

EAST AFR. PROT.

36824

REC'D 26 JUL 1901

36824

783

INCREASED NATIVE TAXATION

1920

26th June

Last previous Paper

Comments on letter of Alliance of Missiary Societies. Transmitt showing allocation of increased revenue derived from native taxation

36817

*Settling  
Colonial Budget - Mr. B. ...*

This is a full and complete memorandum.  
I think it provides a complete answer  
to the Alliance of Missiary Societies.  
There is nothing which requires special  
comment nor except to emphasize  
the fact that the Budget is  
concerning a large sum (£20,700)  
for improvements in the service (roads,  
etc.) the new rates of native taxation  
have been fixed below the essential  
level, generally not to the capacity  
of natives to pay, and that there is no  
adequate means to ensure that  
in general the natives cannot well  
afford to pay increased taxes.  
... might say that  
let them in this manner

Box 1195 18 Aug 20

Last subsequent Paper

36849

has been read with much interest &  
that high regard with para 2 on p. 1  
word of the Alliance is placed in  
possession of all its parts  
they will appreciate the intention  
of the Govt & request that  
such a statement be sent to the  
Alliance on behalf of the Govt

accs  
29.7.20  
L. C. 24.7.20  
H. J. A.  
30/20

30 June, 1920.

785

My Lord,

I have the honour to transmit, for Your Lordship's consideration, a copy of a memorandum from the Chief Native Commissioner, which comments in detail on the letter addressed to Your Lordship on the 10th May by the Secretary to the Alliance of Missionary Societies in British East Africa on the subject of the increased taxation of Natives in this Protectorate: a copy of this letter was sent to me. I regret the delay in forwarding these observations, which is due to the pressure of work in connection with the session of Legislative Council.

2. I attach a copy of the proposals regarding the suggested allocation of the sum of £58,734 as expenditure for the benefit of the native community during the current financial year. The schedule has been drawn up by me in consultation with the Treasurer, the Chief Native Commissioner, the Principal Medical Officer and the Director of Education and will be submitted to Legislative Council on its reassembly after Sir Edward Northey's return.

I have the honour to be,  
 Your Lordship's  
 humble, obedient servant,



THE RIGHT HONOURABLE  
 VISCOUNT MILNER, P.C., G.C.B., G.C.M.G., &c., &c.,  
 SECRETARY OF STATE FOR THE COLONIES,  
 DOWNING STREET,  
 LONDON, S. W.

ACTING GOVERNOR.

Memorandum

M 9/306-13

Schedule

No. 478  
A 5/3/11

Chief Native Commissioner's Office,  
Nairobi, June 10, 1920.

Hon. Ag. Chief Secretary.

Ref. No. B. 1001/III/271 of June 9th  
with copy of letter from the Secretary  
of the Alliance of Missionary Societies  
in B.E.A. to the Right Hon. the Secretary  
of State for the Colonies. 785  
Re increase of Native Taxation.

In compliance with His Excellency's instructions I beg to  
comment as follows on the contents of the letter above referred  
to:-

The statement in this para is not quite in accordance  
with the facts of the case. When the tax was raised from Rs. 3/-  
to Rs. 5/- the natives were informed that the extra levy was  
rendered necessary because of the very heavy additional ex-  
penditure incidental to war conditions but, if at a later date,  
it should be found possible to introduce schemes for native  
betterment such schemes could be introduced. It must not be  
overlooked that certain tribes continued to pay at the three  
rupee rate up to March 31st 1920. When framing the budget for  
1918-19 an endeavour was made to provide for the commencement  
of certain native betterment schemes, principal amongst these  
was the extension of medical services to the Reserves, we also  
provided for an instalment to commence education and also a sum  
for development of communications in the Reserves. Altogether a  
sum of £ 20,000 was included in the Estimates 1918-19 for these  
purposes. Owing to the inability of the Medical department to  
obtain medical men this part of the scheme has not so far  
materialized; educational facilities have been commenced but on a  
limited scale, to some extent the limitation of the educational  
plans are due to the Mission themselves not being in a position  
to take full advantage of what assistance the Government was able  
to offer. I believe this failure was due to circumstances over  
which the Missions themselves had no control. As regards the  
expenditure in the Native Reserves on development of communi-  
cations a sum of £ 3,000 was spent up to March 31st 1919 and a  
large portion of the balance of £ 6,000 was expended in the  
Kenya Province on road construction during the finance of  
1920. I have however to admit that so far we have done comparatively  
very little in the way of bringing into existence betterment  
schemes for the natives as some return for the revenue  
collected from them. The intention exists but conditions have,  
during the last few years, been so abnormal as to have prevented  
disbursement in any degree to such an extent as to make a  
realization of these intentions practically impossible in some  
cases and most difficult in others.

The ever constant demand in connection with the numerous  
departments of the Protectorate have been and are such as to  
make it most difficult to find ample funds for everything, this  
condition has undoubtedly had an influence when allocating funds  
for Native services. While allowing that several of the services  
are probably more extensively non-native in their character yet  
many of them do in several ways act in a manner to the advantage  
of the native tribes.

I am prepared to admit that it would have been far more  
possible had just to have put into actual effect distinct con-  
sideration of our intention to extend at least medical and education-  
al facilities to the reserves before again raising the rate of  
tax. In view of our present resources and the greatly in-  
creased expenditure this would appear to be impossible without  
the raising of a loan in the first instance, therefore to

give effect

to give effect to the proposed scheme more money is necessary. I have already stated both when introducing the Bill to provide for the increased rate of tax and subsequently that unless we are absolutely and definitely prepared to commence our betterment policy there is no justification whatsoever for increasing the rate of native tax. I have also given it as my opinion that by increasing the rate we are absolutely committed to give material effect to our intentions. My own view of the question is that provided we do bring these schemes into effect it will be of very great benefit to the natives and I feel that in cases where there is full justification for the increased rate, I would however like to remark that ethically our duties in this connection should not be guided by the amount of revenue we require but by what we consider to be a duty to the tribes, as however in this materialistic world we require to be guided by the question of ways and means it follows that without the means we cannot achieve our desire.

