

1936

Kenya

No. 38088

SUBJECT

CO 533/466

Native Hut and Poll Tax

Previous

1935

Subsequent

1937

Indicates his reasons for objecting to an amendment of Section 6 of the principal Ordinance, & as an alternative, concurs in an amendment to Section 8 & states that, subject to approval, steps will be taken to amend accordingly.

See No 2  
= 38088/35

What we asked was that the Native Hut & Poll Tax Ordinance should be amended so as to prevent the Court from passing sentences of imprisonment in cases where the debtor has not at the time, and has not at any relevant time, the means of discharging his obligation.

The Foreman is not disposed to acquiesce. He is prepared, however, to amend Section 6 of the Ordinance so as to give the Court the power to remit the tax in certain cases in the same way as District Officers are empowered to remit tax in certain cases, under Section 5 of the Ordinance.

This amendment would leave the Court with the discretionary power of sending indigent debtors to prison. Perhaps, it would be as well, before considering the matter further

1 Gov. Byrnes - No. 656 — 30-12-35 2

Indicates his reasons for objecting to an amendment of Section 6 of the principal Ordinance. & as an alternative, concurs in an amendment to Section 8 & states that, subject to approval, steps will be taken to amend accordingly.

See No 2  
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What we asked was that the Native Hut & Poll Tax Ordinance should be amended so as to prevent the Court from passing sentences of imprisonment in cases where the debtor has not at the time, and has not at any relevant time, the means of discharging his obligation.

The former is not disposed to acquiesce. He is prepared, however, to amend Section 6 of the Ordinance so as to give the Court the power to remit the tax in certain cases in the same way as District Officers are empowered to remit tax in certain cases under Section 8 of the Ordinance.

This arrangement would leave the Court with the discretionary power of sending indigent debtors to prison. Perhaps, it would be as well, before considering the matter further

See No 7  
38088/1/35

to await the report of the  
local Committee appointed to  
enquire into the methods  
employed in the collection of  
hut tax. Doubtless the  
Committee will have something  
to say about the alleged  
passive resistance in the  
last two years.

C. A. Brown with  
31.1.36

This is a curious step. The Gov. brushes  
aside the S.G.S.'s report without any comment  
beyond a statement that he adheres to  
views which are shown in the S.G.S.'s report,  
which were largely invalid; & then the Gov. goes on  
to say that he is prepared to agree to an  
amendment of the Ordinance which (if the views to  
which he adheres were valid) would be unnecessary!

However I agree that further comment  
thereon might be deferred until the local  
Committee has reported.

C. A. Brown  
4/2

Therms are  
omitted in the large  
insert: the corresponding  
change in a similar  
in command  
specifically not  
in personant  
sed

When made  
the amendments  
H.A.

16. 11. 35  
to the  
with the 28. 11. 35

I am still somewhat puzzled at Kenya's  
attitude. In the second paragraph of his despatch of  
March last to which he refers, he said if the  
Ordinance was amended by adding a proviso on the lines  
suggested, to the effect that if the Court is  
satisfied that a native has not and never has had the  
means to pay (it can let him off), the result would be  
an increasing number of natives evading tax which  
"would have a disastrous effect upon native  
development" and might lead to passive resistance. He  
does not, however, object to an amendment of  
Section 5 to give the Court the same powers of  
exemption as the District Officer possesses already,  
and I must say that I cannot see the difference.  
However, we should be thankful for small mercies, and  
I think we may send a despatch in reply saying that  
the Secretary of State approves of their amending  
Section 5 so as to give the Courts the necessary  
power of exemption, and say we presume that it can be  
done by the addition of the words "or the Court"  
after "District Officer" wherever it occurs in the  
Section.

22. 11. 35

Verdict? But it is very odd, & I like more  
before head of a Court being given power to  
grant taxation. I don't know how the  
final order was wrong. It is also  
hard to get down of law in that it is  
"permitted"

H.B.  
28/1

P. 10



Mr. Hood  
Sir G. Buxton

My attention of the draft follows  
his opinion with view of the  
Dr. Hood's formula for amendment would  
give the Court, like the D.D., a "first and"  
power of remission. Mr. Roberts, Wray's  
minutes, your Debatable, contemplate  
the power as an alternative to  
non-imprisonment in cases of  
failure to pay which were brought  
before the Court.

I should be glad to know if my  
alteration meets the case & whether  
you are that it is not now necessary  
to say anything about the limitations  
of the arrangement (which we  
suggested originally.)

[The Governor's conflicting views  
cannot be reconciled, & unless, on  
the basis that he requires two  
degrees of disability of pay that  
will appear when they proceed to  
draft the amendment]

W.H.H. 26.2.36.

I agree. I didn't really contemplate that a man  
could apply to the Court only giving the Court power  
to remit in a case brought before it.

L.T.G. Hood  
27.2

L.T.G. Hood  
27/2

23040/34  
#17

2. To Kemp, 149 (1 amended) 31.1.36

3. Extract from Official Gazette Suppl. No. 48 d. 26.11.35

(attached in acc. with min. on 38040/35)

The rates for 1936 are the same  
as for 1935

Ruby  
C. H. Foxworth  
5/3/36

J. J. Paine  
5/3  
at one

4. Extract from the "COAST GUARDIAN"----- 25 Feb., 1936.  
(Registered in accordance with minute on 38051/36)

Registered for record

(The a. day was  
calculated on  
38051/36)

Ruby  
C. H. Foxworth  
27/4/36  
at one

5. Extract from the Official Gazette No. 11----- 11.2.36.  
Appointment of a Commission of Inquiry.

Registered for Record.

Put by.

(see No. 7111  
in P.R. File)

C. H. Foxworth  
30/7/36

6. Extract from Legislative Council Debates of the 8.1.36

Registered for record in accordance with the  
minutes on 38072/3/36.

Put by.

7. Committee on Church and Nation. 16.10.36.  
Transmits copy of letter addressed to Mr. Brocklebank  
on 26th. Sept. requesting further information regarding  
Native Hut and Poll Tax and effects of the P.M. Report  
recommendations, and requests reply in time for meeting  
of 21 Oct.

There is no record of the letter addressed to  
Mr. Brocklebank.

We can only reply as -

J.J. Cassin  
19/x

Yes. Incidentally this will show Kenya that there is  
strong support for the any proposal to relieve native  
burden in Kenya (This letter is a powerful body)

The real answer is "It's no business of yours"  
but we had better be polite. I think we can say the  
last sentence <sup>of the</sup> about the recommendations being adopted

as far as possible it will do no harm if it gets out.  
and is true.

110 Hand  
19.10

I think it is wise to say it should  
not offend the most sensitive Kenya  
skin.

W.S. 19.10.36

8 % think of Ireland - 17. Oct. 1936.  
- Lond. - 19.10.36.

9. Brocklebank. 20.10.36.  
Transmits letter received from the Committee on Church  
and Nation which he has acknowledged.

If necessary, perhaps the  
P.M. will send Mr. Brocklebank  
a copy of No. 8.  
Ch. St. 27.10.36.

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~~on 26th. Sept. requesting further information regarding~~  
~~Native Hut and Poll Tax and effects of the P.M. Report~~  
~~recommendations, and requests reply in time for meeting~~  
~~of 21 Oct.~~

M. Flood

It may be as well  
[then - if not with the  
- No. 8].

J.J. Cassin  
25/x

10 To Kenya 8/16 (4/10, 7+8) A/1 31 Oct 1936

11 To Brocklebank (Gen) W.S. 23.10.36

12. REV. ARCHIBALD CHISHOLM (S/O TO MR. FLOOD) ..... 5.11.36.  
Requests interview in connexion with Taxation in Kenya  
and report on Nyassaland and states that the forenoon of  
9th. or any time on 10th would suit him.

negotiation as at (C)

R30  
R298  
To Rev. Chisholm (2 Lines)

DESTROYED UNDER

Mr. Chisholm called and Mr. Walker and  
saw him. As far as Kenya was concerned his only  
anxiety was to know what chance there was of the

recommendations

recommendations in Sir Alan Pim's report in regard to native taxation being implemented. I told him that it was the earnest desire of the Secretary of State and the Government to see those recommendations, as well as all the others in the report, put into force; but that, in view of the financial considerations involved and the necessity of getting Treasury approval for the paper finance recommended, it might not be possible for Government to introduce these measures of amelioration immediately, and I added that the whole thing would have to be discussed in Nairobi and considered with their views. I showed him Sir Joseph Byrne's cabinet speech as reported in the "East African Standard" which accepts the whole principle as unimpeachably sound. I think he is satisfied on that score.

He explained to me that his function was to chair the meetings of the Committee, which dealt with matters in Colonies, etc., as the title of the journal of Scotland. He said that the majority of information from Africa came naturally on service and from others, and he found that it was of very great assistance to get other points of view before inviting his Committee to discuss them. He struck me as a shrewd, pawy, Scot with a good understanding of the difficulties which confront administration in Colonies. He is unimpeachably sound.

*S. E. G. Flind*

9.11.36.

As regards Nyasaland I discussed with him the reasons for the line taken in the S. P. S.'s despatch & pointed out some of the administrative difficulties in the solution suggested by the Nyasaland Committee. *Patly H. Elder*  
9.11.36  
*at home*

*K80-12*  
*R208-13*

- 14. CLIPPING FROM "DAILY HERALD" DATED 6.11.36.
- 15. CLIPPING FROM THE "TIMES" DATED 6.11.36.
- 16. ANTI-SLAVERY & ABORIGINES PROTECTION SOCIETY....10.11.36. Enquires whether it would be possible for them to buy or secure on loan a copy of the report of the Commission to enquire into the alleged abuses in the collection of native taxes.

*No 16*  
*Reply in*  
*draft here with*  
*A. G. Brown with*  
*12/11/36*

*17*  
*To Anti Slavery Society (16/11/36)*  
18 NOV 1936

11 STAPES SENT TO LIBRARY. 16. REPORT OF COMMISSION APPOINTED TO INQUIRE INTO AND REPORT UPON ALLEGATIONS OF ABUSE AND HARDSHIPS IN THE COLLECTION OF NON-NATIVE GRADUATED POLL TAX AND OF NATIVE HUT AND POLL TAX. (RECORD NUMBER COVER OF 3RD DATE: 22.10.36. REG. NO. 38103/36)

*K80-12*  
*R208-13*

7. Committee on Church and Nation. 16.10.36.  
Transmits copy of letter addressed to Mr. Brocklebank  
on 26th. Sept. requesting further information regarding  
Native Hut and Poll Tax and effects of the Pim Report  
recommendations, and requests reply in time for meeting  
of 21 Oct.

There is no record of the letter addressed to  
Mr. Brocklebank.

We can only reply as -

J.J. Gamm  
G/x

Yes. Incidentally this will show Kenya that there is  
strong support for the any proposal to relieve native  
taxation in Kenya (This letter is a powerful body)

The real answer is "It's no business of yours"  
but we had better be polite. I think we can say the  
last sentence about the recommendations being adopted

as far as possible. It will do no harm if it gets out.  
and is true.

J.J. Gamm  
19.10

I think it is harmless: it should  
not offend the most sensitive Kenya  
skin.

W.G.S. 19.10.36

8 To Church of Scotland - 17. Oct. 1936.  
- Jamm. - 19.10.36.

9. Brocklebank. 20.10.36.  
Transmits letter received from the Committee on Church  
and Nation which he has acknowledged.

If necessary, perhaps the  
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C.H. Gamm  
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Mr. Boyd.

It may be as well.

[See in l.p. certain interesting  
- No. 8]

J.J. Gamm  
23/x

10 To Kenya 876 (w/c's 7+8) A/1 31.00.1936

11 To Brocklebank (Gamm) w/c. 8. 23.10.36.

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Requests interview in connexion with Taxation in Kenya  
and report on Nyasaland and states that the forenoon of  
9th. or any time on 10th would suit him.

negotiations at (C)

280  
2798

To Rev. Chisholm (12 Oct)

DESTROYED

Mr. Chisholm called and Mr. Gamm and  
saw him. As far as Kenya was concerned his only  
anxiety was to know what chance there was of the

recommendations

recommendations in Sir Alan Pim's report in regard to native taxation being implemented. I told him that it was the earnest desire of the Secretary of State and the Government to see those recommendations, as well as all the others in the report, put into force; but that, in view of the financial considerations involved and the necessity of getting Treasury approval for the paper finance recommended, it might not be possible for Government to introduce these measures of amelioration immediately, and I added that the whole thing would have to be discussed in Nairobi and considered with their budget. I showed him Sir Joseph Byrne's budget speech as reported in the "East African Standard" which accepts the whole principle as infinitely sound. I think he is satisfied on that score.

