

1929

Kenya

No. 15746

20533/389

SUBJECT

Native Land

Previous

15224/28

Subsequent

16019/30

This memorandum was prepared for the purposes of the Office Committee which considered Report and Questionnaire on Forced Labour prepared by the Inter-national Labour Office. A copy of the Report of the Committee has been registered for record in 25263/29 S.A. This may be put by.

W. H. P. C.
3/1/29
atua

Memorandum regarding Native Taxation in Kenya.

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W. H. H. H.
3/15/29
ataca

Native Taxation
HUT AND POLL TAX IN KENYA.

The direct taxation of natives is authorised by the Native Hut and Poll Tax Ordinance, Chapter 51 of the Revised Laws of Kenya. Every native hut owner pays a tax on every hut owned by him and if he has more than one wife living in one hut a further tax in respect of each additional wife living in such huts; and every able-bodied male native of the apparent age of sixteen years who is not a hut owner pays a tax on his poll.

By Proclamation No. 22 of 1922, under Chapter 51, the general rate of native hut and poll tax is Shs. 12/- per adult male native or per hut, but there are the following variations:-

- (1) The Ordinance has not been enforced in the Northern Frontier Province, but natives have paid tribute in the form of stock.
- (2) Under Proclamation No. 38 of 1922 the Masai, living in Masai Reserves, pay a tax of Shs. 20/- (other natives in Masai Reserves paying Shs. 12/- only).
- (3) Forest-dwelling wanderers pay a tax of Shs. 10/- other than the wanderers living in Settled Districts or Native Reserves.

The majority of the Arabs and Somalis pay a non-native hut and poll tax.

The proceeds of the tax are paid direct into central revenue and the amount realised in 1927 was £570,783.

On page 186 of his book entitled "Kenya" Dr. Norman Leys attributed to Sir Percy Girouard, formerly Governor of the East Africa Protectorate,

*Book 2 final
approved on
9/20
13/6/27
G.C.*

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the intention to compel the natives by increased taxation to leave the Reserves for work. Misled no doubt by this misstatement Lord Olivier in the House of Lords on the 20th of May 1925, represented the Governor of the East Africa Protectorate (now Kenya) as advocating and introducing an increase in the rate of native taxation in order to secure a constant labour supply: but before an opportunity arose for discussion in the House of Commons

the facts had been published by the "East Africa Standard" which pointed out that the words used were not those of any Governor but appeared in a leading article in the issue of that journal of the 8th February 1913 commenting on a speech made by Sir Henry Belfield - not Sir Percy Girouard - as Dr. Leys had stated.

This correction clearly did not come to Lord Olivier's notice as he repeated the allegation in a letter published in "The Times" of the 12th of September, 1927, in which he said "it is because the Governor of the "Protectorate" declared that the only natural (sic) and automatic method of securing a constant labour supply is to ~~ensure~~ ^{insure} a rise in the cost of living for the native, and this rise can be produced by an increase in the tax, which he proceeded to enact".

The misstatement was again corrected in a letter from Sir Sidney Henn published in "The Times" on the 17th of September 1927, which also pointed out that there was

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no increase in the rate of the tax in 1913 nor until some three years later. It may, in short, be stated quite definitely that it is not the policy of the Government to impose taxation on the natives on a scale which would compel them to work for the benefit of private employers.

It is of interest to note the following passage taken from page 25 of the Annual Report by the Chief Native Commissioner on the Native Affairs Department for 1927.

"The readiness of the more progressive Native Councils, and of the people whom they represent, to levy and pay local rates for these beneficial services, i.e. (agricultural, medical, educational, transport, etc.) has given great impetus to economic development by creating a need for ready cash, which must be met either by raising crops, by selling surplus livestock or by working for wages. This, in my opinion, is a very definite factor in the steadiness of the voluntary supply of labour for work outside the Reserves. For this reason it is proposed to review shortly the general progress made by Councils in each Province".

In Kenya the local Native Councils are composed of the District Commissioner, the Assistant District Commissioners (if any) together with such headman and other natives as the Governor may appoint. They have power to make and pass resolutions for the good government of the native inhabitants of the area in respect of any matters affecting purely local native administration, and also for the imposition of rates to be levied on and collected from the native inhabitants of the area. All such resolutions are subject to approval by the Governor-in-Council, to whom they have to be submitted, together with a copy of the minutes relating to them.

1929

Kenya

PART I

No. 15749

SUBJECT

C O 533/389

Proposed increase of
Railway Rates

(Enclosures in separate cover)

Previous

25269/29 E.O. (Customs
Tariff Confer)

15243/28 (Rev. Tariff)

15506/29 (Kilima Kyanza Sugar Co.)

73365/29 (Mogadi)

Subsequent

17332/31

See 15445/29
(Rev. Tariff)