Para. 3. The natives have been informed that it is highly probable that the rate of tax will be increased during the current year. I admit that it would have been much better to have had the whole question settled before the 31st March last and to have entered the new financial year with a definite demand, unfortunately this has not been possible, at the same time however all District Commissioners were warned on the 1st April that the rate of tax would probably be increased. I believe, as a matter of fact, that practically all the natives are in full expectation that they will be required to pay more this year, that they have made objections and will continue to do so. I believe to be a fact, also there are certain District Commissioners who advocate that the increased rate should not come into operation this year. But for the necessity of finding additional revenue for this year's budget I should be inclined to support the advocacy of an extended notice, not because most of the people are not, or will not be in a position to pay but because the increased period of notice would allow of a more normal acceptance of the position.

Para. 4. The Alliance of Missionary Societies do not, apparently, understand the position with which they are dealing in this para. There never was any intention to set out in the Bill any thing in the way of provision for the return of any money in the way of expenditure on the particular tax payers. The procedure adopted is to legislate for an increased tax and then to budget for expenditure. The draft estimates therefore contains a sum of Rs. 25,000 which at Rs. 15/- = Rs. 600,000, for expenditure on native development schemes. This question is still pending, schemes have been prepared which will absorb this sum, the sum asked for is put forward as evidence of the acceptance of the general policy which will have, be continued yearly. Of course unless this policy is approved and the money asked for voted then in my opinion we cannot ask for the increased revenue.

Para. 5. I agree with the suggestions contained in this para and hope that gradually they will all be given effect to. But even with money available it will be impossible to put everything into operation during the first year or so, the great point to my mind is to have the policy accepted and to give effect to it year by year.

Para. 6. The Alliance appear to overlook the fact that the greater number of the tax payers are not wage earning natives, a very large proportion of them are cultivators and stock owners. On the average a native cultivator and if he wishes earn through normal industry anything between one hundred and two hundred rupees a year from his crops, this is in addition to his own requirements for food, a stock owner can obtain his tax on one hut by the sale of one ordinary sheep while the proceeds of a bullock weighing about 400 lbs and the good meat will bring him in sufficient to pay the tax on five or six huts at the rate of Rs. 8/- per hut. The wage earner who is required to pay Rs. 8/- per hut or poll will in all probability require an increased rate of



Ag. Provincial Commissioner that in no case could there be any justification for ordering out women and that if the complaints made were in fact true he should give orders to prevent such procedure in the future. I had also further dealt with this matter on receipt of a copy of a resolution by the representatives of the Kenya Province Natives and attach hereto copy of my own on the subject. From what I understand of the complaint it would appear that the Kenya Administration has from time to time been responsible for the employment of women on public and other works. I believe however that such cases have in general been caused for reasons which have been stated that the local officials have sent a request to the Native Authorities for labour, the Native Authorities have sent in women to meet the request, on arrival of the women at the station no objection has been taken to the requisition being met in this way. My personal view of the position is that in every such case the women should have been sent home and the Native Authorities informed that they were to send in men. No particular hardships would appear to have been incurred in any case I have heard of, all the same I think it is highly undesirable to bring women with the scope of the Native Authority Amendment Ordinance 1920, and I have so informed the Kenya Administration. I trust that no such cases will happen in the future. I would add that I am in entire sympathy with the Alliance in their objections to the procedure complained of in connection with women. I understand further that in the Kenya Province Native Chiefs have in certain cases in deference to requests by private employers ordered women and girls to proceed to plantations to work for more or less prolonged periods and in certain cases the employes have refused to allow such women etc. to return to their homes until they have been relieved by another batch etc. I have so far no definite information as to whether any official has been responsible for such arrangement coming into existence. It is possible that it is the result of an arrangement between employers and local headmen. I believe however that it is in part the result of the system of ear-marking. This system was introduced by Commander Lawford on his entire responsibility when he was Ag. District Commissioner at Northall, the Government had no knowledge of the arrangement until Mr. Field Jones took over charge of the District when it was brought to an end. It is unfortunate that in such cases as the one for which Commander Lawford was responsible, District Officials should undertake a policy having the tendency to unduly oblige certain white employers without having the sanction of the Government. The particular procedure undoubtedly had the effect of deterring men from hiring themselves to their best advantage, it was also likely to be extremely uneconomical and wasteful in that so long as a particular headman was under instructions to keep a particular farm supplied with labour he would naturally do his best to prevent men going out elsewhere for fear that he might not be in a position to meet the demand, therefore in practice it probably meant that a thousand or more able-bodied males would be detained in their locations to meet a demand of possibly only 10 to 20 % of that number. Apart from any other aspect of the case such procedure hardly met the idea of getting the native able-bodied males to become industrious. I am given to understand that there is a considerable number of women who go out as voluntary workers to weed plantations and pick coffee, in such cases there is no need for any interference. In the case of the Kyambu District, near Nairobi, Mr. Wade, when Acting District Commissioner, arranged with a number of Planters whose operations were immediately adjacent to the Native Reserve to try and organize a number of women and girls in charge of their own Elders to go on to the plantations to pick coffee at a given rate for a measure of berries picked and delivered at the Planter's Store. His efforts were quite successful, the pickers arrived in the morning, picked coffee and returned home at any time of the day desired, receiving pay for each measure of berries delivered. I believe that the arrangement was quite satisfactory to all parties. The Alliance case and the present system of applying that force through the Chiefs acts inequitable on the members of the tribes. I think that what is meant is that the weaker or poorer native



