

1928

Kenya

No. 15313

SUBJECT

C O 533 / 3 80

Taxation in Northern Frontier
Province.

Previous

See 15055/28
10466/27 (Deakin's)
10354/27 (Taxation)

Subsequent

See 15559/29 (Deakin's & A.F.P.)
16043/30

1. Governor 375. 4 July 1928. 2

Enc. three copies of draft Bill to provide for taxation in Northern Frontier Province, wh. has been drafted with a view to providing a single system of taxation of all tribes in N. F. Prov.

Request sanction of Bill by telegram.

1a

I attach a preliminary note. It is important to have the views of Mr. H. K. and to link these proposals up with the question of K. O. organisation etc. in the Northern Frontier Province. There is only one incidental ref. to this in the note itself (para 4 (b)).

Perhaps you would ask Mr. H. K. to record his views in writing on this paper & yourself contribute on that aspect of the matter. It would be convenient too if you could add a note as to what happened in Somaliland when taxation was introduced.

We can then discuss further.

Alexander

1. 8. 28

Brigadier Walker.

This is somewhat urgent

Governor asks for telegraphic approval to bring forward the Bill at the August Session of the Legislative Council, and I am therefore sending you this by post for a statement of your views, as Mr. Parkinson suggests.

It may be useful if I here state, as briefly as I can, how I look upon it.

I agree, generally, with the view taken in Mr. Parkinson's memo, but I should perhaps, put it that the desirability and practicability of imposing taxation in the Northern Frontier Province is essentially part of the larger question of the administration and defence of that Province. The defence and military arrangements there are, at present, in a state of transition. Before your last tour, the Government of Kenya had stated that on grounds of economy they hoped to reduce the Kenya garrison from 6 companies of King's African Rifles to 5 or 4 companies and to disband the special King's African Rifles supply and transport corps.

As a result of your expedition visit last winter, you proposed a scheme for the partial mechanization of the King's African Rifles troops, which if put into effect, would, by rendering the troops more mobile, enable the special King's African Rifles supply and transport to disappear and might, later, enable the garrison of six companies to be reduced. Its adoption was also considered to ^{offer} better prospects of dealing with raids from Abyssinia into Kenya than exist under present arrangements.

The

The Governor's views upon the adoption of this scheme of yours, though frequently promised by him, and asked for by us by telegram on 20th June (15041/28) have never been received. The position thus is, that the military organization of the Province is at present to some extent "in the air" and deteriorating as regards efficiency, particularly in regard to transport arrangements.

It seems to me somewhat extraordinary that, matters being in this state, the Kenya Government should come forward with a scheme for the taxation of the natives in the Northern Frontier Province. Before such a step is adopted or even considered, they ought to put their military arrangements in the Province on a definite and satisfactory basis, so that they would be in a position to deal with any unrest which the introduction of taxation might occasion. Quite apart from this, they ought surely to be in a position to protect the inhabitants of the N.F.P. against raids from Abyssinia before they begin to tax them.

Our experience in Somaliland is strongly against action of this kind. In 1920 Sir G. Archer, after obtaining general support from the local Somali headmen, introduced a measure of direct taxation there in the form of a stock tax. Within a few months a serious rising took place near Burao in the course of which a District Officer, Captain Gibb, was killed, ~~several~~ ^{many} ~~troops~~ ^{troops} had to be sent to the Protectorate at great expense, and the tax was promptly discontinued. In 1922, not deterred by this experience, Sir G. Archer again took steps (without prior consultation with the Secretary of State) to institute a direct tax.

This

This again led to serious disturbances, the Camel Corps being surrounded by a hostile force at Adaleh. The situation fortunately cleared up without fighting, but the tax was again abandoned (with consequent loss of prestige to the Government) and its imposition has never since been suggested.

This does not show that endeavours to tax Somalia are, at present, realistic. I do not however ^{suppose} suggest that, if the ~~Kenya~~ ^{Kenya} legislation is approved, the Kenya Government would in fact succeed in imposing the tax to an appreciable extent. The Somalis in the N.W.P. are the only tribe the Government could in fact tax. Any taxes would be the Government who have been harried and driven northwards by the Somali tribes, and are not strong enough to resist evade taxation. This, of itself, is an argument against the proposed taxation. If adopted, should fall on all equally.

I think it is essential to bring this to the Government of Kenya the connection between this taxation proposal and arrangements for military re-organisation, and suggest a telegram to Governor explaining the upside: a decision on the latter a necessary preliminary to the consideration of the former.

E. Macharia

3/8/38

Consult I.G. and send telegram subject to his agreement to Governor Kenya on line proposed.

at once

3/8/38

Brig. Walker

4

Was showed these minutes to Mr. Gumbel for as he was about to leave London & see with you that he agrees generally to the course proposed subject to your views on our new history of the area?

W. Macharia

G. Walker

I submit my remarks to the Military aspect as appropriate to my position. The proposed imposition of taxation raises two main points: 1. Protection of our tribes from being harried by the Somali tribes in the N.W.P. 2. Support of the local authorities in carrying out their duties to enforce the tax.

As regards 1. It would be the duty, as well as the interest, of the troops to afford more adequate protection. This is a genuine point distributed at present, they are not in a position to do so. I am sure that a large area in N.W. corner of the N.W.P. where the tribes are not able to afford protection for their herds and crops is a large area in N.W. corner of the N.W.P. where the tribes are not able to afford protection for their herds and crops. I was told this was the case with the Abysinians - who, I was assured, were to get at least 30 miles in our territory. I was told this was the case with the Abysinians to deal more effectively with raiders from their own herds. The G.O. should advise the Abysinians of the duty of protection before the tribes are called upon to pay taxes or, no doubt, the tribes would find British protection a taxation more effective and cheaper. [see also my minutes in file 1504/4-16/38]

As regards b. I would repeat, first of all, that
Sir. E. G. G. in his despatch No 411 of 23rd Aug [No 5 in
No 15041] makes a strong point of my acceptance of the
opinion that there is no military situation in the NFP
either is one likely to arise [only para 6 of my letter
No 2-2-15041]. I added however that the Provincial
Council should be the best judge. It would appear now
that he did not possess the impression of taxation
therein he can hardly be regarded as a sound
prophet.

I have repeated both in my letter [No 2-2-15041]
and in my report on the S. S. A. S. [X 13000] that
the distribution of taxes in NFP is unequal & that this
inequality is a primary cause of the impression of
taxation. As to the bluff being called it is my
opinion that the troops will not be able to
deal quickly & effectively with the trouble which will arise
there may well be much unnecessary bloodshed &
hardship to natives & staff.

From the military point of view I strongly support the
views of Mr. Paulson & Mr. G. G. & recommend
that Ganga be instructed to proceed with military
organization, including setting the question of the S. S. T.
before proceeding to create a military situation in
the NFP.

