

1934

Kenya

No. 23093

SUBJECT

CO 533/445

The Non Native Poll Tax Ordinance

Previous

3261/33

Subsequent

38033/35

1 Col. Sec. spec. (over time)
In the copies of Report of Leg. Com. on
on provisions of a Bill to amend the
non native toll law (1911)

101

Note the last page

A. J. ...
11

Shaw's Library

... is authentic and printed since of the non native
toll tax (1911) (Index) ...

The amendments to the existing
legislation are clearly indicated in
red ink on the copy of the
Principal Ordinance accompanying
the legal Report.

subject to legal objections
and amendments.

A. J. ...
8/5/34

Shutting the stable door

J. ...

... Report ...
to study it ... and cannot guarantee that it is
now flawless ... it is fair
that where a taxpayer has made a return and paid tax
in accordance with the law an additional assessment
is made up under Section 11, he should under
Section 12 have to pay a penalty of 20 per cent on
the whole of the tax and not only the additional
assessment, which seems to be the effect of the

Section

Section, The old Section 18 imposed a penalty only in the addition. The effect of the new Section is to make the penalty the same as that in the case where a taxpayer makes no return and pays no tax at all.

It is not clear whether Section 2(3)(b) applies only if the individual returns to Kenya in 1934, or if he returns, say, ten years hence (see also Section 10(2) and (3)); and it seems to me that the "and" and "or" in Section 18(11) should be reversed. As, however, this Ordinance has only one year to run, I doubt whether these two points are worth comment.

Robert D. Way

30/5/34.

Handwritten scribble

Handwritten notes and scribbles

Signify non-disallowance L.F.

Handwritten signature
31.5 above

No reply to para. 5 of No. 18 on 22/6/33 has yet been received

Handwritten initials and date
14/5/34

Re: when we receive the Annual Report on the Treasury's Financial Statement for 1933

Handwritten signature
19/5/34

Note by
15.11.34
12.11.34
file sheet noted
(2317/14)

H. Governor Bygone 580 21 August 34

Handwritten initials
NB Date attach copy of Non
K 33022/34, 23158/34,
3263/34

Submits a report showing how the actual revenue yields from the various alternative revenue proposals Ordinance compare with the estimated revenue. Encs report of the Revenue Commission, & schedule showing estimated & actual revenue.

CT Transferred to
Wants file in NNPT Ord 34
Transferred to
K. Income Tax
relief in respect of
Non Native Poll Tax

5. Major Dale 11 August 34
(1211 T 410)
Trans. copy of memo. with Colonial Revenue Dept in which that Dept. agreed should be given on U.K. Income Tax in respect of Kenya Non Native Poll Tax under Sec 87 of the Finance Act 1930.

Th. Flood
I am afraid I should have sent this in earlier. The info it contains was soon rendered obsolete by the monthly appreciation which we now receive from S. J. Bygone, & it is now quite out of date.

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17/2

Action also indicated appt.
(4)

3 To Kenya 1128 (2 answers) G/3 2 JUN 1934

Handwritten notes
Noted
1/6/34
Change note

Telephone No. 23022/34 23022/34

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11

KENYA.



GOVERNMENT HOUSE
NAIROBI
KENYA

No. 365

11 AUGUST, 1934.

Sir,

No. 12

326/12

With reference to your despatch No. 857 of the 14th November, 1933, on the subject of the "Alternative Revenue Proposals" to which effect was given by legislation in August, 1933, I have the honour to submit a report showing how the actual revenue yield from the various Ordinances compares with the forecast made in paragraph 19 of my despatch No. 533 of the 14th September, 1933.

No. 11

207

2. The Non-Native Poll Tax Ordinance, 1933.

No. 2.

You will have been aware from my despatch No. 180 of the 5th April, 1934, that certain defects in the principal Ordinance were found to exist and that the Non-Native Poll Tax (Amendment) Ordinance No. 1 of 1934 was passed to remedy them. The Ordinance as so amended has worked smoothly and collections have proceeded satisfactorily. The gross yield of the tax in a full year was estimated at £66,000, including additional revenue of £31,000. In the light of actual collections to date it is hoped that the estimate will be realised.

3. The Licensing Ordinance, 1933. A Report of

the Licensing Commissioners is enclosed for your information, from which it will be observed that as a revenue measure the Ordinance has not come up to expectation. It is my intention/

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.

- 2 -

intention therefore to appoint a Committee to consider the question of replacing this Ordinance by one calculated to prove more satisfactory. The following terms of reference have been approved by Executive Council:-

" To examine the provisions of the Licensing Ordinance 1933 in the light of experience gained and to suggest such amendments as may be considered advisable due regard being had to the necessity for maintaining or increasing the Revenue from this source. "

With reference to paragraph 2 of your despatch under reference and to your despatch No. 325 of the 30th April I would observe that I have now decided that licence fees should not be collected from dentists under the Ordinance, and that refunds should be made in the few cases in which fees have been collected. It is hoped that the matter will be regularised in the new Ordinance which the Committee's deliberations will probably shew to be necessary.

