

1911

EAST AFR. PROT.
1909

C O
1909
20 JAN 11

forward to
Kang

Treaties

Date
1911
18 Jan.

set previous Paper.

Submits suggestion for imposition of a general direct tax upon the African Community. e.g. Inhabited House Tax

Mr. Fiddes.

As to the percentage of revenue contributed by the different sections of the population see section E of Sir P. Groussard's report. At present Europeans + the Indians and negroes contribute nearly to the national Customs duties & under the Berlin + Brussels General Act we are prohibited from raising their duties above 10% ad valorem. The native also contribute a certain amount of revenue in the shape of Customs duties + pay, but tax in addition. It seems only reasonable that the Europeans + Indians should be upon a direct tax

Book sent 20 Jan 11
copy comes this conf 43 July 1911

next subsequent Paper
1916

the corresponding to the nature but -
I have asked the Library to produce
such precedents as they can, & they
have sent me the Grenada Ord^{er} 1
of 1904 & the same Ord^{er} n^o 11 of
1900

Prof Sir P. Finlayson that the S. of G.
approves generally of his proposals, will
be submitted as draft Ord^{er} by a select committee - &
enclose copies of the Grenada Ord^{er} of 1904
Ord^{er} 11 which may be of use to his legal adviser
in drafting the required Ord^{er}?

H. J. R.

Georgetown, Guyana,
17th November

25/11

You should see this at once -
as it is referred to tomorrow.

I agree that the principle is sound, but I
think that Mr. Reid's amendment is too far, for
the moment, as we have no details of the scheme.
I have & Grenada
I have of the Grenada, precedents with a general
one as, eg. the provision for an assessment in the
municipal. I think that Sir P. Finlayson has in mind
a uniform house tax of Rs. 15. - This again
raises the question whether a uniform tax would
be equitable.

I should be disposed to reply that, on the
present basis, the S. of G. is inclined to

views with favour the principle & would
be glad to be furnished with
more info. on the relative tax amounts,
and that subject to any points on which
there is necessary to make a request for
time particulars to be made but the best
way of procedure would be to introduce
Ord^{er} if it is passed, while not here
for the Council of the S. of G. before being
brought into force.

(and will be kindly, for all
they are worth, the Grenada & S. of G.
Officers)

W. 23/11

All proposed by Mr. Fiddler -
I certainly do not think a uniform
House tax would be equitable

H. 26/11

C O
1909

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COLONIAL OFFICE,

20 JAN 11

L O N D O N .

18th January 1911.

Sir,

I have recently had an opportunity of discussing with Colonel Seely the question of the possibility of the imposition of a general direct tax of some class upon the East African community.

As matters stand today, the native only is subject to direct taxation; the Indian and European pay indirectly. The form which native taxation assumes is hut or poll tax. The poll tax is not one which I would desire to see extended to more civilised individuals; the hut tax, or what might be more clearly described as an "Inhabited House tax" is however one which might be considered both fair and desirable.

I would be glad to know whether proposals in this direction could receive the approval or consideration of the Secretary of State.

I am, Sir,

Your obedient servant,



The Under Secretary of State

for the Colonies,

L O N D O N .

J. Carr
1900
50
Jan 1900

DRAFT.

Dear Sir
I am etc to ask the
receipt of your letter of the
18th of Jan in which you
touch the question of the
possibility of ~~the~~ ^{imposing} ~~imposition~~

S. S. K. Finance Com. May
D 50, R.E.

of a partial debit tax
upon the inhabitants of
the EAP, other than the
kitchen population, who are
already subject to such taxation
in the shape of the 4th tax and the 2nd tax
in Harcourt, as at

MINUTE

- Mr. 138 left
- Mr. Byler 30
- Mr. Read 30
- Mr. Fiddes
- Mr. Just
- Mr. Cox
- Sir C. Lucas
- Col. Seely
- Mr. Harcourt

copy for and 13 gals

Copy of the S. Lane
agenda order to
be given privately to
Mr. P. ...

present advice, is intended
to new water power the
imposition of such a tax,
has been found to be
to be finished but more
information as to be