8054 38054 INCOME TAX LEGISLATION 291 Previous 18/4 na Pasken 21/10 PART 303 22/10 299 17/10 29/4 90. m: Borge Nº Pastcon 2/41 M Dale 5. m Flood 6.11 m Dale My Food 6.11 M Bound R. 297 R. 309 8/12 m: Flood 25/9 Sel Botoales 8/2 R. 24 309 297 12 5/10 Am 303 7/10 298

63. GOV'S DEPUTY, KENYA... of the EA beston of the Worker Chamber Ocommerce is Diralified with Kenya's reply they will wish I Think the reply ajain. to rates factory in all respects. Party Committee Confession Gold Const 483 ---Linds further letter from European Civil Servanto (Gold Coast) regarding Kenya income tax ligislation. This might be liketed in the same 571.78 way as The earlier ford Count despates - Le Mr. 50, 59 x 61 0 Went _ Part 2 of the Zie Dages dues: 14. A.Sar-13/9/s, 206, 60001. Nº 876 -- 64 ansa, 21 SEP 1937 DESTROYED WNDER 8 66. Extest for Gazette Supplement No. 32 of 1937. 67. Extract from Gospette Supplement No. 33 of ABY 68 2: Kinga 815 (1/c. 64 2 667) · Como. A/1- 25. 9. 37. ? 66,67 can be Copies might so for buttle

To Bd I. Rev. (WC66+67) \$ - 7.10.37. To up, necessed to (60) + (61) continue to wait Ling tom Las 4 months and, to 70 % Xinga Gons 19/2 - 22 OCT 1937 71 Cramber of Shipping of the United Kingdon - 21:10 37 (Ref St) Engune whether observations of Gor of Lange have yet do 6102/37 12. Lo. Kenya -- 622 -- -18:10:37 (60 and) States that, in circs described, perhaps 5. of 5 may desire to consult Board of nade in the matter. Would be glad to learn in the course the nature of any reply sent to the Chamber of Shipping of the United Kingdom. No 72 It is not possible to give an auswer to ". 49 until the meaning of "Butish & Colonial non-rentent suipaners is betermined? So send copy of No 72 to Bd of Trade, as suggested, ref No 58, for their verbird. 1/2 Jan 1 will have to wait when ? Short letter saying the Kenya observation have been necessed but chat the question is not yet settled. para 2 vecire assomas Gentis are available. Clothey while

Transferred

Send

We stell clearly have to could the BIT again, when a tam off ENO 71; Let Bis U. of response exemptions from Jume Ten is ementially a meder for S.D., som ile soult with to commend. hee shall shortly be Siscussing (10 ces ceway) with OIR +B/T the whole (cushon) suffer fingels when we have I'm this, we shall clearly have to start from Seatch. but Kanga rack them to usure their leges lahon so as to five effect to our policy (which as present is for from Reply to 71 that the While Bushin of religional encomphon of shellion her. is from 1.7. is pounds were took mayand he Kampa ? other mame tax Mornes and that in the meantone the hange the hange prepare to give a roling

m: Bongar.

A ho the manpetation what have to place on the Henry or house on the Henry or house for 49,56,

Worse (6102/37)60; 71. 12 refly 10 7 to

Worse (6102/37)60; 71. 12 refly 10 7 to

LEH 7/12 feneral epshahm in the

Essamer 1700

apuin so for an this concerns Konga).

With regard to A of Mr.Bowyer's minute, the ultimate interpretation of Section 8(t) is, of course, for the courts. But the letter at 49 asks what steps are

necessary to obtain the exemption, and surely we must attempt to give some sort of answer. It seems to me that if a foreign, for example

French, law exempts all non-resident British shipowners (that is presumably owners of

ships registered under Part I of the Merchant
Shipping Act) from French income tax, then

French shipowners are entitled to the exemption

less, namely a provision that the owners of ships registered in the U.K. and in Kenya are exempt from the French tax, would-be sufficient to satisfy Section 8(t). With this interpretation Kenya evidently agrees. I think that this is really the answer to the Chamber of Shipping, but I can see it is an answer which, in the circumstances, you do not wish to give. I would suggest that before making any reply to the Chamber, the Board of Trade should be consulted with a view to coming

bejoe

to some definite conclusion on the matter.

5.11.37.

M. Dale

Could be reply that the exact the exact the transfer obviously be for the Courts at that apparently if head law exempts to held also over

would be exempt in Kenga.

Yes I kinh un comes

lore)-er

hen do so and hings the the registration

ا السميم

1. 1. w. Fland

under

m. 7/000 with of to jour minks 1 6.11.37 with m 38054/1/3) I am sorry that when I sent on my number 30.10.8) on that file , it was not prossible to send on which blowfs for? which wow have enplained the Jenual for don. Please Su now 26 m that file Para 3 7 that letter in Tickes that a full lan precide, Sandar to that in Kenga has auson in Adan vis dvis the Japanese, and it is possible that, as a wait ? the Serveral Sisaussion chas char letter professor, we want have to ask Keing a , along in wh Adam & other places, to some ? the law so as to semans the feesant Mijahon (while) to gave even phon to certain foreign shipping. It would be awkward if meanwhile we 418 the French (though the Chamber of Shipping) has the were entitled to

**

A. Duhman anufhon (on uffar insthone) In the light of the above? Jon may be prepared to ceroused jun moning. thing he Duncom should see the 12.00 Ranga papers. \$ 17 Brayer 8/11/3). Mi Coldu. 12.11. The point at issue appears to be this In view of our letter of 6/11/37 to Nr. Turner Kenya is ready to exempt French ships if France (No. 26 on General 610 2/37), thuis ther, in exempts British and Coloniel (c.e. probably ships owned the first wistance, it might be advisable to in any Brilish Colony). But the B. of T. have the hearly-justice Explani the position, as recards Kringa, to him because (say) New California may try to tax British & to let him know the lives on which in propos Coloniel ships and if so, would not be bound not to, to reply; and to ask if he has observations to sine the agreement only comes hance. So the B. of T. want to have it that England and all British Colonies must be Please lettre see the deaft wi due conse exempt in france 9 all french Colonies. 17/11/37 /1. Druncan. Since the B. of T. are no equited one the question (there many heard or Japanese on Foliques on Spaniel Colonies have any MBurn Halder 17.11.37 Insome Tax?) If appen that we cannot very well be definite: but I think we might with as in your minute of so. 10. alling that the prient position is as set out in my minute but may be allied by the decision eventually taken . 7/A To Kurner eyo Hyt. 29.413) am prepare to apre - relatively on 6102/37 Lue - 10 M. Hood of prepare. But In was olean and on the 610 ys) by Thurse that these Kruya buyle to be heryle into the too bapus ohnwhanhen sent to we with frest mistana.

41 to what from Kempa Tagette / 43 of 14.9.37 " N°.50 " 26.10.37 72 6 Sol Lange 665 6 11.37 (61 + 68 and) States that the view of the ain of Congress lived Servail of Gold Coast have been noted but does not think it desirable to allow any receiving the Egislation this year. 72 his is the riph to be letters from the and Semants brownshing forwarded in the will be soon of. It Does not attempt to answer his detailed arguments brought against the Kenya Theme Pax Ordiname. ? Deep to Goil loast saying that the ordinance may require arrendment late but that we can of Kenya is advised - If s agrees, that it is lumise to do so at aus. the view experient of the assess have and worked by the Soft of secures. " were be commissioned in continuous we are amended to the oron ol, may be maderation, and seal it is not proposed to attempt on mining of a agricultin in in interest 9. Bu I fully agree with the Gov. The G. Smeet accent is much too large for their boots . I would not repty where they and, but would just ack rest . 9 agree that so animoust and be considered

for some time will experience has been good.

I feel son sympty with to C.C. anough but those wenders who how dready gens in leave onthe Law som appreciation of the Defriculties in which an quettor is gales windred. la don't want to excourage to convertibe to futer representation, on to hope for account to need them were, so I free to we can want sitter with the ash. ? to propose of NPland O.G. R. Wellow You Huebt this originally and the idea of sibording the hout 6 Lord Juffrin, big as good sporting arose. Hus is isting further in test - ca my harry sunty ade: 6 Keya as to Hood proposed.

3 % Xmya 84 - 72 bonn - 15 FEB 1938

W

(0/2/38

C. O.

Mr. Dawe 10

Mr.

Sir H. Moore. .

Sir G. Tomlinson.

Sir C. Bottomley.

Sir J. Shuckburgh.

Permi. U.S. of S.

Parly. U.S. of S.

Secretary of State.

DRAFT.

KE NYA

NO. 84.

GOVERNOR

FURTHER ACTION.

DOWNING STREET.

/5. February, 1938.

I have etc. to acknowledge

the receipt of your despatch No. 665

of the 6th of November, 1937, on the

subject of the representations,

concerning the Kenya Income Tax

Ordinance of 1937, made by the

Association of the European Civil

Servants of the Gold Coast Colony.

2. I agree that amendment of

the Ordinance is, at the moment.

underirable and all not require

considered for some time

415

been gained on the working of the

egiclation now in force.

I have, etc.

(Gires) W. ORMSBY GORE

No. 665



GOVERNMENT HOUSE
NAIROBI
KENYA

6 November, 1937.

Sir,

61.

With reference to your despatches Nos.466 and 815 of the 17th June and the 27th September, respectively, on the subject of the Kenya Income Tax Ordinance, No.12 of 1937, I have the honour to inform you that the views of the Association of European Civil Servents of the Gold Coast Colony, as represented to you in letters of the Ith April and the 19th July, have been noted.

2. You are fully aware of the circumstances in which the Kenya income tax legislation was introduced and the reasons for the inclusion therein of certain variations from the Model legislation recommended by the Inter-Departmental Committee which considered the question of the application of income tax in the Colonies in 1922. I have no doubt that the Ordinance will require amendment in certain respects at a later date. In the meantime my advisors are of the opinion that it aduld not be desirable to attempt any revision of the legislation this year.

I have the honour to be,

Sir.

Your most obedient, humble servant

AIR CHIEF MARSHAL

GOVERNOR.

THE RT. HOW. W. CRMSBY GORE, P.C., M.P., SECRETARY OF STATE FOR THE COLONIES, DOWNING STREET, LONDON, S.W.1.

fruit @

PROCLAMATION No. 73

COLONY AND PROTECTORATE OF KENYA



THE INCOME TAX ORDINANCE, 1937 PROCLAMATION

R. BROOKE-POPHAM



BY His Excellency Sir Henry Robert Moore Brooke-Popham, Knight Grand Cross of the Royal Victorian Order, Knight Commander of the Most Honourable Order of the Bath, Companion of the Most Distinguished Order of Saint Michael and Saint George, Companion of the Distinguished Service Order, upon whom His Majesty has been pleased to confer the Air Force Cross, Air Chief Marshal in the Royal Air Force, Governor and Commander-in-Chief of the Colony and Protectorate of Kenva.

IN EXERCISE of the powers conferred upon me by section 9 of the Income Tax Ordinance, 1937, I do hereby proclaim and declare that all interest payable on moneys borrowed under the authority of the Specific Loan Ordinance (number one) (Chapter 47 of the Revised Edition), the Specific Loan Ordinance, 1927, the Specific Loan Ordinance, 1930, the Specific Loan Ordinance, 1933, and the Specific Loan Ordinance, 1934, with effect from the first day of January, 1937, be exempt from income tax payable under the Income Tax Ordinance, 1937, in respect of interest payable to persons not resident in the Colony.

Given under my hand and the Public Seal of the Colony at Nairobi this 15th day of October, 1937.

GOD SAVE THE KING

GOVERNMENT NOTICE No. 808

THE KENYA DEFENCE FORCE ORDINANCE, 1937

IN EXERCISE of the powers conferred upon him by section 12 (2) of the Kenya Defence Force Ordinance, 1937. His Excellency the Governor in Council has been pleased to exempt the persons specified in the Schedule hereto from all obligations imposed by the aforesaid Ordinance or by any regulations made thereunder except enrolment, and training and service of a non-combatant nature:

By Command of His Excellency the Governor in Council.

Nairobi,

This 15th day of October, 1937.

R. W. BAKER-BEALL. Clerk to the Executive Council.

SCHEDULE

Mr. A. J. Nevalle.

Mr. M. S. Davidson.

Mr. R. N. Cuthbart.

Mr. M. W. Cuthbert

GOVERNMENT NOTICE No. 809

THE KENYA DEFENCE\FORCE ORDINANCE, 1937

IN EXERCISE of the powers conferred upon him by section 12 (2) of the Kenya Defence Force Ordinance, 1937, His Excellency the Governor in Council has been pleased to exempt the class of persons specified in the Schedule hereto from all obligations imposed by the aforesaid Ordinance or by any regulations made under such Ordinance.

By Command of His Excellency the Covernor in Council.

Nairobi,

This 15th day of October, 1937.

R. W. BAKER-BEALL, Clerk to the Executive Council.

SCHEDULE

Air Ministry Works Staff posted to the Colony in connexion with the preparation and maintenance of aerodromes.

Extract for Smile No 33 to Tagette 43 Kenya Proclamations, Rules and Regulations, 1937

GOVERNMENT NOTICE No. 706

THE INCOME TAX ORDINANCE, 1937

RULES

IN EXERCISE of the powers conferred upon him by section 89 of the Income Tax Ordinance, 1937, His Excellency the Governor in Council has been pleased to make the following Rules.

- 1. These Rules may be cited as the Income Tax Forms (No. 2) Rules, 1937, and shall be limited in their application to tax due and payable in respect of the year of assessment 1937 only.
- 2. In these Rules, unless the context otherwise requires, "the Ordinance" means the Income Tax Ordinance, 1937.
- 3. The notice to be served personally on, or sent by registered post to, a person under sub-section (1) of section 66 of the Ordinance shall-
 - (a) in the case of an individual on his own behalf (other than an individual referred to in paragraph (c) of this Rule) or by a trustee, agent, guardian, curator, committee, attorney, factor, receiver, or manager, on behalf of any incapacitated person or non-resident person, be in the Form I.T.20 set out in the Schedule hereto:
 - (b) in the case of a company, or a body of persons, be in the Form I.T.21 set out in the Schedule hereto; and
 - (c) in the case of an individual, to whom Rule 5 of the Income Tax Rules, 1937, applies, be in the Form I.T.22 set out in the Schedule hereto.
- 4. The notice to be sent to any individual of tax payable under an amended assessment agreed upon under the provisions of sub-section (4) of section 66 of the Ordinance, shall be in the Form I.T. 24 set out in the Schedule hereto.