When the Ordinance was passed it was estimated that the gross yield of revenue thereunder in a full year would amount to £53,000, including additional revenue of £33,000. Experience in actual collections during the first three months of the operation of the new Ordinance led the Treasurer to believe that the gross yield would amount only to £40,000 with a result that this figure was inserted in the Revenue Estimates for the current year.

Up to the end of May, 1934, the revenue from this source totalled approximately £30,000. The Treasurer's revised estimate for this year has accordingly been reduced to one of £35,000, including additional revenue of only £15,000.

4. The Tax on Imported Packages Ordinance, 1933.
The Commissioner of Customs reports that in actual working this Ordinance has presented few administrative difficulties. Actual receipts up to the end of April last totalled £3,337.

It/

It is therefore anticipated that the full amount of £10,000 additional revenue will accrue from this source in 1934.

5. The Stamp (Amendment) Ordinance, 1933. The new taxes imposed by this legislation have caused no difficulty in collection. When the measure was passed it was estimated that the tax on the registration of Companies would yield additional revenue amounting to £5,000 in a full year, whilst that on bills of exchange and promissory notes would yield £1,000. I am advised that the actual yield during the first half of this year has been approximately £3,122 and £320 respectively. In the circumstances the Treasurer's revised estimates of the yield for the full year are £6,500 and £700 respectively, making a total of £7,000 or £1,000 more than allowed for in the Revenue Estimates for the current year.

6. For convenience of reference a schedule is attached showing original estimates, actual collections and revised estimates of the additional revenue derived or expected to be derived from the Ordinances referred to in this despatch. It will be observed that the Alternative Revenue Proposals, taken as a whole, have failed by a very considerable sum to produce the revenue originally estimated by the Committee.

I have the honour to be,

Sir,

Your most obedient, humble servant,


GOVERNOR. BRIGADIER GENERAL.

7

REPORT OF THE LICENSING COMMISSIONERS
UPON THE WORKING OF THE LICENSING ORDINANCE, 1933.
AS AT 25TH JUNE, 1954.

Section 15 (1) of the Licensing Ordinance, 1933, provides for the appointment by His Excellency the Governor of Licensing Commissioners to superintend the licensing of businesses and professions under the Ordinance, to give general and special directions to licensing officers as to the performance of their duties, and to direct or authorise any questions of doubt or difficulty in connection with their duties.

Under Government Notice No. 824 of the 18th-September, 1955, the Treasurer, the Commissioner of Police and the Solicitor General were appointed Licensing Commissioners and we now beg to submit the following report on our experience of the operation of the Licensing Ordinance.

We have met upon seventeen occasions, the first meeting being held on the 27th September, 1955, and the last meeting on the 25th June, 1954, there being, in addition, occasions when it was found to be expedient to circulate matters for consideration. Although there appears to be some slight abatement in the amount of material requiring consideration it is, in our opinion, most probable that further meetings at regular intervals will be necessary for some time to come.

Dealing first with the question of the administration of the Ordinance we have to report very considerable difficulties not only in interpreting the actual terms of the Ordinance but also in providing a measure of equity and giving effect to the known intentions of the Ordinance.

The Ordinance is based upon that operating in Tanganyika Territory and we feel that the difficulties encountered ...

encountered are largely due to the condition in Kenya of additional provisions but, whatever the reason may be we were early of the opinion that amendment in no inconsiderable degree would undoubtedly be necessary. At this date the degree of amendment desirable would appear to be so considerable that we feel bound to recommend for consideration the repeal of the Licensing Ordinance, 1936, and the substitution thereof of fresh legislation based upon existing experience and careful investigation. We feel that trading conditions in Kenya are not in any large degree analogous with trading conditions which may obtain elsewhere and we would advise fresh consideration of the whole question.

Considered as a revenue measure the Ordinance has not come up to expectation. The additional amount realised in 1955 was £7000 (approximately) whilst a total figure of not more than £35,000 is to be expected in the current year. This latter figure compares with the sanctioned estimate for 1954 of £49,000 and a figure of £50,000 which was the revised estimates of the Alternative Revenue Proposals Committee appointed to consider this measure in 1953. We hold no views as to the amount of revenue which properly should accrue from trading activities in the Colony but in our opinion the question of incidence of fee and the facilities available in each licence require special consideration in the interests of equity and, perhaps, of revenue.

As an example we would quote the case of a firm handling produce in large quantities, acting as brokers and making advances against crops: who also conduct business as manufacturers agents, handle considerable shipping business, transact all classes of insurance and undertake secretarial work and estate management. A firm of

this ...

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