Ag. Provincial Commissioner that in no case could there be any justification for ordering out women and that if the complaints made were in fact true he should give orders to prevent such proceedings in the future. I had also further dealt with this matter on receipt of copy of a resolution by the representatives of the Kenya Province Missionaries and attach hereto copy of my memo on the subject. From what I understand of the complaint it would appear that the Kenya Administration has from time to time been responsible for the employment of women on public and other works. I believe however that in no single case has an order been issued for the removal of women from the Native Authorities for labour. The Native Authorities have sent in women to meet the request, on arrival of the women at the station no objection has been taken to the requisition being met in this way. My personal view of the position is that in every such case the women should have been sent home and the Native Authorities informed that they were to send in men. No particular hardships would appear to have been incurred in any case I have heard of, all the same I think it is highly undesirable to bring women within the scope of the Native Authority Amendment Ordinance 1920, and I have so informed the Kenya Administration. I trust that no such cases will happen in the future. I would add that I am in entire sympathy with the Alliance in their objections to the procedure complained of in connection with women. I understand further that in the Kenya Province Native Chiefs have in certain cases in deference to requests by private employers ordered women and girls to proceed to plantations to work for more or less prolonged periods and in certain cases the employers have refused to allow such women etc. to return to their homes until they have been relieved by another batch etc. I have so far no definite information as to whether any official has been responsible for such arrangements coming into existence. It is possible that it is the result of an arrangement between employers and local headmen. I believe however that it is in part the result of the system of ear-marking. This system was introduced by Commander Lawford on his entire responsibility when he was Ag. District Commissioner at Fort Hall, the Government had no knowledge of the arrangement until Mr. Field Jones took over charge of the District when it was brought to an end. It is unfortunate that in such cases as the one for which Commander Lawford was responsible, District Officials should undertake a policy having the tendency to unduly oblige certain white employers without having the sanction of the Government. The particular procedure undoubtedly had the effect of deterring men from hiring themselves to their best advantage, it was also likely to be extremely uneconomical and wasteful in that as long as a particular headman was under instructions to keep a particular farm supplied with labour he would naturally do his best to prevent men going out elsewhere for fear that he might not be in a position to meet the demand, therefore in practice it probably meant that a thousand or more able-bodied males would be detained in their locations to meet a demand of possibly only 10 to 20% of that number. Apart from any other aspect of the case such procedure hardly met the idea of getting the native able-bodied males to become industrious. I am given to understand that there is a considerable number of women who go out as voluntary workers to weed plantations and pick coffee, in such cases there is no need for any interference. In the case of the Kyambu District, near Nairobi, Mr. Wade, when Acting District Commissioner, arranged with a number of Planters whose operations were immediately adjacent to the Native Reserve to try and organize a number of women and girls in charge of their own Elders to go on to the plantations to pick coffee at a given rate for a measure of berries picked and delivered at the Planter's Store, his efforts were quite successful, the pickers arrived in the morning, picked coffee and returned home at any time of the day desired, receiving pay for each measure of berries delivered. I believe that the arrangement was quite satisfactory to all concerned. The Alliance says that the present system of applying that force through the Chiefs acts mainly on the numbers of the tribes. I believe that what is meant is that the weaker or poorer native



native is liable to be ordered out time after time while the better class remain at home. I further assume that the reference is to labour conscripted under the Native Authority Amendment Ordinance 1920. We are quite aware of this possibility and have taken measures to deal with it, each man who completes the 60 days work allowed for under the Ordinance will be given a certificate to show that he is exempt from a further call for the next months. In dealing further with paras 7 and 8 I would remark that as regards 7 I fail to see anything abnormal in allowing for the natives to work on such undertakings as road cleaning and draining of swamps, planting trees and such like matters in their own locations and to provide by Ordinance that the Native Authorities may have power to order and carry out such works. As regards 8 when the State is unable to obtain a sufficient supply of voluntary labour for urgent public works I consider there is ample justification for calling upon the natives to come out and work provided the workers receive the normal current wage which is, of course, provided for. I can only think that the Alliance is under some misapprehension in this matter possibly due to an idea that the Government does not pay for the labour so ordered out, my reason for so thinking is that the Missionaries generally were recently responsible for a communication to the local Press in which they strongly recommended the enactment of legislation making it necessary for all able-bodied adult native males to work for not less than two months in any one year. The Native Authority Amendment Ordinance 1920 is therefore practically on lines advocated by both the Missionaries in East Africa and Uganda.

Para. 9. It is unfortunately true that due to the mortality amongst able-bodied native males during the war, and the pandemic of Influenza there have been serious losses amongst the native populations generally; it is, however, believed that the famine was not responsible for any large number of deaths. The total number of deaths of East Africa natives recorded for the Carrier Corps was 23,069. The death rate on account of Influenza is estimated at 1% over the whole population (Wide Native Affairs Annual Report 1918-1919). It is hardly correct to represent the young able-bodied men as "the natural tax earner in the Reserves" (please see my observations in connection with para 6) It is however probably true that in a few cases young men do contribute in the case of certain aged and infirm relatives, normally however very few native families actually live under such conditions and when cases do exist they are dealt with regards taxation under the provision contained in Sec. 10 of the Native Authority and Poll Tax Ordinance 1916, this fact is recognized by the Alliance (vide their para 10). I can assure the Alliance that District Commissioners do give every possible consideration to such cases, also that natives are not too timid to appeal, in fact they are very prone to appeal even when their means admit of no doubt of their ability to pay.