He explained to me that his function was to chair the meetings of the Committee, which deals with matters in Colonies, etc., as they affect the Church of Scotland. He said that they get a lot of information from missionaries actually on service and from others, and he found that it was of very great assistance to get other points of view before inviting his Committee to discuss them. He struck me as a shrewd, pawky, Scot with a good understanding of the difficulties which surround administration in Colonies. He is

*S. E. G. Hand*

9.11.36.

*As regards Myrland I discussed with him the reasons for the line taken in the S. O. S.'s despatch & pointed out some of the administrative difficulties in the solution suggested by the Myrland Committee.*

*Put by W. Alder  
9.11.36  
return*

*R20-12*

*R20-13*

14. EXTRACT FROM "DAILY HERALD" DATED 6.11.36.

15. EXTRACT FROM THE "TIMES" DATED 6.11.36.

16. ANTI-SLAVERY & ABORIGINES PROTECTION SOCIETY... 10.D.5  
Enquires whether it would be possible for them to buy or secure on loan a copy of the report of the Commission to enquire into the alleged abuses in the collection of native taxes.

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Reply in  
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*To Anti-Slavery Society (16 copies)*

18 NOV 1936

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18. REPORT OF COMMISSION APPT. TO INQUIRE INTO ALLEGATIONS UPON ALLEGATIONS OF ABUSE AND HARSHIPS IN THE COLLECTION OF NON-NATIVE GRADUATED POLL TAX AND OF NATIVE HUT AND POLL TAX. (REC'D UNDER COVER OF 3FN DATED 22.10.36.. REGN. OF 38103/36)

*R20-12  
R20-13*

*38013*

The Commission visited Fort Hall, Embu and Mombasa to investigate complaints of alleged abuse and hardship in the collection of Native Hut and Poll Tax.

	<u>Fort Hall</u>	<u>Embu</u>	<u>Mombasa</u>
Complaints made to the D.O. or to the Commission.	67	20	112
	(350 cases were stated to have been received by the C.M.S. at Weithaga)		
<i>Number of</i> <del>Number of</del> cases in which evidence was taken.	43	14	6 (i.e. the most recent in date and most serious in nature).

Types of complaints investigated.

	<u>Fort Hall.</u>	<u>Embu</u>	<u>Mombasa</u>
Illegal seizure of stock	7	-	-
Arrest	5	-	6
Illtreatment	5	10	3
Compulsion to pay for absent relatives	2	-	-
Presents to Headmen to secure his interest in order to obtain exemption from tax.	10	2	-
Failure to obtain a receipt from Headmen	-	1	-
Number of cases in which the complainants were women.	15	10	2

N.B. At Fort Hall the D.C. stated in evidence that "In this District about 5000 of the population have been exempted from the payment of tax. I mentioned this to my interpreter yesterday who has been a very long time, and I asked him how many of these exemptions had, in his opinion, been obtained by means of a bribe. He replied 'anything from one-third to one-half, or in other words possibly 2500 of these people had paid bribes in this connection'".

The

The Commission <sup>find</sup> found that taking the evidence as a whole there can be no doubt that abuses do occur in the collection of tax, but that the abuses are with a few few exceptions, neither very prevalent, nor from the evidence submitted, very grave in character having regard to the stage of civilisation of the people.

Archdeacon Burns who was responsible for this enquiry signed the report without qualification!

But the recommendations put forward will call for careful consideration by the Kenya Government.

Recommendation I. We recommend that it would be desirable to extend the system of ~~unpaid~~ ~~Advisory~~ Committees appointed by Government to advise the collecting officer in regard to the circumstances of Indian, Goan and Arab applicants for exemption.

Recommendation II. We recommend the substitution of a Poll Tax upon all males of taxable age in place of the present Hut and Poll Tax.

Recommendation III. We recommend the collection of tax by Revenue Officers appointed exclusively for that purpose.

Recommendation IV. We recommend that the salaries of Headmen be reviewed and that each Headman be supplied with a sufficient number of Tribal Police appointed and paid by the Government, and uniformed.

Recommendation V. We recommend -

(a) that consideration be given to a suggestion made to us by the District Commissioner Fort Hall, that District Officers should, when dealing with the claims of applicants for exemption, appoint from day to day an informal Committee from amongst those present to advise as to the means of each applicant, instead of relying upon the headman or some individual;

(b) that Exemption Certificate should be issued to persons who have been permanently exempted.

Recommendation VI

Recommendation VI. We recommend that the principle of establishing proper detention camps under adequate supervision on the roads, with a view to the employment of detainees upon road work, be extended.

As regards Recommendation II, Mr. Montgomery who signed the Report, adds a note in which he says:

I have signed this Report subject to the following reservation regarding Recommendation II (the substitution of a Poll Tax in place of the present Hut and Poll Tax).

I agree that the imposition of a Poll Tax would make collection very much easier and that some of the abuses and irregularities we have found to exist might be obviated if the hut (and therefore the woman) could be eliminated in regard to taxation. But since the Commission heard the evidence referred to in the Report I have been considering the question from a slightly different point of view as a member of a departmental committee appointed to inquire into the system of native taxation generally.

In that Committee we have found many reasons why a universal poll tax would be inequitable; also we could not recommend raising the basic rate of the tax and were unable to agree that at the present time Government could afford to lose revenue to the extent of, possibly, £100,000 without diminution of Native Services which, to say the least, would be regrettable.

After full consideration I am now of the opinion that the present system of Native Hut and Poll Tax should not be altered and I therefore have to disagree with Recommendation II."

Recommendation III has also been recommended by Sir Alan Pim.

? This must await the Governor's despatch.

*C. J. ...*  
4/12/36.

19 Extrad from Suppl. No 45 to Gazette 54 of 3/11/36

Now see  
35086/1/37.

18 is missing, from file

ASD: 17

Not here: may be in ...  
... available, pl

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4/1/36

19. Extract from Suppl. No 45 to Gazette 54 of 3/11/36

18 is missing from file

ASD: 14

Not here: may see it  
when available, pl

How can  
35086/1/37.

W. H. ...



institution of the suit, the summons shall be served upon every person within the Colony whom it is sought to make liable."

19

Dated at Nairobi this 15th day of October, 1936.

JOSEPH SHERIDAN,

*Chief Justice.*

J. LUCIE SMITH,

*Puisne Judge.*

W. MARRAGIN,

*Attorney General.*

O. B. DALY,

*Advocate, Member of the  
Law Society of the  
Colony of Kenya.*

G. G. ATKINSON,

*Advocate, Member of the  
Mombasa Law Society.*

GOVERNMENT NOTICE NO. 688

THE NATIVE HUT AND POLL TAX ORDINANCE, 1934.

NOTICE.

IN EXERCISE of the powers conferred upon him by section 3 of the Native Hut and Roll Tax Ordinance, 1934, His Excellency the Governor has been pleased to prescribe that the rate of hut and poll tax payable for the year 1937 under the provisions of the said Ordinance shall be Sh. 12: Provided that in the case of the members of the tribes named in the first column of the Schedule hereto who are residing in the areas named in the second column of the said Schedule or

institution of the suit, the summons shall be served upon every person within the Colony whom it is sought to make liable."

19

Dated at Nairobi this 15th day of October, 1936.

JOSEPH SHERIDAN,

*Chief Justice.*

J. LUCIE SMITH,

*Puisne Judge.*

W. HARRAGIN,

*Attorney General*

G. B. DALY,

*Advocate, Member of the  
Law Society of the  
Colony of Kenya.*

G. G. ATKINSON,

*Advocate, Member of the  
Mombasa Law Society.*

GOVERNMENT NOTICE No. 688

THE NATIVE HUT AND POLL TAX ORDINANCE, 1934

NOTICE.

IN EXERCISE of the powers conferred upon him by section 3 of the Native Hut and Roll Tax Ordinance, 1934, His Excellency the Governor has been pleased to prescribe that the rate of hut and poll tax payable for the year 1937 under the provisions of the said Ordinance shall be Sh. 12: Provided that in the case of the members of the tribes named in the first column of the Schedule hereto who are residing in the areas named in the second column of the said Schedule or

whose names appear on the hut and poll tax census roll of such areas the tax payable shall be at the rates set out in the third column of the said Schedule.

This Notice shall come into force on the first day of January, 1937.

By Command of His Excellency the Governor

Nairobi.

This 26th day of October, 1936.

A. DE V. WADE,  
Colonial Secretary.

SCHEDULE.

Tribe	District	Rate.
		Sh.
Meru and Tharaka	Meru	8
Emberre	Emberre Location, Embu District	8
Kamba	Kitui	9
Masi	Masi	10
North Kamasia	Baringo	6
South Kamasia	Baringo	6
East Suk	Baringo	10
Nyamira	Elgeyo-Marakwet	10
Elgeyo	Elgeyo-Marakwet	8
Marakwet	Elgeyo-Marakwet	8
Duruma	Digo	6
Digo	Digo	10
Giriama	Bumbo, Chakama, Shakahula, Sameta, Koron, Kesikicha, Maungu, Adu Giriama, Aduwasanyo, Daganra, Marikano and Manga Locations, Kilifi District	8
	Elsewhere in Kilifi District	10
Galla, Tokomo, Bomi, Nyika, Shambara	Tana River	10
Galla, Bomi, Sanyo, Kore, Shambara	Lamu	10
Turkana	Turkana	3
West Suk	Turkana	8
Kamba	Kikumului Location, Machakos District	9
Ndgori Mukogodo II Mwesi	North Nyeri	8

Communications on this subject should be addressed to—

THE UNDER SECRETARY OF STATE,  
COLONIAL OFFICE,  
LONDON, S.W.1.

and the following  
Number quoted: 38088/36.



Downing Street,  
16 November, 1936.



SIR,

I am directed by Mr. Secretary Ormsby Gore to acknowledge the receipt of your letter of the 10th of November regarding the Report of the Local Commission appointed last February in Kenya Colony to enquire into the alleged abuses in the collection of native taxes, and to inform you that the Secretary of State has no information concerning the publication of the Report in question beyond what was stated in the "Times" newspaper of the 6th of November.

I am, Sir,

Your obedient servant,

2. Copies can no doubt be obtained on application to the Colonial Secretary Nairobi

THE SECRETARY,

THE ANTI-SLAVERY AND ABORIGINES

PROTECTION SOCIETY.

Sp. 9 C. 11. 11/10/36

## NATIVE TAX COLLECTION IN KENYA

### INQUIRY INTO ABUSES

(FROM OUR CORRESPONDENT)

NAIROBI, Nov. 5.

The report of the Commission appointed last February to inquire into allegations of abuse and hardship in the collection of native taxes in Kenya was published today. The inquiry followed suggestions in the Legislature by Archdeacon Burns, one of the members representing native interests, that women are held as hostages.

The Commission expresses the opinion that "taking the evidence as a whole there can be no doubt that abuses do occur in the collection of taxes, as, indeed, is inevitable in any operation conducted by human agency, but it would appear that these abuses are, with a few exceptions, neither very prevalent, nor, from the evidence submitted, very grave in character, having regard to the stage of civilization of the people."

The report emphasizes the difficulty of the collection of taxes owing to increasing individualism and the abandonment of the conception of family responsibilities. The evidence disclosed that the principal abuses were physical ill-treatment, illegal arrest, seizure of stock, and bribes or presents to headmen for the purpose of influencing exemption claims. In one district, it is alleged, 2,500 exemptions were obtained through presents.

The Commission recommends the appointment of revenue officers concerned exclusively with tax collection, better salaries for headmen, and the creation of informal native committees to help the officers to apply the mildest to applicants for exemption. Finally the report recommends the employment of defaulters on road work, as the present detention sentences are regarded as an illusory penalty.

15  
14  
EXTRACT FROM HIS "DAILY HERALD" DATED 6.11.50.

## TRIBESMEN TORTURED FOR TAXES

FROM OUR OWN CORRESPONDENT

NAIROBI, Kenya, Thursday.  
STARTLING examples of physical ill-treatment and illegal arrests of tribesmen in Kenya native reserves in connection with the collection of taxes are quoted in an official report published here to-day.

In addition, the report recognises the existence of a widespread system of bribery designed to sway headmen into supporting applications for tax exemption.

The official inquiry is the sequel to allegations of grave abuses in the reserves, made before the Kenya Legislature by Archdeacon G. Burns.

The report endeavours to palliate the allegations, claiming that the abuses are not very common or very grave, according to tribal standards.

Nevertheless it recommends a drastic tightening up of the system of tax-collection.

One of Archdeacon Burns' allegations

was that women were being arrested as hostages for their husbands' and brothers' unpaid taxes.