J. H. W. 4 VIII
28

M. P. K. S. 5

You have seen the despatch. Please
minute if we have objection
proposed the annexes of it.
Mr. Ganga is carrying out his
instructions in his despatch for
minute of 31st He says that
he does not want to see the
D. S. Tel.

G. G. G.
9/8/28
acc. & return
9.8.28

In view of Mr. Ganga's instructions
I have marked ten of the letters for return
at once, without further reference to them.

21/10
10/8/28
at once

2. Tel. to Ganga over — 10 Aug 1928

3. P.T.O.

3. Spencer's Telegram 23 August 1949
is explained by despatch which he trusts
will allay misgivings, anxious to provide
financial services for W.F.P. but cannot do
so for taxes levied from that area.
Our allies are willing to pay taxes.
Steps are being taken to provide stronger
concentration of troops at Wajir.

? await despatch.

Platwood

20/8

Have you or the J. S. any others?

J.M.K.

Bozadec's work
Egin 2/8/26

20/8/26

I would prefer to await the full despatch before
expressing an opinion. At first sight it would
appear that all Kenya is doing in the little case, is to
increase the garrison at Wajir by demanding the removal
of Nairobi, thus making a greater dispersal
of troops while they have increased their military
responsibilities by their action in the little case.

H.W. 28th
26

Bozadec's work discussed with me at
length. I think it will be best to await
the day, as it will be unfair to
form definite conclusions on the strength
of his telegram.

But it is clear that his telegram

6
though it seems to show that they
have begun to realize some of the
difficulties to which we draw
attention does not, by any means
meet the point made in my
telegram of 10 Aug.

(Incidentally, the last para.

again carefully avoids touching
upon the J.S.'s proposals for the
mechanization of the troops in
Kenya.)

30/10

wait?

Quackley

28/8/26

J.M.K.

20/8

at once

See Vol 8/14/26

H.

Rev. Prof. J.

29 Aug

(Submits obnoxious form of W.F.P. records
in connection with levying taxation requires
approval to publication and enactment of the
bill forwarded in No. 1.)

Mr. Parkin

You will have collaborated in

the annexed minute

by which plan to Equatorial 8/10/26
what you must do 8/10
H. Parkin
10/26

5 J. G. J. 1871/20 7

In a p. sp. Fed. of the
19 Oct. L. E. Grigg says
on this matter -

I will see Walker before
sailing & suspend all
action as regards taxation
in Northern Frontier
Province till I see you

Put by

all Parkman
22.10.28

Quocating
22/10/28

L.C.S. 22.10.28

6. INSPECTOR GENERAL, F.A.R. (S.) 30 NOV. 1928.

Reports that he has had an interview with the
Governor regarding taxation in the N. F.P. AND
submits observations as to better protection for
tribes from raids and action in case of trouble
when the tax is imposed.

Mr Parkman

All now in discussion but we can
only wait for a definite response by
the House Govt in this matter. When
it is received, the comments of the
Govt upon it must be obtained.

6268.

15th Dec 24 to purchase 6 divers
at 40/- in a month the post
saved.

Party (Please see also
minutes of 15th Dec 24
1960/28)

Quacking
11/1/29

Presumably Sir E. Grigg will
put up (from the mid)
definite proposals on a report
of Mr. Dickinson with the
29. all Business
11.1.29

Sir S. Wilson

You have not yet seen the
report (referred to in the 15th Dec 24: 5
& memo below it).

I hope you will tell us how
with, but at all costs we must
the O.C. Trade consider that we
suppress any anti-tax demonstration.

6268. 12.1.29.

been at once
15.1.29.

6268

Mr. Mackay

18th Dec 24 8

I have read the file on my return from Tour of
make the following remarks: —

1. Civil & Military officers in the N.F.P. inclined to
the opinion that there will not be serious trouble
if a new Taxation is imposed. I am not in a
position to offer a personal opinion.

2. The distribution of Troops in N.F.P. is weaker
than last year. They are less able to afford
protection from raids or to deal with trouble if
it should arise from Taxation.

3. I note that Sir E. Grigg, in his despatch (4)
says on p. 3 & para 3 'a great number of them
born in) as recent immigrants & their numbers are
ever increasing. The number shown in Table A
of despatch is 65,000. Yet when I raised the question
of numbers, in view of trouble, Mr E made, as a
strong point, that the above figure was much too
high: he said 20,000 was nearer the mark.
This is not the case as the other
increasing number.

HW 3^{1/2} 29
16.1.29

To see: we can await Sir E. Grigg's
return to London for discussion.

should make sure that
he accepts the position.

(As to the last sentence of
2, the delay in discussing
it, has been entirely due to
his illness).

W.C.S. 19/6/29

at once

DESTROYED UNDER STATUTE

copy note } 111
22/11/29

8 Sir E. Grigg to Mr. B. Stanley 26 June
Mr. Parkin
Mr. B. Stanley

I have answered Sir E. Grigg's
letter of 19/6/29. The J.S.S. was with
a view to

Emacting
28/6/29

acclamation
28/6/29

Copy of 8 to be sent
to Sir E. Grigg for his
reply

It would certainly be of advantage if this
subject could be discussed, preferably after Sir S.
Wilson is available.

I see no objection to taxing the Somali
tribes of the Northern Frontier Province, provided
that: (a) they get some return for their taxation,
and (b) that it can safely be done.

On the first point I was glad to note that
Sir E. Grigg contemplates water boring (strongly
recommended by his predecessor), and veterinary and
medical services; but I am afraid their task, to-
gether with that of ordinary administration, and the
reduced military expenditure, will mean that little
relief will be given to the other taxpayers of the
country. It is distinctly arguable whether Sir
E. Grigg is right in ascribing to the burden of the
Northern Frontier Province the excess taxation of the
more settled tribes. The control of the Province
is essential in the interests of many of the European
settlers and cannot be regarded entirely as a native
service.

On the question whether taxation can be under-
taken without risk, this has been found to be a
difficult military problem, and Sir E. Grigg's
complaint that he has not even now been allowed to
introduce the taxation which he told the Somalis
would be introduced this year, is not altogether just.
His announcement to them was premature, and possibly,
in view of the doubt whether taxation could be carried
through, ill-advised. The delay in discussing the
question with him at home has been entirely due to his
illness and to the pressure of his time.

We have two points to consider:-

(1) Whether there are 80,000 or 20,000 men whose opposition may be anticipated. It is a little hard on the Inspector-General to advise on the military aspect with alternative figures showing such disparity. Personally I have little doubt that the 20,000 figure is nearer the mark; but if we divide the potential resistors by 4 it is obvious that we have to divide the prospective tax payers by the same number.

(2) Whether we are to drop for an indefinite time the attempt to resist raids from Abyssinia in order to concentrate ^{troops} on the eastern part of the Province for the purpose of ~~defeating resistance to~~ enforcing taxation.

