisions for a refund on surrender of a licence, and for a licence to be taken out at an interim point in a year at a proportionately reduced fee.

5. I am to take this opportunity of forwarding, for the information of Sir Samuel Hoare, copies of correspondence with the Governor of Kenya regarding a letter from the E.A. Indian National Congress concerning the Bill framed as a result of relating to the alternative revenue proposals.

I am etc.

(Signed) J. E. W. FLOOD

2/17/43 3261/43

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INDIA OFFICE

WHITEHALL,

LONDON, S.W. 1.

18<sup>th</sup> December 1933.



Any further communication on this subject should be addressed to—  
The Under Secretary of State for India,  
Economic and Overseas Department,  
India Office, London, S.W. 1,  
and the following reference quoted—  
E & O. 8044/33.

Reference—  
W/1612/210, 10, Est. No.  
Telephone—  
Economic, London.

C. O. REGY

Sir,

With reference to your letter of 14th November,

Ref. No. 4012/7/33, regarding the proposed changes in taxation in Kenya. I am directed by the Secretary of State for India in Council to enclose copy of the

Prop. Government of India, 6th November, with enclosures.

project made by the Federation of Indian Commerce and Industry of East Africa, and the provisions in the new Ordinances. It is noted that a copy of their Memorandum was sent to the Colonial Secretary at Nairobi.

Sir Samuel Hoare shares the views of the Government of India on the matter, and I am to express the hope that Sir E. Duffell-Walsh will consider sympathetically the representations of the Federation in consultation with the

Yours faithfully,

Your obedient servant,

A. D. [Signature]

Handwritten mark resembling a stylized '8' or 'B'.

Original sent  
By Air Mail.

No.F.207/33-L.& O.

Government of India.

Department of Education, Health and Lands.

New Delhi, the 6th November, 1933.

From

It will be observed that the Federation have taken strong  
objection to clauses (b) and (c) of Section 7 of the  
Licensing Ordinance, 1933, on the following grounds:-

- (i) That the license fees for wholesale and retail traders  
have been enhanced by Rs.100/- and Rs.150/- respectively  
and that the reduced rates proposed for subsidiary  
places of business by the Alternative Revenue  
Proposals Committee have disappeared altogether;
- (ii) That the proviso to clause (c) restricts the value of  
goods on hand to Rs.150/- and that this restriction  
takes away a very material concession which, under the  
draft Bill, it was proposed to grant to retail traders.

2. In the opinion of the Government of India the proposed enhancements, which are high, will fall mainly upon the members of the Indian community, if the considered opinion of the commercial representatives of the Alternative Revenue Proposals Committee that the sum derived from trades license cannot be passed on to the consumer proves to be correct. This will have the effect of increasing the price of the goods of the Indian community in the territories which the non-Indian communities are being called upon to take to secure the maintenance of the colony. The arrangements of license fees should be granted only after the most careful consideration of the situation. But the Indian community should be given a full and fair trial. It is a disproportionate burden upon it to be asked to bear the cost of the maintenance of the colony. The Government of India should, if the Secretary of State for India is of opinion that, if the Secretary of State for India is of opinion that the Colonial Office should be asked to consider the Indian representation sympathetically. Prima facie it appears to the Government of India that the rates proposed originally by the Alternative Proposals Committee should be restored as forming an integral part of the alternative measures which, in his dispatch, No. 307 dated 7th June, 1933, to the Governor of Kenya, the Secretary of State for the Colonies wished to be given a full and fair trial.

I have the honour to be,

Sir,

Your most obedient servant,

Ed. G. S. Bajpai,

Secretary,

13  
Copy of a letter dated the 27th September, 1933, from the  
Federation of Indian Chambers of Commerce & Industry of Eastern  
Africa.

SUBJECT :- Trade Licenses in Kenya Colony.

I am directed by my committee to send you herewith the following

1. Copy of the Memorandum submitted by this Federation to the Government of Kenya on increase of trade license fees.
2. Copy of letter addressed to the Colonial Secretary, Nairobi.

My committee hopes that the Government of India would make necessary representations on behalf of this Federation if found necessary.

Copy of a letter dated the 27th September, 1933, from the  
Federation of Indian Chambers of Commerce & Industry of Eastern  
Africa, to the Colonial Secretary, Nairobi.

SUBJECT :- An Ordinance to provide for the  
provision of and control  
of trade license permits.

I am directed by my committee to send you herewith a copy of the Memorandum on the subject of the  
reference to increase of fees for trade

My committee hopes that the views expressed in the Memorandum will receive favourable consideration and the conditions for issuing trade licenses will be altered to original proposals as requested therein. However if it is decided that the Ordinance should not be amended at present as desired by my committee, I have been asked by my committee to request you to forward the representations of my committee to the Right Honourable the Secretary of State for the Colonies in London.

I shall be much obliged if you will kindly communicate to me the decision of the Government in due course.

Encs: Two copies of Memorandum.

MEMORANDUM.

on

An Ordinance to provide for licensing of certain trades, professions and occupations and to fix licence fees payable.

\*\*\*\*\*

The Federation of Indian Chambers of Commerce and Industry of Eastern Africa considers the question of increase in fees for trade licences of vital importance to the Indian Commercial community in this country. The Federation therefore begs to submit the following view points on the increased licence fees recommended by the Select Committee and approved and passed by the Legislative Council of Kenya.

A special meeting of the Working Committee of the Federation was held at Nairobi on the 10th September 1953 solely for the purpose of considering this question when the following resolution was passed unanimously:

**Resolution**

It is the considered opinion of this committee that the changes made in licence fees suggested in clauses (a), (b) and (d) of sub-section 2(1) of section 22 of the draft bill to provide for Licensing of Certain Trades, Professions and Occupations in the Colony and to fix licence fees payable which increase the licence fees to be paid by the Indian Commercial Community by comparison with the fees to be paid by other similar holders of such licences in the Colony and the views of other Indian Commercial Communities in the Colony and the Indian Commercial Community and its agents in the Colonies and spirit of the foregoing resolutions passed by the Alternative Revenue Proposals Committee.

This committee registers its strong protest for making the aforesaid changes without giving opportunity to the commercial community to make representations in that behalf.

That it be an instruction to the Working Committee to make necessary representations to the Government of Kenya and to the Secretary of State for the Colonies with a view to have the amended clauses altered to original proposals as proposed in the Draft Bill."

The personnel of the committee which examined the alternative revenue proposals included representatives of commerce. The Government of Kenya according to one of the terms of reference required the committee to examine and report on "The resultant incidence of taxation proposed as between both individuals and communities." This was one of the most important issues in discussions of various taxation proposals and the schedule of fees agreed to by the committee was very carefully and particularly



As regards (b) in the schedule appearing in the addendum to the Report of the Alternative Revenue Proposals Committee no figure as to number of the traders who would take out licences has been given. But in explanation thereof the commercial representatives of the committee pointed out that, "All persons who carry on wholesale trade in Kenya also engage in overseas trade and would consequently pay a licence fee of £ 30; and further that the great majority of substantial traders in Kenya are wholesale traders." Some of the members of the committee pointed out that the figure of a JUSTICE estimate to the number of the traders under the Bill as proposed in the report will be a very rough estimate. It is stated that the number of traders who have applied for licences under the Bill is 2,120, an increase of 1,000 over the number of traders who were licensed under the existing law.