COMMITTEE ON  
CHURCH AND NATION

Convener—

REV. ARCH CHISHOLM, D.LITT.  
10 NEWLANDS ROAD, GLASGOW, S.3.  
Telephone No. LAHSIDE, 1452.

Vice-Convener—

REV. JOHN MACLAGAN, M.A.,  
4 WOODBURN ROAD, GLASGOW, S.3.  
Telephone No. 1044 MERRYLEA.

Honorary Secretary—

REV. ROBERT MACKINTOSH, M.A.,  
5 DRUMMOND PLACE, STIRLING.  
Telephone No. 711 STIRLING.

The Church of Scotland,

Offices, 121 George Street.

Edinburgh,

Please send reply to

10, Newlands Road,

Glasgow. S.3.

5th November, 1936.

Under-Secretary for Colonial Affairs,  
(Mr J.F.W. Flood, C.M.G.,)  
Colonial Office,  
Whitehall - LONDON, S.W.1.

Dear Sir:

2 on 23640/36

25040/34 - dates 12/10/34, 19/10/36, etc..

(44053/36 mms)  
- circ  
In connection with taxation in Kenya, and the report on Nyasaland, I would greatly appreciate the opportunity of an interview with someone able to give guidance on the matters raised. I hope to arrange an interview with Mr Warner of the Foreign Office for the afternoon of Monday, 9th November, but Monday forenoon would suit me; or I could arrange to call any time on Tuesday, 10th November, preferably, but not necessarily in the forenoon.

I hesitate to trouble you but would appreciate the favour of an interview if it could be arranged.

Yours faithfully,

Archibald Chisholm

20 Oct '36. 13

9

• R

RECEIVED  
21 OCT 1936  
C. O. REGY

My dear Boyd -

I am sending  
you the enclosed  
letter more in the purpose  
of your information  
(should you want it)  
than of my interest in  
Mr Chisholm. as he  
seems to have signed  
it himself I have written

acknowledging his  
letter but I must own  
that I do not sit in a  
Scottish Division.

Yours sincerely

C. P. Brocklebank



C. O.

17 Oct 1936

G.D.  
DOCT  
19/10

Mr. Pashin 19/10  
Mr. Flood 19/10

- Mr.
- Sir C. Parkinson.
- Sir G. Tomlinson.
- X Sir C. Bottomley. 19. 10. f.
- Sir J. Shuckburgh.
- Permt. U.S. of S.
- Parly. U.S. of S.
- Secretary of State.

Sir,

I am re. to ack. the receipt of your letter of the 15<sup>th</sup> inst., enclosing a copy of a letter addressed to the C.E.R. Board on the 26<sup>th</sup> of Sept., & to inform you that the recommendations of Sir Alan Pim are ~~under~~

~~under~~ active consideration by the Govt. of Kenya, <sup>and</sup> Mr. Omsley <sup>has</sup> ~~is~~ in a position to make any definite ~~statement~~ in regard to ~~the~~ ~~any of them.~~ It is however ~~proposed~~ that Sir Alan Pim's ~~views~~ ~~will~~ ~~be~~ ~~adopted~~ ~~as~~ ~~far~~ ~~as~~ ~~may~~ ~~be~~ ~~possible~~.

DRAFT.

The Chairman  
Committee on Church & Nation  
The Church of Scotland  
221 George St.  
Edinburgh.

where they will have to be discussed in the legislative Council.

(Amended 24. 9. 36  
by Committee)

**FURTHER ACTION.**

Copy sent to Mr. Pashin  
Copy sent to Mr. Flood  
Copy sent to Mr. King  
Subst file  
9 copy sent to Govt. Kenya L.F.

(10)  
Copy to Kenya  
Copy to Home Office

38088/36.

C. O.

Mr. Pagan 19/10  
Mr. Calder 19/10  
Mr. Flood 19/10

C.D  
19 OCT  
1944

1 Oct 1936

- Mr.
- Sir C. Parkinson.
- Sir G. Tomlinson.
- X Sir C. Bottomley. 19.10. f.
- Sir J. Shuckburgh.
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Committee on Church & Nation  
The Church of Scotland  
121 George St.  
Edinburgh.

~~being~~ under active consideration by the

where they will have to be discussed in the legislative Council.

Govt. of Kenya M: Oumaly  
Govt. for ...  
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(Inferred 24.7.36)  
M: Oumaly

**FURTHER ACTION.**  
Copy sent to ...  
Copy comp. to be placed in M: Jiny.  
Labour file ...  
9 copy sent to Gov. Kenya U.P.

(10)  
Copy to Kenya ...  
Copy to ...

proposed that Sir Alan Pinn ...  
age of ... will be adopted as ...  
be sent to ...  
for as may be possible.

As regards the report of the  
New Zealand Committee on Emigrant  
Labour the despatch from the  
Sec. of State to the Governor  
conveying his decisions ~~has~~  
~~been~~ <sup>in the press)</sup> was published on the  
15<sup>th</sup> of October. I enclose a copy  
of it for the information of your  
Committee

(18/10/1907) J. E. W. FLOOD

7 15

COMMITTEE ON CHURCH AND NATION

The Church of Scotland,

Offices, 121 George Street.

Edinburgh,

Chairman—

REV. ARCH. CHISHOLM, D.LITT.,  
10 NEWLANDS ROAD, GLASGOW, S.S.  
Telephone No. LANGSIDE, 1482.

Vice-Chairman—

REV. JOHN MACLAGAN, M.A.,  
4 WOODBURN ROAD, GLASGOW, S.S.  
Telephone No. 1044 MERRYLEA

Honorary Secretary—

REV. ROBERT MACKINTOSH, M.A.,  
5 DRUMMOND PLACE, STIRLING.  
Telephone No. 711 STIRLING.

Please send reply to 10 Newlands Road  
Glasgow S.3.  
15.10.36

RECEIVED  
17 OCT 1936  
C. O. R.

Assistant Secretary,  
Colonial Office,  
Whitehall,  
London.

Dear Sir,

In view of the meeting of our committee to be held on Wednesday October 21st I sent a letter to Mr Brooklebank some time ago, in the hope that he might give me guidance before the meeting of our Committee. I have not received any reply to the letter and would be greatly obliged if you could give me the information necessary. We are of course acquainted with the recommendations contained in the report by Sir Alan Pim and would like to know what action is being contemplated.

yours faithfully

Archibald Chisholm

Ans 8.  
Copy to Kanga (10)  
Copy kept up on 22.05/36 N.Y.

16  
26th September, 1936.

Mr C.E.R. Brocklebank, M.P.  
Colonial Office, Downing Street,  
LONDON. S.W.

Dear Sir:

Native Hut and Poll Tax Ordinance. - Kenya.

On 2nd October, 1934, Rev. Dr. J. Huthinson Cockburn, who was then Chairman of the Committee on Church and Nation, wrote to the Secretary of State for the Colonies, relating to the continuance of the policy of taxing Kenya natives at the age of 16 instead of at the age of 18, as elsewhere. The reply, dated 15th October, 1934, (22046/34) referred our Committee to Lord Moyne's report, and on 26th October 1934, Dr. Cockburn again communicated with the Colonial Office. He referred to the statement in Lord Moyne's report (p.28) to the effect that increased burdens could not be borne by the native population, and to the further statement that the non-native tax payers are in a "probably unparalleled position" in the matter of the relatively slight burdens they bear. He further expressed the view of the Committee regarding the serious results of continuing to levy the poll-tax at the age of 16. The reply (dated 20th November 1934), endeavoured to explain the reasons for levying the tax at that age, referred to the budgetary difficulties of Kenya, and also to the introduction of a tax on companies and a passage tax, whereby the burdens on the non-native community had been increased.

While the question of the age at which the tax is imposed, was the original issue raised, the Committee is fully aware of the general difficulties associated with such a tax. These difficulties were recognized in the report by Lord Moyne (par.14) who expressed the view that the principle of the hut tax should be transformed or replaced as soon as possible, and that in any case hut tax and poll tax should be separated.

The/

28/9/36.

The question is again receiving the Attention of the Committee on Church and Nation. We believe that if, as the European elected member of the Kenya Legislature asserts, the financial situation has improved to such an extent as to justify them in opposing the introduction of income tax, there should at any rate be a reconsideration of native burdens. It would be of great help to our Committee if any information could be forwarded to us which you feel our Committee should possess before reaching a decision on this important issue.

Allied to this question is the report of the Committee appointed to investigate the problem of emigration in Nyasaland, with its recommendation regarding the graduation of the poll-tax, which, we understand, is equivalent to the wages of an unskilled labourer for approximately one month. We have no information regarding the intentions of His Majesty's Government in relation to this report. The Committee on Church and Nation will probably approach the Secretary of State for the Colonies, urging that the proposed reforms outlined in the report above referred to, should be carried out. On this matter also, we would be grateful to receive information which might guide us in our decision.

See 53  
44028/36  
Nyas.  
W. C.

Yours faithfully,

(Sgd) Archibald Ghishelm.

in 1935 their tax of Sh. 30 are the same people who paid that tax in 1945, that tax is unfair, so that the quotation of 50 per cent of the people have paid this year and have paid for several years does not appeal to me. But what seems a great pity is that elected members have had no courage to come out and put up concrete proposals in this matter.

As regards the compliments paid to me by the hon. the Colonial Secretary, I do not think I am deserving of them. They seem so very sarcastic!

I made it clear that this petition has been put up and the time of the House taken up to impress on Sir Alan Pim this side of the question, and it seems to me there was nothing to be lost in referring it to a committee of this House. On the contrary, I think Sir Alan Pim would have welcomed an expression of opinion from the House, and just to strengthen his hands and to give him more reliable and authoritative information as would necessarily come from a body selected by this House, is the reason why this petition has been put up.

I very much regret that Government have taken an entirely different point of view in this matter, and it seems to me that however sympathetic they may be with what I call the poorest, lowliest and humblest, it is more of lip sympathy than real.

The motion was negatived.

#### RE NATIVE HUT AND POLL TAX.

VEN. ARCHDEACON THE HON. G. BURNS: Your Excellency, I beg to move the motion standing in my name which reads as follows:—

"This Honourable Council is of the opinion that the methods adopted in the collection of Native Hut and Poll Tax bear very heavily on certain sections of the native population residing in the Reserves, and would earnestly ask Government to devise some means by which those who are committed to prison or detention camp for the non-payment of their taxes can be given work of such a useful nature as would justify Government on the expiry of their time in exempting them from further taxation for that year."

First of all, I want to make it perfectly clear, because I have heard a murmur that I am out for abolishing taxation among the natives. I want to make it perfectly clear that I hold, as strongly as any member of the House, whether on the Government side or this side of the House, that every able-bodied native in this country should pay a tax, a reasonable tax, for the services that Government are rendering to them.

There is no thought in my mind of trying to get the natives free from paying that taxation.

I should also like to pay tribute to those who are making a very real effort to make it easier for the natives to pay their taxation by the card and stamp system. I shall have a little more to say about that a little later on.

But the first part of the motion is, that the taxation bears very heavily on certain sections of the native community residing in the reserves. It is not my intention nor, indeed, is it the purpose for which I am standing before Your Excellency and this noble Council this morning, to advertise any faults or anything else of the kind of any district officer and any responsible officer whom, I know, are overburdened in the native reserves. But my purpose is to ask the Governor and, if necessary, Government, for an inquiry on oath as to the methods adopted by some of those to whom the district officers have, because of the enlargement of their districts, and because of the increased work that has been placed upon them, put into the hands of native chiefs and headmen to collect this tax throughout the reserves.

There are things, Sir, that I cannot say and cannot speak and give utterance to in this Council this morning. There are things that are being done to-day, that were done last week, in certain sections of the reserves which I cannot and I do not intend to advertise in this Council this morning, only to say they are of such a character that I am convinced, Your Excellency, that no British administrator, much less Your Excellency, if they were cognisant of these facts of which I am cognisant and of which I have here in my possession a sheaf of letters from all parts of the country, would not tolerate for one moment in the collection of tax for the revenue of this Colony. There are things that are being done, and done without the knowledge of the district commissioners and the officers in charge of the reserves which, were they broadcast, would bring very great discredit upon the administration of this Colony.

It is not my intention to publish those facts, but there are some of them, Your Excellency, so blatant and so apparent that everyone is cognisant of. May I be permitted, with Your Excellency's leave, to give a few of these?

I refer first of all, Your Excellency, to the widows. I know perfectly well that I may be answered by whoever will answer my words this morning, that the district officers have power to exempt widows from the payment of hut and poll tax. But there are widows who, to my knowledge, have been widows for eighteen years and had been exempt by their district officer, from the payment of hut and poll tax, who last year were



taxation has not, as the petition states, caused great hardship which is principally on the poorest members of the community.