Para 10. Every possible consideration has been given to the question of the ability of the particular tribes to pay. It has only been possible to consider a tribe as a whole in this connection and in doing so we have had in mind the provisions of Section 10 of the main Ordinance, also Section 11 where provision is made for the Governor to exempt any person or class of persons or the members of any tribe etc. from payment of the whole or any portion of any tax leviable under this Ordinance.

By reference to the Schedule published on page 255 of the Official Gazette of June 27th instand it will be seen that rates have been fixed per hut and or poll for each of the districts in the Protectorate. In fixing these rates it was felt that continuous districts should be liable for the same rate of tax otherwise it might happen that natives of a more highly rated district will have to a lower rated district while it is the general opinion that on regards actual ability to pay there is little difference between the up-country districts.

It is also felt that in many of the districts where at present there is the very minimum of energy directed in the way of development and in others where the young men are prone to a

a continuous state of indolence combined with excessive drinking and immorality, the individual necessity for earning a few extra rupees will act as a stimulus in the way of additional energy in order to find the extra money, we consider that such incentive to added industry will make for better conditions in the Reserve generally.

**Para 11.** The assumption by the Alliance in this case is not correct. Increased revenue is certainly necessary if our finances are to be put on a workable basis, the necessity is, however, not necessarily urgent. There is no objection to the proposed taxation with the object of forcing able-bodied natives into the labour market, I grant that it may have this effect and should it do so I consider that nothing but good will result, should it result in an addition to the labour supply then it will mean that pressure of an economic nature will put the labour conditions in this country on to a normal basis and so improve the relations generally between the White and the Black.

**Para 12.** The Alliance here say that they do not protest against increased native taxation, so long as the native himself is to benefit from it and so long as it falls on those who are able to bear it. As it is the full intention of the Government to commence certain betterment schemes this year, which schemes will involve an expenditure during the current year of Rs. 5,00,000 I take it that the protest of the Alliance on these grounds no longer stands, and as there is ample provision under the Main Ordinance for exemption where exemption is necessary the further point in their protest also ceases to exist.

As regards expenditure on betterment schemes I have dealt very fully with the subject when commenting on para 2 of the letter from the Alliance and from this it will be seen that there is no difference of opinion on this particular subject as between the Government and the Alliance.

**Para 13.** I consider that the Missionaries generally can rest perfectly assured that the Government will undertake the betterment schemes and that such undertaking is a distinct obligation in connection with the increased rate of taxation. I cannot and cannot conceive that it is possible for the Government to depart from this intention no matter whether the full estimate of revenue from Native sources is realized or not, if I considered that there is such a possibility I, for one, would be prepared, in the strongest manner possible, to condemn the increased rate.

**Para 14.** Those Government Officials who are responsible for the charge of Native Districts have already voiced their opinions regarding the increased rate. The District Commissioner Mutha has protested against the increased rate this year, for the following reasons:-

Because so little has been done in the past for the natives as some return for revenue collected by them, that they will not have time this year to get the necessary additional money ready; that any increase should coincide with the imposition of added taxation on the Europeans and Indian population. I agree with the first and third reasons, but as regards the second it is difficult to reconcile the question of such a tax with the repeated statements by District Commissioners, Missionaries and Settlers that the Akamba are spending large sums of money annually in importing buying ingredients for the making of native beer and that the population generally is becoming more drunken every year. While it is further admitted that the people are neglecting the development of their Reserves and contribute practically nothing to the outside labour fields. The District Commissioner, when he wrote was under the impression that the rate would be Ru.10/-, whereas it has been fixed at Ru.5/-, all the same I imagine he protests against any increase over the present rate. The Ag. Provincial Commissioner, Kenya suggested a ten Rupee rate for the whole of the Kenya Province with rebates for the Kabu and Maru Districts and a five per cent reduction from the outside for possible evasion. In considering these suggestions it is of the opinion that it would be

be better to make the rate an all - round one of eight rupees because if contiguous districts are placed at a lower rate there would be considerable incentive for natives of a higher rated district to move to a lower rated one.

Mr. H.M. Burns when acting Provincial Commissioner Nairobi recommended that all natives in the Nairobi Province, excepting the Suk, should pay a tax of Rs. 7/00 for the Suk he suggested a tax of Rs. 8/- The rates fixed by Proclamation are Rs. 7/- and Rs. 8/- respectively.

The present Ag. Provincial Commissioner Nairobi has very properly suggested against any increase on the following grounds:

- (a) that in the Kamasia and Elgeyo locations numbers of people are poor,
- (b) that because of quarantine restrictions the Suk are prevented from cattle trading and will therefore have considerable difficulty in finding the necessary money.

The Ag. Provincial Commissioner was under the impression that the rate to be fixed could be Rs. 10/- per hut or poll.

As regards the possible rise in wages I fully believe that the increased rate of tax will have this tendency, this possibility is, however, no argument against the increased rate of tax.

With regard to numbers of the Kamasia and Elgeyo being poor there exists abundant opportunities if the people so wish, to either trade with the Uasin Gishu, Trans-Juba and Lower Nile or to go out and work on non-native lands in those areas. In cases of infirmity etc. the District Commissioner can remit either part or the whole of the tax.

If we cannot introduce veterinary arrangements into the Suk country so as to allow of the Suk trading their surplus stock and if as a consequence the Suk cannot find the necessary money we will probably require to forego the tax altogether.

