

1933

1933

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KENYA

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C0533/439

Liability of Trade Commissioner & Assistant
for non-Native Poll & Education Taxes.

Previous

17104/31.

Subsequent

Ag 297	14/10
Govt. Secy.	14
Mr. Stood	18
Mr. Ganga	19/10
Reg. 274	

W. H. Bellham % _____ 10 October 55

Encls. a copy of a letter from H.M. Trade Comms. regarding the liability of Trade Comms. & Assistant for non-Native Poll

Education Taxes & states it is proposed to discontinue authority to allow these taxes to be charged to office allowance. Inquires whether official representations should be made.

§ 8 of the Ordinance charge 30/- Poll Tax on a person whose "taxable income does not exceed £100", i.e. the completely destitute still have to pay

If he has no means other than official emoluments (which are exempt under Rule 4 (c) of the Second Schedule). Mr Kemp is, so far as the Ordinance is concerned, completely destitute. But so is the Governor and all the Comdts. The only way of legislation these officers out of their obligations would be to delete Rule 4 (c) (4) (b) and add them to § 5.

? It might be pointed out to DoI. that exemption of his official emoluments reduces the Poll Tax paid by Mr. Kemp from 200/- to 30/-; that so long as in his capacity as a private resident, he continues to enjoy the local services & amenities provided out of the revenue

Q

said by Poll Tax, there seems to be no sound reason for exempting him or entirely from that Tax; and that, although ~~there~~ any representations which D.O. may care to put forward, officials will be referred to the Keays report, S.O.S. will not feel able to lend them his support.

(The logical corollary of complete exemption from Poll Tax would be the right to import articles for personal consumption duty-free!)

J. G. Kent
14/10

I wouldn't be quite so argumentative

Simply say that he appears to be liable under the Ordinance & that the best thing is for him to pay it adding as at Q

J. G. Kent
16/10

Perhaps Mr Boyer would answer 3/0

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C. W. J. Gilliam (No. 10 Road)

19 Oct. 1933

(P)

C. O.

33 25/33 Kenya

20³

Mr. Boyse 17/10/33

Mr. Leicester D. G. J.

Mr. Bottomley.

Sir J. Shuckburgh.

Sir G. Grindle.

Permt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

For my reply W.B.

19th October 1933

Dear Gillham,

I have been asked to

ask you to know in reply to your letter

F 13975 of 10 October, 1933, that Mr. Kemp
and his Assistant

propose to take to the non-Reserve Pool
and Education Passes under the ^{Kenya} Ordinance

No. 22 of 1933 and although any representations

Your Dept. may care to put forward officially

will be referred to the Kenya Govt.,

the Secretary of State for the Colonies will

not

DRAFT.

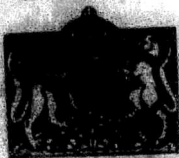
W. B. Gillham Esq
D. G. J.

not feel able to lend them
his support.

Yours sincerely

Geo V H Boyce

AE.



DEPARTMENT OF OVERSEAS TRADE.

Telephone: Whitehall 9044.
 Telegrams: Advertisag. Parl. London
 Reference No. E.13975

RECEIVED
 13 OCT 1933
 C. O. REG.

Ans'd. No 2

35, OLD QUEEN STREET,
 LONDON, S.W.1.

10th October, 1933.

Boys

Dear Boys,

Further to our telephone conversation of the 7th regarding the non-Native Poll and Education Taxes levied by the Legislative Council of Kenya I now enclose herewith as requested a copy of a recent letter on this subject from Kemp our Trade Commissioner at Nairobi.

During Col. Franklin's regime at Nairobi we allowed these taxes to be charged to office allowance but this was not strictly correct and we propose to discontinue that authority in future. It therefore remains for our Trade Commissioner and Assistant (the only two established officers) to meet these charges from their own pockets unless there is some way in which they can be exempted. The taxes do not appear to be comparable with income tax as we know it and it is very doubtful therefore whether the Inland Revenue will consider favourably any rebate under Dominion Income Tax Relief.

What does seem a little strange is that although there may be no other income apart from official emoluments (which are exempt from the Poll Tax in the case of permanent servants of the Imperial Government) Kemp is still held liable. In other words the tax on no liable income at all is 30/- per head!

I should be glad to have your observations and perhaps you will let me know if you think it worth while to make representations on our behalf in which case you may require an official letter.

Yours sincerely,

W. Gillen

Ans'd. (2)

H.M. TRADE COMMISSIONER IN EAST AFRICA

RECEIVED
13 OCT 1933
C. O. 181 REGY

Head Office (P.O. Box 220).

Memorial Hall,
Nairobi, Kenya.

September, 1933.

URGENT.

No. E.30 (E.A.)

Sir,

As you are aware, it has for a number of years been the practice, arranged between Colonel Franklin and yourself, that the Trade Commissioner and his Assistant at Nairobi shall be allowed to charge the formerly existing non-native Poll and Education Taxes, each at the flat rate of Shs. 30/- per annum, to Office Allowance, presumably as a set-off against the payment in full of United Kingdom Income Tax.

2. The position has now been altered by Kenya Ordinance No. 40 of 1933, copies of which have been sent in other connections to Empire and Tariff Sections of the Department.

3. As you will notice from a perusal of the Ordinance, the official emoluments of the Trade Commissioner and his Assistant are exempted, but I have obtained a ruling from the Attorney-General to the effect that both officers and their wives are liable at the rate of Shs. 30/- per head under the first line of the schedule in Clause 8, it being argued by the legal authorities that even when there is no income receivable apart from official emoluments one is still liable under the schedule at the rate where the taxable income does not exceed £100.

4. In actual effect, therefore, the position in future will be that the Trade Commissioner and his Assistant will each be liable for Shs. 60/- per annum, i.e. Shs. 30/- Poll Tax and Shs. 30/- Education Tax. If either, or both, officers are married there is an additional liability of Shs. 30/- per annum Poll Tax in the case of the wife, or wives.

5. I should be grateful if the Department would consider this matter at an early date and let me have instructions. It seems to me that the fairest method of dealing with the matter is that the Trade Commissioner and his assistant should pay from their private funds the taxes that they cannot escape here and set them off against the United Kingdom Income Tax recoverable by the Department from official salaries. I believe, as a matter of fact, that in the case of the Poll Tax this procedure has been, or can be, approved by the United Kingdom Inland Revenue Authorities, but there is some doubt in the case of the Education Tax. Apart from its name, the Education Tax is nothing more than an addition to the non-Native Poll Tax and I submit that it should be treated on exactly the same basis.

I am, Sir,
Your obedient servant,

(Sd.) C. Kemp.

H.M. Trade Commissioner.

The Comptroller-General,
Department of Overseas Trade,
London, E.W.1.