With regard to trade licences, I think there is a case, that the poorer class of traders are perhaps penalised. That is another question altogether. But we cannot support this motion because in effect it is arguing that income tax or some such measure should be imposed instead of the present form of taxation. As I say, if these emergency taxes be taken off, that we have always voted for, but we are not prepared to support a motion which advocates income tax or some such measure being put on in their place.

THE HON. THE COLONIAL SECRETARY: Your Excellency, I regret that Government cannot accept this motion and, when I say I regret, I mean quite definitely I am sorry we cannot accept it, for many reasons; well, for some reasons anyhow.

We all know the honesty and sincerity of purpose of the hon. mover, and some of us know how he gives definite expression to the sympathy he is known to feel for the poorest, lowest, and humblest, and we know how hard he works for the population of this town. We should naturally have liked to assure him of our sympathy in his efforts at supporting what he believes is the right way of giving them further help.

But, Sir, at the present time we have the Special Financial Commissioner, who has come out here to help us investigate the cost of Government and to advise how that cost can best be met and, in the opinion of Government, it would be not only a waste of time but definitely unwise to set up a separate and distinct authority to examine precisely the same proposals that Sir Alan Pim has come out here to examine.

I have no doubt whatever that Sir Alan Pim will give close attention to this petition and will listen to any evidence in support of it that the hon. member wishes to produce. For those reasons, I am afraid that Government is unable to accept this motion to refer the petition to a select committee of the House.

DR. THE HON. A. C. L. DE SOUZA: Your Excellency, there is hardly anything for me to say in reply, because there has been no debate at all.

I very much regret to see that the European elected members, as represented by the Noble Lord, have shirked their responsibility, and I am sorry to say that some confusion was created by the quotation of 50 per cent. As I said, I am against the Sh. 30 poll tax, and my contention has been that even if it is true that 56 per cent of the people who have paid

There is no thought in my mind of trying to get the natives free from paying that taxation.

I should also like to pay tribute to those who are making a very real effort to make it easier for the natives to pay their taxation by the card and stamp system. I shall have a little more to say about that a little later on.

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garnered in by the *askari-kanga*, brought to the native village—I am speaking with all seriousness and am weighing my words as I speak them—they were brought to the chiefs of the village and when asked for the tax, said "We have been exempted from that tax." They were told that if they paid the chief a certain amount of money they would be allowed to return to their villages and still be exempt from payment of the poll tax. Some of these widows have paid as much as Sh. 10, even Sh. 12, and have never been allowed to appear before the district officer who is in charge of that district whom I am convinced, would not tolerate such a state of things for one single second.

Then, again, with regard to the treatment meted out to these people by the *askari-kanga*. It is done, Sir, very much at night time. It has come under my knowledge—and I believe it to be a fact, it has been certified to me as a fact—that a woman with her infant baby on her back, because the man who was supposed to pay the poll tax was not available but went and hid himself somewhere—this woman was taken and was escorted around by the *askari* during a wet stormy night until the early hours of the morning until every stitch of the clothes on her poor body, with that of the little infant, were saturated with rain, and until her father-in-law came and released her from the hands of those who had arrested her the previous evening. Again I say, there is not a single British officer administering a district throughout the whole of Kenya Colony, were he aware of such a thing as that, would tolerate it for one moment. But it has been done and is being done to-day and, worse than that, Your Excellency, it is being done at the present time.

There are widows who have sons. Sometimes a man dies and leaves three or four widows behind him, according to their old custom, and their sons are made responsible for the payment of the tax of the widows, because she happens to live in a house. I have nothing to say against the justice or injustice of that this morning, but when it comes to the widow herself, who has only a little bit of garden to keep herself alive and provide food for herself or, if she has them, small children, I say that the case becomes very very hard indeed when she is thus treated by the *askari-kanga* and the headmen and the chiefs who are responsible for the collection of this tax.

There has come to my notice within the last week matters which I think will come before Government before very long and which I refrain from giving utterance publicly to in this noble Council this morning, things that will, I think, horrify those who have to deal with them.

The next point, Your Excellency, that I want to make—I shall be told, of course, that the district commissioners

have power to exempt these widows, and I give them all honour for the way in which many of them are carrying out that duty—but there are many of these widows who are never allowed to reach that district commissioner because there is interposed between them and the district commissioner the chief, who is fattening himself on the poverty of these people. I have asked again of Government officials, and of others, how it is that a headman who, before he is made headman, or a chief, is just an ordinary native, who may have one wife or two wives, as the case may be, who may have three or four head of cattle, a few goats and sheep, he may have his little garden or big garden as the case may be. But, after five years, return and examine that man's property and, as was done to myself by one of these very headmen who, there by his chief, said "All this land roundabout is mine." And it extended over a couple of miles in every direction. I looked at the man and asked him "How is it you have come to be owner of such a large extent of land as that?" and a native standing by, with a grin on his face, turned to me, after the headman had gone, and said "Bwana, I will tell you how that has taken place. When anyone comes who has not their poll tax, that man will say 'I will give you your poll tax for your garden.'" The money is passed over, the poll tax is paid, the garden passes out of the hands of the previous owner and is now part and parcel of the property of that headman, who will let it out to others who will work his whole shamba and sometimes pay rent for it.

The widow woman, Your Excellency, who came under those circumstances to the chief and was asked to pay her tax said "I have not got any money, my husband has died quite recently, and I have no money to pay my poll tax." There is what the natives call a "dummy" always standing by, and he turned to the chief and said "I will give the money for the woman's poll tax in place of her shamba, if you declare in the presence of these people that the shamba is no longer hers but mine," and the transaction was thus carried out, the money was passed over to the chief, and the woman left without a single inch of land which she could cultivate to procure food for herself.

They have a custom, especially in the Kikuyu country, of redemption. It is possible for them to redeem such a garden as that. The woman went away and began to try and collect a few shillings here and there until at last she collected the Sh. 13 necessary, as she thought, to redeem her shamba. She came back with that to the man, and he looked at her with scorn in his face and said "Ah, ah, not that! You must go and get me Sh. 13 more before you can get your garden." And that woman had to go away and collect Sh. 13 more and bring to that man and hand it over to him, Sh. 26 for the

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redemption of her little bit of land from which she could get her crops.

Your Excellency, I cannot say how it hurts me to give expression to these things, but they are being done to-day, and things, as I said a moment ago, worse than that. All I ask for, and I do ask it with all the earnestness of my soul, is that the Government officers (whom I know are over-worked and cannot supervise because of the extension of their districts) these things would go into these matters and that an investigation be made as to what is taking place.

The second part of the motion is rather difficult, and that is with regard to the boys who are being detained in detention camps. Just quite recently it was brought in that a boy is due to have his kipandi at 16 years of age. Immediately he gets his kipandi he is liable for hut and poll tax. Many of these boys are trying to help their widew mothers. They own no sheep or goats of their own until they come into Nairobi, Nakuru, or some other place and by working get a few shillings, buy a goat, and send it to a brother in the reserve, and in that way accumulate stock that will enable them when the time comes to get married, to marry. But they have no money to pay poll tax for the time being. Their own fathers, who are themselves very poor and hard pressed at the present time, will not pay at all for them. The result is these boys are driven out of the reserves and enter centres of civilisation. They come to their friends in Nairobi it may be, or some other centre, and try and find work and, very often, while there, they are working to pay their poll tax. They have no money to pay it with, and the result is that many of them find themselves in a detention camp where they are kept for may be one, two or three months, as I understand the ordinance allows now.

But my point with regard to these boys is this, that during these three months they are in that detention camp they have no opportunity of earning money to pay their tax with. They have no opportunity of helping their people in the native reserves with their gardens to cultivate and grow crops that may eventually bring them in some return or enable them to pay their tax. They are given work of a certain character to do, and my request to Government is this, that they be given work of such a nature that will be of such value to Government that, at the expiry of their term, which they have been given, Government will be justified in saying to them, "You are exempt from the tax for this year because of the work you have done during these three months." I know it is difficult. I am not speaking now of the prisoners who are, for instance, say in Nairobi prison or elsewhere. I know the efforts that are being made and the work that is

being done by the officers in charge of those prisons to make those prisons as far as possible a paying proposition, and that the natives who are in there for a crime are given work to do of such a character that it is of value to the country and of value to the Government. I am not speaking of those prisoners, but of the boys who have no possibility and who have no means of earning money to enable them to pay their poll tax at the early age of say 16 or 17 years.

There is another point, Your Excellency, with regard to the collection of this hut and poll tax and that is the seizure of the stock of a relative. A boy cannot pay his poll tax, he is not able to do so, he may or may not be in Nairobi and may be able to pay, but instead of trying to get the boy himself and take the stock that belongs to him and deal with it or sell it, the stock of his brother or nearest relative is seized, brought in to the Chief's village and sold. Now, Sir, I have been told on very good authority that this is done in very many instances without the authority of the District Commissioner and when that stock is brought in to the Chief's village, the Chief has his people there ready to buy the stock at half the value and they fix up the business between them after the sale and after the transaction has transpired. That is another point which I have been informed by natives who are prepared to go into any court in the land and give that evidence on oath, that it is true. That I am sure, Your Excellency, is not the intention of Government, nor is it the intention of the officers who are responsible for the administration of the district. Therefore, I do ask and ask it with all sincerity, that this question be taken up.

I do not want to advertise all the matters that I have in these papers here in my hand this morning—things that would make one not be able to sleep if one knew of the cruelty that is meted out to some of these people by the *askari kanga*; that I am sure the District Commissioner, were he to know of it, the *askari kanga* would not be allowed to serve one hour under such officer in the district. They are beaten, and I say this positively, they are beaten and worse. Their women folk are taken and brought to the Chief's village, put into the Chief's village to cultivate his garden it may be for two or three or four days. They get nothing for it and sometimes are treated in a way of which I cannot speak here in this Honourable Council. Your Excellency, it won't make matters any better for me to enlarge on these things, but I do say, Sir, and I stake my reputation upon it, that these things are happening to-day throughout the whole of this land of Kenya and I am convinced they are happening without the knowledge of your officers who are administering these places, but they are happening, and as a result of those happenings the headmen and the chiefs are becoming rich men and going about in

redemption of her little bit of land from which she could get her crops.

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their £400 or £600 motor cars, as the case may be, at the expense, as we heard in connection with the Indians, of the poor people who are treated in this way by them and are not only asked for their taxes—the taxes that the Government I think justly demand from them—but are asked and demanded for many *baksheeshi*, as it is called, for these chiefs and head-men.

In referring once more to the point of the arrangement that is being made for collection by card stamps, I would urge very, very earnestly, and I would ask the support of both the Elected Members and of the Government in this matter, that that card be not a card for 12 stamps, but that it be a card for 10 stamps, and that the normal tax of the native throughout the Colony, except where Your Excellency through your officers, because of some disaster of drought or locusts or of something else of the kind, has decided to make it less, that the normal tax throughout the whole Colony be Sh. 10 and that the card be prepared for 10 and not 12 stamps. I am convinced that the revenue would not suffer one single bit and that Government would get just as much revenue to-day if the tax was Sh. 10 instead of the so-called Sh. 12 throughout the land. I again reiterate it is not my thought nor my intention, as long as I am allowed to be a member of this House on behalf of the natives, to suggest that the natives should not pay a just and reasonable tax for the services that the Government is rendering in the way of education, in the way of medical services, through the Agricultural Department and through the Public Works Department. I think that you know I hold strongly that the natives should pay the tax so as to maintain those services throughout the reserves.

With these words, Your Excellency, I beg to move the motion standing in my name.

THE HON. SHAMSUD-DEEN: Your Excellency I beg to second the motion.

*Council adjourned for the usual interval.*

*On resuming.*

THE HON. SHAMSUD-DEEN: Your Excellency, while the hon. mover of this motion was speaking I was wondering whether I was hearing him read from Lord Lytton's *Last Days of Pompeii* because the persecutions that he has mentioned I think almost amounted to the conditions that prevailed about 2,000 years ago. I personally think that the hon. mover has done a great dis-service to his constituents or to those whom he represents, and the country in general, by saying that he has got some very formidable and unutterable things in his

possession which he did not wish to mention here. I think it would have been just as well if he had placed all his cards on the table and had actually mentioned them, because otherwise it simply shows a skeleton in the cupboard somewhere and otherwise some one else will publish them if he does not.