The Provincial Commissioner Nyanga recommended that the tax per hut or poll should be Rs. 8/- he considered the rate of Rs. 7/00 per hut originally proposed as a difficult amount to deal with and asked that the sum be made Rs. 8/-

As regards the Uasin Gishu Province generally the Provincial Commissioner gave it as his opinion that the present rate (i.e. the Rs. 8/- rate) is sufficiently high in view of the benefits which natives receive from the Government in return for their money, and in consideration of the existing position as regards European taxation in this country. He continued that if he was asked as to what districts in his Province the rate might be raised to Rs. 10/- with a reasonable hope of successful collection of the tax he would, provided twelve months notice of such increase was given, regard the natives in Kinyua, Nairobi and the (Machakos) Districts as being, more or less, in the same position as regards their ability to obtain additional money by means of either work or trade. The Provincial Commissioner regarded Elgeyo as not being in the same category.

Subsequently as the result of discussions the Provincial Commissioner agreed, with some reluctance, to a general rate of Rs. 8/- per hut or poll for all Districts. Later on the District Commissioner Elgeyo recommended that the natives of his District should pay Rs. 10/- per hut or poll, the Provincial Commissioner could not, however, accept this recommendation for the current year and in view of the fact that his acquaintance with the particular District is very many years longer than that of the present District Commissioner I agreed with the Provincial Commissioner.

As regards the Provinces of Boydia and Tusiland the recommendations of the Ag. Provincial Commissioners have likewise been accepted.

The Officer in Charge of Rural Reserve with whom I agree, consider that the Suk and very well afford to pay the maximum rate of tax, viz. Rs. 10/- and that even then they are not really paying anything near their share in view of the small population and of their large holding of land and stock when compared with other tribes.

GENERAL

2. In view of the foregoing and bearing in mind the provisions for abatement or exemptions contained in the Hut and Poll Tax Ordinance 1910, and with the assurance that a general policy of betterment schemes will be started this year it would seem possible that were the Alliance in possession of a full statement of the case their protests might either be modified or withdrawn.
3. I would just refer to the allusion in Para 12 to the Native "sacrifices" in the war. I am in full sympathy with the intention which is evident in this connection. I think however that some modification of the term is necessary. Service by natives during the war was very largely compulsory; that there were severe losses to human life was unfortunate but such misfortune did not amount to a sacrifice. Except in so far as those tribes who lived on the border were concerned no tribes were subjected to molestation by the enemy, the tribes in their districts as well as ourselves were extremely fortunate in not knowing really what the war meant, had actual war conditions with the attendant lack of stock and food and the burning of villages existed in the Districts then the position might have been disastrous to the natives and their property, in place of such conditions there was peace and plenty while many millions of rupees, in payment of stock and food supplies and wages, were found their way into the hands of practically all the native labouring people. In fact owing to the war comparatively vast sums of money passed into the Reserves which under other circumstances would not have gone there. I believe that there exists large numbers of rupees in various Reserves at this moment.
4. If the necessity for raising additional Revenue was not so important I should during this year have felt inclined to recommend that we carry on with the native revenue at the five rupee rate plus a sufficient increase to give effect to an additional expenditure, in connection with betterment schemes, up to fifty or sixty thousand pounds. During 1913 it however became apparent that extra revenue must be raised and in this connection it was at first suggested that a cattle tax be imposed in addition to the Hut and Poll tax, on discussion it was agreed that the imposition of two different taxes would be undesirable and that it would be better to increase the rate of the existing form of taxation hence the original proposal to increase the hut and poll tax to Rs. 7/30 and Rs. 10/- respectively. Unfortunately owing to various circumstances very considerable delay ensued in coming to a decision on the matter and up to last March nothing definite had really been decided, in fact it seemed possible at one time that no increased rate would be introduced this year. I consider that had we made up our minds say in January last to bring in the increase opinion generally would have been more favourable on the subject. I am of the opinion that the fact of bringing in the increase when we are well into the existing financial year is responsible to a large extent for any of the adverse criticism now being put forward. Also had we been able to commence on the first of April with definite schemes of European and Indian taxation a considerable amount of misunderstanding would have been removed.
5. The delay of 24 months in notifying the rates of native taxation and the present position of apparent uncertainty regarding the imposition of taxes on the European and Indian communities has, I think, helped very considerably to raise such protests as are contained in the letter from the Alliance.
6. There is a further point I should like to put forward and that is that the Government now that an increased rate of tax has been definitely decided upon, refrain from any further such action regarding labour and wages, the problem to solve itself as I think it will do by the District Commissioners informing

(9)

the natives that they can obtain money, when required, by going out into the labour fields.

7. I personally do not expect that during the first year of a the increased rate of tax the full revenue estimated on the final schedule put up i.e. Rs.6,540,678 will be realized, it will take some time for the natives generally to realize their full liability in this connection, I expect however that next year the position will become normal in this respect, particularly so once the natives concerned see some distinct evidence of the Government's intentions as regards extended Medical, Educational and other services such evidence will also influence the attitude of the various Missions.

8. In conclusion I attach hereto copy of my remarks when introducing the Bill now an Ordinance to make Provision for increasing Native Hut and Poll Tax, also a copy of my remarks after the debate on the second reading of the Bill.

The Provincial Commissioner,  
Nyeri.

794

Ref. your No. 296/13/a/20 of 17th March  
Re Native Labour in the Kenya Province and the employment  
of women and children.

In quoting from the memorandum by Protestant Missionaries  
working in the Kenya Province you include the following:-  
"they call upon Government to take a decided stand  
against the employment of female and child labour unless  
it is voluntary" etc. etc.