- 5. Where any individual has appealed to a local committee, any notice of amended assessment in accordance with the decisions of such local committee, served personally on, or sent by registered post to, such individual, shall be in the Form I.T.25 set out in the Schedule hereto.
- 6. Any claim for repayment of tax under the provisions of section 80 of the Ordinance shall be either in the Form I.T. 81 or in the Form I.T.82 set out in the Schedule hereto, as the case may require.

By Command of His Excellency the Governor in Council.

Nairobi.

This 3rd day of September, 1937.

R. W. BAKER-BEALL, Clerk to the Executive Council.

FORM I.T. 20 COLONY AND PROTECTORATE OF KENYA INCOME TAX This slip must be detached and for	warded with your remittance or produced. Sh. at the time of payment. Sh. File No. Asst. No. Sh. Name	Address Tax payable Sh. 193 Due date If Poll Tax receipt is surrendered. ble by you on please state Receipt No.	a bub Nowne can the first the first than the first	Former Poil Cheques, Money Orders or Postal Orders for Chemistry of seese the choule be made payable to the Ren. Treasure at the time of and erosate "Iscour Tax A c".	in writing, stating processly the state and the state of
COLONY AND PROTECTORATE OF KENYA ion. INCOME TAX YEAR, 1937 NOTICE OF ASSESSMENT (Section 69 (1) of the Income Tex Ordinare, 1937)	9	Tax Parisher Sh. Tax Parisher Tax Parisher		Trix Ordinano, 1884, Nothern Frontier Foll Trix Ordinano, 1880, or the Nan Marie Poll Trix Ordinano, 1880, or the Year of several Trix Ordinano, 1885, and allowed if the receipt man 1987 will be allowed if the world For an armendered at the time of payment.	Type dispute this Assument yearing from an adding of objection in writing, stating proposely the configuration of
Please quote COLONY Al Fitz No. is any communication. IR Assr. No.	Take notice you have been assessed in respect of Isoour From A Agriculture B. Employment	ine	Loss Interest part Losses Kon No. Do Life As- Real Real Wis Called part on the	Chisassana Isroom	If you digute this Assessment's grounds of your objection within the project of dejection, if make a project of dejection, if make a common or other resemble course Care Buttaring, Park 1891, National

This slip must be detached and for- warded with your remittance or produced at the time of payment.
File No. Asst. No.
Name Address Terrpassle Tour payble Sh. Due date
Domest should be made either per-
sonally or by remittance to: The Commissioner of Income Tax. I and Courte Buildings. Ray 520, Nairobi.
Cheques, Money Orders or Postal Orders should be made payable to the Hon. Treasurer and crossed "Income Tax Afo."
FOR OFFICE USE Amount Amount Cash, Cheque, M.O., P.O Penalty
1
Fire No.
Deductions of tax from emoluments or pension
tment
Name
Tax payable Sh.
The above amount is payable by deductions as follows:
December, 1937 Sh.
If the Poll Tax receipt is not surrend
प्रकृत , प्रकृत के प

Cash. Cheque, M.O., P.O.

FOR OFFICE USE

NYA

INCOME TAX

COLONY AND PROTECTORATE OF KENYA FORM IT. 24 COLONY AND PROTECTORATE OF KENYA

INCOME TAX YEAR, 1937

To I (Section 66 (4) of the In	(Section 66 (4) of the Income Tax Ordinance, 1937) OF	warded with your remittance or produced at the time of payment.
Take notice that the assessment made	TAX PAYABLE	}
mon your in respect of		File No. Asst. No.
ALKONE FROM	E @ 1/6 Sh.	Namo
Agricume	Ø 2/6 Sh.	Address
Employment Trade, Profession, etc.	Sh.	Tax payable Sh. 193
Rental etc.	Less-	oll Tow receipt is 8
F. Dividends and Interest	Ter raid at source Sh	
G. Other income in Kenya	5	
	TAX FATABLE	
Less Interest paid	The above amount is payable by you on	Payment should be made either per- sonally or by remittance to :—
Lower		THE COMMISSIONER OF INCOME TAX,
Low Deductions :-	for amendment.	Box 520, Nairobi.
Mon. Life As-	If not past on the east date to persons of the come of the Tax well be added.	
	A deduction of the amount of any Hut or Poll Tax paid under the Native Hut and Poll	Section Control of the Control of th
Total	Tax Ordinance, 1934, Northern Fronter Foll	cheques, Money Orders of Force Classes should be made payable to the Hon. Tressurer
CHARGEABLE INCOME £.	ment 1987, will be allowed if the receipt for	POR OPPICE USE
Dalete as necessary.	payment.	Date Amount.
Dated this	day of 193	Receipt No. Poll Tax Cash, Cheque, M.O., P.O. Penatty

COLONY AND PROTECTORATE OF KENYA INCOME TAX	This slip must be detached and forwarded with your remittance or produced	at the time of payment.	File No. Asst. No.	Address Tax payable Sh. Due date	If Poll Tax receipt is surrendered, please state Receipt No.	Payment should be made either per- sonally or by remittance to :— The Commissioner of Income Tax,	Box 520, Nairobi.	Cheques, Money Orders or Postal Orders about be made payable to the Hon. Treasurer
YEAR, 1937	NOTICE OF AMENDED ASSESSMENT sion W. of the Income Tax Ordinance, 1937)	TAX PAYABLE	£ (9.1/6 Sh. £ (0.2/6 Sh. £ (0.2/6 Sh.	Less—Double Tax relief Sh. Tax paid at source Sh.	TAX PAYABLE Sh.	Except when notice of appeal has been given the notive amount is possible by you or before the country before the 30th November, 1937, when you may event this Notice for amountment. If not paid on had date a penalty of 20 per III not paid on had date a penalty of 20 per	cent of the Tax will be which A deduction of the amount of any Hut or Poll Tax paid under the Native Hut and Poll Tax Printane, 1934, Northern Frontor Poll	Tax Ordinanos, 1930, or the Non-Native Poll Tax Ordinanos, 1936, for the year of assessing the Tay will be allowed if the receipt for ment. Poll Tax is surrendered at the titos of
ionion. INCOME TAX YEAR, 1937	Section 77 of the Income Tax Ordinance, 1937)	espect of	the decision of the Local the 193., as follows:— AR FROM.	sesion, etc.	value and Interest	aid E	Child pend. mrance, ent oto.	ABLE INCOME . £

*nov nodu

in any cor

Please quote COLONY AND PROTECTORATE	FORM I.T. 81 OF KENYA
Please quote COLONY AND FROTESTORMS In any communication INCOME TAX ORDINANCE, 1937 (Section 80) Date of Issue	DATE OF RECEIPT BY COMMISSIONER
Full name of claimant	
Full address of claimant	FOR OFFICIAL USE
When the claim is made on behalf of another person state:— Full name of such person Full address of such person	Date References
DECLARATION I HEREBY DECLARE that for the Year of Assessment, 193	
I have made a statement of the particulars required by FORM I.T. No. 1* in respect of	
I have paid Income Tax on my/his* income as follows:— (a) By direct assessment (b) By deduction from dividends or	Period year to 193
mortgage interest	AMOUNT:
and I claim:— (a) Repayment of Kenya Income Tax amounting to Sh.	Examined— Initials ——,——————————————————————————————————
(b) The repayment of Kenya Income Tax allowance in virtue of the facts stated in	Renewal Repayment to to be issued be made to— Not to be Claimant.
Duted this day of 193	issued Nominee. Stats. Form completed
Delete: (b) If amount stated. (a) If claimant has difficulty in computing amount claimed.	Checked— Initials
Please complete the following forms of authority— (A) If inquiries are to be addressed to an agent (B) If the repayment is to be made to another	AMOUNT IN WORDS:
person.	Shillings
or is my agent in the matter of this claim and I authorize the Commissioner of Income Tax to	Initials Date
address any inquiries thereon to him. Date Signature (B) I hereby authorize	REPAYMENT ORDER
of to receive on my behalf the repayment due upon	Checked
this claim.	Passed for payment

NOTES-INSTRUCTIONS

SECTION 80 OF THE INCOME TAX ORDINANCE 1937 PROVIDES :-

- (1) If it be proved to the satisfaction of the Commissioner that any person for any year of assessment has paid tax, by deduction or otherwise, in excess of the amount with which he is properly chargeable, such person shall be entitled to have the amount so paid in excess refunded. Every claim for repayment under this section shall be made within six years from the end of the year of assessment to which the claim relates. The Commissioner shall give a certificate of the amount to b renaid, and upon the receipt of the certificate the Treasurer shall cause repayment to be made in conformity therewith.
- (2) Except as regards sums repayable on an objection or appeal, no repayment shall be made to any person in respect of any year of assessment as regards which that person has failed or neglected to deliver a return or has been assessed in a sum in excess of the amount contained in his return, provided that he has received notice of the assessment made upon him for that year, unless it is proved to the satisfaction of the Commissioner that such failure or neglect to deliver a true and correct return did not proceed from any fraud or wilful act or omission on the part of that person.
- (3) Any person who is aggrieved by the decision of the Commissioner as to the amount to be repaid under this section shall have the same right of appeal against such decision as if he were aggrieved by an assessment made upon him.

THE CLAIMANT SHOULD ATTACH TO THIS CLAIM :-

- (1) The receipts for any payments of Kenya Income Tax for the year of asse ment to which the claim relates;
- (2) The receipts for any payments of Hut Tax or Poll Tax for the same year of
- (3) The dividend counterfoils or certificates in respect of any dividends or debenture interests received from a company ;
- (4) The certificates of deduction of tax in the case of any mortgage interest from which Kenya Income Tax has been deducted;
- (5) WHERE THE CLAIM IS FOR RELIEF IN RESPECT OF DOUBLE TAXATION
- (a) If the United Kingdom or Empire Tax has been charged by direct assessment upon the taxpayer the official receipt of the tax paid together with the notice of assessment;
- (b) If the claimant has been indirectly charged to United Kingdom or Empire Income Tax the certificate showing the tax deducted.

^{*}Delete as necessary

AND INSTRUCTIONS OVERLEAD

Kenya Proclamations, Rules and	Regu	lations, 1937
Pleas quote COLONY AND PROTECTORATE	of K	FORM I.T. 82 ENYA
Fig. No. in any communication Income Tax Obdinance, relating to this Form. Date of Issue. 1937 (Section 80)		OF RECEIPT BY
REPAYMENT CLAIM	Land A	
Full Name of claimant Full address of claimant	17.2	1.1
DECLARATION	FOR	OFFICIAL USE
I HEREBY DECLARE that for the Year of Assessment, 193	Claim 1	No
(1) This claim contains a full and true account of the whole of my income, accrued in, derived from, or received in Kenya, and that all information whatsoever given by me in this claim is true and correct;	Date	References
(2) I was/was not* resident in Kenya; (3) I have paid Income Tax on my/his* income as follows:— Sh.		
(a) By direct assessment (b) By deduction from dividends or mortgage interest	to	Period to year
TOTAL Sh.	Amoun Sh	T:-
and— (4) I claim:— (a) Repayment of Kenya Income Tax	Examir In De	itials
or:— (b) The repayment of Kenya Income Tax	Renewa to be is	Repayment to sued be made to
allowance in virtue of the facts stated in this claim. Dated this day of193	Not to issued Stats.	
Delete: (b) If amount stated. (a) If claimant has difficulty in computing amount claimed.		/— itials ate
Please complete the following forms of authority— (A) If inquiries are to be addressed to an agent (B) If the repayment is to be made to another		T IN WORDS:-
person. (A) of		Shilling Cent
of is my agent in the matter of this claim and I authorize the Commissioner of Income Tax to		itials
address any inquiries thereon to him. Date Signature	RE:	PAYMENT ORDER

this claim.

Date.

(B) I hereby authorize

to receive on my behalf the repayment due upon

Signature

SEE NOTES AND INSTRUCTIONS OVERLEAF

Date issued

D. C. or C.

Passed for payment

Checked

YEAR OF ASSESSMENT 193

STATEMENT OF INCOME

FOR THE YEAR ENDED 31st DECEMBER, 193

The claimant must state the full amount of the income for the year preceding the year of assessment accrued in, derived from, or received in Kenya. The exact source of each item of income should be stated.

DESCRIPTION	OF INCOME	1 5	Income	Tax paid
	14		1	4.
		TOTAL.		

The claimant must state particulars for the year preceding the year of assessnent of any interest on mortgage from which he or the person in whose name he is ssessable is entitled to deduct Kenya Income Tax when making payment of such nder the provisions of Section 24 (1) of the Ordinance.

Amount of Mortgage		Mortgagee's Name and Address	Purpose for which charge was executed	Interest paid in year to 31st Dec., 193	Tax deduc- ted there- from
				10.	
	ļ		TOTAL		

NOTES

SECTION 80 OF THE INCOME TAX ORDINANCE PROVIDES :-

(1) If it be proved to the satisfaction of the Commissioner that any person for any year of assessment has paid tax, by deduction or otherwise, in excess of the amount with which he is properly chargeable, such person shall be entitled to have the amount so paid in excess refunded. Every claim for repayment under this section shall be made within six years from the end of the year of assessment to which the claim relates. The Commissioner shall give a certificate of the amount to be repaid, and upon the receipt of the certificate the Treasurer shall cause repayment

to be made in conformity therewith. (2) Except as regards sums repayable on an objection or appeal, no repayment shall be made to any person in respect of any year of assessment as regards which that person has failed or neglected to deliver a return or has been assessed in a sum in excess of the amount contained in his return, provided that he has received notice of the assessment made upon him for that year, unless it is proved to the satisfaction of the Compussioner that such failure or neglect to deliver a true and correct return did not proceed from any fraud or wilful act or omission on the part of that person.

(3) Any person who is aggrieved by the decision of the Commissioner as to the amount to be repaid under this section shall have the same right of appeal against such decision as if he were aggrieved by an assessment made upon him.