On this point it is necessary to say that the misgivings which have been felt in many quarters as to organised slave raiding from Abyssinia ~~has~~, so far as the Northern Provinces are concerned, been unjustified for some years. Recent raids, apart from wanderers after have been directed against cattle rather than slaves, but whether this would still be true after it was found that raiding could be carried out with impunity, is very doubtful. Also I am not confident that civil administrative posts with detachments of police would serve to prevent Abyssinian law-breakers from taking refuge in the Province.

If the Secretary of State is able to approve of the taxation of these tribes in principle, we can at once inform the Acting Governor of the decision, and say that it may

be

be introduced as soon as mechanical transport and wireless telegraphy apparatus are actually available on the spot.

L.S.

29.6.29

This had better await Sir S.

Wilson's return? E.S. 29.6.29

I agree & would like to be present when matter is discussed

W.L. 1.7.29

Bring up again P 3/7

9. Record of discussion with Sir S. 20 July attached - see 1002

J.P. Williams

SEP

24.7.29

29/11

10. I have 3 copies of ... 25 JUL 1929

apparently we have not sent copy of (B) to Sir S. Fugg. Copy already made in file.

✓ Copy for my explanation ref 10 sending copy of (B) & (C) without the note at the end - I explain that as it is not clear that Sir S. Fugg had a copy

of 8) paper and
with copy of the record of
the discussion on 10 June
acct
30.7.29
above.

DESTROYED UNDER STATUTE 5 AUG 1929

to Lugg
(copy 6A
(two final notes) no 5)

DESTROYED UNDER STATUTE
E.A.P. Section. (e.o. 3rd Sept. 29.

Ackn. No. 11.

Mr. Ashworth.

? put by.

R. H. Gray
Y.E.A. 27.9.29.

Mr. Parkinson
Noted.

H. T. Ashworth
27/9/29
at once.

Seen
3.10.29

Copy. DESTROYED
Original reg'd on
18993/29. S.F. 21

Gov. Tel. 360. Conf'd. 13th. Decr. 29.

States re taxation in N.F.P. - see
Confidential despatch No. 147 of 18th. November.

14. Gov. Grigg. 147. Conf'd. 13th. Decr. 29.

States as to the institution of ...
in the N.F.P., with extracts from ...
Reports and D.O'S Recommendations

Please see typed
minute attached 14A

Elmacting }
see below } 30/12/29

I agree that the Inspector's ...
views are necessary. If ...
were general, the maintenance of

12
order along a line (from East to West)
of 300 miles would be no light matter.

As to A in the typed minute, it should
not exempt the title (and I gather from
Mr. Parkinson that that is not the
intention), many numbers of police
may either be well able to stay at home
from the prospect of their continuation
or may already voluntarily work for
wages. Then the stay at home and
an employer to pay tax should be
exempted under the power given
in the Statute & Post Tax Ordinance.

Also I should like to see the condition
of the poorer pastoral tribes more
clearly examined. The Sambar, who
are mentioned, would be taxed up to the
value of their annual produce of cattle -
of course
if they still have some sheep, but
these are not mentioned and it is not
known how many. W.P.S.
30.12.29.

10,000 head of
cattle
possible.

See of that
(Hearings B. Shields).

Generally, I am in favour of everyone
paying a tax, provided that they
are capable of doing so, because
the larger one exempts a certain

section of the community the
more difficult does it become
to institute a law later on.

In view, therefore, of the unanimous
opinion of the administrative
officers. It is a relief to indicate
yourself that the same has
been seen and the same persons
that are so old and so efficient
and so far the views of the
state be preserved as to whether
the force should be created
as well as the cost of trouble.

3/16

3/16

This is rather a difficult matter in some respects.
So far as I am aware, we do not do much for these
people except preserve a rough kind of order and, which
is certainly important, endeavor to protect them against
slave raids from Abyssinia, in which ^{fact} we have had a
considerable measure of success. This latter function, however,
we perform in pursuance of broad imperial policy against
slavery, just as our naval personnel carry out in the
Red Sea and Persian Gulf without any financial assistance
from here we save or protect them. We must, as pointed
out in one minute, be careful in diverting forces guarding
against slave raids to the duties of protecting law-breakers, lest
that may lead to slackness on the frontier.

Further, I am not impressed by the sliding scale
arrangement suggested for different tribes and for different
sections of one tribe. It is so taken many years of education
in this country to bring the Super law subject to the same level?
proving them to be chiefs by and it is not "at all" hard to
get reached that they are not aware of a slight of pay or
less in a month. It can be the first step to the
new system. In any case, it is not a matter of
costly cases or expenses in aid of the law. A committee
of persons should be named to get the law from the
State would be one of the very first objects to be
to do at all. In my opinion, the first thing to do
is to count on a flat-rate scale, low at first,
unreasonable for any purpose, to have a later
any one of these and especially to go out to work in the
State, regulations have some other
the British that the Government must be large of the
their work without proper reduction in local expenditure
(It is nothing of a matter without expenditure
be prohibited and he was the particular gift for the
reasonable means of softening the flood flow.

I feel that we are here involved in the matter of
and leaving all details aside, I am quite clear in my own
mind on the general lines on which we ought to proceed.

I therefore recommend that we inform the Government that
we agree that it is desirable that settled administration should
be enforced over the whole of the territory and that we
and that a proper system of revenue should be established
according to it. In fact, I consider that a plan for
and that the Government should be able to pay for
over the whole of the territory, it can be the first step
to proceed to a plan for the settlement of the
frontier of the Government. The plan should be to provide
that the Government should be able to pay for
can only be established gradually from the settled areas, though
we would welcome as rapid advance as possible
In the meantime we cannot agree to the proposal to impose
wholesale taxation over the whole of the Northern area
referred to the considerations just mentioned. We shall welcome
schemes designed to extend Northward areas of settled
administration and we shall be glad to approve proposals
for new taxation areas, ^{that to the} the proposed plan passed with the
provision of communal services, at least in
Skeleton form.

Further, we believe that, in a new taxation area it is desirable to provide
on a flat-rate scale, etc. (as above).
we shall be glad to know what extent of area contiguous to the present
taxed areas the Government is of opinion could be included under these
provisions in a new taxation area.
I discuss this point of view with you

be welcome to the Governor, and it is unfortunate that we cannot co-operate with him in his whole native policy. I believe he is acting with conviction and sincerity, and in what he believes is the interests of the whole colony, but his views on these matters cannot be reconciled with the principles of the Salomon Code, and I think it is fair to him not to make the attempt.

T. D. 4.1.30

Mr. Forbes.

Dir. C. Beatonley.

Please see Mr. Forbes's remarks

to the effect that it would be good to have
your views on the proposal,
contained therein.

S.M.

