

PUBLIC RECORD OFFICE

CONTINUED FROM PREVIOUS FILM

PUBLIC RECORD OFFICE

C0533/490

ORDER NO. ↻ 383
CAMERA NO. ↻ 9
OPERATOR. ↻ TT
REDUCTION. ↻ 12
EMULSION NO. ↻ 341091
DATE. ↻ 4/10/72

CROWN COPYRIGHT

THESE COPIES ARE SUPPLIED FOR INFORMATION
AND RESEARCH ONLY-NO REPRODUCTION MAY BE
MADE FOR PUBLICATION WITHOUT THE ASSENT
THE PUBLIC RECORD OFFICE

Summary of Tax Paid by Main Trade, etc., Groups with Averages and Percentages

Trade Group	Number of Persons	Total Assessable Income of Each Trade, etc. Group	Gross Total Tax Paid by Each Trade, etc. Group	Percentage Tax Paid by Each Trade, etc. Group	AVERAGE			Profits from Trade Only	Percentage of Total Assessable Income	Approximate Tax Apportioned to Trade Profits
					Income	Tax Paid	Rate			
		£	£	Per cent	£	£	Per cent	£	Per cent	£
MANUFACTURE: Gold Mines, Building and Allied Trades, Metal and Engineering	24	130,347	13,343	10.08	5,534	363	6.46	125,961	96.63	11,929
MERCHANTS: General Wholesale Merchants, Timber, Oil, etc.	60	191,035	17,630	15.44	3,194	297	9.33	166,176	96.93	17,263
DISTRIBUTION: General Retail, Garages, Hotels, Manufacturers Agents, etc.	198	208,375	13,220	11.44	1,063	67	6.37	197,767	94.91	12,547
TRANSPORT: Shipping and Allied Trades, Bus and Goods Services, etc.	17	180,304	14,904	13.80	8,841	880	9.95	133,497	75.51	11,291
FINANCE: Insurance, Money Lending, Investment Companies, Banking and Stockbroking	69	80,064	7,688	6.05	1,160	111	9.57	76,727	95.83	7,367
AGRICULTURE: Tea, Coffee, Rubber, Stock and Dairy, and Allied Trades, Milling, Curing, etc.	180	253,816	18,659	16.15	1,692	124	7.33	205,624	81.01	15,110
EMPLOYMENTS: Agriculture	107	74,448	1,043	0.90	696	10	1.43	60,539	81.31	948
All Others	641	517,533	9,648	8.35	807	15	1.85	438,825	84.79	8,180
GOVERNMENT OFFICIALS AND PASSENGERS	671	530,110	7,995	6.92	790	12	1.52	489,612	92.36	7,384
DIVIDENDS AND INTEREST	129	101,080	4,793	4.15	788	37	4.69	85,072	83.96	6,009
PROPERTY OWNERS (Rents)	92	92,661	2,969	2.57	681	32	4.69	50,322	79.98	2,374
PROFESSIONS: Law, Medicine, Surgery, Dentists, Accountants, Chartered Surveyors	78	91,418	3,129	2.91	1,172	40	3.41	70,587	77.21	2,416
MISCELLANEOUS	27	23,299	979	0.84	863	36	4.17	19,515	83.76	820
EDUCATION: Schools, Business Colleges, Dancing, etc.	5	4,608	250	0.21	922	50	5.42	4,475	97.11	248