My only regret is that I am seconding a motion moved by the hon. Member who has not made it strong enough. Throughout the debates in this House he is so very apologetic that I do not think he makes out all the representation that ought to be made. At the end of the year there is a regular loot of the tax-payers money going on in this House and he comes and asks for £50 here and there, whereas by one stroke of the pen we are giving away something like £12,500 and hundreds of thousands of pounds. However, my point is that the motion is not strong enough. It has been stated in this House by his colleague that in his opinion the taxation on the native is not very heavy. Of course this motion does not go into the question of the incidence of the taxation, but only confines itself to the method of collecting it. I am averse from making any lengthy quotations at all, but I think I would ask Your Excellency's permission just to quote an article that I read in one of the London papers—the *Daily Mirror* of the 27th September last, in which is contained the opinion of one of the former Governors of this Colony, in fact no other person than your Excellency's predecessor. The first part of this article may seem to be irrelevant, but I come to the latter part in which Sir Edward Grigg says what he thinks about the operation of the native taxation. The heading of this article is "Peace bid in 'Country with a Curse'—Inquiry into Kenya discontent". I only want to say that most of us think that we are doing wonderful things by typing page after page of speeches and coming and reading them in this House and rendering a service to the country. But this is the result of it. This country is styled as the "cursed country". The article reads:—

“BY A SPECIAL CORRESPONDENT.

Britain is making a bid to settle once and for all the feeling of grievance that for so long have racked Kenya, which has been called the "cursed country".

In that Colony a shadow of discontent lies over the land, affecting white settlers and natives alike. Discontent caused by taxation.

Now, at last, a Commissioner is to be sent out to examine into the cost of government and to advise in regard to the 1936 budget.

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So the demands of the settlers, whose parliament believes that the government machine needs entirely re-organising, have met with response.

But has their call for an inquiry been answered in time?"

LT.-COL. THE HON. LORD FRANCIS SCOTT: On a point of order, Sir, has this anything to do with the motion?

HIS EXCELLENCY: He mentioned about native taxation.

THE HON. SHAMSUD-DEEN: I am coming to the concluding part of it (continues reading):—

"A former Governor of Kenya, Sir Edward Grigg, told me last night:—

"This should have been done before, but even now I think it will do a great deal of good, and I welcome it.

There has been very emphatic discontent about the affairs of the Colony.

Something is needed to reconcile very heavy expenditure with very slender resources, and I should think a Commission would do what is necessary.

The discontent comes mostly from the "unofficial whites"—the settlers. They certainly do not hold these views from a purely selfish attitude. They have pointed out for years that the natives are very, very heavily—and in some cases cruelly—taxed."

Now that shows the view of a Governor who has been in this Colony for five years that there is no doubt about it the native is very heavily taxed, and when the hon. says he is in favour of every able-bodied native paying taxes, whether employed or unemployed and whether he has any source of income or not, that he must pay the tax, I submit there lies the whole difficulty—the collection of the tax.

VEN. ARCHDEACON THE HON. G. BURNS: On a point of explanation, Sir, I did not say whether he was employed or unemployed. I did not say anything about that.

THE HON. SHAMSUD-DEEN: I do not wish to quarrel with the hon. mover, but he said that every able-bodied native ought to be taxed. If that formula is also applied to the European and Asian then I think the collection of the taxes from both European and Asian would become doubly difficult and more oppressive than has been mentioned this morning.

That is where, I submit, the whole trouble lies. A widow, we have been told, is ordered about in the rain to compel the payment of taxes. The real difficulty lies with the man who is unable to pay the tax. In the case of an Asian or a European he is articulate enough or has the means to raise a fuss, but the poor deaf and dumb native is left to the headman whose one duty is to please the administrative officer. I have described them as dumb and deaf because they are not articulate enough to come and present their case to the Council and cannot hear what is happening at all about them. Therefore it is all the more reason why Government should take more care as to how the tax is collected from them. The difficulty of the native representation in this House is illustrated by the fact that the hon. mover had to come to a wretched Indian member to second his motion because he could not get his colleague to do so as they did not see eye to eye on the matter. Of course the reason for that is that the whole task of the representation of the native in this House is a very unpopular and prejudiced one. The second hon. member representing native interests told us yesterday how, after one single onslaught from the unofficial members, he practically surrendered and put up his hands and said he never said a word against anybody.

LT.-COL. THE HON. LORD FRANCIS SCOTT: On a point of order, what has this to do with the debate.

HIS EXCELLENCY: I think the hon. Member must kick to the motion. We are talking about native taxation.

THE HON. SHAMSUD-DEEN: I will not say anything more. I simply have to say that the collection of native taxation is so oppressive that it requires a very forcible representation in this House which is absent at the present moment.

Your Excellency, as I said the other day, I know the hon. mover of this motion is not a gentleman who makes any statement in this House unless he is sure of his facts. This is a very serious matter and does not only give the whole country a bad name, but it is a matter which goes against not only the administrators and those responsible for collection of the tax, but against the head of the Administration itself. I do hope that this motion will be adopted and something very serious done in the matter.

As regards the second part of the motion, as I say it is not strong enough, and the least that Government can be expected to do is, when they have got a man who cannot pay his tax, make him work a month—two or three if you like—but after that he should be relieved from the responsibility. I know that in the early days of this country, even in German



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East Africa, they had a method by which a man who did not pay a civil debt was imprisoned and made to work and after a number of months or so he was relieved of the debt for the amount he had put in work for. But that does not seem to be the case in the collection of tax here. The native is made to work in prison and after that is still liable for the tax. This, I submit, is going to extremes.

I wanted to say a lot of things arising out of the article I have just quoted, but for fear of being ruled out of order I have no alternative but to sit down, although I think Sir Edward Grigg's remarks made to the representative of the *Daily Mirror* in London may apply more forcibly to him being responsible for all this than to the present Governor.

DR. THE HON. C. J. WILSON: Your Excellency, of course I must explain why it is that I find myself unable to support the motion proposed by my hon. and ven. colleague. I wish to make it quite clear that what I say will be an expression of my own opinion on the questions raised by this motion, the argument as I see it. I do not wish it to be understood in any sense as a reply to the speech made by the hon. mover and if I am less eloquent, if I seem more detached, if my argument is more academic, I hope it will be believed that I am no less sincere.

There is little doubt that under the present system of tax collection in Kenya irregularities do occur and some hardship must at times result. This I am afraid is bound to happen, but to find a remedy is not so easy. Obviously there are two systems by which a tax can be collected. It can be collected either through the agency of African chiefs and headmen, or collected through administrative officers. If tax collection is to be carried out by European administrative officers, it means that those officers must neglect their proper work of governing and guiding the people under their care, and must devote their time to collecting and counting shillings—which is absurd. It means that the native will come to look on his district officer primarily as a tax collector and therefore as an enemy rather than as a friend, which is unfortunate. And it means if tax collection is to be thorough and complete, the European administrative staff throughout the reserves must be increased, which at present seems to be difficult. But if tax collection is entrusted to the African, then there are disadvantages to set off against the obvious advantages, and one of these advantages is that the African cannot be relied upon to treat his fellow Africans with fairness and justice. I am putting it very mildly. My hon. colleague has put it more strongly. African history, and by that I mean the history of Africa as ruled by the African, without the influence of and uncontrolled by foreign agencies, African history is a record of tyranny,

injustice and cruelty. That, Sir, is the background which I should like to provide to the picture which my hon. colleague has painted. Against that background the system of tax collection and methods of tax collection in Kenya to-day do not appear so black. I think, Sir, I am saying that conditions are not so very dreadful when compared with the conditions of a generation or so ago.

Ideally, of course, no individual should suffer any injustice under British rule. Our business is to take the practical steps necessary to attain that ideal. One of those steps is to educate the African to an appreciation of the value of honesty, justice and integrity. Now, Sir, education along those lines must involve putting the African to a practical test, putting him in a position of responsibility and trust. If some break down under that test, surely, Sir, that is no reason for giving up the attempt.

Another condition for attaining this ideal of justice for everyone is that there must be adequate European supervision during the period in which the African is being educated in the principles and practices of self-administration. This is necessary in order that unjust practices should not continue long without being discovered, and in order that the victim of any injustice should be able easily and readily to appeal for redress to the power behind the headman or chief. In other words, Sir, there must be an adequate European administrative staff throughout the reserves.

Coming to the second part of this motion, it is there I find my chief difficulty. I have no doubt that the hon. the Chief Native Commissioner, if and when he replies to this motion on behalf of Government, will say whether he thinks that the present practice, as apart from the present legislation really requires any radical alteration, and whether, in his opinion, the alteration proposed in this motion is practicable. I am more concerned with the ethics of the case.

At present it is the duty—the well recognised duty—of the adult African to pay his tax. There is nothing repugnant to African ideas in tax paying. It has always been an essential feature of African society. To-day, if a native cannot pay his tax in cash, he can pay it in kind if he has any saleable property. If he cannot pay it in cash or in kind, if he has not exerted himself to acquire some cash or property to pay his tax, then he undergoes the penalty of detention. That detention is a punishment for failure to pay his tax. It is not an alternative to paying it. I think it would be unfortunate if detention were to become or to be considered as an alternative to payment as it might become too easy for the native to take the line of least resistance by defaulting in payment and automatically obtaining exemption by a period of compulsory

East Africa, they had a method by which a man who did not pay a civil debt was imprisoned and made to work and after a number of months or so he was relieved of the debt for the amount he had put in work for. But that does not seem to be the case in the collection of tax here. The native is made to work in prison and after that is still liable for the tax. This, I submit, is going to extremes.

I wanted to say a lot of things arising out of the article I have just quoted, but for fear of being ruled out of order I have no alternative but to sit down, although I think Sir Edward Grigg's remarks made by the representative of the *Daily Mirror* in London may apply more forcibly to him being responsible for all this than to the present Governor.

DR. THE HON. C. J. WILSON: Your Excellency, of course I must explain why it is that I find myself unable to support the motion proposed by my hon. and ven. colleague. I wish to make it quite clear that what I say will be an expression of my own opinion on the questions raised by this motion, the argument as I see it. I do not wish it to be understood in any sense as a reply to the speech made by the hon. mover and if I am less eloquent, if I seem more detached, if my argument is more academic, I hope it will be believed that I am no less sincere.

There is little doubt that under the present system of tax collection in Kenya irregularities do occur and some hardship must at times result. This I am afraid is bound to happen, but to find a remedy is not so easy. Obviously there are two systems by which a tax can be collected. It can be collected either through the agency of African chiefs and headmen, or collected through administrative officers. If tax collection is to be carried out by European administrative officers, it means that those officers must neglect their proper work of governing and guiding the people under their care, and must devote their time to collecting and counting shillings—which is absurd. It means that the native will come to look on his district officer primarily as a tax collector and therefore as an enemy rather than as a friend, which is unfortunate. And it means if tax collection is to be thorough and complete, the European administrative staff throughout the reserves must be increased, which at present seems to be difficult. But if tax collection is entrusted to the African, then there are disadvantages to set off against the obvious advantages, and one of these advantages is that the African cannot be relied upon to treat his fellow Africans with fairness and justice. I am putting it very mildly. My hon. colleague has put it more strongly. African history, and by that I mean the history of Africa as ruled by the African, without the influence of and uncontrolled by foreign agencies, African history is a record of tyranny,

injustice and cruelty. That, Sir, is the background which I should like to provide to the picture which my hon. colleague has painted. Against that background the system of tax collection and methods of tax collection in Kenya to-day do not appear so black. I think, Sir, I am saying that conditions are not so very dreadful when compared with the conditions of a generation or so ago.

Ideally, of course, no individual should suffer any injustice under British rule. Our business is to take the practical steps necessary to attain that ideal. One of those steps is to educate the African to an appreciation of the value of honesty, justice and integrity. Now, Sir, education along those lines must involve putting the African to a practical test, putting him in a position of responsibility and trust. If some break down under that test, surely, Sir, that is no reason for giving up the attempt.

Another condition for attaining this ideal of justice for everyone is that there must be adequate European supervision during the period in which the African is being educated in the principles and practices of self-administration. This is necessary in order that unjust practices should not continue long without being discovered, and in order that the victim of any injustice should be able easily and readily to appeal for redress to the power behind the headman or chief. In other words, Sir, there must be an adequate European administrative staff throughout the reserves.

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services. If that were to become in any way a general practice, Government would be compelled to organise labour camps on a large scale and I think, Sir, that the organisation of compulsory labour in that way would be a retrogressive step. I think that belongs to an earlier stage of social evolution. It may be old-fashioned in my ideas of the proper relation of the State to the individual and the individual to the State, but I do not want to see the freedom of the individual lost in a system of State-controlled compulsory services. It seems to me that there is a danger that what is proposed in this motion might send towards such an end. We do not want to see individual initiative suppressed and private enterprise discouraged. I think it is better that the African should be spurred on—even though the spur may be painful for the moment—to produce his contribution to the State by his own free and individual effort, rather than that he should work off his indebtedness to the State by compulsory labour.