Under the Draft Bill a wholesale trader (without importation or exportation) having subsidiary places of business had the advantage of paying a reduced fee in respect of branches. The Ordinance as now enacted requires every wholesale trader to pay an uniform fee of Shs.300/- for the principal as well as each subsidiary place of business. Similarly a Retail Trader (including importation) having principal as well as subsidiary places of business was to pay Shs.50/- only for each subsidiary place whereas under the increased fees he will be called upon to pay Shs.150/- for the principal as well as each subsidiary place of business.

The figure of increased amount payable by taking away of

the above concessions which mainly affect the Indian Traders cannot be definitely estimated but it would no doubt be quite considerable.

It is well known that of the Retail Traders Indians constitute a majority and the increased fees would bear most heavily on them, particularly when they are already subjected to other taxation. In the debate in the Legislative Council on this bill a point was made that the increased fees would bear most heavily on the Indian community and was refuted by the Government. The Government proposed an extra amount of Rs. 10 lakhs. The Committee had very much to say on this subject and arrived at unanimous conclusions on the Indian Bill. These conclusions were in favour of the Colonies. The Government proposed to increase the tax without giving any concession to the Colonies as before the Alternative Revenue Proposals Committee, constituted a definite breach of faith and there is no reply to the charge that the Government in this case did not keep a balanced mind to act impartially for the interests of different communities and that the Indian commercial community was singled out for shouldering the extra burden of this tax.

It would not be out of place to mention that Alternative Revenue Proposals represented as a whole the taxation in place of income tax, and the Alternative Revenue Proposal Committee had, no doubt, before their mind the burden which a particular community would bear under the income tax. That ratio which was to a certain extent well-balanced in the Alternative Committee proposals was most deliberately,

definitely and rudely disturbed by the amendments of the Select Committee.

It cannot be too strongly emphasised that the Alternative Revenue Proposals Committee examined the proposals carefully and devoted several days for their consideration whereas the Select Committee hurriedly finished the whole evidence and examination with two days. The Honorable the Secretary General in Charge of the Department of Finance and Revenue, Government of Madras, has been informed of the above facts and the representations made by the Federation before the Select Committee but it was never thought that such drastic changes, as have been made, would ever be suggested, much less would be entertained by the Government and embodied in the Bill. The Federation took it, and rightly too, that as the Bill under consideration was apparently meant to extend the provisions of the Traders Licensing Ordinance 1919 for the purpose of obtaining additional revenue to tide over the period of budget deficit and as the main proposals were agreed upon according to the Draft Bill, the Select Committee would, if at all, try to reduce the fees where possible, but in no case increase the fees, after the unanimous recommendations of the Alternative Revenue Proposals Committee. The Federation was therefore

not in a position to make any representations on proposed changes to the Select Committee.

The Legislative Council assembled in the first week of August 1933 and a dozen bills were introduced, reported upon by the Select Committee and rushed through all their stages by the 12th August 1933. The Federation through its representative at Nairobi was informed on the 11th August 1933 that the Select Committee proposed the changes incorporated in the Ordinance as it now stands. On the same day the Honourable the Colonial Secretary was informed by telegram that this Federation was strongly opposed to the proposed changes, that these changes would substantially affect the Indian commercial community and that they should be given opportunity to make representations. This protest conveyed by telegram did not have any effect on the course of legislation.

According to the argument advanced by the Representatives on the Alternative Revenue Committee the trade licences tax could not be passed on to the consumers. The Government officials, however, differed from that view. They stated "They believe that with existing condition of intensive competition under which merchants are conducting business at a very low margin of profit (and many even at a loss), it is quite impossible for them to bear the whole burden proposed. Though the precise means may not be discernible, some part, if not the major portion of the burden, they believe must be passed on to the consumers."

If the official view is acceptable to the Government, it must not be forgotten that the majority of consumers of the retail merchants on whom the burden has been increased are Indians and Natives and most of the wares sold by these retailers are for small shop-keepers for Native requirements. Therefore even according to the opinion of the

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Government officials on the Alternative Revenue Proposals Committee the burden to a certain extent is bound to be passed on to the Natives and Indians and these are so heavily taxed already that they could not afford to bear any extra burden. If this view is not accepted then as the Federation submits the burden will be wholly borne by the Indian merchant and this changes the whole basis and fabric of the Indian position in regard to incidence as between

the Government of

the Government would like to

in regard to trans-

professional licenses

are not qualified and

but in the case

Section No. 12

by endorsement of a

of a fee of five shillings

to different premises."

It does not provide for a transfer of a licence to a different person or firm. In this connection Section 6 of the Traders'

Licensing Ordinance 1919 provided that :-  
"Section 6. The Licensing Officer on cause shown:-  
(1) Allow a licence to be transferred from any one person to any other person;

Provided that any such transfer shall not involve a change of store and shall be subject to any law governing the trade carried on at such store;

(2) Allow a trading licensee to have his licence transferred so as to apply to a different store from that in respect of which it was originally proposed."

It is hoped that Section No. 12 would be so amended as to include the transfer of licence to different persons and firms as well.

COPY.

THE FEDERATION OF INDIAN CHAMBERS OF COMMERCE  
AND INDUSTRY OF EASTERN AFRICA.

Working Committee's Office,  
Salim Road,  
P. O. Box 155,

NOMBASA 27th September, 1956.

To.

The Honourable,  
The Colonial Secretary,  
P. O. Box No. 611,  
Nairobi.

enclosed ten copies of the Memorandum  
particular reference to the

Memorandum will be forwarded to the  
of fact for 1956. It is requested that  
as requested therein. In view of the fact that  
Ordinance should not be amended at present or drafted by my  
committee, I have been asked by my committee to request you to  
forward the representations of my committee to the Right  
Honourable, the Secretary of State for the Colonies in London.

I shall be much obliged if you will kindly communicate  
to me the decision of the Government in due course.

I have the honour to be,

Sir,

Your obedient Servant,

J.D. MASTER.

Secretary.

Encl.:

Two copies of Memorandum.



"It is the considered opinion of the several representatives of the committee that the tax derived from traders' licences must ultimately cannot be passed on to the consumer. It is contended that this fee could only be placed to the general charges account of business concerns, and that the burden of this tax will be borne equitably by the non-native trading and professional communities".