I find it somewhat difficult to understand or follow what is  
intended by this part of the memorandum, does it refer to a past,  
existing or an anticipated condition of things in this connection?  
if be something of the past or now existing then it seems necessary  
to ask as to how and in what way Government is responsible for  
employing female and child labour unless it is voluntary, I have  
know of no Memorandum which authorises the Government to order out  
women and children in connection with any work or undertaking any-  
where. I assume therefore that the memorandum does not refer to  
women and children ordered out for Government works. Does it possibly  
refer to work in the Native Reserves which can be ordered by the  
Headmen under the Native Authority Ordinance 1912 or the Heads in  
Native Reserves Ordinance 1916? if so then this would seem to be a  
matter for the local administration to arrive at a decision upon.  
Such work as can be or is undertaken by the Native Authorities in  
the Districts is practically always of such a nature that it entails,  
whatever people are employed, carrying out work in the immediate  
vicinity of their own villages, such work is usually ordered by the  
native authority, possibly on the instigation of the District  
Commissioner, if the Native Authority brings out women and children  
as well as men for such work it would seem to be a matter outside  
any objection by Missions or anyone else. Should however the  
Provincial Commissioner consider the employment of women and child-  
ren in connection with such work to be objectionable it is for him  
to put a stop to it, personally, however, I fail to see anything  
objectionable in such employment.

The very nature of the work itself, the fact that it is amongst  
themselves and largely for the benefit of the community itself and is  
possibly hardly ever located more than half an hour's distance from  
their villages, and very often just outside their villages would seem  
to remove any possible objection.

2. As regards the future I can conceive of no possibility whatsoever  
of any legislation being introduced dealing with the employment of  
women and children anywhere. It is impossible to conceive that such  
people will remain other than perfectly free agents in such matters.

3. As regards the question of women or grown up children offering  
themselves for any work for which they are suitable and on which  
they can be employed without detriment to their moral or physical  
condition I see no reason for the State to interfere, indeed inter-  
ference in such matters would amount to curtailment of the liberty  
of the subject.

W. John Ainsworth,  
Chief Native Commissioner.

Copy to Provincial Commissioner's.  
Sd/- Secy. Ag. Chief Secretary.

To introduce a Bill intituled  
An Ordinance to make Provision for Increasing  
Native Hut and Poll Tax.

795

The intention of this Bill is to allow of the amount of the Native Hut and Poll Tax being increased to Rs. 7/50 and Rs. 10/- respectively in such districts, areas or places as the Governor by Proclamation may direct.

In considering the question of the proposed increase we believe that generally speaking the greater number of natives are able to pay the increase, therefore from the point of view of ability to pay I consider we are justified in calling upon the natives to pay an additional share towards the public revenue. Even those who may be represented as not being so rich in their possessions as others can, owing to the present and ever increasing demand for raw products, very easily obtain additional means through increased industrial effort. I believe a fair and reasonable tax will, to an extent, act as a stimulus to increased effort and consequent output by the natives, and as regards Stock raising tribes it will in some degrees help to solve the uneconomic practice of over-stocking which results in enormous losses amongst them.

The Native Tribes in the Protectorate already pay somewhere about Rs. 4,000,000 under this Bill should it become law they will be paying somewhere about Rs. 6,000,000.

In saying that I consider we are justified in calling upon the natives to make this additional contribution I consider that we are bound in every possible way to see that we provide such additional services for the natives concerned as shall make for their physical, moral and material benefit. At present we find administrative machinery to maintain peace and order and other contingent services, these must be supplemented by certain other services to benefit the people, in the forefront of these I place adequate Medical attendance in the Reserves, Industrial training and primary education, to be followed by schemes of economic development. Without we are prepared to undertake such matters I must admit that I should find it most difficult to justify this further demand. I am glad to say that the principle of betterment on as liberal lines as will be found possible with the means at our disposal has been definitely recognised by the Secretary of State and also, I believe, by the White population in this country.

In the firm belief therefore that the black taxpayer will receive all possible consideration in the way of receiving an adequate and reasonable return in the way of services for money paid to the general revenue I have every confidence in introducing this Bill.



My position with regard to the introduction of this Bill and bringing it to its second reading when it was subjected to certain amendments is as follows. In the debate on the 2nd reading I distinctly stated in reply to remarks that I considered Rs. 10/- per hut too high for the great majority of the natives in the Reserves, I stated my agreement with the idea of a local tax and favoured a tax of Rs. 5/- in this connection.

The amendment of the Bill provided for fixing the maximum rate Rs. 10/- per hut or poll with a proviso similar to that contained in the 1912 Amendment Ordinance under which the Governor may by proclamation apply the particular rate of tax payable in any district. I recalled my own terms of this amendment by assuming the fact that I agreed that the maximum tax would be fixed to each district this year, in fact I said that in my opinion we could not apply the maximum and that already I had received protests from certain District Commissioners on the score of an increase up to Rs. 7/50. In the heat of my recollection this practical view decided the discussion on the 2nd reading. The Bill came up for 3rd reading on the 6th May.

On the 12th instant the Right Hon. Member for the Rift Valley again brought up the question of the application of the rate to be fixed by Proclamation. I understood him to ask in the event of the uniform rate of tax being fixed what areas or districts would not be brought up to such maximum. The Right Hon. Member also stated or stated that it seemed doubtful in his mind as to whether in the event the maximum not being fixed, it would be recommended. I replied that certain districts such as Nak, certain Coast Districts and some and also other areas that are situated at some distance from the centre of any idea of an increase up to the maximum, also that there may be other districts, that far from there being any desire on the part of District Commissioners to be content with small collections, I had been my experience that the desire was to increase their collection, and that had generally been my attitude all along because I feel that efficient collections made for better administration and control. In making my reply I had no intention of accepting that Hon. Members appear to have assumed that the increase in the other districts should be to the maximum. Possibly I should have expressly stated this, I am afraid however, that I left the statement to be understood. I relied entirely upon the assumption that it would be left to the Government to fix by Proclamation what might be considered a just and fair tax in each district.