The claimant must attach receipts, vouchers, or certificates showing the pay

ment or deduction of Kenya Income Tax. WHERE THE CLAIM IS FOR RELIEF IN RESPECT OF DOUBLE TAXATION THE CLAIMANT

MUST SUBMIT :-(a) If the United Kingdom or Empire Tax has been charged by direct assessment upon the taxpayer the official receipt of the tax paid together with the

notice of assessment; (b) If the claimant has been indirectly charged to United Kingdom or Empire Income Tax the certificate showing the tax deducted.

^{*}Delete as necessary.

6102/87.

November 1937.

Dear Turner,

Would you please refer to our official letter (38054/1/37) of the 14th June about Kenya Income Tax and the query of the Chamber of Shipping regarding the provisions of Section 8 (t) of the Ordinance. I now enclose a copy of a further despatch on the subject from Kenya.

The whole question of course, is bound up with
the general problem of taxation of shipping profits on white
I wrote to you on the 6th of November (our reference
6102/37); but I wonder if you would agree that we might
write to the Chamber of Shipping (who are pressing for
reply) more or less as fellows:— that the whole question
of reciprocal examption of shipping profits from Income Ta
is at present under review in regard to Konya and other
income tax Colonies; that it is not possible for the
Secretary of State to give a ruling as to the
interpretation

W. T. TURN R. ESQ.

interpretation to be placed on the Kenya provision in question as this, of course, is a matter for the Courts; but that the present position appears to be that, if French law exempts United Kingdom and Kenya shipowners, French shipowners would be exempt in Kenya; adding that this position may be altered at some future date as the result of the decision eventually taken on the question as a whole.

Yours sincerely,

.15 15

P.S. I see that the Foreign Office have "reminded" about Japan and Aden, so it might be as well, if you agree, to have the interdepartmental meeting you suggested fairly soon.



Supplement to the Official Gazette

Proclamations, Rules and Regulations

Vol. XXXIX-No. 39

August 17, 1937

CONTENTS

				V		PAC
Govt. Notices Nos	. 644-5-The	Criminal	Procedure	Code O	rders	incig:
Govt. Notice No.	646 The Inc	ome Tax	Ordinance-	-Rules		33
67.4			~ **			

6. py to 3. I. R.

GOVERNMENT NOTICE No. 644

THE CRIMINAL PROCEDURE CODE

ORDER

IN EXERCISE of the powers conferred upon me by section 81 of the Criminal Procedure Code I hereby order that the powers vessed in me by section 80 of the said Code may, for the time being be exercised by—

Theodore David Wallace, Esquire, Thomas Andrews Rennison, Esquire,

Arthur Phillips, Esquite

Government Notice No. 686 dated the 19th day of October, 1933, Government Notice No. 275 dated the 4th day of April, 1934, and Government Notice No. 159 dated the 22nd day of February, 1935, are hereby twoked.

Given under my hand at Nairobi this 9th day of August,

H. C. WILLAN

Acting Attorney General.

GOVERNMENT NOTICE No. 645

THE CRIMINAL PROCEDURE CODE

ORDE

IN EXERCISE of the powers conferred upon me by section 81 of the Criminal Procedure Code I hereby order that informations drawn up in pursuance of section 236 of the said Code may be signed in my name and on my behalf by—

Theodore David Wallace, Esquire,

Thomas Andrews Dennison, Esquire,

Arthur Phillips, Esquire.

Government Notice No. 681 dated the 19th day of October, 1933, Government Notice No. 276 dated the 4th day of April, 1934, and Government Notice No. 160 of 22nd day of February, 1935, are hereby revoked.

Given under my hand at Nairobi this 9th day of August, 1937.

H. C. WILLAN, Acting Attorney General. GOVERNMENT NOTICE No. 646

THE INCOME TAX ORDINANCE, 1937 RULES

IN EXERCISE of the powers conferred upon him by section 89 of the Income Tax Ordinance, 1937, His Excellency the Governor in Council has been pleased to make the following Rules:—

- 1. These Rules may be cited as the Income Tax (Forms) Rules, 1937.
 - 2. In these Rules unless the context otherwise requires— "the Ordinance" means the Income Tax Ordinance, 1937.
- 3. The return of income specified in sub-section (2) of section 51 of the Ordinance shall—
 - (a) in the case of a person on his own behalf or by a trustee, agent, guardian, curator, committee, attorney, factor, receiver, manager; on behalf of any incapacitated person or non-resident person, be in the Form I.T. 1 set out in the Schedule hereto;
 - (b) in the case of a company, body of persons or partnership, be in the Form I.T. 2 set out in the Schedule hereto; and
 - (c) in the case of an insurance company, be in the Form I.T. 2 set out in the Schedule hereto and shall have annexed thereto a return in the Form I.T. 2 (L.I.) set out in the Schedule hereto.
- 4. The return specified in section 58 of the Ordinance shall be in the Form I.T. No. 6 set out in the Schedule hereto.
- The list specified in section 30 of the Ordinance shall be in the Form I. T. No. 7 set out in the Schedule hereto.
- The return specified in section 60 of the Ordinance shall be in the Form I.T. No. 8 set out in the Schedule hereto.
- 7. The return specified in section 59 of the Ordinance shall be in the Form I.T. No. 9 set out in the Schedule hereto.

By Command of His Excellency the Governor in Council.

Nairobi,

This 12th day of August, 1937.

R. W. BAKER-BEALL, Clerk to the Executive Council

SCHEDULE

COLONY AND PROTECTORATE OF KENYA

YEAR 1937

le No	INCOME T	AX	trustee, agent, etc., on behalf of any incapaci- tated person or non-
any communic	form.		resident person.
lating to this	lorus.		
To			
2.4			
•		į.	
,			

		10	27 it is my duty to require
	ance of the provisions of the Income	a Tax Ordinance, 10	31. 10 10 10 2
In pursus	ance of the provisions of the Income arm showing the total income charge	sable upon you.	N COL
rom you a Rett	manual in the Colony i		P - C
		i	
(2	DERIVED from the Colony		December
, (3	RECEIVED in the Colony	form in respect of th	e year ended 31st December,
A the differ	RECEIVED in the Colony, RECEIVED in the Colony, ent heads on pages 2 and 3 of this	Other transfer of the second	deliver
1936.	N	complete this form	and send it by post or deliver
t have 9	coordingly to request that you will	Compression	144
to to me within	one month from this date.	- form or require any	further information, you are
It to my women b	ocordingly to request that you wan one month from this date. ave any difficulty in completing this to to me or call at this office. For y	our guidance in fillin	ng up the return, animanacory
It you is	to me or call at this office. For	4 6	G Discourt
invited to wiver	in the enclosure:	return may be kep	t will be supplied on request.
t durli	to me or call at this outco. in the enclosure. cate form upon which a copy of the	100000	200
A dupi	Park.	7.4	
			J. C. MUNDY,
		Com	missioner of Income Tax.
	The second second		
Law Courts B	Box 520, Nairobi.	1 1	
P.37.	Dox var.	12 . 19	
		1 y . y .	
	e mate	RATION:	
	DECL	Character	
I hereby decl	are:-	1 11/1	11 2
1 hereny disc.			1
(1) 111	*(s) on my own behalf;		
			i Con
	residing at this Return contains a full, just		the whole of my incor
	antaire a full, just	and true account of	his or ner
(2) T	from the sources detailed and the	all information	whatsoever given by me
	Come the sources detailed and		1/2
	Return is true and correct.		anded 31st December, 1936.
	l was regident in	Kenya for the year	ended 31st December, 1936.
(3) T	hat be or she was not		- hing the Return
		Signature	of Person making the Return
		Residence).
		J. Sent J	Trustee, Agent, Receiver, et
	* 1,	Whather	Transaction

PAGE. 3

PAGE 2

STATEMENT OF INCOME FOR THE

PAGE 4 SHOULD BE COMPLETED BY OR N.B.—It is not sufficient to leave a space blank

A INCOME ACCRUED IN OR DERIVED FROM KENYA	Amount of Incom If Nil, State "NIL
FROM AGRICULTURE OR FARMING	
State type of Farm or Plantation, etc.	
Land Office No	
Acreage under cultivation	
If not owner, state Rent paid : f	
Name and Address of Owner	×
	£
	1 45
FROM THE TRADE, BUSINESS, PROFESSION OR VOCATION	1 Pag. 1
of	. v
carried on under the Trade Name of	1.74
at	£
Share of the Partnership Income of	Q455
as shown in the separate partnership return	£
Now - A Release Sheet Trading Account and Profit and Luss	The state of the s
Account (which should be in sufficient detail to show under separate	11.2
headings the general nature of the expenses) should be furnished to- gether with a statement showing how the income has been computed.	
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received	•
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received	4
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR Blate from whom received	4
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received	£
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received. FROM EMPLOYMENT Department, or Name of Employer	•
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received	•
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received. FROM EMPLOYMENT Department, or Name of Employer	•
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received FROM EMPLOYMENT Department, or Name of Employer Address Description of Office or Employment INCOME: Salary or Wages (including Lawe Pay).	•
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received	•
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR Bate from whom received. FROM EMPLOYMENT Department, or Name of Employer. Address. Description of Office or Employment INCOME: Salary or Wages (including Leave Pay) Fees, Bonus and Commission Passage Money	
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received	
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received FROM EMPLOYMENT Department, or Name of Employer Address. Description of Office or Employment INCOME. Salary or Wages (including Lawe Pay) Fees, Bonus and Commission Passage Moncy Estimated Annual Value of Free Quarters.	
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR Bate from whom received. FROM EMPLOYMENT Department, or Name of Employer. Address. Description of Office or Employment INCOME: Salary or Wages (including Leave Pay) Fees, Bonus and Commission Passage Money Estimated Annual Value of Free Quarters. Board or Realdence	
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received FROM EMPLOYMENT Department, or Name of Employer Address Description of Office or Employment INCOME: Salary or Wages (including Lawe Pay). Fees, Bonus and Commission Passage Money Estimated Annual Value of Free Quarters. Board or Residence Other Remuneration or Allowances	
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received. FROM EMPLOYMENT Department, or Name of Employer. Address. Description of Office or Employment INCOME: Salary or Wages (including Leave Pay) Fees, Bonus and Commission Passage Money Estimated Annual Value of Free Quarters. Board or Residence Other Remuneration or Allowances	
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received. FROM EMPLOYMENT Department, or Name of Employer. Address. Description of Office or Employment INCOME: Salary or Wages (including Leave Pay) Fees, Bonus and Commission Passage Money Estimated Annual Value of Free Quarters. Board or Residence Other Remuneration or Allowances	
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received. FROM EMPLOYMENT Department, or Name of Employer. Address. Description of Office or Employment INCOME: Salary or Wages (including Leave Pay) Fees, Bonus and Commission Passage Money Estimated Annual Value of Free Quarters. Board or Residence Other Remuneration or Allowances	
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received. FROM EMPLOYMENT Department, or Name of Employer. Address. Description of Office or Employment INCOME: Salary or Wages (including Leave Pay) Fees, Bonus and Commission Passage Money Estimated Annual Value of Free Quarters. Board or Residence Other Remuneration or Allowances	
FROM ANY PENSION OTHER THAN IN RESPECT OF WOUNDS OR DISABILITY CAUSED IN WAR State from whom received. FROM EMPLOYMENT Department, or Name of Employer. Address. Description of Office or Employment INCOME: Salary or Wages (including Leave Pay) Fees, Bonus and Commission Passage Money Estimated Annual Value of Free Quarters. Board or Residence Other Remuneration or Allowances	

YEAR ENDED 31st DECEMBER, 1936

ON BEHALF OF A RESIDENT IN KENYA there was no income the word "NIL" should be entered.