The above opinion was based on and applied to the licence fees approved by the committee and appearing in the Draft Bill. For ready reference clauses (b) (c) and (d) of the Draft Bill and clauses (b) and (c) as amended by the Select Committee and passed by the Legislative Council to which the Federation takes strong exceptions are given below :-

Clauses as appearing in the Draft Bill:

- (b) A licence to carry on the business of a whole-sale trader not including importation or exportation from or to places beyond the Colony:-  
For the principal or only place of business or where the business is not carried on at any defined premises..... 500.  
For each subsidiary place of business.... 100.
- (c) A licence to carry on the business of retail trader but including importation from places beyond the Colony :-  
For the principal or only place of business or where the business is not carried on at any defined premises..... 500  
For each subsidiary place of business.... 50
- (d) A licence to carry on the business of a retail trader, not including importation from places beyond the Colony, for each place of business..... 50

Clauses as amended and passed by the Legislative Council.

- (b) A licence to carry on the business of a whole-sale trader not including importation or exportation from or to places beyond the Colony:  
For each place of business, or where the business is not carried on at any defined premises. 500.
- (c) A licence to carry on the business of a Retail Trader :-  
For each place of business, or where the business is not carried on at any defined premises..... 100.

PROVIDED that where the value of the goods on hand for the year preceding the date of taking the licence has not exceeded at any place of business £150 at any one time the fee shall be :-..... 50.



AS regards (c) in the alternative proposals, the independent to the Report of the Alternative Revenue Proposals Committee no figure as to number of persons who would take out licences has been given. In the explanation thereof the commercial representative of the committee pointed out that, "All persons who carry on wholesale trade in Kenya also engage in overseas trade and would consequently pay a licence fee of £50; and further that the great majority of substantial traders in Kenya are wholesale traders". Some of the members of the committee considered that it would be a juster estimate to put number of the traders under (b) at 100. As proposed in the Draft Bill from 100 licences the revenue would have amounted to £1,000, but under the increased rates it would be £1,100, an increase of £100.

Under (c) the Bill Traders would have paid £1,100 under the increased rates they will be paying under the Bill. This restriction is not a restriction on the number of traders but on the amount of revenue to be raised. It is a restriction on the amount of revenue to be raised from the traders without increasing the number of traders. It is a restriction on the amount of revenue to be raised from the traders without increasing the number of traders.

The figure of increased amount payable by taking away the above considerations which mainly affect the Indian Traders cannot be definitely estimated but it would be about a quite considerable amount.

It is well known that of the retail Traders Indians constitute a majority, and the increased fees would bear most harshly on them, particularly when they are already heavily burdened by other taxation. In the debate in the Legislative Council on this bill a point was made that the increased fees would bear most harshly on the Indian Traders. That contention was not refuted by the Government. But it is now clear from the details of extra amounts payable by the Indian Traders as shown above.

The Alternative Revenue Proposals Committee had very carefully considered the proposals and arrived at unanimous conclusions particularly on the trade licences bill. These were approved by the Secretary of State for the Colonies.

The amendments to the agreed schedule without giving an opportunity, to those who were to be affected thereby, to present their case in the same manner as before the Alternative Revenue Proposals Committee, constitutes a definite breach of faith and there is no reply to the charge that the Government in this case did not keep a balanced mind to act impartially for the interests of different communities and that the Indian commercial community was singled out for shouldering the extra burden of this tax.

It would not be out of place to mention that Alternative Revenue Proposals represented as a whole the

to the public to give evidence and make representations before the Select Committee but it had never thought that such drastic changes, as have been made, would ever be suggested, much less would be entertained by the Government and embodied in the Bill. The Federation took it, and rightly too, that as the Bill under consideration was apparently meant to extend the provisions of the Traders Licensing Ordinance 1919 for the purpose of obtaining additional revenue to tide over the period of budget deficit and as the main proposals were agreed upon according to the Draft Bill, the Select Committee would, if at all, try to reduce the fees where possible, but in no case increase the fees, after the unanimous recommendations of the Alternative Revenue Proposals Committee. The Federation was therefore not in a position to make any representations on proposed changes to the Select Committee.

The Legislative Council assembled in the first week of August 1955 and a dozen bills were introduced, reported upon by the Select Committee and rushed through all their stages by the 12th August, 1955. The Federation through its representative at Nairobi was informed on the 11th August 1955 that the Select Committee proposed the changes incorporated in the Ordinance as it now stands. On the same day the Honourable the Colonial Secretary was informed by telegram that this Federation was strongly opposed to the proposed changes, that these changes would materially affect the Indian commercial community and that they should be given opportunity to make representations. But this protest conveyed by telegram did not have any effect on the course of legislation.

According to the argument advanced by the Commercial Representatives on the Kenya Federation Proposals Committee the trade licence proposals passed on to the Government. The Government, however, differed from that view. It believes that with existing conditions of competition under which merchants were operating at a very low margin of profit it is quite impossible for them to operate profitably, some part of which they believe must be passed on to the Government.

If the official view is accepted by the Government, it must not be forgotten that the prices of commodities of the retail nature which have been increased are those which are sold by the vendors sold by these retailers and not those kept for Native requirements. According to the opinion of the Government the alternative revenue proposals proposed to a certain extent is a relief to the Natives and Indians and therefore it is already that they could not afford to bear any burden. If this view is not accepted then the Federation submits the burden will be wholly borne by the Indian merchants and this changes the whole basis and fabric of Alternative taxation in regard to incidence as between individuals and communities.

The Federation therefore requests the Government of Kenya to reduce the increased licence fees and alter the schedule of fees to original proposals.

Another point to which the Federation would like to draw the attention of the Government is in regard to transfer of licences. It is recognized that professional licences cannot be transferred to persons who are not qualified and entitled to practise a particular profession but in the case of merchants and traders it should not be so. Section No. 18 of the New Ordinance runs as follows :-

"Section 18. A trading licence may by endorsement of a licensing officer and on payment of a fee of five shillings be transferred to different premises".

It does not provide for a transfer of a licence to a different person or firm. In this connection Section 6 of the Traders' Licensing Ordinance 1910 provided that :-

allow a license to be transferred from one store to another.

It is hoped that such transfer shall not involve a change of store and shall be subject to any law governing the trade carried on at such store;

- (2) Allow a trading licensee to have his license transferred so as to apply to a different store from that in respect of which it was originally proposed.

It is hoped that Section No. 12 would be amended as to include the transfer of license to persons and firms as well.

RECEIVED  
25 NOV 1933  
C. O. REGY

23rd November 1933.

*Chamber*

Dear Freeston,

We have received a letter from the Government of India on the subject of representations made by the Federation of Indian Chambers of Commerce and Industry of East Africa regarding clauses (b) and (c) of Section 7 (about Fees for Trading Licences) of the Kenya Licensing Ordinance 1933.

From what the Federation say it appears that the Bill introduced in the Legislative Council was referred to a Select Committee which made certain modifications in these clauses.

It will help us to understand the case properly if we can have a copy of (1) the Bill as introduced, (2) the Ordinance as passed and (3) the Proceedings in the Legislative Council and the Report of the Select Committee - or at least such parts of these Proceedings and Report as relate to clauses (b) and (c) of Section 7.