On the 22nd inst. in reply to my notice the unsatisfactory replies received as I decided that the best course to adopt was to fix a definite rate per poll and put up the lines advocated in the original Bill.

As I am simply the medium for obtaining information as such matters as are herein referred to I consider it my duty to give deep consideration to any remarks or protests received from S. S.

I feel that it would be an impossible position for me to advise the Government to approve a heavy increase in face of protests already made by the officers named. Were I to do so I feel that I would not be doing my duty either to the Government of this country or to the native people or to the officers who will have to collect the tax. I expect to be leaving the country in about 2 months time, when I shall be left for my successor in office to deal with; if I am left with a burden found too heavy to bear as a result of any increase on my part of a demand to overtax the natives I shall be most justly to blame for what might eventuate by such action. I cannot however think that there is any intention on the part of Hon. Members on the other side of the House to demand that the tax shall be increased to an amount which may be uncollectable and by punitive measures and therefore I have said that there will

will be no intention to really press the proposition to the satisfaction of No. 10/-

With reference to the remarks made that Hon. Members at the other side voted for the Bill reading of the understanding that it was understood that the intention was to impose the maximum I can only refer to what was generally advanced at the debate that the No. 10/- was considered too high. I then said that I would support the idea of a level tax at No. 5/- I cannot remember that during the debate anything was said then that if it was understood that any tribe could pay the maximum it would be recommended; that was the position I hold now about the Bill reading was put.

I feel that it is now time to fix the rate in each District it is another thing to collect the amount. I remember we had some years ago the maximum of 10/- in some Districts in this matter. The Districts have higher rates than that is considered by District Commissioners to be a fair and collectible tax then I suggest that Hon. Members should take a hand in collection so that they may be made acquainted with some of the difficulties which may arise in carrying out the work.

12

Reallocation of certain items provided in the Draft Estimates 1930-1931 as expenditure for the benefit of the Native Communities

797

I. Items to be reallocated:-

Schedule VII	3	.....	257,354.
- do - XIV	110	.....	1,000.
- do - XVI	83	.....	1,900.
- do - XVIII	11	.....	250.
- do - do	72	.....	550.

Total ..... 258,754.

II. Suggested reallocation:-

(a) Medical:

3 Medical Mission Units @	21572	...	24,710.
4 do - do - do - do			
for 1/2 year only		.....	3,144.
Building for 3 Government Medical Units		.....	10,575.

Total Medical ..... 218,429.

(b) Forestry:-

1 Reforestation unit	.....	21,133.
----------------------	-------	---------

(c) Education:

Additional Staff & Emoluments		
Machakos School	2401.	
Additional buildings	do	21,250.
Additional Machinery	do	2920.
Building for 1 additional unit at Coast	.....	4,000.
Staff for do do do do		
for 1/2 year only	.....	1,270.
Grants to Missions for school		
schools	.....	900.
Grants to 4 Missions Schools	.....	4,000.
P.W.D. & Railway Technical School	.....	6,041.
Increase of Staff Director of Education's Office	.....	390.

Total ..... 219,172.

GRAND TOTAL ..... 258,754.

18 August 1920

Sir, In Chamber Proceedings

I have to thank the Secy of

Department No 700, of the 30th of June

regarding the proposed transfer of water in the Postoffice

~~to the ...~~

(1) Name of the ...  
Chief ...  
... ..

DRAFT.

Kanga

No 1143

Common Natty

MINUTE.

I am in agreement with the

Mr. ...

Mr. ...

Mr. ...

Mr. ...

Mr. ...

Mr. ...

Mr. ...

Mr. ...

Mr. ...

views expressed in paragraph on page

of the ... that, if the

... ..

... ..

they will appreciate the intention of

and do not modify or withdraw their previous

the fact, ... ..

I have request ...

you will cause such a statement

56/19/20

...

...

to be sent to the ... in reply to the

letter, ... ..

with a ... ..



PUBLIC RECORD OFFICE

CO 553/233

END

TOTAL EXPOSURES → 1037

PUBLIC RECORD OFFICE

CO 533/234

ORDER NO.       ↪639  
CAMERA NO.      ↪22  
OPERATOR.       ↪JMK  
REDUCTION.      ↪12  
EMULSION NO.   ↪292062  
DATE.           ↪15/2/71

CROWN COPYRIGHT

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

PUBLIC RECORD OFFICE

CO 533/234

ORDER NO.       ↪639  
CAMERA NO.      ↪22  
OPERATOR.       ↪JMK  
REDUCTION.      ↪12  
EMULSION NO.   ↪292062  
DATE.           ↪15/2/71

CROWN COPYRIGHT

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



# PUBLIC RECORD OFFICE

THE PAGES IN THIS VOLUME ARE TOO  
TIGHTLY BOUND FOR ALL WORDS TO BE  
REPRODUCED IN ENTIRETY

East Africa Protectorate

1920

VOL. 6

1

WH 17721, 48 2,000 12,000 H. J. R. & L. Co. 112

DESP NO.	DATE	SUBJECT
709	July	L. & P. ...
710		...
711		...
712		...
713		...
714		...
715		...
716		...
717		...
718		...
719		...
720		...
721		...
722		...
723		...
724		...
725		...
726		...
727		...
728		...
729		...
730		...
731		...
732		...
733		...
734		...
735		...
736		...
737		...
738		...
739		...
740		...
741		...
742		...
743		...
744		...
745		...
746		...
747		...
748		...
749		...
750		...