G. 1.30.

14

(1) It is the fact that the Government of Kenya has succeeded in introducing in the Northern Frontier Province generally a very fair measure of law and order, and they have secured a creditable measure of success in protecting the tribes on the British side of the border from raids from the Abyssinian side. But these raids are not of the slave-making order; they are really stock-raids.

was

It would hardly be fair therefore to draw a comparison with the action of our naval forces in the Red Sea and Persian Gulf, and if such a comparison were drawn, the Government of Kenya would have a really strong case for a subvention from the Exchequer here for the "defence" of the Northern Frontier Province. Nothing would please Kenya more than the treasury less!

was

(2) I think that there may be some misunderstanding as to the "sliding-scale" of taxation. In a sense—though not the strict sense in which we use the term in this country—we have a sliding-scale of native taxation throughout all East Africa, in that the rate of tax rises with the capacity of tribes to pay; the tax ranges from 1/- to 2/- per annum. Its difficulty should arise, having regard to the practice now in force and long-established, in fixing different rates for different tribes in the Northern Frontier Province, or yet in exempting individuals who could not pay whatever rate might be fixed for the tribe going out to work.

(3) I am not quite sure that the minute of 4.1.30 takes account of the fact that the Governor has pledged himself and the Government up to the

O.O.

(Mr. MacCarthy) 20/1/30
Park in view 20.1.30

15313/28 Kenya.

16
15
3/30/23/1/30
Coded sent

Mr.
E. Bottomley 20.1.30

Mr J. Shackburg

Mr G. Grindle

X Perms. U.S. of S. 21.1.30

X Parly. U.S. of S. 22.1.30

X Secretary of State 23/1

23 January

24 JAN 1930

Confidential.

Your confidential despatch 18th Nov.

147. I note that O.C. Troops consider

that taxation in Northern Frontier

Province could be safely undertaken

but I shall be glad to learn whether

I.G., K.A.R. agrees. Please consult

him and inform me.

As regards principle involve

I am clear that imposition of taxation

can be justified only on the basis that

the tribes concerned are simultaneous

provided with beneficial services, such

as medical and veterinary.

Shall be glad therefore if, before any

further action is taken you will send

me by despatch statement of amount

estimated

DRAFT telegram code.

GOVERNOR NAIROBI.

estimated to be received in a year
from each tribe in Northern Frontier
Province and of services on which you
^{would}
~~it is proposed~~ to expend these receipts.

I consider it essential that services
should be instituted at any rate on a
skeleton basis before taxation is
actually levied, even if their initial
cost is debited to districts as a
loan to be repaid out of the taxes
when levied.

See

1.

The proposal to institute taxation in the Northern Frontier Province of Kenya, which was put forward by Sir E. Grigg in July, 1928, has been fully minuted in the C.O. on several occasions. C.O. memorandum of 8th October, 1928 and C.O. tel to Gov. of 18th October, 1928, which are registered as 4 and 5 on this file sum up the C.O. attitude at the time, and reference to them will obviate the need for setting out the whole question at length again. After the date of the telegram referred to, various discussions took place here with Sir E. Grigg when he was on leave earlier in the year, but no decision was taken by the S. of S., and it was arranged that Sir E. Grigg should send a further despatch after his return. This is the despatch in question.

The despatch does not really add very much to our previous knowledge of the position, except that it gives in detail information as to the taxable capacity of the tribes and as to the rate of tax which it is proposed to levy (viz., in most cases 20/-). A part of the despatch is devoted to discussing the disposal of the consular payment recently received from the Abyssinian Govt., and it is suggested that the utilization of this on improvements in the N.F.P., would remove any irritation which the inhabitants might feel at being taxed in advance of measures for their benefit. The accident that the Abyssinian money is available and the proposal to institute taxation in the N.F.P., are actually, of course, unrelated. So far as the Governor's argument is directed towards

meeting

meeting the Secretary of State's objection that the inhabitants of the N.F.P., should not be taxed before measures for their benefit have been instituted, it will, no doubt, pass, but it cannot properly be twisted into a contention that, having expended this money on the N.F.P., the Govt. of Kenya is justified, for that reason, in taxing the inhabitants.

The two main points to be decided are (i) whether taxation of these people is of itself justified and (ii) whether taxation can safely be imposed.

As to (i) the Governor, in the course of despatches and conversations has made it clear that the motives which actuate him in advocating taxation are somewhat as follows. The Govt. of Kenya is saddled with the large and undeveloped area of the N.F.P., on the administrative control and defence of which large sums of money have to be expended. The Govt. of Kenya has in the past endeavoured without success to obtain financial assistance from the Imperial Government towards this burden. The Govt. feels that, in addition to what it already spends on the administrative control and defence of the Province, it cannot fairly continue to use ordinary revenue (including taxation paid by natives in the more settled areas outside the N.F.P.) on improving conditions in the N.F.P., particularly as the local administrative officers are satisfied that the natives of the N.F.P. are sufficiently wealthy (chiefly in stock) to pay a tax.

It may be doubted whether the ^{line} ~~type~~ of reasoning set out above would ordinarily suffice in deciding a question of this character. The circumstances are, however, so unusual and the Governor's advocacy of the proposal is so insistent (he has,

has, in fact, already committed his Govt. to taxation by statements which he made last year to the natives when touring the Province), that it would seem difficult for the Secretary of State to over-rule the ^{Governor} Govt. on the question whether the institution of taxation in the Province is properly justified.

[We must, however, call attention to a statement in the extract from Mr. Hemsted's report of 23.10.29., enclosed in Sir E. Grigg's despatch, that only a few small tribes would pay the ordinary native hut and poll tax of 12/- and that "they can very easily earn (it) either by the produce of their shambas or by going out to work". This would not apply to the great majority of natives in the N.F.P., but presumably it should be made clear to the Governor, if taxation is approved generally, that the Secretary of State cannot agree to the imposition of taxation upon any tribe which would oblige them to labour for wages as the only practicable means of paying the tax.]

(ii) On the question whether taxation can safely be imposed, there has been much discussion in the past with the I.G., King's African Rifles, about the military situation which taxation would produce, and the I.G., King's African Rifles, was not entirely satisfied that the military dispositions of the Kenya Govt. were adequate to deal with any serious Somali outbreak. Since then, some progress has been made with military re-organisation, in that communications have been improved and mechanical transport and wireless have been increased

*The post-land
tribes would pay
20/- and are
not concerned
with this point.
G.O.S.*

A

*Inspector
Percival*

or installed. Sir E. Grigg's present despatch makes it clear that the Officer Commanding troops, Kenya, is satisfied that, from the military point of view, taxation can be safely imposed. So far, so good, but it is the opinion of the Inspector General, King's African Rifles, the Secretary of State's military adviser on East Africa, which must be decisive on such a point. The Inspector General is now in East Africa and due at Nairobi for the Governors' Conference on January 15th.

If the Secretary of State decides that taxation is justifiable in principle, the first step will be to telegraph to Governor asking him to ascertain and report whether the Inspector General, King's African Rifles, (like the officer Commanding troops) is now satisfied that taxation can safely be imposed.

We have not attempted at this stage to examine in detail the draft Ordinance in No. 1 which the Governor desires to introduce in order to secure taxation in the ^{Northern Frontier} ~~Northern Base~~ Province. If the Secretary of State decides to approve taxation in principle, subject to the Inspector General's being satisfied from a military point of view, we will examine the draft with the local adviser and take any necessary detail that occur.