Can

*Handwritten scribble at top of page*

*Handwritten scribble*

**KENYA.**

Downing Street.

November, 1953.

NO. 857

*Handwritten signature or name*

I acknowledge the receipt of the bill of exchange of the 11th of September 1953 in relation to the application for a license for the purpose of the Ordinance on Dentistry in Kenya, which is now before the Governor for his signature.

I have to inform you that the bill of exchange is now before the Governor for his signature in respect of any of these matters.

2. I take this opportunity to forward to you of correspondence with the British Dental Association with regard to the fees payable by dentists under the Licensing Ordinance. I shall be glad to receive your observations on this matter in due course.

3. I observe from the proceedings of the last Governors' Conference, which are now before me,

THE OFFICER ADMINISTERING

that

THE GOVERNMENT OF

KENYA.

that it was agreed that a Tax on Imported Packages Ordinance shall come into force in Uganda and the Tanganyika Territory as well as in Kenya with effect from the 1st of December next.

4. I concur in the opinion expressed in paragraph 1d of your despatch that, in view of the

importance of the critical position of revenue to be

maintained and the fact that the revenue is to be

used for the purpose of maintaining the public

services of the Government and the fact that the

revenue is to be used for the purpose of maintaining

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of maintaining the public services of the Govern-

ment and the fact that the revenue is to be used

copies of your despatch and of this reply  
are being forwarded to the Joint Commissioners of His  
Majesty's Treasury for their information.

I have the honour to be,

Sir,

Your most obedient,

humble servant,

(Sgd.) P. CUNLIFE-LISTER

AIR MAIL

K. E. Y. A.

NO. 688.

GOVERNMENT HOUSE,

NAIROBI,

KENYA,

14th September, 1933.

Sir,

an Income.

- (2) An extension of the system of Trade Licences.
- (3) A Landing Tax on Passengers.
- (4) A Package Tax.
- (5) An increased Tax on the Registration of Companies.
- (6) An increased Stamp Duty on Bills and Promissory Notes.

THE RIGHT HONOURABLE

MAJOR SIR PHILIP GUNLIFFE-LISTER, P.C., C.B.E., M.C., M.P.

SECRETARY OF STATE FOR THE COLONIES

You



You were supplied with copies of the separate bills which were prepared for introduction into the Legislative Council and embodied (1) to (4) and (6) of the above proposals.

In regard to (5) you were informed, in my despatch No.423 of the 8th July last, that it was intended to introduce the new taxation of Companies by amendment to be proposed by the Select Committee which already had the Companies Bill under consideration. In deference to the views of the Government of Mysore Territory, however, it was later decided to ensure the increased taxation on the capital of new Companies, or increases in the registered capital of existing Companies, by amendment to the Bill to amend the Stamp Ordinance. By this manner amendment of the Companies Bill seemed to be one of the means of meeting the alternative revenue proposals. I shall report to the Government the progress of the Bill to amend the Stamp Ordinance at a later stage.

4. The five Bills dealing with the alternative revenue proposals were duly referred, after the second reading in the Legislative Council to a Select Committee composed of four official and four European Elected Members with one Indian Elected Member and the Member representing Native Interests, under the chairmanship of the Attorney General.

The sittings of the Select Committee were held in the Supreme Court buildings as a convenience to the public, who were invited by

notices

a Select Committee. The Select Committee considered verbal and written evidence of a number of witnesses and in its report recommended a number of amendments of the Bill. The main amendments proposed are set out in the Attorney General's Legal Report on the Bill.

The Report of the Select Committee was adopted by Council with certain minor amendments and the Bill was passed by the Council on the 14th

consideration by the Select Committee it was felt that there was undue discrimination between males and females in the incidence of the tax. Whereas males with taxable incomes of less than £100 per annum would have had to pay the minimum tax, females with taxable incomes of less than £15 per month would have been unaffected by the measure. It

was therefore considered equitable to reduce the minimum limit of taxable income above which females would be required to pay the tax to £120 per annum. I concurred in this view.

(b) You will observe that as a result of your telegram No.163 of the 1st August, the scale of taxable incomes was recommended by the Select Committee for extension from £5,000 by means of £1,000 to £10,000. The reason for this extension was that the Select Committee considered that it was not equitable to require females to pay the tax on incomes in excess of £5,000.

Since the introduction of the tax, it has been found that a number of residents in the Colony enjoy incomes in excess of that figure.

(c) I understand that in recommending that the tax should be payable during this year in one sum on the 5th November, instead of in two instalments due on the 20th of September and the 20th November respectively, the Select Committee was actuated by two motives:-

- (i) To avoid the necessity for the more complicated and costly machinery for collection which would be required if the tax was payable in instalments and
- (ii) to avoid undue interference with the Christmas trade.

I am informed that these amendments had the approval of the commercial community.

7. It was stated in the "Objects and Reasons" at the end of the original Bill that the estimated gross yield of the Graduated Non-Native Poll Tax in a full year amounted to £70,000. The reduction of the tax payable by males whose taxable income does not exceed £100 from £25.40/- to £25.20/- necessitates a reduction in the estimated gross yield of the tax. On the other hand the reduction of the minimum of taxable income which females will be required to pay from £100 to £120; the extension of the range of taxable incomes from £5,000 to £10,000; and the exclusion from the Second Schedule of all deductions on account of contributions under the Widows' and Orphans' Pension Ordinances, or the State Railways Provident Fund, all tend to increase the estimated yield of the tax. You will appreciate that in the absence of reliable data as to the numbers and incomes of those who will come within the purview of the measure it is difficult to estimate closely what the yield may be. In the light of the factors set out above the Treasurer has estimated that the

gross

gross yield of the tax will amount in a full year to £66,000 and that for 1933 the amount of additional revenue due, over and above that received under the old Non-Native roll tax Ordinance, should be in the neighbourhood of £30,000.

An Extension of the System of Trades Licences.

8. The Trades Licensing Bill which was drafted to incorporate the proposals of the Alternative Proposals Committee was forwarded to you under cover of Mr. Wade's despatch No. 441 of the 14th July, 1933. The Bill was read a second time and referred to a Select Committee on the 4th August. The constitution of the Select Committee on each of the alternative revenue measures was the same. The report of the Select Committee was adopted with certain minor amendments on the 12th August and its recommendations are embodied in the Licensing Ordinance, 1933 to which I assented in the name and on behalf of His Majesty on the 6th September, 1933. I enclose two authenticated copies of the Ordinance, together with the Attorney General's Legal Report on the Bill.

9. You will observe that the main amendments recommended by the Select Committee are noted in the Legal Report of the Attorney General. I desire to amplify his remarks on the amendment of Clause 7 of the Bill in regard to the fees payable by wholesalers (not importing or exporting) and retailers.