East Africa Protectorate

1929

1

VOL. 6

UNIVERSITY MICROFILMS INTL. SER. 100 100 100

DESP. NO.	DATE	SUBJECT
709	July 1	Pay of Pigeon
710	"	W.C. Pension
711	"	Protection Allowances
712	"	Basic Pay of Prisoners of War according to I.C.
713	"	States Labor
714	"	Doctors late 1928
715	"	Provision of Ammunition
716	"	Pension for Amputation of Limb - Capt. G. G. G.
717	"	Grant to Mr. G. G. G.
718	"	Grant to Mr. G. G. G.
719	"	Prohibition of Import of Opium
720	"	Medical Expenditure: Amount due from S.A. Office
721	"	Grant to Mr. G. G. G.
722	"	Capt. G. G. G. - late S.A. Office
723	"	Grant to Mr. G. G. G.
724	"	Pension bill of Capt. G. G. G. - S.A. Office
725	"	Pension of Prisoners & Conditions of Service
726	"	Grant to Mr. G. G. G.
727	"	Grant to Mr. G. G. G.
728	"	Grant to Mr. G. G. G.
729	"	Grant to Mr. G. G. G.
730	"	Grant to Mr. G. G. G.
731	"	Grant to Mr. G. G. G.
732	"	Grant to Mr. G. G. G.
733	"	Grant to Mr. G. G. G.
734	"	Grant to Mr. G. G. G.
735	"	Grant to Mr. G. G. G.
736	"	Grant to Mr. G. G. G.
737	"	Grant to Mr. G. G. G.
738	"	Grant to Mr. G. G. G.
739	"	Grant to Mr. G. G. G.
740	"	Grant to Mr. G. G. G.
741	"	Grant to Mr. G. G. G.
742	"	Grant to Mr. G. G. G.
743	"	Grant to Mr. G. G. G.
744	"	Grant to Mr. G. G. G.
745	"	Grant to Mr. G. G. G.
746	"	Grant to Mr. G. G. G.
747	"	Grant to Mr. G. G. G.
748	"	Grant to Mr. G. G. G.
749	"	Grant to Mr. G. G. G.
750	"	Grant to Mr. G. G. G.

FORM NO. 107 (1918) 2/10/1920 (N.E.E. 502) 1/18 (1/18)

DEPT. NO.	DATE	SUBJECT
28	1st July	2000 - 2000 - 2000
30		2000 - 2000 - 2000
32		2000 - 2000 - 2000
34		2000 - 2000 - 2000
36		2000 - 2000 - 2000
38		2000 - 2000 - 2000
40		2000 - 2000 - 2000
42		2000 - 2000 - 2000
44		2000 - 2000 - 2000
46		2000 - 2000 - 2000
48		2000 - 2000 - 2000
50		2000 - 2000 - 2000
52		2000 - 2000 - 2000
54		2000 - 2000 - 2000
56		2000 - 2000 - 2000
58		2000 - 2000 - 2000
60		2000 - 2000 - 2000
62		2000 - 2000 - 2000
64		2000 - 2000 - 2000
66		2000 - 2000 - 2000
68		2000 - 2000 - 2000
70		2000 - 2000 - 2000
72		2000 - 2000 - 2000
74		2000 - 2000 - 2000
76		2000 - 2000 - 2000
78		2000 - 2000 - 2000
80		2000 - 2000 - 2000
82		2000 - 2000 - 2000
84		2000 - 2000 - 2000
86		2000 - 2000 - 2000
88		2000 - 2000 - 2000
90		2000 - 2000 - 2000
92		2000 - 2000 - 2000
94		2000 - 2000 - 2000
96		2000 - 2000 - 2000
98		2000 - 2000 - 2000
100		2000 - 2000 - 2000

DEPT. NO.	DATE	SUBJECT
101	1st July	2000 - 2000 - 2000
102		2000 - 2000 - 2000
103		2000 - 2000 - 2000
104		2000 - 2000 - 2000
105		2000 - 2000 - 2000
106		2000 - 2000 - 2000
107		2000 - 2000 - 2000
108		2000 - 2000 - 2000
109		2000 - 2000 - 2000
110		2000 - 2000 - 2000
111		2000 - 2000 - 2000
112		2000 - 2000 - 2000
113		2000 - 2000 - 2000
114		2000 - 2000 - 2000
115		2000 - 2000 - 2000
116		2000 - 2000 - 2000
117		2000 - 2000 - 2000
118		2000 - 2000 - 2000
119		2000 - 2000 - 2000
120		2000 - 2000 - 2000
121		2000 - 2000 - 2000
122		2000 - 2000 - 2000
123		2000 - 2000 - 2000
124		2000 - 2000 - 2000
125		2000 - 2000 - 2000
126		2000 - 2000 - 2000
127		2000 - 2000 - 2000
128		2000 - 2000 - 2000
129		2000 - 2000 - 2000
130		2000 - 2000 - 2000
131		2000 - 2000 - 2000
132		2000 - 2000 - 2000
133		2000 - 2000 - 2000
134		2000 - 2000 - 2000
135		2000 - 2000 - 2000
136		2000 - 2000 - 2000
137		2000 - 2000 - 2000
138		2000 - 2000 - 2000
139		2000 - 2000 - 2000
140		2000 - 2000 - 2000