E. G. M. A. C. H. }
 A. C. P. M. I. M. } 30/12/19



KENYA.

No. 147

CONFIDENTIAL.

14
GOVERNMENT HOUSE,
NAIROBI,
KENYA.

13th November, 1929.

RECEIVED
11.11.29
COL. OFFICE

My Lord,

I have the honour to refer to Your Lordship's confidential telegram of the 7th of June on the subjects of the institution of taxation in the Northern Frontier Province and the purposes to which the Abyssinian indemnity money is to be devoted.

2. I am addressing you a separate despatch on the subject of my proposals for the expenditure of the Abyssinian Indemnity money.

3. The cost of the transport arrangements referred to in paragraph 6 of my despatch of 28th November 1928, Confidential No. 123, will be met, whether or not taxation is imposed, from General Revenue as has been done hitherto. The total cost of the Supply and Transport section of the King's African Rifles as provided for in draft estimates for 1930 is £24,966. Of this sum, it may be assumed that about half represents expenditure on transport in the Northern Frontier Province including

£5000

THE RIGHT HONOURABLE
LORD PASSFIELD, P.C.
SECRETARY OF STATE FOR THE COLONIES,
DOWNING STREET,
LONDON, S.W. 1.

(No. 147) 2583/3/29
(No. 147) 23 Jan 30
(1558313/...)
(No. 344) 2093

£5000 as the cost of transporting civil stores a duty which has hitherto been performed by the King's African Rifles. In addition to the above there is provision for £5,500 under the Civil Administration for internal transport and travelling of Administrative Officers and their staff.

4. Mr. Hemsted's report of October 23rd, 1928, referred to in paragraph 5 of the same despatch has been received and relevant extracts are enclosed herewith. Mr. Hemsted's opinion that the imposition of a salt tax is necessary to meet the active opposition is shared by all his District Officers a record of whose recommendations in this connection is enclosed herewith.

5. Mr. Hemsted's meeting held on the 10th October, 1928, informed me that he was prepared to impose taxation next year without the aid of any additional troops, as in his opinion this could be safely undertaken with the existing establishments of the King's African Rifles and police. He reported that the current year it was thought probable that taxes would be collected and the inhabitants had been prepared to pay them and actually had the money ready but owing to drought had been compelled to spend it on food.

6. The Officer Commanding Troop, who was also present at the meeting said that he accepted the situation and that in his opinion the measure proposed could be safely undertaken. He emphasized that the installation of wireless had materially affected the situation.

7. The recommendation made by the Inspector General at the meeting in London on the 23rd July that the King's African Rifles Platoon at Mandera should be withdrawn to Wajir has been adopted and the move will shortly take place, the Platoon being relieved at Mandera

by a detachment of Police.

8. In view of the unanimous opinion of the Administrative Officers concerned, supported by that of the Officer Commanding Troops, that the risk of active opposition to the institution of taxation is negligible and in view of the imminent expenditure of the Abyssinian Indemnity money on direct services to the inhabitants of the Province, services which should do much to allay any irritation that might be felt at taxation by convincing those taxed of Government's desire to develop their country, I trust that you will be able to accord your sanction to the introduction into Legislative Council of the Bill enclosed with my despatch No. 375 of the 4th July, 1928, and to the imposition of taxation as therein provided throughout the Northern Frontier Province in 1930.

9. Since my return to Kenya I have myself visited Wajir and Isiolo and I have had interviews with Mr. Hemsted and with his Officers. These visits and interviews have strengthened me in my conviction that our present policy of taxing the submissive and exempting the truculent can no longer honourably be pursued or the imposition of taxation be reasonably withheld, and I would invite your attention to the opinions expressed in my letter of 26th June, 1929, addressed to Mr. Bottomley to which I still adhere.

I have the honour to be,

My Lord,

Your Lordship's most obedient,

humble servant,

Edward Gigg.

GOVERNOR.

EXTRACT FROM MR. HEMSTED'S REPORT DATED 23RD OCTOBER, 1929.

" As regards internal disturbances,
" I can only say that I shall be very surprised if they
" occur to such an extent that they could not be
" suppressed by a small well-trained Police Force.
" I do not believe that the imposition of a Poll Tax
" is likely to meet with any active opposition."

"Taxation.

The question of taxation has been discussed with the District Commissioners and they are unanimously of opinion that all the pastoral people should pay a poll tax of Shs.20/- and the remainder the usual hut and poll tax of Shs.12/- . I agree with their views. The pastoral tribes of the Province are extremely wealthy in livestock although their losses this year have been phenomenal. It is estimated that the Gabbra and Rendile of the Marsabit district possess between them over a million sheep in addition to large numbers of camels and cattle, and it would be something in the nature of an anachronism if they paid a tax of less than the immigrant Somalis, who generally are much less wealthy. Sheep fetch good prices, 20/- to Shs.10/- a head, and the Gabbra and Rendile of Marsabit would, at Shs.20/- be paying much less than one half per cent on the capital value of their flocks and herds. The natural annual increase in the sheep alone would pay the tax about 20 times over.

While it must be admitted that all the pastoralist tribes are not equally wealthy (the Santum are probably the poorest with their 10,000 or so scrub cattle), a tax of Shs.20/- on any of them could not be considered an undue levy on their taxable resources. Only a few small tribes such as those on the Tana River and the Boorji would pay the ordinary Native Hut & Poll Tax of Shs.12/-, which they can very easily earn either by the produce of their shambles or by going out to work. The Wandorobo will be treated as members of the tribes with which they live.

Some of the Somali tribes have suggested that they pay a tax of Shs.30/- with the idea, no doubt, of being regarded as Non-natives. On grounds of policy it is not considered desirable to accept the suggestion."

DISTRICT OFFICERS' RECOMMENDATIONS.

TAXATION.

The District Commissioner, Isiolo, thought the Province should be regarded as a composite unit for tax purposes, and deprecated the imposition of tax piecemeal. He said the desire on the part of the Somali tribes to pay 50/- tax was actuated by a desire to be classed as Non-natives and to obtain the political rights and privileges attendant on that status. He thought they should be prevented from doing so. He thought that a return should not be sent round to Wajir etc., but that a list of taxpayers should be compiled as tax gathering progressed.

The District Commissioner, Meropis was in favour of the imposition of a tax in some form on the Samburu, Boran, etc., during the current year. He was opposed to the payment by Somalis of a Shs. 30/- tax.

The District Commissioner, Wajir thought the Wajir Somalis should be allowed to pay 50/- tax if they wanted to do so. It would inculcate contentment and simplify collection. He thought once they set their mind to something they would achieve till they attained it.

The Provincial Commissioner. It seems permissible to allow the Somalis to pay 30/- if they want to provided it is a Native Tax. The idea should be to adopt methods of collection of tax which would have neither a provocative nor an exciting influence on the natives. He thought the native set too great a value on the distinction between a Native and a Non-native.