OM ANY PROPERTY (RENTS, PREMIUMS, ETC.) Gross Crown or Mortager Relate, Relate, Rente, Cround Rente Rente, Cround Rente Rente, Cround Rente Rente, Repairs, etc. Income Rente Rente, Cround Rente Rente, Rente, Repairs, etc. Income Rente Rent				1	l'otal brought fo	reard from			
ROMNET ANNUAL VALUE OF ANY LEND OR IMPROVEMENTS THEREON OWNED AND DOT FREE FOR THE PURPOSE OR BEHALF OR OCCUPIED DOT FREE FOR THE PURPOSE OR BEHALF OR OCCUPIED DOT FREE FOR THE PURPOSE OR BEHALF OR OCCUPIED DOT FREE FOR THE PURPOSE OR SITUATION OF EXPORTANT AND NOT FOR PROFIT OR SITUATION OF PROPERTY CAPITAL VALUE OF ANY LEND OR IMPROVEMENTS FROM ANY DIVIDENDS, INTERMET, ANNUTTES, ETC. FROM ANY OTHER SQURCE NOT INCLUDED ABOVE, Give PROM ANY OTHER SQURCE NOT INCLUDED ABOVE, Give PROM ANY OTHER SQURCE NOT INCLUDED ABOVE, Give PROM ANY OTHER SQURCE NOT INCLUDED ABOVE, Give INCOME RECEIVED IN KERYA FROM OUTSIDE KENYA FROM ALS SQURCES (a) From the United Kingdom or any British Prospension INCOME RECEIVED IN KERYA FROM OUTSIDE KENYA AND NOT ARREADY DEBUCTED ABOVE AND NOT ARREADY DEBUCTED ABOVE AMOUNT of		TV DDC	PER	TY (REN'	rs, PREMIUN	18, ETC.)	Net		
ROM NET ANNUAL VALUE OF ANY LAND OR IMPROVEMENTS THERRON OWNER OF COULPIED BY ME OR ON MY RESIDENCE OR ENJOYMENT AND NOT FOR PROFIT OR RESIDENCE OR ENJOYMENT AND NOT FOR PROFIT OR RESIDENCE OF PROPERTY Capital Value 2 Capital Value Capital Val	tion	Gross	Gro	rown or und Rents	Mortgage or Loan Interest	Repairs, atc.	Income		
SOM NET ANNUAL VALUE OF ANY LAND OR IMPROVEMENTS THEREON OWNED AND EAST PREF FOR THE PURPOSE OR BEHALF OR OCCUPANT AND NOT FOR PROFIT OR BEHALF OR OCCUPANT OF THE PROFIT OR BEHALF OR OCCUPANT OF THE PROFIT OR BEHALF OR OCCUPANT OF THE PROFIT OR BEHALF OR OCCUPANT OR BEHALFOR OR BEHALF OR OCCUPANT OR BEHALFO		venta, o.	-						
SOM NET ANNUAL VALUE OF ANY LAND OR IMPROVEMENTS THEREON OWNED AND EAST PREF FOR THE PURPOSE OR BEHALF OR OCCUPANT AND NOT FOR PROFIT OR BEHALF OR OCCUPANT OF THE PROFIT OR BEHALF OR OCCUPANT OF THE PROFIT OR BEHALF OR OCCUPANT OF THE PROFIT OR BEHALF OR OCCUPANT OR BEHALFOR OR BEHALF OR OCCUPANT OR BEHALFO									
ROM NET ANNUAL VALUE OF ANY LAND OR IMPROVEMENTS THEREON OWNED AND RENT PREF FOR THE PURPOUT BEHALF OR OWNED AND RENT PREF FOR THE PURPOUT OR BEHALF OR OWNED AND RENT PREF FOR THE PURPOUT OR BEHALF OR OWNED AND RENT PREF FOR THE PURPOUT OR BISHARIO OF PROPERTY Carlot Company Carlot C			1					•	
RESIDENCE OR ENOUTHEN FREE VIT FOR PROFIT OR RESIDENCE OR ENOUTHENT AND NOT FOR PROFIT OR GAIN SITUATION OF Property Capital Value RESIDENCE OR ENOUTHENT ADDITIONS FROM ANY DIVIDENDS. INTEREST. ANNUTTES. ETC. FROM ANY DIVIDENDS. INTEREST. ANNUTTES. ETC. FROM ANY OTHER SOURCE NOT INCLUDED ABOVE. Give Details of Searce. PROM ANY OTHER SOURCE NOT INCLUDED ABOVE. Give Details of Searce. (a) From the United Kingdom or any British Possessides: (b) From any Serving Country: TOTAL (c) From any Serving Country: TOTAL (c) From ADDITION FOR. (d) INTEREST CHARGES ON MORTGAGE OR LOAN EMPLOYED LIN ACQUIRING AND NOT ALREADY DEBUUTED ABOVE. Amount of Rate of Details of Security Creditor's Name and Address was created to the result of the charge was created. (d) LOSSEE IN TRADE OR AGRICULTURE. IF ANY. [1918] PROFIT YEARS 1934. [1918] PROFIT OR LESS 1934. [1918] PROFIT OR LESS 1934. [1918] PROFIT OR LESS 1934. [1918] [19				.,				1 -	
RESIDENCE OR ENOUTHEN FREE VIT FOR PROFIT OR RESIDENCE OR ENOUTHENT AND NOT FOR PROFIT OR GAIN SITUATION OF Property Capital Value RESIDENCE OR ENOUTHENT ADDITIONS FROM ANY DIVIDENDS. INTEREST. ANNUTTES. ETC. FROM ANY DIVIDENDS. INTEREST. ANNUTTES. ETC. FROM ANY OTHER SOURCE NOT INCLUDED ABOVE. Give Details of Searce. PROM ANY OTHER SOURCE NOT INCLUDED ABOVE. Give Details of Searce. (a) From the United Kingdom or any British Possessides: (b) From any Serving Country: TOTAL (c) From any Serving Country: TOTAL (c) From ADDITION FOR. (d) INTEREST CHARGES ON MORTGAGE OR LOAN EMPLOYED LIN ACQUIRING AND NOT ALREADY DEBUUTED ABOVE. Amount of Rate of Details of Security Creditor's Name and Address was created to the result of the charge was created. (d) LOSSEE IN TRADE OR AGRICULTURE. IF ANY. [1918] PROFIT YEARS 1934. [1918] PROFIT OR LESS 1934. [1918] PROFIT OR LESS 1934. [1918] PROFIT OR LESS 1934. [1918] [19			only.		PANVLAND	OR IMPROV	EMENTS	-	
FROM ANY DIVIDENDS, INTEREST, ANNUITIES, ETC. FROM ANY OTHER SQUICE NOT INCLUDED ABOVE. Give Details of desires	BEH	ALF OR	OCC	UPIED RI	ENT AND N	OT FOR PR	OFIT OR		
FROM ANY DIVIDENDS, INTEREST, ANNUITIES, ETC. FROM ANY OTHER SOURCE NOT INCLUDED ABOVE. Give Details of desires.	8	ituation	of Pro	operty	Capital Val	10	٤		
FROM ANY DIVIDENDS, INTEREST, ANNUTTES, EC. FROM ANY OTHER SQUACE NOT INCLUDED ABOVE. Give Details of Searce. INCOME RECEIVED IN KENYA FROM OUTSIDE KENYA FROM ALL SQUACES. (a) From the United Kingdom or any British Possession: (b) From any Foreign Country: C.—DEDUCTION FOR. (b) From any Foreign Country: TOTAL INTEREST CHARGES ON MORTGAGE OR LOAN EMPLOYED IN ACQUIRING AND NOT ALREADY DEBUCTED ABOVE. Amount of Date Rate of Description of Security Creditor's Name and Address was created. Amount of Date Rate of Description of Security Creditor's Name and Address was created. (3) LOSSES IN TRADE OR AGRICULTURE, IF ANY. [1913] FROM TO PLESS 1913. [1914] FROM TO PLESS 1914. [1915] FROM ANY OTHER SQUACE NOT INCLUDED ABOVE. [2] [3] [4] [5] [6] [6] [7] [6] [7] [7] [7] [8] [8] [8] [8] [8					Na rec			£	
FROM ANY DIVIDENDS, INTEREST, ANNUTTES, EC. FROM ANY OTHER SQUACE NOT INCLUDED ABOVE. Give Details of Searce. INCOME RECEIVED IN KENYA FROM OUTSIDE KENYA FROM ALL SQUACES. (a) From the United Kingdom or any British Possession: (b) From any Foreign Country: C.—DEDUCTION FOR. (b) From any Foreign Country: TOTAL INTEREST CHARGES ON MORTGAGE OR LOAN EMPLOYED IN ACQUIRING AND NOT ALREADY DEBUCTED ABOVE. Amount of Date Rate of Description of Security Creditor's Name and Address was created. Amount of Date Rate of Description of Security Creditor's Name and Address was created. (3) LOSSES IN TRADE OR AGRICULTURE, IF ANY. [1913] FROM TO PLESS 1913. [1914] FROM TO PLESS 1914. [1915] FROM ANY OTHER SQUACE NOT INCLUDED ABOVE. [2] [3] [4] [5] [6] [6] [7] [6] [7] [7] [7] [8] [8] [8] [8] [8					I			-	
FROM ANY OTHER SQUACE NOT INCLUDED ABOVE. Give Details of Searcy -INCOME RECEIVED IN KENYA FROM OUTSIDE KENYA FROM ALL SOURCES (a) From the United Kingdom or any British Possessides: (b) From any Foreign Country: C—DEDUCTION FOR: (c) From ANY FROM OUTSIDE KENYA FROM OUTSIDE					NTEREST. A	NNUITIES,	erc.	-	
FROM ANY OTHER SOURCE NOT INCLUDED ABOVE. Give Details of Searce; -INCOME RECEIVED IN KENYA FROM OUTSIDE KENYA FROM ALL OUTRICES. (a) From the United Kingdom or any British Possession: (b) From any Yeroign Country: C—DEDUCTION FOR. C—DEDUCTION FOR. C—DEDUCTION FOR. C—DEDUCTION FOR. ACQUIRING ANY DEDUCTED ABOVE ACQUIRING AND NOT ALREADY DEDUCTED ABOVE AND NOT ALREADY DEDUCTED ABOVE Was created. Amount of Date Rate of Description of Control of Purpose and Address was created. Amount of Library Control of Purpose Searce S	ROM	ANY	1 4 1 1	LADO, I	一年更是物	1			
FROM ANY OTHER SOURCE NOT INCLUDED ABOVE. Give Details of Searce; -INCOME RECEIVED IN KENYA FROM OUTSIDE KENYA FROM ALL OUTRICES. (a) From the United Kingdom or any British Possession: (b) From any Yeroign Country: C—DEDUCTION FOR. C—DEDUCTION FOR. C—DEDUCTION FOR. C—DEDUCTION FOR. ACQUIRING ANY DEDUCTED ABOVE ACQUIRING AND NOT ALREADY DEDUCTED ABOVE AND NOT ALREADY DEDUCTED ABOVE Was created. Amount of Date Rate of Description of Control of Purpose and Address was created. Amount of Library Control of Purpose Searce S						£	3,,,,,,,,,		
PROM ANY OTHER SOURCE NOT INCLUDED ABOVE Give Details of Searces -INCOME RECEIVED IN KENYA FROM OUTSIDE KENYA FROM ALL OUTSIDE SEATON ALL OUTSIDE KENYA FROM OUTSIDE KENYA FROM OUTSIDE KENYA FROM OUTSIDE KENYA FROM ALL OUTSIDE KENYA FROM O					11.00	12	***********	1 2	
Details of Senergy INCOME RECEIVED IN KENYA FROM OUTSIDE KENYA (a) From the United Kingdom or any British Peaseanton - (b) From any Foreign Centry: (b) From any Foreign Centry: (c) DEDUCTION FOR: (l) INTEREST CHARGES ON MORTGAGE OR LOAN EMPLOYED IN ACCURATION AND NOT ALREADY DEDUCTED ABOVE Amount of Rate of Description Creditor's Name and Address Amount of Date (3) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (3) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (3) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (4) Program Flash (5) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (6) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (7) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (8) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (9) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (9) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (19) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (19) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (19) LOSSES IN TRADE OR AGRICULTURE IF ANY. (19) LOSSES IN TRADE OR AGRICULTURE IF ANY. (19) LOSSES IN TRADE OR AGRICULTURE IF ANY.				······································		Kantan angeliana	A TOTAL COLL	To allo	
Details of Senergy INCOME RECEIVED IN KENYA FROM OUTSIDE KENYA (a) From the United Kingdom or any British Peaseanton - (b) From any Foreign Centry: (b) From any Foreign Centry: (c) DEDUCTION FOR: (l) INTEREST CHARGES ON MORTGAGE OR LOAN EMPLOYED IN ACCURATION AND NOT ALREADY DEDUCTED ABOVE Amount of Rate of Description Creditor's Name and Address Amount of Date (3) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (3) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (3) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (4) Program Flash (5) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (6) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (7) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (8) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (9) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (9) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (19) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (19) LOSSES IN TRADE OR AGRICULTURE, IF ANY. (19) LOSSES IN TRADE OR AGRICULTURE IF ANY. (19) LOSSES IN TRADE OR AGRICULTURE IF ANY. (19) LOSSES IN TRADE OR AGRICULTURE IF ANY.	,			n COTTR	CE NOT INC	LUDED AB	DAR' GI	12	
INCOME RECEIVED IN KENYA FROM OURSIDE KENYA FROM ALL SOUNCES (a) From the United Kingdom or any British Possentian: (b) From any Norough Country: TOTAL: (b) From any Norough Country: TOTAL: (c) DEDUCTION FOR: (d) INTEREST CHARGES OR MORTGAGE OR LOAN EMPLOYED IN THIS REFURN AND NOT ALREADY DEDUCTED ABOUT AND NOT ALREADY DEDUCTED ABOU	FROM	ANY	OTHE	R BOOK	On will be	11 1 11	TOWN TOWN	115 . 115	
(a) From the United Kingdom or any British Possensian (b) From any Noveign Country (b) From any Noveign Country (c) DEDUCTION FOR (d) INTEREST CHARGES ON MORTGAGE OR LOAN EMPLOYED IN ACQUIRING ANY DEDUCTED ABOVE AND NOT ALREADY DEDUCTED ABOVE AND NOT ALREADY DEDUCTED ABOVE AMBURN of Rate of Security Creditor's Name and Address Amburnt of Rate of Security (d) LOSSES IN TRADE OR AGRICULTURE. IF ANY (e) LOSSES IN TRADE OR AGRICULTURE IF ANY (f) LOSSES IN TRADE OR AGRICULTURE IF ANY (g) LOSSES IN TRADE OR AGRICULTURE IF ANY (g) LOSSES IN TRADE OR AGRICULTURE (g) LOSSES IN TRADE OR AGRICULTURE (h) From any Noveline (g) LOSSES IN TRADE OR AGRICULTURE (g) LOSSES IN TRADE OR AGRICULTURE (h) From any Noveline (g) LOSSES IN TRADE OR AGRICULTURE (h) From any Noveline (g) LOSSES IN TRADE OR AGRICULTURE (g) LO	Do	tails of	CHECK	3000	3 02 3 CHEM/5	Marie Contraction of the last		23 86	manife 1
(a) From the United Kingdom or any British Possensian (b) From any Noveign Country (b) From any Noveign Country (c) DEDUCTION FOR (d) INTEREST CHARGES ON MORTGAGE OR LOAN EMPLOYED IN ACQUIRING ANY DEDUCTED ABOVE AND NOT ALREADY DEDUCTED ABOVE AND NOT ALREADY DEDUCTED ABOVE AMBURN of Rate of Security Creditor's Name and Address Amburnt of Rate of Security (d) LOSSES IN TRADE OR AGRICULTURE. IF ANY (e) LOSSES IN TRADE OR AGRICULTURE IF ANY (f) LOSSES IN TRADE OR AGRICULTURE IF ANY (g) LOSSES IN TRADE OR AGRICULTURE IF ANY (g) LOSSES IN TRADE OR AGRICULTURE (g) LOSSES IN TRADE OR AGRICULTURE (h) From any Noveline (g) LOSSES IN TRADE OR AGRICULTURE (g) LOSSES IN TRADE OR AGRICULTURE (h) From any Noveline (g) LOSSES IN TRADE OR AGRICULTURE (h) From any Noveline (g) LOSSES IN TRADE OR AGRICULTURE (g) LO			1175300	BB5., 177		**************************************	100000000000000000000000000000000000000	S. III	E. Marie
INCOME RECEIVED IN KENALS (a) From the United Kingdom or any British Possession: (b) From any Ferriga Country: (b) From any Ferriga Country: C—DEDUCTION FOR: (c) DEDUCTION FOR: (d) LERREST CHARGES ON MORTGAGE OR LOAN EMPLOYED IN COURTING ANY INCOME DECLARED IN THIS REFURN AND NOT ALREADY DEDUCTED ABOVE Amount of Rate of Becurity Creditor's Name and Address was created by the charge in									
(a) From the United Russes (b) From any Foreign County: (c)			AND THE ST		*************	Mary Charles	KENY	A	MARINE.
(a) From the United Russes (b) From any Foreign County: (c)			POPI	VED IN	KENYA FR	OM OUTSIL	EKENY	A	SECTION AND ADDRESS.
(b) From any Foreign Country: C—DEDUCTION FOR. I) INTEREST CHARGES ON MORTGAGE OR LOAN EMPLOYED IN ACQUIRED ANY DEBUCTED ABOVE ANY DEBUCTED ABOVE AND NOT ALREADY DEBUCTED ABOVE AND ADMINISTRATION OF STREET	INC	OME R	ECEI	VED IN	KENYA FR	OM OUTSIL	E KENY	ra -	THE TANK
(b) From any Foreign Country: 5 10 C—DEDUCTION FOR: 11 INTEREST CHARGES ON MORTGAGE OR LOAN EMPLOYED IN REPURN AND TOTAL RAPE OF ACTION AND INTEREST OF AMOUNT ALREADY DEDUCTED ADOVE Amount of Rate of Security Creditor's Name and Address Amount of Interest Security Creditor's Name and Address Amount of Rate of Security Creditor's Name and Address Amount of R			FR	VED IN	KENYA FR SOURCES	OM OUTSII	E KENY	A	
(b) From any Newsign Country: 2		From t	ECEI FR	VED IN OM ALL aited Kinge	KENYA FR SOURCES dom or any Bri	OM OUTSII	E KENY	(de)	AMARIAN MENTAL PROPERTY OF THE
(b) From any Joseph (c) (c) From any Joseph (c)		From t	ECEI FR	VED IN OM ALL ited Kinge	KENYA FR SOURCES dom or any Bri	OM OUTSII	E KENY		TO THE
C_DEDUCTION FOR: C_DEDUCTION	(a) From t	ECEI FR	VED IN OM ALL ited Kinge	KENYA FR SOURCES dom or any Bri	OM OUTSIL	E BENY		TO THE
O_DEDUCTION FOR - O_DEDUCTION F	(a) From t	ECEI FR	VED IN OM ALL ited Kinge	KENYA FR SOURCES dom or any Bri	OM OUTSIL	E BENY		
Amount of Date Rate of Date of Date Rate of	(a) From t	ECEI FR	VED IN OM ALL ited Kinge	KENYA FR SOURCES dom or any Bri	OM OUTSIL	E BENY		
Amount of Date Rate of Date Creditor's Name and Address Cred	(a (Ł) From t	ECEI FR he Un	VED IN OM ALL sited Kingo oreign Cou	KENYA FR SOURCES dom or any Bri	OM OUTSIL	E KENY	= =	
Amount of Rate of Date Security and Address the charges 31-13-36 was created 31-13-36	(a (Ł) From t	ECEI FR he Un	VED IN OM ALL lited Kings oreign Cou	KENYA FR SOURCES dom or any Bri	OM OUTSIL	TOTAL PLOYED IS RETU	E E EN	
(3) LOSSES IN TRADE OR AGRICULTURE. IF ANY. [193] PROFIT PLA 1934. [194] [195] [1	(a (b (1) INI	DED EREST CQUIR AND No	ECEI FR he Un any F UCTI CHA ING	ON FOR RGES ON LREADY	KENYA FR SOURCES iom or any Bri muty: MORTGAGE OME DECLA DEDUCTED	OR LOAN ES RED IN TE ABOVE Purpose	TOTAL AMOUNT Interest	E E E E E E E E E E E E E E E E E E E	TO STATE OF THE ST
(3) LOSSES IN TRADE OR AGRICULTURE, IF ANY. [1928	(a) (b) (b) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	DED PROME	any F UCTI CHA ING OT A	ON FOR RGES ON LREADY	KENYA FR SOURCES Jom or any Bri MORTGAGE OME DECLA DEDUCTO'S Nat and Address	OR LOAN EARED IN THA ABOVE	TOTAL AMOUNT Interest	E E E E E E E E E E E E E E E E E E E	20 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
(5) LOSSES IN TRADE OR AGRICULTURE. IF ANY. (5) LOSSES IN TRADE OR AGRICULTURE IF ANY. [1932] PROFIT OR LOSS [1933] LOSS [1934] LOSS [1934]	(a) (b) (b) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	DED PROME	any F UCTI CHA ING OT A	ON FOR RGES ON LREADY	KENYA FR SOURCES Jom or any Bri MORTGAGE OME DECLA DEDUCTED Creditor's Nar and Address	OR LOAN ES RED IN TE ABOVE Purpose for which the charg was create	TOTAL AMOUNT Interest	E E E E E E E E E E E E E E E E E E E	
(3) LOSSES IN TRADE OR AGRICULTURE, IF ANY. 5	(a) (b) (b) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d) From to promise the promise pro	ECEI FR he Un any F UCTI CHA ING OT A	VED IN OM ALL ited Kings or	KENYA FR SOURCES Jom or any Bri mortgage OME DECLA DEDUCTED Creditor's Nata	OR LOAN ENRED IN THE ABOVE Purpose for which the charg was crossed.	TOTAL AMOUNT Interest	E E E E E E E E E E E E E E E E E E E	
(3) LOSSES IN TRADE OR AGRICULTURE. PROFIT OR LOSS 1922	(a) (b) (c) (l) (l) (l) (l) (l) (l) (l) (l) (l) (l) From to () From to () DED () From () DED () DED () EREST () AND () Note () Rest of ()	he Un any F UCTI CHA ING OT A	VED IN OM ALL- ited Kinge oreign Cou- on FOR RGES ON ANY INC. LREADY Security	KENYA FR SOURCES Jom or any Bri mortgage OME DECLA DEDUCTED Creditor's Nar and Address	OR LOAN ESTREE IN THE ABOVE	Total RPLOYED IS RETU Amoun Interest able in yoar or	E E E E E E E E E E E E E E E E E E E	
PROFIT OR LOSS 1933. Ner 1934. Loss £	(a) (b) (c) (l) (l) (l) (l) (l) (l) (l) (l) (l) (l) From to () From to () DED () From () DED () DED () EREST () AND () Note () Rest of ()	he Un any F UCTI CHA ING OT A	VED IN OM ALL- ited Kinge oreign Cou- on FOR RGES ON ANY INC. LREADY Security	KENYA FR SOURCES Jom or any Bri mortgage OME DECLA DEDUCTED Creditor's Nar and Address	OR LOAN ESTREE IN THE ABOVE	Total RPLOYED IS RETU Amoun Interest able in yoar or	E E E E E E E E E E E E E E E E E E E	
PROFIT OF THE YEAR 1934,	(a) (k) (k) (k) (k) (k) (k) (k) (k) (k) (k) From to () From to () DED () From () DED () DED () EREST () AND () Note () Rest of ()	ECEI FR he Un any F UCTI CHA ING OT A	OM ALL ited Kings oreign Cov oreign Cov ON FOR RGES ON ANY INC LREADY Security	KENYA FR SOURCES jom or any Bri mity:- MORTGAGE OME DECLA DEDUCTED Creditor's Nat and Address	OR LOAN ES RED IN TE ABOVE Purpose for which was created to was created to the control of the c	Total PLOYED IS RETU Amoun Interest able in 31-12	£ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £	
	Amour Det) From to proper	ECEI FR he Un any F UCTI CHAING OT A	OM ALL ited Kings oreign Cou orei	KENYA FINESOHECES Jom or any Britania MORTGAGE JOME DECLA DEDUCTED Creditor's National Address A AGRICULTU	OR LOAN ES RED IN TE ABOVE. OR LOAN ES RED IN TE ABOVE. The charge was created.	TOTAL PLOYED Interest Use a service of the service	£ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £	
	(a) (b) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d) From () DED () From () DED () PEREST () CQUIR	ECEI FR he Un he U	VED IN OM ALL OF	KENYA FRESORGES SOME OF THE SOURCES MONTGAGE MONTGAGE DEDUCTED Creditor's Nat and Address A AGRICULTI	OR LOAN ES RED IN TE ABOVE. OR LOAN ES RED IN TE ABOVE. The charge was created.	TOTAL PLOYED Interest Use a service of the service	£ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £	