Clauses

3  
Clauses 7(1)(b), 7(1)(c) and 7(1)(d).  
of the original Bill provided as follows:-

\*7(1)(b). A licence to carry on the  
business of Wholesale trader not  
including importation or exportation  
from or to places outside the Colony.

Fee.

For the principal or only  
place of business or where the  
business is not carried on at  
any defined premises.

Shs.200/-.

For each subsidiary place  
of business.

Shs.100/-

7(1)(c). A licence to carry on the  
business of a retail trader but  
including importation from places  
beyond the Colony.

For the principal or only  
place of business or where the  
business is not carried on at  
any defined premises.

Shs.100/-.

For each subsidiary place  
of business.

Shs.60/-.

7(1)(d). A licence to carry on the  
business of a retail trader not  
including importation from places  
beyond the Colony for each  
place of business.

Shs. 30/-.

10.

10. The majority of the Select Committee on the Bill recommended the amendment of Clause 7 sub-clause (1) in such a manner as

(a) to increase the fee payable by wholesalers (not importing or exporting) from Shs.200/- to Shs.300/- the latter fee being payable on each place of business;

(b) to increase the fee payable by a retail trader from Shs.300/- to Shs.450/-, the latter fee to be payable in respect of each place of business. A proviso was added to the effect that the fee payable should be Shs.30/- for small businesses with a stock not exceeding £150.

The Indian Member of the Select Committee dissented himself from these recommendations on the grounds that such increased fees would bear heavily on a number of Indian Merchants and Traders.

The reasons for the Select Committee recommending these alterations in the original Bill were as follows:

The fee of Shs.200/- for the principal place of business and Shs.100/- for each branch of a wholesale firm not importing or exporting was so low, being actually less than the fee of Shs.300/- payable under the Traders Licensing Ordinance that it was felt both by commercial witnesses representing the Nairobi Chamber of Commerce, and by the Commissioner of Customs, that there was a risk that importing and exporting would be bulked

through

of the fees referred to above have been made by representatives of the Indian commercial community.

These representations will be carefully considered and I shall, if necessary, address you further on the subject at a later date.

The Bill which was drafted to impose a tax on passengers landing in the Colony was forwarded to you under cover of my despatch No. 420 of the 10th July, 1933. The motion for the second reading was carried on the 4th August and the Bill referred to the same Select Committee as the Non-Native Poll Tax Bill. At that time it had been ascertained that neither the Governments of Uganda nor Tanganyika Territory proposed to introduce similar legislation. In addition it had been necessary



No. 480 of the 19th August, and particularly the considerable yield from the additional duties on certain classes of imports which were imposed by the Customs Tariff (Amendment) Ordinance, 1933, (vide my despatch No. 409 of the 3rd July, 1933).

Should it be your wish, however, that a Tax on Passengers should be proceeded with on the grounds that it is one of the "alternatives"

referred to the same Select Committee as that appointed to consider the Non-Native Poll Tax Bill. The amendments recommended by the Select Committee whose report was adopted on the 12th August, are enumerated in the Attorney General's Legal Report on the Bill of which I enclose  
\_\_\_\_\_  
\_\_\_\_\_ copies together with two authenticated copies

of the Tax on Imported Packages Ordinance to which I assented, in the name of His Majesty, on the 25th August, 1933. I do not wish to amplify the remarks contained in the Legal Report.

16. You will observe that the Ordinance contains a suspending clause which will enable simultaneous action to be taken in the Tanganyika Territory, as well as in the territories of Tanganyika, in relation to a matter for which the Ordinance is intended to provide. The implications of the Ordinance will be discussed at the forthcoming Governors' Conference.

An Increased Tax on the Registration of Companies.  
An Increased Stamp Duty on Bills and Promissory Notes.

17. I have informed you earlier in this despatch of the decision to impose the required taxation on the Share Capital of new, and

increased

increases in the Share Capital of existing Companies by means of an amendment of the Stamp Ordinance. I now enclose two authenticated copies of the Stamp (Amendment) Ordinance 1933 to which I assented in the name of and on behalf of His Majesty on the 25th August, 1933, together with copies of the Attorney General's Legal Report on the Bill.

The Bill, as drafted, was forwarded to you under cover of Mr. Wade's despatch of the 14th July. After the passage of the Bill on the 4th August it was referred to the Joint Select Committee of the two Territories to consider the Bill. The Committee will observe that under the Bill the rate of stamp duty on the registration of a Company already registered in Uganda or on an increase in the share capital of a Company already registered in Uganda is fixed at the rate of 1/2% on the rate of 1% on the registration of a Company already registered in Tanganyika Territory. No. 423 of the 21st July, 1933, in which that I had concurred in the Executive Council that the rate of stamp duty on the registration of new, and increases in the share capital of existing Companies should be at the rate of one half per cent unless the Governments of Uganda and Tanganyika Territory were agreeable to the imposition of similar taxation at the rate of one per cent. In view of the facts that the Government of Tanganyika Territory was prepared to impose a tax at the rate of 1/2%, and that the imposition of tax at that rate was

under

under consideration by the Government of Uganda, I decided that it was desirable that the new taxation should be at the rate of one half per cent in this Colony.

18. The original estimate of the yield of the Taxation on the Registration of Companies at the rate of 1% as prepared by the Committee on the Alternative Revenue Proposals was £11,000 in a full year, while the increased Stamp Duties were estimated by the Committee to yield £7,000 in a full year.

With regard to the Registration of Companies the Registrar General has estimated a tax of the rate of 1% would yield £11,000 in a normal year, but since there has been a considerable amount of registration of new companies before the new legislation came into force and that this has materially affected the proposal of revenue accruing from this source in 1933. He considers that it would be unwise to rely on substantial revenue from this tax being received until 1935 or later.

With regard to the revenue from Stamp Duties on Bills of Exchange and Promissory Notes you will observe from previous correspondence that whereas the Alternative Revenue Proposals Committee initially estimated a yield of £7,000, a later estimate, prepared departmentally, indicated a yield in a full year of £1,000. This lower estimate rests on the assumption that the

result

result of the new taxation will probably be to increase the number of 60 day bills, for which no increase in Stamp Duty is proposed. The Treasurer is of the opinion that it is reasonable to suppose that some such tendency will manifest itself when the new legislation takes effect and that for present purposes it would be preferable to accept the departmental estimate anticipating a yield in a full year of not more than £1,000.

19. As regards the additional revenue likely to accrue from these measures it will be remembered that the Alternative Revenue Proposals Committee estimated a total additional revenue of £111,000 in a full year from the imposition of taxes and licenses recommended by it for further consideration. The Committee estimated that additional revenue of £101,500 would accrue from those of its suggestions which have now become law; this estimate excludes the proposed Landing Tax. It will be seen, however, from preceding paragraphs that the Committee's original suggestions have not been retained in detail in the consequent legislation and that revised estimates of resultant additional revenue have therefore had to be prepared. On the assumption that the Tax on Imported Packages Ordinance will be duly brought into force by Proclamation, it is now anticipated that in a full year additional revenue to the amount of £80,000 will accrue to the Colony, made up as

follows:-



revenue registry and would specialise in recording information from the whole Colony relating to Non-Native Poll Tax, collect the tax in Nairobi and vicinity and gradually assume responsibility for the collection of other taxes levied in Nairobi and possibly elsewhere in the Province of Nairobi Central

... will be forwarded to the usual ...  
... under separate cover.