It was resolved:

- "That for the first year of collection of tax,
- "the collection should, amongst the Somali tribes,
- "not be preceded by a count of huts and polls.
- "The District Commissioner should himself collect
- "tax and compile a register as he did so.
- "That local Somali tribes should pay Shs.20/-
- "per capita."

Proposer - The District Commissioner, Isiolo.

Seconder - The District Commissioner, Bura.

Carried A.M. Co.

Mr. [unclear] 2. 18

15312/29 Kenya

10

Mr.

Mr.

Mr. Bottomley 257480.

C.D.
R 25 JUL
B

Sir E. [unclear]

Sir J. Shuckburgh

Sir G. [unclear]

Sir C. Davis

Sir S. Wilson

Mr. Ormsby-Gore

Lord Lovat

Mr. Amery

In Mr. Bottomley's Department

see 14.

Wm

Co.
25 July 1929

DRAFT.

H.E.

Lieut Col. H. Edward Grigg,
Camp near [unclear]

(Nairobi)

Among the subjects
discussed at your
interview with the
Supt. on the 23rd [unclear]
was taxation in the
Northern Frontier
Province.

This note is to
inform [unclear] that the
Supt. said that he
was not yet

prepared to give a decision
in the matter, and that
you undertake to supply a
further dispatch on the
subject after your
arrival in Kenya.

We shall now await
the dispatch.

Yours faithfully,
G. POLYCOMLEY.

(6)

9 27

TAXATION IN THE NORTHERN FRONTIER PROVINCE
AND USE OF THE MONEY RECEIVED FROM ABYSSINIA IN
COMPENSATION FOR RAIDS.

12/29 B

The Secretary of State has already had some talk about the question of taxing the Somali tribes in the Northern Frontier Province. He immediately raised the point whether one is justified in taxing them until one has done something for them. Sir G. Gifford feels very strongly that his own personal prestige is at stake, as he has assured the tribes definitely that they will be taxed. He also feels very strongly that he cannot go on using money obtained from other natives for the benefit of the Northern Frontier Province tribes.

Apart from this, there is the military question as to risk involved in imposing taxation upon Somalis, and so far the Colonial Office has felt very doubtful as to the wisdom of taking this risk. If, however, the troops are concentrated as desired by the Inspector General, King's African Rifles, and are provided with such transport etc. as the Inspector General considers satisfactory, it is probable that the Inspector General would not oppose taxation on grounds of military risk.

This seems to the Department a case in which some further delay is desirable. On the 7th June a telegram was sent to the acting Governor saying that no decision had yet been reached as to taxation in the Northern Frontier Province, asking what was required this year for transport arrangements

arrangements which had been suggested, and also asking from what source this could be paid if taxation were not imposed, and concluding with the request that he would send by early mail detailed proposals for the expenditure of the money from Abyssinia (\$2,215,784 M.T.) which he would wish to put forward if Sir E. Grigg's general ideas as to expenditure of this money on roads, water, etc. of the Northern Frontier Province were accepted. Having asked for such a report, the obvious thing seems to be to wait for it, and then to get it, the position in regard to the concentration of the African Rifles etc. will be decided. Mr. Grigg's proposals for the expenditure of the money on roads, water, etc. of the Northern Frontier Province seems not unreasonable. The Secretary of State should say what he would expect to see in the report before definitely committing himself.

Handwritten notes:
 If the S. W. is taken...
 22.7.39
 as to taxation...
 understanding...
 benefit in other ways than...
 then the question of the Abyssinian...
 money drops out of the picture - it will...
 be available for various benefits...
 which are preliminary to...
 fund for...
 subscription...
 taxation...
 ...

62 supplement from General

Revenue

W.S.

22.7.29.

At the discussion between the S. of S. and Sir E. Grigg to-day, the S. of S. said that he was not prepared to give a decision yet on the question of taxation in the Northern Frontier Province, and Sir E. Grigg will send a further despatch on the question.

As regards the money received from Abyssinia as compensation for raids, the S. of S. agrees that the expenditure of this money on roads and water supplies for the benefit of the natives might begin at once.

(20) W.S.

25.7.29.

ALL COMMUNICATIONS
TO BE ADDRESSED TO THE
SECRETARY, THE
TREASURY, LONDON
E.C. 2. POST OFFICE.



1929/0

LONDON E.W.1.

My dear Bottomley,

I return enclosed the record which you sent me of our discussion on the 18th regarding taxation in the N. D. P. It is quite accurate so far as it goes, but I should like to add to it the following points to which I attach importance:-

1. The only effective military reprieve to raids is counter-raids. On an extended frontier, the defensive must always be at a disadvantage, and the weakness of a purely defensive and therefore ineffective military policy is lowering to the prestige of the British administration. An offensive military policy is, on the other hand,

out of the question. It is therefore in my opinion
necessary to abandon the idea that military
action is ever going to produce any ~~beneficial~~
or serious improvement in the condition of
the Frontier.

2. Failing military action, the only sound alter-
native is closer administration, which, if
practicable, is in any case better than any
military solution. I believe it is practicable,
though we must expect setbacks in the early
stages. Administration is much better than
it was on the Abyssinian side, and I think
it a profound mistake to ourselves as a
civilized power to be told (and to be told)
by the Abyssinians that our North Frontier
Province is an Alsatia for Abyssinians who

break the law or wish to escape taxation. The
only way of removing that reproach, and of
securing the means for better administration
with the essential services - food, water,
health etc., is taxation.

3. I cannot sufficiently express ~~at this time~~ my detesta-
tion of the weakness and succumbedness of our
present policy, which is to tax our own people,
the Rendak, the Sambar etc., because they are
much and law-abiding, but to exempt from
taxation the Sambar who are comparatively
recent immigrants from the north, because
they are turbulent and we are afraid of
them.

4. I have always said that the imposition of

Evacuation should not be attempted without
strengthening the K. A. R. in the Province
by sending up another company, by ~~the~~
drawing isolated posts, by establishing
wireless and better transport, and by putting
a third company in close support at there.
As to increasing the garrisons in the other
territories, that is for the G. C. to decide
upon. Personally I should regard it
totally unnecessary provided the G. C.
get no idea that resistance may be
another fit of weakness on the part of
the Kenya or the Imperial Government.
There will in my opinion be no serious
resistance to evacuation unless that idea

is given currency.

5. But whether the tide of resistance be such
a great, it must be to be kept in time. We
cannot so in a definitely spending taxation
raised from the past and prospective history
of ~~the~~ upon a province in which we are
about to establish a proper administration.
Restoration of the present position is necessary
in order to the activities of Kenya as
well as in the interests of our own good
name as a civilized power and in that
of the province itself, which will soon
prove its value and productivity if properly
administered.

Yours sincerely,
Edward Gigg.

I may have a copy of this
for your office

NOTE OF DISCUSSION WITH SIR E. GRIGG.