I may be wrong in thinking that this is the tendency of this motion. I am quite sure that my hon. colleague, in framing this motion, was actuated only by a desire to help the African along the right and best lines, and I only regret that I find myself in disagreement over the policy which he advocates.

THE HON. SIB ALI BIN BALIM: Your Excellency, with regard to the taxes of the natives, so far no charge has been brought against the tribal authorities. The hon. mover has only mentioned the *askari-kanga*. I think the matter of tax collection is at fault in that the *askari-kanga* should not receive the taxes but should collect the man and take him to the tribal authorities and from the tribal authorities to the district commissioner. It is very difficult indeed if the tribal authorities send a subordinate actually to collect the tax. It is the business of the district commissioner to hold a court in the location. I do know of these kind of cases at the Coast where the same thing has happened. One of the tribal authorities sent out an *askari-kanga* to collect the tax due from a taxpayer who had refused to pay when summoned. The *askari* found him and received the tax but did not take the money to the district commissioner and the district commissioner dismissed him. In another case the *askari-kanga* of the tribal authorities received the tax but did not give it to the Government and when the man who gave him the tax was arrested, he said "I gave it to so and so". The *askari-kanga* was charged by the district Officer at Mombasa and admitted his offence and on being asked where the money was, said "I hid it". He was ordered to go and bring the money. Instead of going and trying to get the money, he took his wife and ran away, and no one knows where he is today.

So there is some truth in the allegations brought by these people against the tax collecting if these *askaris* are allowed to collect the taxes. I think myself that the *askari-kangas* should cease collecting the tax, and that an order should be given by Government to everyone to understand that the only person to receive the tax is the "Mzee" (Elder) and not the *askari*. The old Mzee can then take the tax to the district commissioner. This is my personal opinion of the way in which all injustices can be removed.

As regards the cruelty which has been mentioned, if there is any cruelty, why this is not the first time there has been cruelty in the world. Everywhere there is cruelty and the duty of the Government when it becomes aware of it is to stop it and put it right.

LT.-COL. THE HON. LORD FRANCIS SCOTT: Sir, we European Elected Members feel very, very strongly that we are unutterably opposed to any signs of injustice and unfairness in the administration of the native peoples of this country and in the methods of collection of their taxes. We have the greatest sympathy with the hon. mover in putting forward his case. My hon. friend, Dr. Wilson, has said that under the existing system some irregularities undoubtedly do occur and some hardship must result. That, no doubt, is so, but the hon. mover has put it very much stronger than that, I am afraid. What he has put before us amounts to very much more than irregularities and some hardship and if you really analyse it, this is one of the biggest questions we have had before this House. We have heard to-day the greatest condemnation of indirect rule that I have ever heard put up or read in any document (Hear, hear). I think, Sir, that Government have got to face up to this question. We all know that in the process of changing over from direct to indirect rule, a lot of wrong things are bound to happen and the question is: How bad are those things? How much is it worth while in aiming at the ultimate result that the native people have to go through a period of suffering to get there? It is a very big question. It does not only affect Kenya, it affects all native countries. And to-day, Sir, I think it has probably done a great deal of good that this question has been so forcibly put forward. The hon. Member Dr. Wilson said that the whole history of Africa ruled by themselves is one of cruelty and brutality. I think those were the words he used, and I think anyone who looks at and studies the recent history of Haiti and Liberia cannot but agree that what he stated was thoroughly justified.

I cannot altogether support the motion as it stands, because I do not think the second part of it is a feasible proposition or could be brought into force as it is. But I do feel very much, Sir, that for all our sakes, especially for the sake of the

service. If that were to become in any way a general practice, Government would be compelled to organise labour camps on a large scale and I think, Sir, that the organization of compulsory labour in that way would be a retrogressive step. I think that belongs to an earlier stage of social evolution. I may be old-fashioned in my ideas of the proper relation of the State to the individual and the individual to the State, but I do not want to see the freedom of the individual lost in a system of State-controlled compulsory service. It seems to me that there is a danger that what is proposed in this motion might tend towards such an end. We do not want to see individual initiative suppressed and private enterprise discouraged. I think it is better that the African should be spurred on—even though the spur may be painful for the moment—to produce his contribution to the State by his own free and individual effort, rather than that he should work off his indebtedness to the State by compulsory labour.

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Administration, and also for us, that the integrity of British rule, the determination of matters by us with fairness and justice which is always carried out in our administration of all races, must be maintained, for it is very dear to us all, for we all feel just as much that we are being affected if there is any aspersion cast on our fellow-countrymen who are carrying out this administration as the Administration themselves. I am very thankful indeed that in the speech made the hon. mover made it very clear that he did not bring a single accusation against a single British officer carrying out the administration of this country; it was entirely against the chiefs and headmen and askari-kangas who carried out the orders. But, these accusations having been made on two occasions recently in this House I do consider a very strong case has been made out that some inquiry by an impartial committee or something of the sort should take place so as to bring the facts really to the forefront. In doing so I trust it will prove that our own people who have the onerous duty of seeing to the administration of these reserves may be proved to have carried out their duties in a way customary to our race, which I believe they have done also in this country. (Hear, hear).

MAJOR THE HON. F. W. CAVENDISH-BENTINCK: Your Excellency, while associating myself entirely with the remarks just made by our Chairman, I should like to go one step further; that is, to formally move an amendment to the motion now before the House. I believe it is quite in order under Standing Rules and Orders Nos. 35 and 36. I move that the motion be amended to read as follows:—

"This Council, in view of the fact that it has been alleged that certain methods adopted in the collection of Native Hut and Poll Tax bear heavily in certain cases on the native population, is of the opinion that a small Special Committee should be appointed to inquire into any possible or alleged abuses or hardships which may exist."

Sir, I would say it is not actually twice that suggestions have been made that all is not possibly well in the reserves, it is three times in the last year in this House: once by myself with respect to certain seizures of stock and the prices they fetched and twice by the hon. and reverend member who proposed the original motion this morning. We know that it is very easy to criticise. It is very easy in a country barely more than one generation removed from complete savagery to prevent abuses taking place. We are making no accusations against provincial commissioners or against officers whose job it is to administer the natives. We realise, as the hon. Member Dr. Wilson said, that when you put Africans to the test they are bound to break down, but we consider that it is our job

to see that if they do break down they do not break down twice and, if there is a tendency to break down in one particular direction, that direction should be impeded.

The reason that I cannot support the original motion, the reason why I am putting forward this amendment, is that I am afraid I do not quite agree with the second half of the original motion. I agree with it in principle, but in practice it could not be done. We all know that, owing to the difficulties the native population have had to contend with recently owing to economic circumstances, we have had a tremendous population of detainees in the detention camps. All that happens is that they cost a great deal of money to feed during their detention, and we do not get anything from them. In practice, I am afraid that at the present moment there are a very large number of natives indeed who would rather go and be fed in a detention camp than make any payment, even if they had to pay legitimate taxes.

With those remarks I would like to suggest that I cannot believe that Government would wish to avoid such an inquiry. It will justify them and help them, and I have suggested that it be a special committee because, in view of the accusations and publicity given the matter, in the interests of the provincial commissioners and Government itself it is just as well a special committee should have on it somebody who is not, so to speak, interested, somebody who is not of necessity a provincial commissioner or the hon. the Chief Native Commissioner himself, and I believe the latter would welcome such a suggestion.

HIS EXCELLENCY: I may say, on behalf of Government, that we thoroughly agree with the Noble Lord and are prepared as a Government to have this inquiry. We are most anxious to do it. In view of that, does the hon. member still wish to move his amendment?

LT.-COL. THE HON. LORD FRANCIS SCOTT: Possibly the mover of the original motion might accept it?

HIS EXCELLENCY: Would you agree?

VEN. ARCHDEACON THE HON. G. BURNS: I am quite prepared to accept the amendment, although I am sorry of course . . .

HIS EXCELLENCY: The amendment asked for a special committee. Government will make a statement about that.

MAJOR THE HON. F. W. CAVENDISH-BENTINCK: In view of that I withdraw my amendment.



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HIS EXCELLENCY: The amendment asked for a special committee. Government will make a statement about that.

MAJOR THE HON. F. W. CAVENDISH-BENTINCK: In view of that I withdraw my amendment.

... **VIN. ARCHDEACON THE HON. G. BURNS** : Thank you very much. I should like to be exempted from that committee of inquiry.

**THE HON. SHAMSUD-DREN** : I should like to be on that committee if possible. (Laughter).

**THE HON. THE CHIEF NATIVE COMMISSIONER** : Your Excellency, I am very grateful indeed for what the Noble Lord and the hon. Member for Nairobi North have just said, because it is what I myself proposed to mention. Government is absolutely sincere in the statement I shall make now, that we are only too willing to inquire into the allegations that are made.

In the budget speech, when I replied to the hon. and reverend member, I asked him if he would bring forward the truth of certain statements he had made. He gave me eight cases, and they are being inquired into. If this committee is appointed, as Your Excellency has just said, it will do the greatest good possible. On two occasions we have had publicity about this matter, and the fullest inquiry will certainly do the greatest possible good.

Now, Sir, the hon. and reverend member started his speech by saying that every able-bodied native should pay tax. That, of course, is obvious. We have an ordinance imposing a tax, and under that ordinance there is a penalty clause. For the last year or two it has become more and more obvious that there is a tremendous amount of passive resistance going on in reserves and, I am sorry to have to say it, it is always found in those places where the people should be able to pay. That is chiefly in Nyanza and the Central Provinces; latterly at the Coast.

I am not quite sure why this is, and I think there are two reasons. One is, that the young men prefer to go into detention camp for three months under the penal clause of the ordinance rather than pay the tax. That may sound extraordinary, but it seems to be the case. In each of the years 1933 and 1934 the figures of people sentenced to detention were round about 8,000, which is roughly just under 1 per cent of the taxpaying population. I have not the figure for 1935, but I am quite certain it is very much more. The detention camps are overflowing and it is receiving consideration with Government now as to whether something should not be done to make life in those detention camps more unpleasant.

I do not know whether it is a fact, but I have always thought that possibly letters to the papers and a debate such as this might induce natives to think: "We will get off our tax if we stop paying." In some cases it may be so, and it is

very wrong. We have an ordinance, and under it everyone must pay the tax. We have wide powers of exemption which are widely used.

The hon. member referred to the difficulty which people had to get access to district commissioners and that, I hope, will be inquired into by this committee; it is a very relevant point. I absolutely deny that there is any difficulty in getting to them. Every district officer knows, and knows very well, that on every safari which he goes, he is pestered—well, not pestered, but bothered—by people who want to see him, and he always sees them.

In response to my request for facts to substantiate what the hon. mover said a week or two ago, he put up eight cases. They are now being inquired into, and I have had a reply to four, all in the Fort Hall district. Two dealt with, I think, exemptions, and women being taken by headmen in order to make them pay; one was due for exemption. Both cases were inquired into fully on oath and were found to be absolutely without foundation. The women themselves have made a protest to the district commissioner that they were brought in about a matter of which they knew nothing.

The third case, I forget what that was about, but the woman has not been found.

The fourth case was an allegation that the headman had been taking Sh. 3 or 4 in order to get exemption for a certain woman. That woman has been found. In 1920 she paid Rs. 3 to a certain headman. That fact came to light and the headman was dismissed. That was fifteen years ago. The four cases on the Coast have not been traced yet, but the district commissioner is looking for the people supposed to be ill-treated.

The hon. mover mentioned another case just now. I think it must have been one of the four Fort Hall cases. No, it could not be, it must be another case. The woman had to borrow Sh. 12 by mortgaging her shamba and had to pay Sh. 26 to get it back. That case I know all about. The land was not taken by the headman at all. It was taken by a man named Ethen, who is an uncle of the woman concerned. The woman has property. She had not paid her tax and was being pressed by the headman to do so. She went to her uncle, and he said: "For years and years you have come to me to borrow money, and I am about tired of it. I will lend you money and take your shamba, and if you want it back you must pay me double." That was her relative, not a headman.

The hon. and reverend member mentioned young boys who are unable to pay their tax and are put into detention



camps, and the struggle they have to get the money to pay the tax. As I said, the detention camps are full of these boys, but not because they have no money to pay but because they will not pay. The Commissioner of Prisons has just returned from a tour in the Nyanza Province, and he told me he was perfectly astounded at the change in those camps; that whereas there used to be a poor, hard-up looking lot of people in them there are now upright young men who wear Fair Isle jerseys and golf trousers! That is confirmed by the District Commissioner, Central Kavirondo, who wrote:—

"The natives imprisoned were invariably young able bodied young men, who had no intention of paying tax, and had no stock to attach. A number of them were nominally at work but had left their work for periods of from two years to six months ago, and had obviously only gone out to work in order to get their Registration Certificates signed so that they could evade tax by staying there at work. Two cases stick in my mind, those of two repatriated vagrants, sent back for the second time from Nairobi; neither had paid tax but between them they had about £4-£5 worth of clothes."