* Page 4

CLAIM FOR DEDUCTIONS

TO BE COMPLETED BY OR ON BEHALF OF A RESIDENT IN KENYA

Note.—These deductions will be allowed by the Commissioner, and should NOT be deducted in computing the income returned on pages 2 and 3 of the form.

1. A DEDUCTION OF £350 IS ALLOWED TO A RESIDENT IN KENYA.

2. WIFE. - (A deduction of £150 is allowed.)

who was living with the taxpayer or wholly maintained by him during the year ended 31st December, 1936.

3. CHILDREN.—(A deduction of £75 is allowed for one child and £60 for each subsequent child, with a maximum of £255), living during the year ended 31st December, 1936, and under sixteen years of age on 1st January, 1936, or who, if over that age were receiving full-time instruction at any University, College, School or other Educational Establishment, or were articled or indestured. "Child" includes a step-child, an illegitimate child, or an adopted child who was during the year ended 31st December, 1936, wholly maintained by the individual.

Name and Address of the University. Full name of each child Date of Birth College, etc., in the case of a child

In the case of stepchild, illegitimate child or adopted child state whether wholly maintained

Amount

4 DEPENDANTS. (A deduction of the account expended during the year ended 31 12-36 is allowed subject to a maximum of 1100). A dependant is a relative of the taxpayer or of his wife who is either incapacitated by old oge or inflicintly from maintaining himself, or is the Any sum paid by way of abusiny or maintenance under an order of a competent court made on the dissolution of marriage or under an agreement in writing between the parties whose marriage has been dissolved is deemed to be a sum expended on maintenance of a dependent relative.

Date of Birth, if Date of any Court Name and Address | Relation to Taxpayer aged; or nature of Order or Agreement pended of Dependant or his wife Infirmity

5. LIFE INSURANCE OR CONTRIBUTIONS TO PENSION FUNDS.-A deduction is allowed in respect of :-

(a) The amount of premium paid in respect of an insurance on the taxpayer's or his wife s life. (b) The annual contribution to a Widows' and Orphans' Pension Scheme or Approved Fund,

The allowance is restricted to one-sixth of the assessable income or £200, whichever is the less.

Name of Assurance Company, Fund or Pen- sion Scheme	Whether on life of Taxpayer or his Wife	Capital sum pay- able at Death	Amount of Annual Premi- ums or contributions paid in the year ended 31st Dec., 1936.

No deduction can be allowed of any contribution made to any provident fund unless the contribution is made pursuant to a statutory or contractual obligation to a provident fund under the rules of which, suph contribution are not be withdrawn from the fund except upon the death of the contribution of the suph provident of

Kenya Proclamations, Rules and Regulations, 1937

FORM I.T. 2

VEAR 1937

relating to this form.

Please quote File No. in any communication INCOME TAX

COLONY AND PROTECTORATE OF KENYA

Return to be made on behalf of Companies. Body of Persons, Partpership, etc.

In pursuance of the provisions of the Income Tax Ordinance, 1937, at is my duty to require from you a Return showing the total amount of income of

(1) ACCRUED in the Colony;

(2) DERIVED from the Colony; and

under the different hords on page 3 of this form in respect of the year ended 31st December, 1936. unser the inneron mone on page a or this form in respect of the year suscends dast December, visib.

I have accordingly to respect that you will complete this form and send in by post or deliver it to me. within one month from this date.

In the case of .

(a) A Company or Body of Persons - Section A should be completed

(b) A Partnership Sections A and B should be completed

If you wash for any further information or guidance you are invited to apply to rue. A doplicate form upon which a copy of the return may be kept will be supplied on request.

J. C. MUNDY, Commissioner of Income Tax. Law Courts Buildings, P.O. Box 520, Nairobi.

DECLARATION

I hereby declare that this return contains a full, just and true account of the required particu-

Signature of Person making the Return

.....Dosignation.

(a) By the manager or other principal officer of a company or body of persons, Nors .-- The return is to be completed :--

(b) By the precedent partner in the case of a partnership, or where no partner is resident in the one procedure partner in the case of a partnership, or where no partner is companyed task. Opiony by the attorney, agent, manager or factor of the partnership resident in the Colony.

DETAILED INSTRUCTIONS INCOME DERIVED FROM AGRICULTURE. -Separate Instructions are enclosed.

INCOME DERIVED FROM AURICULTURE. Separate instructions are encoused.

INCOME DERIVED FROM A TRADE, BUSINESS OR PROFESSION.—A full description of the INCOME DERIVED FROM A IRADE, BUNINESS OR FROPERSION.—A bull description of the trading activities should be given, together with the addresses of the principal office and all branches

of the concern.

Accounts.—If a copy of the Trading Account and Baiance Sheet has not already been forwarded to the Commissioner, a copy certified as correct should be attached to the Return. An warded to the commissioner, a copy cortuin as corrots should be accomed to Insurance Company must make a Supplementary Return on Form I.T., 2 (L.L.) ure tempany must make a outpiementary itetum on rorm i.T. 2 (i.i.l.) Year or Retrux - The profits for the Year ended 31st December, 1936, should be stated.

YEAR OF RETURN IND profits for the Year ended 31st Incomper, 1938, should be stated.

Where, however, accounts are usually made up each your to some date other than the 31st December. Where, however, accounts are usually made up each year to some unrestant that the profit for the year to the date of the Balance Sheet in the Year ending 31st March, 1937, may be the profit for the year to the date of the Baiance Sheet in the year enting data March, 1937, may be accepted, provided that future Returns are also made up to the like date in the succeeding year. of provided that toture returns are also made up to the mer date in the succeeding year.