The question of the proposed taxation of Somalis in the Northern Frontier Province was

discussed with Sir E. Grigg yesterday. The main points that emerged were as follows:-

1. Sir E. Grigg said that the fundamental question was the cost of the Northern Frontier Province to Kenya. It was a continuous burden and drain on Kenya finances and caused him constant political embarrassment. He had suggested in the past that it was properly the duty of the Imperial Government to take over liability for the cost of protecting this frontier, but this had not been agreed to, and in the circumstances he saw no alternative to action on the lines which he had proposed.

2. As regards the objection that the Kenya Government was not effectively protecting from Abyssinian raids the people whom it proposed to tax, Sir E. Grigg said that he held the views (1) that it was useless on the frontier east of Lake Rudolf to try to stop raids by attempts on the part of military patrols to pursue and destroy raiders (2) that any successful endeavour to prevent raids must come from Abyssinia itself (3) that raids had practically ceased during the last year owing to the existence of better Government on the Abyssinian side (4) that he considered that the risk of future raids from Abyssinia must be taken and that it would be better to concentrate on organising a proper administration of our own

tribes in the Northern Frontier Province. This, in his view, necessitated taxation as it would be impossible to find otherwise the money for providing the tribes with the water, roads and medical and veterinary services which they desired. He had told the tribes concerned that he wished to supply them with these services but that he could not properly do so at the expense of the Kavirondo and other native tribes in settled parts of Kenya. He felt strongly that he had been placed in an embarrassing position owing to the fact that he had informed the Somalis that they would be taxed this year whereas even at this date sanction for the imposition of taxation had not been given.

3. The military aspect of the proposals was next discussed.

Sir E. Grigg did not admit that the serious results which followed the attempt to impose taxation in British Somaliland were in point, as he contended that in that case adequate preparations had not been made to meet possible trouble. The Inspector General, King's African Rifles said that in the event of serious trouble occurring as a result of taxation being instituted, the present reduced strength and disposition of the King's African Rifles in Kenya was, in his opinion, unsatisfactory for dealing with it. The only change since last year was that the troops had been reduced by one company, no greater concentration having taken

place. In fact the one outlying platoon at Mandera added a weaker factor to the situation. It was difficult for him to give definite advice in the absence of reliable information as to the strength and nature of the opposition which would have to be met. Estimates of numbers varied considerably, and there was no estimate of rifles. If taxation were introduced and dispositions to meet trouble had to be made, he would recommend the following steps:

- (1) the King's African Rifles Platoon at Mandera to be withdrawn to Wajheir.
- (2) the troops now at Nairobi and/or ^{Mera} ~~Wajheir~~ to be moved up to Wajheir so as to make the garrison up to two companies.
- (3) Uganda and Tanganyika to be warned to stand by so as to afford assistance if required.

Further, it was essential in his view that the mechanical transport and W/T apparatus now on order for the troops in Kenya should have reached the country and be in working order. In this Sir E. Grigg agreed.

Note: Sir E. Grigg concurs in the record of the discussion "so far as it goes"; but wishes to add comment as set out in No. 8.

AEP
20/1/41

15-313/21

35
6

GOVERNMENT HOUSE
KENYA,
EAST AFRICA.

30-21-28.

Dear Machting,

I have had my interview with

The Governor.

The main subject was the

question of taxation in N.E.P.

You will remember that, from the

soldiers' aspect, I raised two points:

- a. Better protection for tribes from raids.
- b. Action in case of trouble when tea is imposed.

As regards a. H.E. proposes to relieve the K.A.R. of the duty.

As regards b. The Govt opinion is

that no trouble will occur but as a

preliminary measure it is proposed to concentrate 2 companies of a substation of 800 at Wajir & withdraw all detachments from Moyale, Marsabit, Baringo & Buser.

The Govt consider the previous estimate of the Somali population in NFP. 60 to 80,000 as too great, it considers 25,000 more realistic.

There is no need of number of rifles to be issued to the P.C. troops in the area.

The P.C. & E.C. troops are of 2000 strength & are a mixture of 1000 to 1500 to be issued in any border area. No restriction is placed on the issue of rifles from the regular force. The regular force is to be maintained as to the regular force.

concentration, as proposed, at Wajir would make the situation definitely stronger than present distribution in weak detachments.

You will also note from the estimate that the Govt propose to abolish one company of the 500. As a matter of balance it is suggested the number of companies be set at additional mechanical transport.

It is suggested that the number of companies be set at 1000. It is suggested that the number of companies be set at 1000. It is suggested that the number of companies be set at 1000.

At the moment it is proposed to

outside protection of the Royal Air Force as a military post.

The Abyssinians have never abandoned their claim to the place. Is the Govt prepared to run the risk of the Abyssinians walking in when we evacuate?

From the military point of view it's only value, in event of War with Abyssinia, would be as a ready make footing on the Government for the advance of an Expedition.

As an isolated post on the frontier, with no strength behind it, I doubt if it could be held, if invested by even 1000 Abyssinians, with the force available in Kenya.

If the Abyssinians should occupy the Govt must either trust to diplomacy & the L of N. to get them out

again or run considerable risk of minor heavy expense in ordering the R.A.F. to turn them out. It would necessitate collecting all available R.A.F. from all Protectorates.

Yours sincerely,
 H. Walker

15312/28 Kenya

*Checked & sent
11/10/38
18/10/38*

Mr. Mechtig 16/10/28
Mr. Pankhurst
Mr. *at*

X Mr. Bottomley 16/10

Sir E. Harding

Sir J. Shuckburgh

Sir G. Grindle

Sir J. Davis

Sir S. Wilson

+ Mr. Ormsby-Gore 16.10.28

Lord Lovat

+ Mr. Amery 17

DRAFT. (Tel.) code

Gov. Nairobi.

for review

*This is very long - but it
is better than a despatch
which would only arrive
too late before the J.C.*

16 October

Confidential I have very carefully considered your Confidential despatch No. 72 of 29th August but I still feel doubts whether present strength and disposition of troops in Kenya would justify taking the risk which imposition of direct taxation in the Northern Frontier Province might involve. I cannot overlook the fact that when similar endeavour to impose direct taxation was made some years ago in British Somaliland, previous agreement of headmen having been obtained, riots and disturbances ensued which placed local Government in situation of great danger from which it escaped only by dropping taxation proposals, a course which Lord Milner directed

on a military basis, but this does not meet Inspector General's views as to mechanisation and concentration of troops, and it actually represents yet further dispersal of garrison at a time when military responsibilities are being increased.

Following up on the [redacted] Lokital [redacted] risen [redacted] and so there being involved in military operations. And it seems essential to avoid any [redacted] simultaneous [redacted] both in Turkhana and Northern Frontier Province.

In the circumstances I feel that apart from certain points relating to the application of the proposals, to which I am not altogether satisfied, it is essential that you should, as a first step, discuss the whole

So far as the military aspect of this question is concerned, the Inspector General, King's African Rifles before he sailed for East Africa, on the 14th of September, left a note stating that as to (a) protection of our tribes and (b) military action in case of opposition to tax, he felt bound to say that from the experience of his last tour, he regarded the position ~~as~~ as unsatisfactory.