I think the hon. member will be the first to acknowledge that if there is a law imposing a tax, those people able to pay should pay it. We have powers of exemption and we use those powers, but it would be quite wrong to exempt or to do anything else but punish those who can pay and will not. (Hear, hear). That is why the detention camps are full. We put these people in prison because they will not pay and, as I said before, in my own mind I am very doubtful whether this is any deterrent at all.

The hon. and reverend member referred to stamped cards, and hoped they would have ten spaces, not twelve. We all wish that the tax was lower but, as has been pointed out, very long ago, by the hon. the Colonial Secretary, one must consider the services Government provides the natives. If you reduce the amount of taxation, you will have to reduce the services, and that is not convenient now. We have reduced the tax in the case of 18 tribes, and the assumption was—I almost gave an assurance to Government a year ago—that if the tax was reduced the amount of revenue would not be decreased because we thought we could get a much more full collection at a lower rate than at the higher one. I am sorry to say that that has not happened. We are having more difficulty in getting the tax from some tribes which have had their tax reduced than we did at the old rates.

I have just returned from the Coast, and the tax outside Mombasa has been reduced to Sh. 10 and Sh. 8 in out parts of the district. The amount of tax collected up to date is very

much less than when the tax was Sh. 12. That may sound reasonable, but it is not, because we expected a fuller collection as more people would be able to pay. During the last few months between £20,000 and £25,000 have been paid out by various cotton ginneries. The tax for the Coast Province is in the neighbourhood of £40,000, and more than half that has been paid out in cotton in the last few months. There was a very fine simsim crop, and any amount of food, the price of copra has risen, and prices of coconuts are five times higher than they were a year ago, and the tax has been reduced. Yet the people will not pay. It is a serious matter, Sir, and we have got to do something about it. I hope the hon. member will not disagree with me when I say we must be more severe with these people, always bearing in mind that certain people have to be exempted, and totally exempted.

In the second part of his motion, the hon. and reverend member referred to labour in lieu of tax. He will remember that in the 1910 Ordinance there was a section which allowed natives to be ordered to work in lieu of tax. That section was repealed in 1921 and does not appear in the present ordinance. It was felt then, and I know it is now, to be unsound to have any system of forced labour, and quite recently the provincial commissioners at a meeting considered fully the question as to whether this section should be reintroduced or whether the Tanganyika system should be adopted in this country. This system is, that a native may work for a certain period and then get what is equivalent to a tax receipt. We felt, and Government agreed, that it was not a good thing to have that in this country, and it is not being adopted. Even in Tanganyika it is not very favourably looked on, as I will show from an extract from a circular issued by Sir Donald Cameron, the then Governor, to administrative officers:—

"There is work available in the Territory for every native who wants it, at adequate rates of wage, and on the majority of plantations a generous scale of rations is provided. The circumstances, therefore, which justify the employment of tax labour should be of infrequent occurrence, and district officers should address themselves in the first instance to urging upon natives who have not the means of paying their tax the desirability of finding work within the district if employment can be had locally, and without it if not, in order not only to earn their tax but also to obtain money for their other requirements."

That shows that while they have this authority to give the tax receipt in lieu of labour, the then Governor was not very keen about it.

In this country there is any amount of labour to be had: the coast plantations are very short, but the Giriama will not

camps, and the struggle they have to get the money to pay the tax. As I said, the detention camps are full of these boys, but not because they have no money to pay but because they will not pay. The Commissioner of Prisons has just returned from a tour in the Nyanza Province, and he told me he was perfectly astounded at the change in those camps; that whereas there used to be a poor, hard-up looking lot of people in them there are now upright young men who wear Fair Isle jerseys and golf trousers! That is confirmed by the District Commissioner, Central Kavirondo, who wrote:—

"The natives imprisoned were invariably young able bodied young men, who had no intention of paying tax, and had no stock to attach. A number of them were nominally at work but had left their work for periods of from two years to six months ago, and had obviously only gone out to work in order to get their Registration Certificates signed so that they could evade tax by saying they were at work. Two cases stick in my mind, those of two repatriated vagrants, sent back for the second time from Nairobi; neither had paid tax but between them they had about £4-£5 worth of clothes."

I think the hon. member will be the first to acknowledge that if there is a law imposing a tax, those people able to pay should pay it. We have powers of exemption and we use those powers, but it would be quite wrong to exempt or to do anything else but punish those who can pay and will not. (Hear, hear) That is why the detention camps are full. We put these people in prison because they will not pay and, as I said before, in my own mind I am very doubtful whether this is any deterrent at all.

The hon. and reverend member referred to stamped cards, and hoped they would have ten spaces, not twelve. We all wish that the tax was lower but, as has been pointed out, very long ago, by the hon. the Colonial Secretary, one must consider the services Government provides the natives. If you reduce the amount of taxation, you will have to reduce the services, and that is not convenient now. We have reduced the tax in the case of 18 tribes, and the assumption was—I almost gave an assurance to Government a year ago—that if the tax was reduced the amount of revenue would not be decreased because we thought we could get a much more full collection at a lower rate than at the higher one. I am sorry to say that that has not happened. We are having more difficulty in getting the tax from some tribes which have had their tax reduced than we did at the old rates.

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work. I have had delegations from various farmers associations at Nandi and Trans Nzoia, and other places in connection with this matter. Labour is available, at possibly low wages, but for all that want it, but that labour demand is not supplied, although all over the country are people who have not paid the tax. It is a fact that the tax is paid far better by outlying people, like the Turkana, Suk, Northern Frontier people, than it is by more sophisticated people who live in areas where they can grow crops and obtain work. That brings us back to the question of passive resistance again; it is really serious, and something has got to be done.

I am authorised to say that Government does not accept this motion but that an inquiry will be made by a committee as Your Excellency has stated. (Hear, hear).

VEN. ARCHDEACON THE HON. G. BURNS: Your Excellency, I know that I have a very difficult role before me.

First of all, with regard to my colleague, the hon. Member Dr. Wilson. He states that the history of Africa is a history of cruelty. There can be no doubt at all of that. But surely, if we come into this country and bring into it our civilisation and other civilising influences, and demand from the native a tax to carry out and bring to them those civilizing influences, it is one of the reasons why we should put a stop to cruelty throughout the whole of the native reserves.

With regard to what the hon. the Chief Native Commissioner has said, I find a very real difficulty, and I hope the committee which is going to make an inquiry into this matter—and I welcome it with all my heart—will not ask the headmen and the askaris or chiefs as to how such and such a system is working but that they will give the people themselves who are concerned a full opportunity of expressing their opinion with regard to this matter that I have brought before this Council. It has not given me any pleasure, Your Excellency, to have brought this motion before the Council, I assure you, but I feel it so keenly that I welcome this committee which is going to make inquiries into it.

With regard to detention camps and those upright young men who are to be found, they went in evidently as scallywags and came out upright young men. That is my point, that Government should give them some work that would make their return to the detention camp distasteful to them, work that would be of absolute use to the community, and not have them going around with a karai on their heads carrying a little bit of earth in it. But give them useful work, of benefit to the community, or benefit to the settler, whoever it may be, instead of keeping these young men, paying askaris to look after

them and feeding them for the space of two or three months, whatever it may be.

We have been given figures, that up to 8,000 or something like that during 1933 passed through these camps, I ask the hon. the Chief Native Commissioner, and I ask this noble House, what benefit have these 8,000 men been to the Colony as a whole, treated, as they have been treated, in this way in the detention camps?

What I ask in the second part of the motion was not that they should be exempted from this tax but that Government would give them such work as would justify Government, when they had spent their time, in giving them a bit to say they had, by honest and hard work, earned enough to justify Government giving them their tax receipt. That is the only thing I ask for.

With regard to the coast areas, and the unwillingness of some of the natives to pay their tax, I have on more than one occasion, Your Excellency, drawn the attention of people to the effect of the power of tembo over the Giriama, Wadigo, and Guramu. They are allowed to-day to plant extra coconut trees in the places where ten years ago they were growing food for their families, and they are not planting them with the idea of getting copra or anything else but for the extra tembo which these young men spend their time in drinking.

As far as I am concerned, to ask Government to relieve such people as that from paying their taxes is the last thought in my mind. But I do think, and hold very strongly, that Government should take some steps to prevent the possibility of these young fellows drinking themselves and the old men too to death, and then expect all their womenfolk to bear the brunt of their refusal to pay the tax, as they are at the present time. If I had my way, I would tax every single coconut and get the tax in that way, because it is a menace to the whole coast area where these trees are not used for the purpose of bearing nuts but for the purpose of getting tembo for these young men. In our hospital at Kaloleni, if you went there and made inquiries, the doctor in charge would take you from bed to bed and show you the patients lying in them who are victims to this very thing about which I am speaking so feelingly. There will be 50 to 60 who have broken limbs or have been slashed with knives in drunken orgies. I do appeal to Government to take some steps by which this thing can be stopped so that these coconut trees, which are bringing ruination to so many natives to-day, may be made a source of income and a source of wealth to the whole country.

I thank Your Excellency for granting such a committee, and I leave the matter with the utmost confidence in the hands

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of that committee to justify all I have said in this House to-day. I beg leave to withdraw the motion in the face of what you have said and with my seconder permitting.

THE HON. SHAMSUD-DEEN : Yes, Sir.

The amendment was by leave withdrawn.

The substantive motion was by leave withdrawn.

WATER (AMENDMENT) BILL.—ADOPTION OF REPORT OF SELECT COMMITTEE.

THE HON. THE DIRECTOR OF PUBLIC WORKS : Your Excellency, I beg to move that the Report of the Select Committee appointed to consider and report upon the provisions of a Bill to amend the Water Ordinance, 1929, be adopted.

Sir, the Committee recommends certain amendments to the Bill which I will endeavour briefly to explain.

Paragraph 1 of the Report calls for no comment.

Referring to paragraph 2, it will be noted that clause 5 of the Bill proposes that section 18 of the Principal Ordinance shall be amended so as to provide for the appointment of an alternative member for each of the four unofficial members of the Water Board, the underlying idea being that, if a substantive member was unable to attend any particular meeting, he would appoint his alternate member to attend and vote in his place. It is the opinion of the Select Committee that the appointment of only two alternate members is necessary, and furthermore that those alternate members should be entitled to attend all meetings of the Water Board and should receive copies of the minutes and other papers, though, of course, without voting powers unless representing a substantive member. It is hoped by that method the alternate members will become conversant with the Ordinance and Rules and issues which come before the Water Board, so that when called upon to represent a substantive member on the Board, they will be equipped with full knowledge of the implications to enable them to form useful opinions. Moreover, it is thought, Sir, that it will never be the case or seldom be the case that more than two of the substantive unofficial members will be absent for any reason at one time. Consequently the appointment of two alternate members will be ample.

In paragraph 3 of the Report the Committee proposes a further amendment to section 20 of the Principal Ordinance. The amendment proposed in clause 6 of the Bill itself remains unaltered except that the numbering of the sub-clause is changed from (3) to (4). New sub-clause (3) now proposed by the Select Committee, is designed to give a concession regarding payment of fees to those holders of yearly permits under

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GOVERNMENT NOTICE No. 99

THE COMMISSIONS OF INQUIRY ORDINANCE  
(Chapter 25 of the Revised Edition).

I, Armigel de Vins Wade, Companion of the Most Distinguished Order of Saint Michael and Saint George, Officer of the Most Excellent Order of the British Empire, Governor's Deputy of the Colony and Protectorate of Kenya, do by virtue and in exercise of the powers conferred by the Commissions of Inquiry Ordinance (Chapter 25 of the Revised Edition) by this my Commission under my hand appoint—

His Honour Ambrose Henry Webb, One of His Majesty's Counsel, a Judge of the Supreme Court of Kenya;

Rupert William Hemsted, Esquire, C.M.G., O.B.E.;

The Honourable Harold Robert Montgomery, C.M.G., Chief Native Commissioner of the Colony and Protectorate of Kenya;

The Honourable Conway Harvey, Member of the Legislative Council;

The Venerable Archdeacon the Honourable George Burns, O.B.E., Member of the Legislative Council;

The Honourable Jagannath Bhavanishankar Pandya, Member of the Legislative Council, and such other person or persons as may from time to time be nominated to be Commissioners:—

To inquire into and report upon allegations of abuse and hardships in the collection of Non-Native Graduated Poll Tax and of Native Hut and Poll Tax.