DEDUCTIONS ALLOWED. These are, broadly speaking, expenses (not being capital expendi-

DEDUCTIONS ALLOWED. Turses are, growing responses (not some capital expendi-ture) wholly and exclusively incurred for the purposes of the trails, business, profession or vocation. (1) Interest upon any money borrowed where the Commissioner is satisfied that the The deductions allowable include :-

interest was paid on capital employed in acquiring the income;

(2) Rent of land or buildings occupied for the purpose of acquiring the income;

(3) Sums expended for structural alterations to promises, for the repair of premises,

(3) Sums expensed for structural attentions to premises, for the repair of premises, plant and machinery employed in acquiring the income or for the repair, renewal or alteraplant and machinery employed in acquiring the mound or for the repair, renewal or altera-tion of implements, uterails or articles so employed, except where an allowance is granted in t or wear and cear;
(4) So much of any amount expended in replacing premises, plant or machinery used (4) So much of any amount expedined in repracting profitness, point or inactuarry used or employed in the trade, business, profession or vocation as is equal to the cost of the prem-

or employed in the trade, business, protession or vocation as is equal to the cost of the prem-ises, plant or machinery replaced after deducting from the cost (a) the depreciation allowed in uses, plant or machinery replaced after deducting from the cost (a) the depreciation allowed in respect of wear and tear since the date of crection or purchase or last January, 1937, whichever respect of wear and tear since the date of erection or purchase or ist January, 1931, whichever date is the later, and (b) any sum realized by its sale or recurrend under any insurance or date is the later; and (p) any sum resulted by us sale of resolvered under any insurance of indemnity. "Fremises" means any building (other than these of a permanent nature) in which such plant and machinery was situated

such plane and minimizery was successful.

(5) Debts proved to be bad, and doubtful debts to the extent that they are respectively (a) (ANOIS proved to be usu, and municing decise to the extern sines may are respectively estimated to be load; recoveries of amounts previously written off must be treated as receipts of the year ;

[6] A sum carried to a reserve fund in the case of a Company or Co operative Society in accordance with Section 19 of the Ordinance ,

(7) ALLOWANCE FOR WEAR AND TEAR. A deduction may be made of a reasonable (7) ALLOWANCE FUR WEAR AND IRAR. A detection may be made of a reasonable amount for the wear and tear of property owned, including plant and machinery, arising out. amount for the wear and tear of property owned, including plant and machinery, arising out of the use or employment of such property in the Year ended 31st December, 1936. No allowance can be made for the depreciation of buildings or other structures of a per-

monent nature.

DEDUCTIONS NOT ALLOWED : (e) Domestic or private expension;
(9) Any item of expenditure, or of charge except so far as it is attributable to and incurred for the purpose of acquiring the income; red for the purpose of acquiring one module . (10) Except as provided in (6) above any sum carried to a Reserve Fund or capitalized

way; (11) Any loss recoverable under an insurance, or contract or indemnity; in any way

(11) Any ioss recoverable under an insurance, or contract or inseminty;
(12) Rent of any premises, or part of premises, not paid for the purpose of producing the income

ncome : (13) Any sums paid or payable for United Kingdom Income Tax or Sur Tax, Kenya

ne Tax or Empire Tax as defined by the Ordinanes;
(14) Any amount charged for the depreciation of buildings or other structures of a Income Tax or Empire Tax as defined by the Ordinance : (16) In the case of a partnership, any drawings or salaries of the partners.

(10) in the case in a parenership, any was ings or maintee of the Peartners.

INCOME DESIRED FROM PROPERTY.—The income and expenditure of the Year to 31st.

ner, 1936, should be stated. INCOME FROM INVERTMENTS IN KENYA.—State exactly from what source each item of income December, 1936, should be stated. ecsived.
In the case of interest on loans or mortgages the name and address of the borrower should was received.

en. If any of the income has borne United Kingdom, Kenys or Empire Income Tax by deduction

At any or the income has norme united alinguin, Acity or Empire moome 1 ax by deduction the gross amount of the income should be stated. The Commissioner will make any adjustment the gross amount of the income should be stated.

An Commissioner with make any adjustment necessary in respect of Kenya Income Tax deemed to have been borne on dividends or Mortgage. Interest from a Company under Sestion 23 (2) of the Ordinance, when the assessment is made.

exactly from what source each item was received.

To the amount received in the year to 31st December, 1936, an addition is to be made for any State exactly from what source each item was received. to one amount received in the year to sist becoming, 1990, an audition is to be made for any United Kingdom Income Tax or Sur-Tax, Kenya Income Tax or Empire Income Tax as defined by the Ordinance, paid or payable in respect of the amount so received. See Page 4 as regards Relief poot of Double Taxation.

INCOME FROM FOREIGN COUNTRIES RECEIVED IN KENYA.—The sources and the amount

in respect of Double Taxation.

received from each in the year to 31st December, 1936, should be returned.

Set off in Respect of Losses It a Thadre, Business on Progression.—Where a loss is made
in the year to which the accounts based been made up in any trade, business or profession, it will
in the year to which the accounts based been made up in any trade, business or profession, it will
ask far as possible be set off against says where shocked of the person for the same year in arriving at the
same same of the same in a companie.

Of the next flow years in a companie.

hers are years in succession.

Lesses incurred during the years 1917, 1925, 1924 and 1935, after deducting therefrom any profits made during those years, are deemed to have been a loss incurred in a year preceding the year of assessment commencing on the 1st January, 1937.

			-DEPER.	1820	
STATEMENT OF INCOME FOR THE	D TONT	ED 31sr D	ECEMBER	TL".	
STATEMENT OF INCOME FOR THE	E YEAR EN	a income al	ose state		-
STATEMENT OF INCOME	ce blank 11	no made	1	r	
N.B It is not sufficient to leave a -		KENYA			
N.B.—It is not sufficient to leave any acceptance of the sufficient of the sufficien					
OM AGRICULTURE OR FARM State type of Farm or Plantation, etc.	Total Acre				
State type of Farm of Plantace	Total Acre	age			
Land Office No. Acreage under cultivation If not owner, state rent paid: f. The country of the cultivation of the country of					
Land Office No. Acreage under cultivation If not owner, state rent paid: Name and Address of Owner				8	
Name and Address of Owner		- P			
Name a	ROFESSION	OF		•	-
Name and Address of Owner Name and Address of Owner ROM THE TRADE, BUSINESS OR P		- 1		*	
carried on at	RÉMIUMS, E	Rates.			
FROM ANY PROPERTY (RENTS, PF		Repairs.	Net Income		
Situation Gross Ground Rents.	Morigage	etc.	Income .		
Shustion Rents Rents	Interest				
The second secon				£ +	
DIVIDENDS, INTER					
FROM ANY DIVIDENDS, INTER	l.	TIES			
INTER	REST OR A	NNOTTE			
				1-	
FROM ANY DIVIDENDS.		*******		1	
		D ABO		1	
SOURCE NO	T INCLE	D ABOTT		2	
SOURCE NO	T INCLE	D ABOTT			
SOURCE NO	T INCLE	D ABOTT			
5. FROM ANY OTHER SOURCE NO	ROM OUTSI	DE KENY/	FROM AL		
5. FROM ANY OTHER SOURCE NO	ROM OUTSI	DE KENY/	FROM AL		
5. FROM ANY OTHER SOURCE NO	ROM OUTSI	DE KENY/	FROM AL		
5. FROM ANY OTHER SOURCE NO. 5. INCOME RECEIVED IN KENYA F. 80. RCES Proug the United Kingdom or	PROM OUTSI	DE KENY/	FROM AL	L	
6 IMCOME RECEIVED IN KENYA F ROT RUES (a) From the United Kingdom or	PROM OUTSI	DE KENY/	FROM AL		
6 IMCOME RECEIVED IN KENYA F ROT RUES (a) From the United Kingdom or	PROM OUTSI	DE KENY/	FROM AL	L L	
5. FROM ANY OTHER SOURCE NO. 6. INCOME RECEIVED IN KENYA F. SOURCES 101. From the United Kingdom or	FROM OUTSI	DE KENY/	FROM AL	L	
5. FROM ANY OTHER SOURCE NO. 6. INCOME RECEIVED IN KENYA F. SOURCES 101. From the United Kingdom or	FROM OUTSI	DE KENY/	FROM AL	£\\	
5. FROM ANY OTHER SOURCE NO. 6. INCOME RECEIVED IN KENY I SIL ICENS (or From the United Kingdom or (b) From any Foroign Country:	FROM OUTSI	DE KENY/	FROM AL	£ £	
5. FROM ANY OTHER SOURCE NO. 6. INCOME RECEIVED IN KENY I SIL ICENS (or From the United Kingdom or (b) From any Foroign Country:	FROM OUTSI	DE KENY/	FROM AL	£ £	
5. FROM ANY OTHER SOURCE NO. 6. INCOME RECEIVED IN KENY I SIL ICENS (or From the United Kingdom or (b) From any Foroign Country:	FROM OUTSI	DE KENY/	FROM AL	£ £	1
5. FROM ANY OTHER SOURCE NO. 6. INCOME RECEIVED IN KENY I SIL ICENS (or From the United Kingdom or (b) From any Foroign Country:	FROM OUTSI	DE KENY/ OSSESSION:	TOTAL ACQUIRING ACCURATED ABOUTED ABOUT	£ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £	
5. FROM ANY OTHER SOURCE NO. 6. INCOME RECEIVED IN KENY I SIL ICENS (or From the United Kingdom or (b) From any Foroign Country:	FROM OUTSI	DE KENY/ OSSESSION:	TOTAL ACQUIRING ACCURATE ABOUT INTER ACCURATE ABOUT ACCORDING ACCO	£ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £	
6. PROM ANY OTHER SOURCE NO. 6. INCOME RECEIVED IN KENYA F. 80. From the United Kingdom or (b) From any Poroign Country: DEDUCTION FOR: (1) INTEREST CHARGES ON MORTOAL INCOME DECLARED IN THIS REF.	TROM OUTSI any British P any British P any British P	DE KENY/ OSSESSION : MPLOYED IN ALREADY D Purpose f	TOTAL Acquiring Acquiring Amount Interest payable	£ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £ £	
6. PROM ANY OTHER SOURCE NO. 6. INCOME RECEIVED IN KENY F. SOURCE	TROM OUTSI any British P any British P any British P	DE KENY/ OBSCORION: APLOYED IN ALRIADY D Purpose f which the	TOTAL ACQUIRING ABOUTTED ABOUT	£ £ Set to fine ear d	
6. INCOME HECKEIVED IN KENYA E SOURCE NO. SOURCE NO. SOURCE NO. From the United Kingdom or (b) From any Poroign Country: DEDUCTION FOR: (1) INTEREST CHARGES ON MOSTOAL INCOME DECLARD IN THIS REPORT NO. SOURCE NO. SOURC	T INCOME OF THE PROPERTY OF T	DE KENY/ OSSESSION : MPLOYED IN ALREADY D Purpose f	TOTAL Acquiring Amount or later payable the payable	£ £ Set to fine ear d	
6. PROM ANY OTHER SOURCE NO. 6. INCOME HECKIVED IN KENY F. 800 Prom the United Kingdom of (b) From any Percogn Country: DEDUCTION FOR: (1) INTEREST CHARGES ON MORTGAN INCOME DECLARGE IN THIS RET	TROM OUTSI any British P any British P any British P	DE KENY/ OBSCORION: APLOYED IN ALRIADY D Purpose f which the	TOTAL ACQUIRING ABOUTTED ABOUT	£ £ Set to fine ear d	
6. INCOME HECKEIVED IN KENYA E SOURCE NO. SOURCE NO. SOURCE NO. From the United Kingdom or (b) From any Poroign Country: DEDUCTION FOR: (1) INTEREST CHARGES ON MOSTOAL INCOME DECLARD IN THIS REPORT NO. SOURCE NO. SOURC	TROM OUTSI any British P any British P any British P	DE KENY/ OBSCORION: APLOYED IN ALRIADY D Purpose f which the	TOTAL ACQUIRING ABOUTTED ABOUT	£ £ Set to fine ear d	
5. FROM ANY OTHER SOURCE NO. 5. INCOME RECEIVED IN KENYA E SOURCE NO. (a) From the United Kingdom or (b) From any Poroign Country: DEDUCTION FOR (1) INTEREST CRASSOES ON MOSTOAL INCOME DECLARD IN THIS RETAINED THE	TROM OUTSI any British P any British P any British P	DE KENY/ OBSCORION: APLOYED IN ALRIADY D Purpose f which the	TOTAL ACQUIRING ABOUTTED ABOUT	£ £ Set to fine ear d	
5. FROM ANY OTHER SOURCE NO. 5. INCOME RECEIVED IN KENYA E SOURCE NO. (a) From the United Kingdom or (b) From any Poroign Country: DEDUCTION FOR (1) INTEREST CRASSOES ON MOSTOAL INCOME DECLARD IN THIS RETAINED THE	TROM OUTSI any British P any British P any British P	DE KENY/ OBSCORION: APLOYED IN ALRIADY D Purpose f which the	TOTAL ACQUIRING ABOUTTED ABOUT	£ £ Set to fine ear d	
5. FROM ANY OTHER SOURCE NO. 5. INCOME RECEIVED IN KENYA E SOURCE NO. (a) From the United Kingdom or (b) From any Poroign Country: DEDUCTION FOR (1) INTEREST CRASSOES ON MOSTOAL INCOME DECLARD IN THIS RETAINED THE	TROM OUTSI any British P any British P any British P	DE KENY/ OBSCORION: APLOYED IN ALRIADY D Purpose f which the	TOTAL ACQUIRING ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUT Intersection or payable the year of the y	£ £ Set to fine ear d	
5. FROM ANY OTHER SOURCE NO. 5. INCOME RECEIVED IN KENYA E SOURCE NO. (a) From the United Kingdom or (b) From any Poroign Country: DEDUCTION FOR (1) INTEREST CRASSOES ON MOSTOAL INCOME DECLARD IN THIS RETAINED THE	TROM OUTSI any British P any British P any British P	DE KENY/ OBSCORION: APLOYED IN ALRIADY D Purpose f which the	TOTAL ACQUIRING ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUT Intersection or payable the year of the y	£ £ Set to fine ear d	
5. FROM ANY OTHER SOURCE N. 6. INCOME RECEIVED IN KENYA F. 80. From the United Kingdom or (b) From any Froign Country: DEDUCTION FOR: (1) INTEREST CHARGES ON MOSTOR DECLARED IN THIS RET. Amount of Rate of Security Cra.	T INCOMPRISE OF THE PROPERTY O	DE KENY/ OBSCORION: APLOYED IN ALRIADY D Purpose f which the	TOTAL ACQUIRING ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUT Intersection or payable the year of the y	£ £ Set to fine ear d	
5. FROM ANY OTHER SOURCE NO. 6. INCOME RECEIVED IN KENY I FOU INCOME (a) From the United Kingdom or (b) From any Poroign Country: DEDUCTION FOR: (1) INTEREST CHARGES ON MORTGAL INCOME. THE RET INCOME. Amount of Rate of Security Crambel in Title Ret.	PROM OUTSI any British P ditor's Name and Address	DE KENY/ COMPOSITION APPLOYED IN ALBRIDAY D Purpose for charge we greated	TOTAL ACQUIRING ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUTTED ABOUT Intersection or payable the year of the y	£ £ Set to fine ear d	
6. MCOME RECEIVED IN KENY F. SOC PULS BY (a) From the United Kingdom or (b) From any Foreign Country: DEDUCTION FOR: (1) INTEREST CHARGES ON MORTOM INCOME DECLARED IN THIS RET. Amount of Rate of Security Cra.	T INCOMPLET IN THE PROPERTY OF	DE KENY/ CORRESSION APLOYED IN ALRIADY D Purpose 6 which the charge we greated	TOTAL ACQUIRING A	£ £ Set to fine ear d	-
6. MCOME RECEIVED IN KENY F. SOC PULS BY (a) From the United Kingdom or (b) From any Foreign Country: DEDUCTION FOR: (1) INTEREST CHARGES ON MORTOM INCOME DECLARED IN THIS RET. Amount of Rate of Security Cra.	T INCOMPLET IN THE PROPERTY OF	DE KENY/ CORRESSION APLOYED IN ALRIADY D Purpose 6 which the charge we greated	TOTAL ACQUIRING A	L S S S S S S S S S S S S S S S S S S S	
5. FROM ANY OTHER SOURCE N. 6. INCOME RECEIVED IN KENYA F. 80. From the United Kingdom or (b) From any Froign Country: DEDUCTION FOR: (1) INTEREST CHARGES ON MOSTOR DECLARED IN THIS RET. Amount of Rate of Security Cra.	T INCOMPLET IN THE PROPERTY OF	DE KENY/ CORRESSION APLOYED IN ALRIADY D Purpose 6 which the charge we greated	TOTAL ACQUIRING A	L S S S S S S S S S S S S S S S S S S S	