I have etc,

(sgd) H.M.H. Moore.

ACTING GOVERNOR.



Colony and Protectorate of Sierra Leone

IN PARLIAMENT ASSEMBLED

An Ordinance to Provide for the Licensing of Certain Trades, Professions and Occupations within the Colony and to Fix the Licence Fees Payable



"banker" means any company, person or body of persons, British or foreign, whether incorporated or not, and whether registered in the Colony or not, engaged in the business of banking in the Colony who shall be declared by the Governor in Council by notice to be a banker for the purposes of this Ordinance but shall not include any person or body of persons engaged in the business of issuing letters of credit;

"exchange banker" means a person who is licensed under the provisions of this Ordinance to carry on the business of exchange banking in the Colony but shall not include any person or body of persons engaged in the business of issuing letters of credit;

article, the person who is licensed under the provisions of this Ordinance to carry on the business of exchange banking in the Colony but shall not include any person or body of persons engaged in the business of issuing letters of credit;

of persons engaged in the business of issuing letters of credit; and any person or body of persons who is licensed under the provisions of this Ordinance to carry on the business of exchange banking in the Colony but shall not include any person or body of persons engaged in the business of issuing letters of credit;

Provision as to carrying on business with out a license

2. (1) No person shall carry on the business of banking or exchange banking in the Colony or in any place to which the Ordinance referred to in section 1 of this Ordinance applies, being in fact a business of banking or exchange banking, in any place to which the Ordinance referred to in section 1 of this Ordinance applies, unless he is licensed to do so under the provisions of this Ordinance.

(2) A person who carries on the business of banking or exchange banking in the Colony or in any place to which the Ordinance referred to in section 1 of this Ordinance applies, being in fact a business of banking or exchange banking, in any place to which the Ordinance referred to in section 1 of this Ordinance applies, without a license under the provisions of this Ordinance, shall be liable to a fine not exceeding fifty pounds or, in default of payment, imprisonment for any term not exceeding six months, and for a second or subsequent offence, a fine not exceeding two hundred and fifty pounds or, in default of payment, imprisonment for a term not exceeding six months.

(3) If any person contravenes the provisions of this Ordinance he shall be liable for a first offence to a fine not exceeding fifty pounds or, in default of payment, imprisonment for any term not exceeding six months, and for a second or subsequent offence, a fine not exceeding two hundred and fifty pounds or, in default of payment, imprisonment for a term not exceeding six months.



(10) The Government may remit the whole or part of any fee payable under this Ordinance on the grounds of the poverty of the person liable to pay such fee.

B. In respect of the year 1933 the licensing provisions shall apply to applications for licences of such categories (A) and (B) as follows:

1. Trading licences and professional licences shall be issued and valid before the first day of October, 1933, and shall expire on the first day of September, 1934. Licences shall be payable for every month beginning on the first day of the month specified in sub-section (1).

2. The Government may, on a trading licence or professional licence, impose such conditions as may be deemed fit, and may also impose such conditions as may be deemed fit, and may also impose such conditions as may be deemed fit, and may also impose such conditions as may be deemed fit.

3. The Government may, on a trading licence or professional licence, impose such conditions as may be deemed fit, and may also impose such conditions as may be deemed fit, and may also impose such conditions as may be deemed fit, and may also impose such conditions as may be deemed fit.

4. The Government may, on a trading licence or professional licence, impose such conditions as may be deemed fit, and may also impose such conditions as may be deemed fit, and may also impose such conditions as may be deemed fit, and may also impose such conditions as may be deemed fit.

5. The Government may, on a trading licence or professional licence, impose such conditions as may be deemed fit, and may also impose such conditions as may be deemed fit, and may also impose such conditions as may be deemed fit, and may also impose such conditions as may be deemed fit.

11. When a licence is surrendered or when the licence has not expired or when the third of the fee paid shall be returned to the licensee, if the licensee has not had more than three months in the case of the fee paid shall be returned to the licensee.

No. XLI

Repeal,  
No. 1 of 1933

17. The Traders Licensing Ordinance (Chapter 58 of the Revised Edition), as amended by the Traders Licensing (Amendment) Ordinance, 1931, is hereby repealed.

**SCHEDULE**

**COLONY AND PROTECTORATE OF KENYA.**

**Tax Licensing Ordinance, 1933.**

**Application for a Trading License.**

Name of applicant

Address of the business

Business of the licensee

Does the applicant own or manage another business in the Colony?

What is the nature of the business?

Does the business include wholesale trading?

Does the business include retail trading?

Does the business include operation of a motor vehicle in the Colony?

Does the business include operation of a motor vehicle for a trading licence for the business described

**Signature of applicant.**

The licensing authority shall give the applicant a receipt for the application which may reasonably be relied on for the purposes of the law.

**COLONY AND PROTECTORATE OF KENYA.**

**The Licensing Ordinance, 1933.**

**Trading License.**

License is hereby granted to

to carry on the business of

on the premises situate at

for the purpose of business for which a fee of Shillings 50

has been paid

from the 1st day of September 19

to

**Signature of authority**

The licensing authority shall give the licensee a receipt for the license which may reasonably be relied on for the purposes of the law.

R E P O R T  
C Y

THE SELECT COMMITTEE OF LEGISLATIVE COUNCIL HAS  
TO CONSIDER AND REPORT UPON THE PROVISIONS OF  
BILL TO PROVIDE FOR THE LICENSING OF CERTAIN  
TRADES, PROFESSIONS AND OCCUPATIONS WITHIN  
THE COLONY AND TO FIX THE LICENSE FEES  
PAYABLE.

Your Excellency,

We, the Members of the Select Committee of  
Legislative Council appointed by Your Excellency, have the  
honour to report that we have considered the provisions of a  
Bill to provide for the licensing of certain trades, profes-  
sions and occupations within the Colony and to fix the license  
fees payable, and recommend that the Bill be amended in the  
following manner:-

(a) That clause 2 of the Bill, in the definition of "business" of the following  
wording:-

"business" means a profession or occupation which is  
exercised in the Colony;

(b) by deleting the definitions of "commercial traveller",  
"profession" and "native authority" and substituting  
therefor the following:-

"Commercial traveller" means a person who travels  
in the Colony collecting orders for goods on behalf  
of another person, but does not include a person  
employed as a traveller by a person or firm  
licensed under this Ordinance;

"Profession" means the profession of an advocate,  
accountant, architect, auditor, dentist, engineer,  
geologist, managing agent, quantity surveyor,  
secretary, surveyor, veterinary surgeon and visiting  
agent;

(4) That clause 5 be amended by substituting the word "to" for the word "of" in the second line of sub-clause (6).