Incomes Classified by Residences and Status in Races

Statement B

INCOME	RESIDENT INDIVIDUALS		NON-RESIDENT INDIVIDUALS		RESIDENT COMPANIES		NON-RESIDENT COMPANIES		CLUBS, ASSOCIATIONS, ETC.		TOTAL		
	Married	Single	Income	No.	Income	No.	Income	No.	Income	No.	Income	No.	Income
	No.	No.	£		£		£		£				£
EUROPEANS													
£													
1- 500	3	549	107,411	91	12,720	65	12,700	23	5,990	2	543	443	142,203
501- 750	441	220	419,004	10	2,707	13	6,261	2	2,922	—	—	695	438,024
751-1,000	237	—	246,991	4	2,460	10	17,211	2	2,000	—	—	430	309,678
1,001-1,500	242	34	327,953	2	—	23	26,977	7	2,200	—	—	303	305,930
1,501-2,000	22	7	102,900	2	2,215	7	12,033	3	4,880	2	2,226	78	126,555
Total	1,075	504	1,204,219	107	28,458	127	78,231	35	24,801	4	2,861	1,247	1,440,690
£													
2,001 and over	47	7	144,519	2	18,068	20	225,663	20	268,893	—	—	116	776,383
TOTAL EUROPEANS	1,122	501	1,448,738	110	46,526	147	303,814	76	416,694	4	2,861	2,063	2,217,073
ASIANS AND OTHERS													
£													
1- 500	2	9	4,759	20	2,222	25	5,422	4	1,829	—	—	50	17,291
501- 750	14	—	12,294	2	4,298	4	2,261	—	—	—	—	22	20,063
751-1,000	24	1	22,027	2	2,422	5	4,779	—	—	—	—	32	31,299
1,001-1,500	21	1	40,120	2	2,292	4	4,726	1	1,208	—	—	40	48,720
1,501-2,000	7	—	12,615	—	—	—	—	2	2,297	—	—	9	16,212
Total	78	17	92,217	24	11,234	38	17,227	11	6,764	—	—	126	125,294
£													
2,001 and over	11	1	40,902	1	2,182	7	24,116	—	—	—	—	20	47,261
TOTAL ASIANS AND OTHERS	89	18	133,119	25	13,416	45	41,343	11	6,764	—	—	216	202,425
ALL RACES													
Total up to £2,000	1,122	501	1,296,436	135	47,214	182	26,628	87	21,565	4	2,861	2,143	1,576,054
Total over £2,000	26	8	242,242	4	20,290	20	247,999	20	289,629	—	—	135	643,924
GRAND TOTAL	1,211	509	1,538,678	139	67,504	202	244,627	107	421,194	4	2,861	2,278	2,419,978
1,620													

AMOUNT OF TAX PAID (GROSS INCOME TAX PAID AT RESIDENCE)

INCOME	Under £1,000		Over £1,000	
	£	No.	£	No.
Up to £100	12,500	1,000	11,250	1,000
101 to 200	12,500	1,000	11,250	1,000
201 to 300	12,500	1,000	11,250	1,000
301 to 400	12,500	1,000	11,250	1,000
401 to 500	12,500	1,000	11,250	1,000
501 to 600	12,500	1,000	11,250	1,000
601 to 700	12,500	1,000	11,250	1,000
701 to 800	12,500	1,000	11,250	1,000
801 to 900	12,500	1,000	11,250	1,000
901 to 1,000	12,500	1,000	11,250	1,000
1,001 to 1,500	12,500	1,000	11,250	1,000
1,501 to 2,000	12,500	1,000	11,250	1,000
2,001 and over	12,500	1,000	11,250	1,000
TOTAL	12,500	1,000	11,250	1,000

Extract from the Times 27th 38

WORKING OF INCOMETAX IN KENYA

FROM OUR CORRESPONDENT
NAIROBI, April 26

Notice of the following motion was given in the Legislature to-day on behalf of the European elected members:—

That, in view of the fact that some information should now be given to this Council as to the working of the Income-Tax Ordinance, a specific ad hoc committee be appointed to inquire, in the light of the experience now gained since the operation of this Ordinance in Kenya, with a view of alterations which should be made, and recommendations to cover all aspects of the application, operation, and effects of the tax, both direct and indirect, so that the Council may be provided with data which will warrant a thorough consideration of the necessity or otherwise of the tax as contained in the Colony.

297

38

Extract from letter from the Secretary of State to
Sir Robert Brooke-Popham, G.C.V.O., K.C.S.G., C.M.G., D.S.O., A.P.C.
dated 10th March 1938.

I am glad that Grogan was pleased with his reception here. It comes as no surprise to me to hear that his views on Income Tax for Kenya as for England remain unchanged and that the controversy still rages! But what I have written I have written on that fertile theme and I will not add anything to it here beyond saying that I am in entire agreement with your resolve to get down to bed-rock facts and not to make any proposals as a result of only one year's experience.

6

39
END

Extract from a letter from Sir Robert Brooke-Popnam
to the Secretary of State for the Colonies.

Dated 19th February, 1938.

33054/4/37

3. Grogan came to see me immediately on getting back to this country. His views on income tax haven't changed but he was very pleased with the fact that you gave him a long interview and also that you listened to what he said. He was genuinely pleased with his reception by everybody he met at the Colonial Office, and I am sure your interview with him has done good.

4. The income tax controversy still rages, at any rate in the newspapers. The attitude that I have taken is that I am waiting for facts and not fancies, and that even as regards facts I am not going to make any proposals as a result of one year's experience.