Please quote

Page 4 SECTION B.

To be completed in the case of a Partnership only.

NAMES AND OTHER PARTICULARS OF THE SEVERAL PARTIES FOR THE YEAR PRECEDING THE Y OF AMPRIMENT

Names of the Partners Partners	Whether	Particulars of Distribution between Partners of the Profits or Losses				
	"Sleeping" or "Acting" Partner	Salary, if any	Interest on Capital, if any	Basis of Distribution of Balance	Amount of Partner's share of Ba- lance	
			£	£ ~,	A 12 12	£
i			1	24,	****	
			1	7	١.	
				-		
	. 1	TOTAL		ļ		

RELIEF IN RESPECT OF UNITED KINGDOM OR EMPIRE INCOME TAX

Any person who has paid by deduction or otherwise or is liable to pay Kenya Income Tax on any part of his income and proves that he has paid or is liable to pay United Kingdom Income Tax or Sur-Tax or Eur-Tax or Empire Income Tax as defined by the Ordinance for the same year in respect of the same part of his Income is entitled to relief on that part of his Income.

If any such In some is included in this Return, vonches, receipts or other evidence of the payment of liability to payment of United Kingdom or Empire Tax should be attached and the appropriate reful to allowed when the accessment is amode.

DEDUCTION OF TAX FROM DIVIDENDS OR MORTGAGE INTEREST Attention is directed to Section 22 (3) which provides that :-

Their Company which is regime of in the Colony shall upon payment of Debonture Interest doubt basefron't gir at the ratio of two allulings on every pound of such interest and shall forthwith render an assount to the Commissioner of the amount so deducted and every such amount shall be a debt due from such Company to the Government of the Colony and shall be resoverable as such."

"Debenture Interest means interest payable under or by virtue of a debenture trust deed whether in the form of a mortgage or any other instrument or document acknowledging indebtedness." And Section 24 (1), which provided that

Where any person pays mortenes interest to a person not essident in the Colony, or to the agent of such person and is entitled to deduct such interest he shall upon paying the interest deduct therefrom tax at the rate of Sh. 2 on every pound of such interest.

Any person paying any such interest shall forthwith render an account to the Commissioner of the amount so deducted and overy sind amount shall be a debt from him to the Government of the Colony and shall be recoverable as ruch."

og to this return.	ANNEXURE TO I.T.2		
	any carrying on the business of I	neurance during the yea	ir engea
he made by a Comp	any carrying on the business	4	No. of the
# 10 pe mm	December, 100	W. 7 15 4	
	(Company)		
COUNTRY OF THE IN	NOOME OF (Name of Company)	4 A 4 A 4 A 4 A 4 A 4 A 4 A 4 A 4 A 4 A	193
DIALEGUA	for the year ended		
		L	
	a 1 - 3- 1	Details	Inoc
	1 1 1	a ota.	B in
	-	- 40 F 30 F	
COMPAN	IES OTHER THAN LIFE terest, etc., received or receivable trued and re-insurances	in Kenya	
NSURANCE COMPAND	terest, etc., received dr		1
			11
Theory for W	nexpired risks at the end of the y unexpired risks outstanding at the year	the com-	
Add Reserve for	unexpired risks	and rico-	
mencement of	the year year including Agency Expenses ad Office expenses	. T. T. J. J	
Deduct Losson of Her	ad Office expenses	福息制象 層	1
Add amounts reco	ad Office expenses vered under re-insurances	Water at 1 1 1 1 1 1 1 1	3 3 3
1 1 1 1 1 1 1 1	antition . " Many a feet of the real of	Total	. 4
tine of the second of	in more military with the first the	- 400	
S. Marie Control	The state of the s	The state of the s	1
	COMPANIES ING ON BUSINESS IN KENYA ON the Companies of Co	LY	A COUNTY
(a) COMPANIES CARRY	ING ON DUSTALL	No. of Street, or	
Investment Incom	Ing on Business in Kenya on me t Expenses (including commission	10 m 200	-
Less Managona	AND THE STATE OF STAT	Total	- 100
and the same of th		CARRELLY AND THE STREET	150
Secretary of strained	A STATE OF THE PARTY OF THE PAR		5. 3 PM
Allegan	ON BUSINESS IN KENYA A	ND OTHER	1
(b) COMPANIES CARE	ying on Business in Kenya as received by the Company from a yed in Kenya only	ll sources	1 4
Total Premium	received by the Company		1.38
Premiums rever	100		-
Total investment	land the same pro	portion of the	
Kenya investm	net income—being the same pro- served income which the premiums for to the total premiums rece	na received ill	
total inve	stment income which the premiura	Service of the servic	-
Renya de		100 CONT.	1 50
- BID A	E-manage in Kenya	State of States	18
Deduct - Agency	Expenses in Kenys	万月 夏第100 5 400	阿罗 马
Proportion of	Head Office expenses charge-		是是
		SECRECIONS.	142777 71 87

Please quote

FORM I.T. No. 8

File No ..

File No...... COLONY AND PROTECTORATE OF KENYA relating to this form

YEAR 1937

INCOME TAX

To .

RETURN TO BE MADE BY ANY PERSON OF INCOME RECEIVED ON ACCOUNT OF OR PAID TO OTHER PERSONS

In pursuance of Section 58 of the Income Tax Ordinance, 1937, I have to request you to complete this form with particulars in respect of :-

(a) any profits or income to which the Ordinance applies, received by you and which belongs to any other person; or

(b) any such profits or income paid by you to any other person or to his

This return should be sent by post or delivered to me at the address given below, within days from the date hereof.

J. C. MUNDY,

Commissioner of Income Tax

Law Courts Buildings,

P.O. Box 520,

Nairobi.

	the Profits or Income arose	Amount received in the year ended 31st Dec., 1936	Amount paid in the year ended 31st December, 1936

the many transfer over the contract	**************************************		3 500 5
Maria de maria en esta			
And the second s		St	
A commence of the company of the com	The second second second second second	A CONTRACTOR OF THE PARTY OF TH	
		Meeting promoters	4
		- A ship - In the same	. 4
	1.4	1 1 1 1 1 1	
	- Henry		2.1

I hereby declare that the above particulars are full, true and correct in

Signature

Please quote

FORM I.T. No. 7. **YEAR 1937**

COLONY AND PROTECTORATE OF KENYA File No.....in any communication relating to this form

INCOME TAX

RETURN BY A REPRESENTATIVE OR AGENT

In pursuance of Section 30 of the Kenya Income Tax Ordinance 1937, I have to request you to furnish the following return, showing the amount of any money or value being income received by you arising from any of the sources mentioned or after the ordinance of or on behalf of any person who is assessable and chargeable with Income Tax in respect thereof, or who would be so assessable and chargeable if he were resident in the Colony and not an incapacitated person:

This return should be sent by post or delivered to me, at the address given below, within days from the date hereof.

> J. C. MUNDY, Commissioner of Income Tax

Law Courts Buildings.

P.O. Box 520

Nairobi. Amount of Income received in year ended 31st Decem-Source from which income was received Name and Address of Person to whom income belongs

I hereby declare that the above particulars are full, true and correct in every respect.

(Signature of Representative or Agent)

This return or any correspondence thereon will be carried free through the in an envelope and marked "Income Tax".

Please quote		10-4		Kenya Proclamation	s, Rules and Regulations, 19	The state of the s
File No CO in any communication relating to this form	DLONY AND PRO	PECTORATE OF KEN	FORM I.T. No. 6. YEAR 1937	Please quote	AND PROTECTORATE OF KENY	FORK I.T. No. 7.
	INCO	ME TAX	ė.	in any communication relating to this form		1471
To	THE STATE OF THE PARTY OF THE P	No. of the second second second second second second	•	Total Land	INCOME TAX	1
	The second of the second of the second of the	the bearing Control of Marin Control of the Control of Control		То	The same transport of the same same transport of the same same same same same same same sam	
		to the to be produced to the control of the control	THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO		THE COURSE CONTRACT C	
				Latinov	CHARLES AND A STATE OF THE STAT	- /
	Sentia- 50 5 1	OTHER PE	RSONS	- RETURN B	Y A REPRESENTATIVE OR	AGENT
request you to complete	this form with p	articulars in respect	of :-			
and whice	or income to which h belongs to any	ch the Ordinance app	olies, received by you	In pursuance of Sect	tion 30 of the Kenya Income Tax C	amount of any money
(b) any such porder.	rofits or income p	aid by you to any o	ther person or to his	or value being income rece	ived by you arrows in any	and chargeshi
This return shoul	ld be sent by post	or delivered to me	at the address given	with Income Tax in respec	thereof, of who were incorporated	nerson.
octow, within	day	s from the date here	of.	This return should below, within	be sent by post or delivered to me, days from the date hereof.	at the address give
		J. C. MUNI	ΟY,			
		Commissioner of	Income Tax		J. C. MUZ	NDY.
Date				4	Commissioner	of Income Tax
Law Courts Buildings, P.O. Box 520.				9		
Nairobi	i			Date		
×				Law Courts Buildings,		
Name and address of the Erron to whom the Profits to or Income belongs	Source from which he Profits or Income	Amount received in the year ended 31st Dec., 1936	amount paid in the year ended 31st December.	P.O. Box 520 Nairobi		v
		31st Dec., 1938	1936	Name and Address of Per- son to whom income belongs	Source from which income was received	Amount of Income receivin year ended 31st Deceiber, 1936
Principal Regions Communication Communicatio			A Spring Street Course Street Spring Street Street	E-10 - Market Market 1-1000 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	The state of the s	The state of the s
			The state of the s		The state of the s	
manufacture and and		42	-	Annual States Committee Co	OFFICE ADDRESS OF THE PARTY AND ADDRESS OF THE PARTY ADDRESS OF THE PART	
					Control of the Contro	
			The same of the sa	The state of the s	The state of the s	
ag adapter the		volem en C N		and the state of t	the state of the s	
I hereby declare the every respect.	t the above partic	dars are full, true a	nd correct in			
I hereby declare the every respect.	it the above partic	diais are full, true a		The second secon	- I	true and correct in
I hereby declare the every respect.	at the above partic	The second second	Signature	I hereby declare	that the above particulars are full,	true and correct in
I hereby declare the every respect.	at the above partic	The second second		I hereby declare every respect.	that the above particulars are full,	true and correct in

This return or any correspondence thereon will be carried free through the poet if enclosed in an envelope and marked "Income Tax",

				FORM I.T. No. 6.
e quote	FORM I.T. No. 8,	Please quote	AND PROTECTORATE OF KEN	YA YEAR 1937
No	F KENYA YEAR 1937	in any communication	AND PROTECTORATE OF KEN	
INCOME TAX		elating to this loam	INCOME THAT	
To			in particular	
The state of the s		То	THE PARTY COMMENTS OF	
Name of the strength of the control of the strength of the str	CONT. One			
which to be a region or this princip college of the princip or the college of the	A STATE OF THE PART OF THE PAR	1		<u> </u>
RETURN OF LODGERS OR IN	NMATES		10 March 1945	1
	•	1 2.0	RETURN OF RENT	linence 1937, I have to
In pursuance of Section 60 of the Income Tax	Ordinana 1927 I have to	In pursuance of Sec	RETURN OF RENT otion 59 of the Income Tax Or ollowing return in respect of any	land and improvement
st you to complete this form with particulars of the date of this notice resident in your bounds.	every lodger or inmate who			
ident except for temperature in your nouse, notel	or institution and has been	thereon occupied by	A-Normal to	me at the address given
eturn it to me by post or deliver it to the address gays from the date hereof.	given below within twenty.	This return should	be sent by post or delivered to days from the date hereof.	
y non the date hereof.		below, within		UNDY,
Commis	sioner of Income Tax	1	J. C. M	er of Income Tax
w Courts Buildings.	,		Commission	
P. O. Box 520.		Date	the state of the s	*
Nairobi.		Courts Buildings,		
Names of lodgers or inmates Da	ate of taking up residence	P.O. Box 520, Nairob	i.	
	at the state of th	1		Rent or other consideratio
		Situation, acreage and L.O. Number	Name and Address of the Owner	payable for the year ende
	The second secon	L.O. Number		-
The second of the second secon	managed the contract of the co		the state of the s	7.
A COMMAND COMMAND REMAINS TO MAKE COMMAND COMMAND AND ADMINISTRATION ADMINISTRATION ADMINISTRATION ADMINISTRATION AND ADMINISTRATION ADMINISTRATION ADMINISTRATION AND ADMINISTRATION AND ADMINISTRATION ADMINISTRATION ADMINISTRATION ADMINISTRATION AND ADMINISTRA	and the second s	1		
The same than the same of the			The same states are said to the same states and said to the same states are said to the same states and said to the said to th	Short Short
	The second second second second second second second		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
The state of the s	10 11 m 10 m 10 m 10 m 10 m 10 m 10 m 1	_		
A STREET BARRY TO A STREET		1		
*				
		1		
The Control of Control (When Control	The same of the sa	11.5		
TO THE CONTRACT OF STREET SECTION AND ADDRESS OF STREET STREET, STREET STREET, STREET, STREET, STREET, STREET,				
The same of the same of the same and the same of the s				
hereby declare that the above particulars are full every respect.	l, true and correct in	I hereby declare	that the above particulars are	full, true and correct in
	Signature	Svery respons	4	(Signature)

527454.73	and the same of th	Dete		
SPIRE TO THE PARTY OF THE PARTY	Address	200	correspondence thereon will be carried "Income Tax"	, .