(5) That clause 6 be amended -

(a) by deleting all <sup>the</sup> words after "dairyman" in paragraph (a) of sub-clause (1) and substituting therefor the words "who is not a partner of such firm"

of the business, such firm or person being liable to another fee, such exemption or reduction is equitable."

(6) That clause 7, sub-clause (1) be amended -

(a) by deleting all the words after "Colony" in paragraph (b) and substituting therefor the following:-

"For each place of business or where the business is not carried on at any defined premises.....300";

(b) by deleting all the words after the word "trader" in the second line of paragraph (c) and substituting therefor the following:-

"For each place of business or where the business is not carried on at any defined premises..... 450

Provided that where the value of goods on hand for the year preceding the date of taking out the licence has not exceeded at any place of business £150 at any one time

The receiving or collecting of life assurance renewal premiums in respect of life assurance contracts entered into and in force in a place outside the Colony and which by the nature of the contract it is obligatory on the company or underwriters to continue to receive until such contract expires, becomes void or otherwise determines, shall not for the purpose of this section be deemed to be carrying on the business of insurance.

Fire or other perils writer in conjunc  
tion with fire.

200

Marine (including transit insurance  
of any kind other than personal  
baggage insurance)....

100

Accident (including burglary, personal  
baggage, personal accident and  
sickness, employers' liability and  
third party risks, guaranteed, live  
stock, motor and plate glass).

Insurance business generally



- 10. That Clause 11 be amended by substituting the word "or" for the word "and" in sub-clause (a)
- 11. That Clause 12 be amended by substituting the words "a licensing officer" for the words "the licensing officer" and issued the licence."
- 12. That Clause 16 be amended by substituting the words "one month" for the words "three months"
- 13. That the Schedule be amended by substituting the words "along/in partnership" in the form of Application for Professional Licence, and the line beginning "and" in the form of Professional Licence.

...in respect of his patent which commences the ...  
 ...for each piece of ...  
 ...for each branch ...  
 ...for each ...  
 ...of the ...  
 ...for a branch ...  
 ...and ...  
 ...that the ...  
 ...will ...  
 ...work unless ...  
 ...of "whole" ...

...to be.  
 Your Excellency's obedient servant,  
 A. A. ... (Chairman)  
 ...  
 G. WALSH  
 H. R. ...  
 H. S. SCHWARTZ  
 H. F. ...  
 J. J. ...  
 ...  
 ...

...  
 11th August, 1935.

AIR MAIL

KENYA

No. 441.



167  
GOVERNMENT HOUSE  
NAIROBI  
KENYA

RECEIVED

24 JUL 1933

O. O. REGD

14<sup>th</sup> July, 1933.

Sir,

No 21

40 13/33

With reference to your despatch No. 598 of the 7th June, I have the honour to transmit a copy of a Bill to provide for the Licensing of Certain Trades, Professions and Occupations within the Colony and to fix the Licences Fees thereon.

The Bill follows generally the Report of the Select Committee on the subject of the Licensing of Trades, Professions and Occupations in the Colony, and was published in the Gazette of the 13th June 1933. It was passed by the Legislative Council on the 13th June 1933.

Yours faithfully,  
AUSTIN CHURCHILL, SECRETARY.

THE RIGHT HONOURABLE  
MAJOR SIR PHILIP CUNLIFFE-LISTER, P.C., G.B.E., M.C., M.P.  
SECRETARY OF STATE FOR THE COLONIES,  
DOWNING STREET,  
LONDON...S.W.1.

**A Bill to Provide for the Licensing of Certain Trades, Professions and Occupations within the Colony and to fix the Licence Fees Payable.**

BE IT ENACTED by His Majesty in Council that the following provisions shall have effect as if they were contained in an Act of the Legislature of the Colony:

1. The following provisions shall have effect as if they were contained in an Act of the Legislature of the Colony:

THE OFFICIAL GAZETTE

333

"banker" means any company, person or body of persons, British or foreign, whether incorporated or not, and whether registered in the Colony or not, engaged in the business of banking in the Colony but shall not include an exchange banker or a business firm issuing letters of credit;

"exchange banker" means a person who carries on for profit the business of operating in foreign currency outside the Colony but shall not include a money changer;

"manufacturer" means a person manufacturing any articles, the gross receipts derived from the manufacture of which during the twelve months immediately preceding the date upon which the liability to tax of the person exceeds five hundred pounds;

not exceeding six months.

Practising as  
profession  
without a  
license

4. No person shall practice any profession unless he holds a license in this Ordinance referred to as a professional license for the time being in force authorizing him to do so.

5. Where a person is engaged in the practice of any profession, he shall be deemed to be practicing such profession unless he is shown to be otherwise.

6. Nothing in this Ordinance contained shall be deemed to confer on the holder of any license under this Ordinance the right to practice any profession which he is not qualified by law to practice.

7. Any person who is engaged in the practice of any profession shall not be deemed to be practicing a profession if he is shown to be otherwise.

8. No person shall be a person employed in the service of Government or of the Treasury and Harbours Department shall practice as a lawyer, architect, surveyor or a surveyor of sea, unless he is duly licensed under this Ordinance.

9. A person shall not be deemed to be practicing as a professional person unless he is shown to be otherwise.

10. No person shall have regard to the license referred to in this Ordinance as a license in the practice of any profession unless he is shown to be otherwise.

11. Where a person is engaged in the practice of any profession, he shall be deemed to be practicing such profession unless he is shown to be otherwise.

12. A person shall not be deemed to be practicing as a professional person unless he is shown to be otherwise.

13. Every person required by this section to be provided with a license shall apply for the same with him and shall produce the same to the Registrar of the District or other officer of native authority.

14. The Registrar of the District or other officer of native authority may refuse to issue a license to any person if he is not qualified by law to practice the profession for which the license is applied for.

15. The provisions of this Ordinance shall apply to any person travelling only goods to be carried by the licensee under the Ordinance in respect of the sale thereof in a store.

16. Any person selling goods in a store shall be deemed to be practicing as a professional person unless he is shown to be otherwise.

17. Any person who is engaged in the practice of any profession shall not be deemed to be practicing a profession if he is shown to be otherwise.

18. A person shall not be deemed to be practicing as a professional person unless he is shown to be otherwise.

19. No person shall have regard to the license referred to in this Ordinance as a license in the practice of any profession unless he is shown to be otherwise.

20. Where a person is engaged in the practice of any profession, he shall be deemed to be practicing such profession unless he is shown to be otherwise.

21. A person shall not be deemed to be practicing as a professional person unless he is shown to be otherwise.

22. No person shall have regard to the license referred to in this Ordinance as a license in the practice of any profession unless he is shown to be otherwise.

23. Where a person is engaged in the practice of any profession, he shall be deemed to be practicing such profession unless he is shown to be otherwise.