And I do hereby appoint His Honour Ambrose Henry Webb aforesaid to be Chairman of the said Commissioners:

And I do hereby direct that three Commissioners shall form a quorum:

And I do hereby appoint Robert Paus Platt, Esquire, to be Secretary to the said Commissioners:

And I do hereby appoint a Judge of the Supreme Court of the Colony and Protectorate of Kenya to be the person before whom the Commissioners appointed under this Commission shall make and subscribe the proper oath as by the aforesaid Ordinance required:

And I do hereby direct that the inquiry shall be held in such places as the Chairman may think fit:

And I do hereby direct that the said inquiry may be held in public or private or partly in public and partly in private, at the discretion of the Commissioners:

And I do hereby command all persons whom it may concern to take due notice hereof and give their obedience accordingly.

Given under my hand and the Public Seal of the Colony at Nairobi this 7th day of February, 1936.

A. DE V. WADE,  
Governor's Deputy.



Tuesday 25th Feb 1936

### NATIVES AN THEIR TAXES

THE public at Home, always on the look out for tasty bits of news, are adequately catered for by hundreds of great newspapers all out to eclipse each other. Thus it is that items frequently find their way into the press forming the bases of articles which are often as ludicrous as they are false. On the other hand, information based substantially upon fact, if exaggerated for news value purposes, also finds its way into print and arouses, now and again, questions in the House of Commons or inspires street orators to voice their criticism of colonial administration. Recently, in the House of Commons, questions were asked regarding the payment of taxes by natives in Kenya. It was asserted that the natives had revolted and refused to pay their taxes. It was also stated, on another occasion that the Government forced the natives to work in order to pay their taxes. These statements have occasioned some comment at Home, and the House of Commons has been the scene of some heated enquiries. Now, those who know

Kenya, are aware of the falsity of any such reports. But they are also know that, just as there is no smoke without fire, so also are there no rumours without some foundation—however small—on fact. In regard to the payment of Natives Taxes, it is a fact that the natives, here and there, individually, have resisted payment and have suffered for so doing. For example, in certain reserves, it is known that natives who refused to pay or could not pay—probably the latter condition was, and is, far and away the most common—were offered work on various shambas where they were told they could work off the amount due to Government, the employers paying the amount of their taxes direct to the District Commissioner and handing over the balance (if any) to the natives. In a great many cases, the Africans agreed to do this rather than to go to prison—the alternative to non-payment. No doubt the forced labour stories arose out of this state of affairs. It is by no means either a satisfactory or a healthy condition—neither is it a picturesque one. Indeed, it gets just about as near to "forced labour" as a difference in title can make it. But one must pay one's

native. And each and all are quite entitled to puzzle over what they get in return for the money expended on keeping up Government, while paying up and looking pleasant. But if they are to enjoy the privilege of citizenship, they must pay for such privileges—however doubtful these may be. It is difficult to see what the Government can do in cases where natives seek to evade payment. The Coast tribes are notoriously lazy, and inert, adaisical, and it seems almost constitutionally impossible for them to take any interest in anything outside of their immediate surroundings. It is true that, to-day, there is a vast improvement in their physique, on account of the excellent medical service rendered, and, in this respect, the Government can claim that the administration of this Country has conferred a decided boon upon the African population, which alone would justify some exhibition of gratitude on their part. By offering them the alternative of honest work on some shamba, the Government is, at least, showing them a way out, and assisting them to pay back to the State an equivalent in cash for benefits conferred. It is easy enough for critics at Home to condemn this as out-and-out "forced labour" but these same critics themselves either have to pay their taxes—to accumulate the cash, for which they have to work—or go to prison or have their effects sold up to pay their taxes! Incidentally, the same conditions apply to the natives, and, if the essential difference between their case and that of the Home critic of the Kenya Government is that the man at Home works willingly because it is in his blood and traditions, while the natives work unwillingly because he has not been used to work, the difference is not one to be condoned by any right-thinking man. It is unfortunate that an alternative has to be offered at all by an officer of the Crown, and it is doubly unfortunate that the natives thrust this responsibility upon the officials, with resultant criticism of the Government and its alleged forced labour policy, but if the Africans will not work to earn enough to pay for their *land*, they must pay the penalty. Such issues as those raised by Archbishop Burns recently in the Legislative Council, cover another field of observation which this article does not consider, but which will provide sufficient food for thought when the results of the investigations made are revealed. Concomitantly with the publication of this report, will, doubtless, be tackled that aspect of the matter which reveals that the fact that a native has been imprisoned for non payment of his tax does not exonerate him for further liability for payment! Even although he has been punished by imprisonment the Government is still entitled, legally, to extract the tax from him. This is, without doubt, a hardship of the first magnitude and is as unjust as it is cruel. It will be dealt with very fully at the proper time. In the meanwhile, the position, as revealed above by the Guardian, may serve to put certain certain critics right at Home who harp constantly upon



38088/36  
(T-111)

Extract from Official Gazette Supplement No. 4  
Date 26.1

GOVERNMENT NOTICE No. 833

THE NATIVE HUT AND POLL TAX ORDINANCE, 1934.  
NOTICE.

IN EXERCISE of the powers conferred upon him by section 3 of the Native Hut and Poll Tax Ordinance, 1934, His Excellency the Governor has been pleased to prescribe that the rate of hut and poll tax payable for the year 1936 under the provisions of the said Ordinance shall be Sh. 12: Provided that in the case of the members of the tribes named in the first column of the Schedule hereto who are residing in the areas named in the second column of the said Schedule or whose names appear on the Hut and Poll Tax Census Roll of such areas, the tax payable shall be at the rates set out in the third column of the said Schedule.

This Notice shall come into force on the first day of January, 1936.

By Command of His Excellency the Governor.

Nairobi,

A. DE V. WADE,

This 20th day of November, 1935. Colonial Secretary.

SCHEDULE

Tribe	District	Rate
Meru and Tharaka .. ..	Meru .. ..	8
Emberre .. ..	Emberre Location, Embu District .. ..	8
Kamba .. ..	Kitui .. ..	9
Masai .. ..	Masai .. ..	10
North Kamasia .. ..	Baringo .. ..	6
South Kamasia .. ..	Baringo .. ..	6
East Suk .. ..	Baringo .. ..	10
Njempe .. ..	Baringo .. ..	10
Elgeyo .. ..	Elgeyo-Marakwet .. ..	8
Marakwet .. ..	Elgeyo-Marakwet .. ..	8
Duruma .. ..	Digo .. ..	6
Digo .. ..	Digo .. ..	10
Giriama .. ..	Bamba, Chakama, Shakahola, Sameta, Kurumi, Kosikiohe, Mzungu, Adu Giriama, Aduwasanye, Daganro, Marikaano and Manga Locations, Kilifi District .. ..	8
	Elsewhere in Kilifi District .. ..	10
Galla, Pokomo, Boni, Nyika, Shambara .. ..	Tana River .. ..	10
Galla, Boni, Sanye, Kore, Shambara .. ..	Lamu .. ..	10
Turkana .. ..	Turkana .. ..	6
West Suk .. ..	Turkana .. ..	8

GOVERNMENT NOTICE No. 834

THE PUBLIC HEALTH ORDINANCE.

THE PUBLIC HEALTH (DRAINAGE AND LATRINE)  
RULES, 1929.

IN EXERCISE of the powers conferred upon him by Rule 2 of the Public Health (Drainage and Latrine) Rules, 1929, His Excellency the Governor has been pleased to declare that the aforesaid Rules, excepting and excluding Rules 77, 78, 79, 80, 81 and 82, shall apply to the Township of Kakamega, with effect from the 1st day of December, 1935.

By Command of His Excellency the Governor.

Nairobi,

This 22nd day of November, 1935.

A. DE V. WADE,  
*Colonial Secretary.*

GOVERNMENT NOTICE No. 835

CONFIRMATION OF ORDINANCE.

The Secretary of State for the Colonies has been pleased to notify that His Majesty's power of disallowance will not be exercised with respect to the undermentioned Ordinance:—

No. XII of 1935.—An Ordinance to Amend the Native Hut and Poll Tax Ordinance, 1934.

By Command of His Excellency the Governor.

Nairobi,

Dated this 18th day of November, 1935.

A. DE V. WADE,  
*Colonial Secretary.*

C. O.

Mr. Flood. 22, 2.36.

38088/36. Kenya.

Mr. B. B. B. M?  
Mr. H. S. 24  
Sir C. Parkinson.

Downing Street.

Sir G. Tomlinson.  
X Sir C. Bottomley. 27 2 f

February, 1936.

Sir J. Shuckburgh

3 March

Permt. U.S. of S.

Party. U.S. of S.

Secretary of State.

Sir,

**DRAFT.**

KENYA.

NO. 149

GOVERNOR.

I have the honour to acknowledge the receipt of your despatch No. 656 of the 30th of December on the subject of the Native Hut and Poll Tax Ordinance. It may be that before taking any action to amend the Ordinance you will prefer to await the report of the Committee which you have appointed to enquire into the methods of collection of hut and poll tax, in case some useful suggestion may be produced by the Committee <sup>or</sup> further amendments ~~may~~ be considered desirable.

2. Meanwhile I note that you have no objection to the suggestion

**FURTHER ACTION.**

made by Viscount Swinton in his despatch

No. 966 of the 20th of November, 1934, that

the Court should be given power of

~~exemption~~ <sup>remission</sup> similar to that conferred upon

District Officers under Section 8 of the

Ordinance, and I am prepared to approve

that amendment of the Ordinance as proposed, *on the*

3. It is, <sup>*in point of fact,*</sup> ~~however,~~ doubtful whether

power to remit taxation, which is the

power conferred by Section 8, ought, in

principle, to be given to ~~the~~ <sup>an</sup> Court, but in

the circumstances I see no objection. I

presume that the necessary amendment will

take the form of adding the words "or the

Court" after "District Officer" where these

words occur in the section.

I have, etc.

*understanding, which is written in Lord Swinton's despatch, that the power will be exercised in cases of non-payment come before the Court. It is well contemplated that the Court should have an executive power of remission parallel with that of the District Officer.*

*John*

made by Viscount Swinton in his despatch  
No. 966 of the 20th of November, 1934, that

the Court should be given power of  
~~remission~~  
exemption similar to that conferred upon

District Officers under Section 8 of the  
Ordinance, and I am prepared to approve

that amendment of the Ordinance as proposed, *on the*

3. It is, *in point of fact,* ~~however,~~ doubtful whether

power to remit taxation, which is the  
power conferred by Section 8, ought, in  
principle, to be given to ~~the~~ <sup>a</sup> Court, but in  
the circumstances I see no objection. I  
presume that the necessary amendment will  
take the form of adding the words "or the  
Court" after "District Officer" where these  
words occur in the section.

I have, etc.

*undoubted finding, which is included in Lord Swinton's  
despatch, that the power will be exercised as cases  
of non-payment come before the Court. It is  
well contemplated that the Court should have  
an executive power of remission parallel with  
that of the District Officer.*

*Thorne*

KENYA.

No. 656



GOVERNMENT HOUSE,  
NAIROBI,  
KENYA.

22 JAN 1935

34  
END

30 December 1935.

Sir,

I have the honour to refer to Sir Philip Cunliffe-Lister's despatch No. 534 of the 10th May 1935, on the subject of certain amendments to the Native Hut and Poll Tax Ordinance, in the fourth paragraph of which he requested that further consideration be given to the amendment of Section 6 of the principal Ordinance in the sense suggested in paragraph 4 of his despatch No. 966 of the 20th November 1934.

2. My reasons for objecting to an amendment on these lines were set out in the second paragraph of my despatch No. 129 of the 7th March 1935, and after careful consideration my views on the matter remain unchanged.

3. In the fourth paragraph of his despatch No. 966 of the 20th November 1934, Sir Philip Cunliffe-Lister suggested, however, that as an alternative to the amendment to Section 6 of the Ordinance, the Court should be given a power similar to that conferred upon District Officers by Section 8.

I consider that there is no objection to this proposal, and subject to your approval, the necessary steps will be taken to amend Section 8 of the Ordinance accordingly.

I have the honour to be,  
Sir,  
your most obedient, humble servant,

BRIGADIER-GENERAL.  
GOVERNOR.

THE RIGHT HONOURABLE  
J. H. THOMAS, P.C., M.P.,  
SECRETARY OF STATE FOR THE COLONIES,  
DOWNING STREET,  
LONDON, S. W. 1.

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