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 in respect of the undergentioned Ordinance:—

No. XI of 1937,—An coment of the

By Command

Nairobi,

Dated this 11th day

Acting

GOVERNMENT NOTICE No. 632

THE INCOME TAX ORDINANCE, 1937

tryo fragette la pole

Kenya Proclamations, Rules and Regulations, 1937

RULES

IN EXERCISE of the powers conferred upon him by section 89 of the Income Tax Ordinance, 1937, His Excellency the Governor in Council has been pleased to make the following Rules:—

- 1. These Rules may be cited as the Income Tax (Form of Declaration) Rules, 1937.
- 2. The declaration to be made under sub-section (1) of section 4 of the Income Tax Ordinance, 1937, by any person having any official duty or being employed in the administration of the said Ordinance shall be in the Form set out in the Schedule hereto.

By Command of His Excellency the Governor in Council.

Nairobi.

This 3rd day of July, 1937.

R. W. BAKER-BEALL, Clerk to the Executive Council.

SCHEDULI

I,

do solemnly and sincerely declare that I will not disclose any particular or any information contained in any document, information, return, assessment, list, or copies thereof, relating to the income or items of any income of any person, or any evidence or answer given by any person who may be examined, or who makes any affidavit or deposition, respecting his income, except to such-persons only as shall act or be concerned in the administration of the said Ordinance, and where I am directed so to do by the said Ordinance *(or by the Commissioner).

Made a	and subscr	ribed before	me,
--------	------------	--------------	-----

Magistrate

° In the case of the Commissioner the words in brackets must be deleted.

copy to B. I. K-

GOVERNMENT NOTICE No. 633

THE INCOME TAX ORDINANCE, 1937

RULES

IN EXERCISE of the powers conferred upon him by section 89 of the Income Tax Ordinance, 1937, His Excellency the Governor in Council has been pleased to make the follow-

- 1. These Rules may be cited as the Income Tax Rules,
 - 2. In these Rules, unless the context otherwise requires— "the Ordinance" means the Income Tax Ordinance, 1937.

PASSAGE ALLOWANCES

3. (a) Any employee who wishes, under the provisions of sub-section (2) of section 5 of the Ordinance, to elect to apportion his passage allowance over a number of years, shall notify the Commissioner to that effect within the time specified by the Commissioner under sub-section (2) of section 51 of the Ordinance for the submission of the return of income in which such passage allowance is, under the provisions of the Ordinance, required to be included.

(b) The maximum number of years over which any such employee may elect to apportion such passage allowance shall be such number of years, not exceeding five inclusive of the year in which the passage allowance was paid, as may reasonably be expected in the ordinary course of events to elapse before a further passage allowance will become payable to, or in respect of, such employee.

ANNUAL VALUE OF LAND AND IMPROVEMENTS THEREON OCCUPIED RENT FREE BY PERSONS IN THE PUBLIC SERVICE OF THE COLONY OR IN THE KENYA AND UGANDA RAILWAYS

4. The annual value of land and improvements thereon occupied rent free by persons in the service of the Government of the Colony or of the Kenya and Uganda Railways and Harbours Administration, shall be the net annual value with an addition thereto of one third of such value.

The net annual value shall be deemed to be five per centum of the capital value,

The capital value shall be the value estimated in accordance with the provisions of section 6 of the Local Government (Rating) Ordinance, 1928:

Provided that-

(a) no person shall be assessed in a sum exceeding the annual value of the quarters or residence which, in the opinion of the Commissioner, such person might reasonably be expected to occupy, having regard to the total emoluments of his office or employment;

(b) nothing in this rule contained shall affect the right of any person so assessed to have the annual value determined in accordance with the provisions of the Ordinance relating to an objection or appeal against the assessment.

DEDUCTION OF TAX FROM EMOLUMENTS AND PENSIONS PAYABLE OUT OF THE REVENUES OF THE COLONY OR FROM THE FUNDS OF THE KENYA AND UGANDA RAILWAYS AND HARBOURS ADMINISTRATION.

5. (1) Deductions on account of tax in respect of emoluments or pensions paid to persons in the service of, or in respect of past services with, the Government of the Colony or the Kenya and Uganda Railways and Harbours Administration shall be made at such times in each year as the payments on account of such emoluments or pensions are made:

Provided that, in respect of the year of assessment commencing on the first day of January, 1937, tax in respect of that year shall be deducted in four instalments commencing with the month of September, 1937, unless the taxpayer informs the Commissioner within one month from the date of the coming into force of these Rules that, in respect of that year, he wishes to pay his tax in a lump sum by the thirtieth day of November, 1937, or within ninety days after the date of assessment, whichever is the later date:

Provided further that-

- (a) if, on the assessment becoming final and conclusive. the deductions of tax made exceed the tax payable the amount overpaid shall be refunded;
- (b) where any such deduction has been made from the emoluments or pension of any person, he shall have the same right of appeal against the deduction as he has against the assessment of the emoluments or pension:

(c) in so far as any emoluments or pensions are paid without deduction of tax, the tax assessed may be collected and payment enforced in like manner as if this Rule had not been made.

(2) The Commissioner shall deliver schedules of the tax charged on each person to the head of the department concerned and such head of department shall keep accounts and be answerable for all tax deductions and the tax shall be accounted for and paid to the Treasurer.

By Command of His Excellency the Governor in Council.

Nairobi,

This 22nd day of July, 1937.

R. W. BAKER-BEALL, Clerk to the Executive Council. NO. 483

23 AU REGY O. O. REGY GOVERNMENT HOUSE, ACCRA.

4 August, 1957.

59 on 1

19th July, 1937.

I have the honour to refer to your despatch No.499 dated the 15th June, 1937, and to forward, at the request of the Association of European Civil Servants (Gold Coast), a further letter from that Association on the subject of income tax legislation in Kenya.

I have the honour to be, Sir,

Your most obedient, humble Servant,

For hondon

GOVERNOR'S DEPUTY.

Conno.

The Right Honourable

W.G.A. ORMSBY-GORE, P.C., M.P.,

. . &c., &

molosure in Gold Coast No. 483 of 4 August, 1937.

ASSOCIATION OF EUROPEAN CIVIL SERVANTS. (GOLD COAST)

P.O.Box No.571,

Accra,

Gold Coast Colony.

Ref. No. 128.

Sir,

(Enclosure in) (Gold Coast (No.864 of 25rd) (April, 1957 I am directed by the Council of the Gold Coast Civil Servants Association to refer to my letter of 7th April 1957, and to inform you that the Council has since then obtained a copy of the Report of the Select Committee of the Kenya Legislative Council and of the Income Tax Bill in its final form from which it appears that the worst anticipations of the Council have been more than realized as the Bill discriminates against non-residents (including pensioners) in the most marked manner and much more so than did the original Bill. By Council therefore respectfully invites your attention to the changes which will prejudicially affect Civil Servants on pension.

In the first place under the original Bill a personal allowance of 2150 was allowed to non-residents. This compared unfavourably with the 2550 allowed to residents but even this morsel has now been taken away altogether, while the deductions previously allowed in respect of wife and children are now allowed to residents only. Such discrimination is we respectfully submit unprecedented as such allowances are in the United Kingdom and elsewhere allowed to every British taxpayer irrespective of his income.

5. In the next place while Income Tex in Kenya is to be payable upon the estimated annual value of quarters it is not to be payable on the value of any house occupied by a farmer.

HE RIGHT HONOURABLE THE SECRETARY OF STATE FOR THE COLONIES. farmer. The effect of this will be that the Civil Servant living perhaps in a bush house will pay tax on that at the rate of 15% of his salary but a wealthy settler residing

in a house of considerable value will pay nothing. 4. To illustrate that the cumulative effect of these provisions mean, a married settler with two children who has an income of £635 and a fine freehold house will pay no tax while a non-resident pensioner with like domestic responsibilities but who is in receipt of a Kenya pension of 2100 a year or even less will pay 1/- in the 2 on the whole of his pension. It is true that under the proviso to clause 10(2) of the Bill the Governor in Council may make rules for determining what deductions may be allowed to non-residents but as these Rules require the consent of the Legislative Council we do not feel that any reliance can be placed on such a provision as it is reasonably certain that the Unofficial majority will oppose anything beyond the most trifling concession to non-resident pensioners.

5. Another innovation introduced into the Bill is that the passage allowance granted to sivil germants is deemed to be income and taxed accordingly. As we have always understood it the reason why free passages are granted to Civil Servants in the tropics is to enable them to recuperate in a temperate climate as well as to rejoin their families. The fact that the cost of a passage from Kenya is perhaps four times as much as one from Sibreltar does not however make the Civil Servent stationed in the former any better off financially than one stationed in the latter. In short while you Sir have been improving passage and other conditions of the Colemial Service; the settlers of Kenya with the help of the local government are doing their utmost to whittle them away.

. These then are the principal features of this markedly discriminatory legislation which affects members of our Association who have served in or may hereafter
be transferred to Kanya. As it would appear from Press
reports it is possible that other East African Colonies
may be asked to fall into line with Kenya by introducing
Income Tex we venture earnestly to express the hope that
they will not adopt as a model this Kenya Ordinance but
that they be invited to follow the more equitable provisions
of the Rigerian Income Tex Ordinance or indeed the Income
Tex legislation of any Colony/than Kenya.

I have, etc., (SGD) G. W. STACPOOLE COUNCIL CHAIRMAN.



GOVERNMENT HOUSE NAIROBI

20 May, 1937.

RECEIVED

27 MAY 194/

C. O. REGY

Sir,

With reference to your despatch No.347 of the 29th April regarding a memorandum prepared by the East African Section of the London Chamber of Commerce on the Income Tax Bill, I have the honour to transmit, for your information, the accompanying copy of a letter, dated the 14th May, addressed to the Chamber.

I have the honour to be,

olr,

Your most obedient, humble servant,

aniwas

GOVERNOR'S DEPUTY.

THE RT. HON.

W. ORMSBY GORE, P.C., L.P.,
SECRETARY OF STATE FOR THE COLONIES,
DOWNING STREET, LONDON, S.W.1.

B/TAX-8/4.VE/26 14th May, 1957.

Sir.

with seconde to your letter No. ANA/DE of the 15th April, under cover of which you forwarded a memorandum propored by the East African Section of the London Chember of Commerce on the subject of the Kenya Income Tax Bill, I have the homour to state that this Government has carefully considered the views and suggestions contained in the memorandum and appreciates the interest shown in the matter by the East African Section of your Chamber. As you are now no doubt aware, the measure has now been peaced us an Ordinance and I should explain that it was passed two days before the resolpt of your latter. deveral of the points missed in the nemorendum had, however, already received consideration during the passage of the measure through the Legislative Council, but it vill perhaps be appreciant to offer the following observations on the various points raised, seristin, under the bestings of the relative sections of the Bill to which reference is made in the memorandum. For once of reference I enchance a copy of the Ordinance as finally passed.

- 3. (a) <u>Section B(b). Persons allowances</u>: I do advised that process allowance paid by an employer will be treated on outgoings and one therefore be deducted as such by the employer under Section 10 of the Ordinasco.
- (b) Section 13 Trade Leader: It will be seen that under the Ordinance as non passed trade leaves as far back as 1936 may be taken into consideration. The extension/

TO THE LOUDGE SHAMMER OF COMMUNICALINGS Developmented),

extension of the period provided for in the Bill received the careful committee, but it was not thought possible to extend the period beyond the year 1932.

(c) Section 14 - Non Residents Allowance:

He men-resident deduction is allowed in respect of Companies. Section 16 of the Bill was deleted in Select Committee, and it will be seen that under Section 10(2) of the Ordinance only certain non-resident individuals receive any allowance.

- (d) <u>Sections SS(6)</u> and (48): Appends: It will be observed from Sections 69 and 70 of the Ordinance that in the event of any disagreement with the assessment made by the Commissioner an appeal may be made either to a local committee or direct to a judge.
- (a) the Pennd Starling: I am advised that no difficulty such as suggested in the numerandum is likely to arise in view of the provisions of Section 4 of Chapter 2 of the Revised Edition of the Laws of Kenya, which reads so follows:
 - "4. Any reference in an Ordinance to pounds or pounds starling shall have effect as if reference and been made to twenty times the number of shillings".
- 4. The remaining points raised in the memorandum would appear to be concerned with the interpretation and administration of the Ordinance and arrangements will be made to bring them to the motion of the Commissioner who is expected to arrive in the Colony shortly to administer the Income Tax Ordinance.

I have the hencur to be, Sir,

Your obedient servent,

A. DE V. WADE