24. A person shall not be deemed to be practicing as a professional person unless he is shown to be otherwise.

25. No person shall have regard to the license referred to in this Ordinance as a license in the practice of any profession unless he is shown to be otherwise.

26. Where a person is engaged in the practice of any profession, he shall be deemed to be practicing such profession unless he is shown to be otherwise.

27. A person shall not be deemed to be practicing as a professional person unless he is shown to be otherwise.

- (c) itinerant barbers
- (d) tailors, not using their own cloth
- (e) artisans, shoemakers, blacksmiths and tinsmiths not having working premises in their own
- (f) schoolmasters and managers of schools

(2) The Governor may, from time to time, by order exempt a business or profession of any nature from the operation of this Ordinance either generally or in any area of his opinion, such exemption is desirable in the interests of the community, or, by reason of the business being liable to another fee, such exemption is equitable.

(3) If the fee payable by a person in respect of a business or profession is less than the fee payable by another person in respect of the same business or profession, the person paying the lesser fee shall be entitled to a refund of the difference.

For each additional piece of business

(4) A license to carry on the business of a person shall be valid only if the person has complied with the provisions of this Ordinance.

(5) A license to carry on the business of a person shall be valid only if the person has complied with the provisions of this Ordinance.

(6) A license to carry on the business of a person shall be valid only if the person has complied with the provisions of this Ordinance.

(7) Provided that a commercial traveler may claim a refund of \$2.00 for each complete month by which the period during which he is engaged in business as a commercial traveler is less than the period of a year.

(8) A license to carry on the business of a person shall be valid only if the person has complied with the provisions of this Ordinance.

(9) A license to carry on the business of a person shall be valid only if the person has complied with the provisions of this Ordinance.

(10) A license to carry on the business of a person shall be valid only if the person has complied with the provisions of this Ordinance.

(11) A license to carry on the business of a person shall be valid only if the person has complied with the provisions of this Ordinance.

(12) A license to carry on the business of a person shall be valid only if the person has complied with the provisions of this Ordinance.

(13) A license to carry on the business of a person shall be valid only if the person has complied with the provisions of this Ordinance.

(14) A license to carry on the business of a person shall be valid only if the person has complied with the provisions of this Ordinance.

(15) A license to carry on the business of a person shall be valid only if the person has complied with the provisions of this Ordinance.

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(28) A license to carry on the business of a person shall be valid only if the person has complied with the provisions of this Ordinance.

(29) A license to carry on the business of a person shall be valid only if the person has complied with the provisions of this Ordinance.

(30) A license to carry on the business of a person shall be valid only if the person has complied with the provisions of this Ordinance.

	Sh.
(m) A licence to carry on the business of a temporary hotel or lodging-house (with establishments providing sleeping accommodation for six or more guests) .....	100
(n) A licence to carry on the business of an assayer .....	300
(o) A licence to carry on the business of an exchange-banker .....	600
(p) A licence to carry on any other business .....	100
(q) A licence to practise as an advocate—	
(i) for each individual practising in partnership with another person or persons, or employed by another person in a salary or wages the profession .....	100

(6) The Governor may from time to time by order authorize the issue of all or any trading licences in any area specified in the order at fees lower than those prescribed by or under this section where, in his opinion, by reason of circumstances affecting that particular area a reduction of all or any of such fees is expedient.

8. In respect of the year 1933 the following provisions shall apply in substitution for those of sub-sections (3) and (4) of section 7:—

Special provisions for year 1933

(a) Trading licences and professional licences shall be taken out on or before the first day of September, 1933, and shall expire on the 31st day of December, 1933, and there shall be payable for every such licence a fee of half of the fee specified in sub-section (1) of section 7.

The Commission may, under appointment any other person, to be exercising authority in any district or districts of the State, and each person shall be sworn in each district or district in which he is to exercise authority, under the provisions of this Act.

Section 10  
 (a) Every application for a trading or a professional license shall be signed by the owner, manager or authorized representative of the business or by the person proposing to practice the profession. Provided that a trading license may be issued without notice of intention if the applicant is a partner in the business of the person or persons named in the application as the proprietor or proprietors of the business.

10  
 (b) Every application for a trading or a professional license shall be signed by the owner, manager or authorized representative of the business or by the person proposing to practice the profession.

11  
 (c) Every application for a trading or a professional license shall be signed by the owner, manager or authorized representative of the business or by the person proposing to practice the profession. Provided that a trading license may be issued without notice of intention if the applicant is a partner in the business of the person or persons named in the application as the proprietor or proprietors of the business.

Section 11  
 (a) Every application for a trading or a professional license shall be signed by the owner, manager or authorized representative of the business or by the person proposing to practice the profession.

11  
 (b) Every application for a trading or a professional license shall be signed by the owner, manager or authorized representative of the business or by the person proposing to practice the profession.

Section 12  
 (a) Every application for a trading or a professional license shall be signed by the owner, manager or authorized representative of the business or by the person proposing to practice the profession.

12

Section 13  
 (a) Every application for a trading or a professional license shall be signed by the owner, manager or authorized representative of the business or by the person proposing to practice the profession.

13

Section 14  
 (a) Every application for a trading or a professional license shall be signed by the owner, manager or authorized representative of the business or by the person proposing to practice the profession.

14

14  
 (b) Every application for a trading or a professional license shall be signed by the owner, manager or authorized representative of the business or by the person proposing to practice the profession.



What is the exact nature of the business?  
 Does the business include wholesale trading?  
 Is the business that of retail trading only?  
 Does the business include importation from or exportation to places beyond the Colony?  
 I apply for a trading licence for the business described above

*Signature of Applicant*  
 Note.—The licensing authority shall give the applicant any information or assistance which may reasonably be required for the completion of this form.

COLONY AND PROTECTORATE OF KENYA  
 THE LICENSING AUTHORITY

*Signature of Applicant*  
 I hereby certify that the above information is true and correct to the best of my knowledge and belief and that I am not aware of any circumstances which would render the same untrue or misleading.

*Signature of Applicant*  
 I hereby certify that the above information is true and correct to the best of my knowledge and belief and that I am not aware of any circumstances which would render the same untrue or misleading.

*Signature of Applicant*

*Signature of Applicant*  
 I hereby certify that the above information is true and correct to the best of my knowledge and belief and that I am not aware of any circumstances which would render the same untrue or misleading.

*Signature of Applicant*

COLONY AND PROTECTORATE OF KENYA  
 THE LICENSING AUTHORITY  
 HONG KONG OFFICE

*Signature of Applicant*  
 I hereby certify that the above information is true and correct to the best of my knowledge and belief and that I am not aware of any circumstances which would render the same untrue or misleading.

*Signature of Applicant*

THE LICENSING AUTHORITY  
 HONG KONG OFFICE

*Signature of Applicant*  
 I hereby certify that the above information is true and correct to the best of my knowledge and belief and that I am not aware of any circumstances which would render the same untrue or misleading.

*Signature of Applicant*