This is explained at greater length in his ^{August 4th} note of ~~1913~~ on this file. During his last tour he put forward a scheme for the concentration and partial mechanization of the Kenya Garrison, which, by ensuring greater mobility, would, in his opinion, greatly improve the effectiveness of the troops, but the Kenya Government have not yet adopted this scheme or even accepted it in principle. All that they have done is to move up troops from the reserve company at Nairobi to Wajehi (where the Governor considers the presence of increased strength would suffice to ensure obedience without actual resort to force) ^{and he also says} and have decided that the King's African Rifles Supply and Transport Corps should remain on a military basis, instead of being put on a civil basis as had been proposed locally. The latter does not, of course, meet the Inspector General's views as to mechanization, while, as regards the former, the Inspector General has pointed out that the move to Wajehi only means denuding the reserve at Nairobi and dispersing

yet

(see tab)

see ref. on this file

think of Aug. 29th on file

Get more troops at a time when military responsibilities are being increased.

The point is therefore that the Secretary of State's military adviser is not satisfied as to the military position in the event of the imposition of taxation rendering military intervention necessary.

2. On the question of affording protection to British tribes in the ^{North Eastern} ~~North Eastern~~ province from raids from Abyssinia, the Governor's line is that no serious raids have occurred for over a year and that isolated military posts and occasional patrols will never stop spasmodic incursions. The Inspector General, King's African Rifles, would, no doubt, agree, but his view is that if the King's African Rifles were better concentrated and their mobility increased by mechanization, there would be a reasonable prospect of their being able to cut off raiding parties. *He considers that in that event, raids would soon cease altogether.*

3. It must be borne in mind that ^{simultaneously} ~~simultaneously~~ with this question of taxation in the ^{North Eastern} ~~North Eastern~~ province, the Kenya Government is carrying out a forward military policy in the Turkana area west of Lake Rudolf. Not only have they occupied ^{Lokitaung} ~~Lokitaung~~ in the Labor hills south of the Kenya-Sudan boundary (which is in accordance with the policy agreed upon by all concerned some years ago) but they seem to have contemplated operations to the North-East of ^{Lokitaung} ~~Lokitaung~~ even beyond the Sudan-Abyssinia frontier, and the Secretary of State has had to telegraph that no operations should be contemplated which would bring the troops into the proximity of the Sudan-

No 14 on file
15080/29
Kenya

Sudan-Byssinia Frontier.

There is, therefore, (as indeed we have heard privately from the Officer Commanding Troops) a possibility of disturbance not only in Turkana but also, if taxation is imposed, in the ^{North-eastern Frontier} North-eastern Province.

4.
(para. 12)

The Governor ~~says~~ ^{is of the opinion} that no serious difficulty is to be anticipated with regard to the collection of tax: "our own tribesmen who already pay tribute will pay willingly and the general belief is that the Somali tribes will pay if the Government shows a determined front".

[It will be seen from what is said above that there are in fact clear indications that some of the tribes may not readily pay, as the Sudanese p.p. & word of mouth at Benghazi said]

It is, however, impossible to forget what happened in Somaliland a few years ago when the direct taxation of the Somalis there was attempted. The letter to Treasury of 23 February 1923 on 9793/23 (green tab) clearly states the facts as to that. It should be noted that in that case we had a positive assurance from the Governor (Sir G. Arden) before the tax was imposed that the headmen were in favour of it. Nevertheless the first steps to ^{collect taxation} ~~impose~~ led immediately to riots and disturbances; and the final outcome was that the Government were fortunate in escaping a general rebellion and were compelled to drop the tax after being in great danger and incurring a great loss of prestige. Since then, such taxation ^{has never} ~~has not~~ been suggested in Somaliland itself. It is quite clear from this that the taxation of Somali tribes, having regard to their temperament and nomadic habits, is a problem of a special

special kind, and should not be lightly adopted.

5. The above paragraphs seem to suggest that their practicability of imposing taxation generally in the ~~North Eastern Province~~ ^{North Eastern Province} is open to question.

Turning now to the question of its justifiability, it may be noted that Sir S. Denham originally advanced the argument that since steps were being taken to enable tribes to dispose of their cattle by the opening of the Isiolo guarantee station they could well be called upon to pay tribute. The Secretary of State suggested that practical steps for helping the tribes in the ~~North Eastern Province~~ ^{North Eastern Province} generally (e.g. medical, veterinary and education) ought to precede taxation. The Governor now replies that he requires taxation in order to pay for these and other beneficial services. In view of possible Parliamentary criticism here upon the introduction of taxation in the ~~North Eastern Province~~ ^{North Eastern Province} (if it is introduced) it is necessary to realise that the Government of Kenya do not ^{now} claim that justification for the taxation consists in what they have done for the Province, but rather in what they hope to do there.

6. Further argument which the Governor seems to adduce is that the Somalis are immigrants into Kenya and should either be taxed or leave the country. This is developed at some length in paras. 3 and 4, and the whole despatch is largely based on a sharp distinction between "our own tribes" and "alien" tribes in which the Governor apparently includes all Somalis. It is true

true that in Kenya Somalis are not legally "natives" and it is correct to say that at some time they must have migrated from the North. At the same time, some of these Somalis must have migrated as much as 60 years ago i.e. before the British Protectorate existed, and it is relevant to point out that since the annexation of Kenya Colony in 1920 Somalis like other persons resident in the Colony have become British subjects. Where British subjects are concerned, there can surely be no question of taxing them in order to induce them to leave the Colony if that is in the Governor's mind.

It is not clear whether the Governor's attitude in regard to taxation is reflected in the fact that Somalis are to pay a tax at least double the tax which would be paid by "our own tribes", but if such differentiation is to apply any consideration other than tax resources would be inequitable.

In a reply to a query concerning the Governor states that those who know the area and the people consider that the proposed taxation would not be a sound policy. Unless the local view must be accepted for consideration whether this alone would justify taxation at the present stage.

8.

In paragraph 6 of the despatch the Governor writes that he anticipates strong opposition from the unofficial members of the Legislative Council to further expenditure on the *North-eastern Province* unless taxation is definitely imposed upon the tribesmen and particularly upon those of Somali origin. We know that the Legislative

Council has for some time chafed at the burden thrown upon the Colony by the existence of the ~~North-eastern~~ ^{Northern Frontier} ~~area~~ Province and has at one time even suggested that it ~~may~~ ^{they} should be regarded as an Imperial liability. It is, of course, clear that the Governor is anxious to do what he can to improve conditions in the ~~North-eastern~~ ^{Northern Frontier} Province, in which he has taken a personal interest, but it may well be that his advocacy of immediate taxation in the ~~North-eastern~~ Province is coloured by his knowledge of the attitude of his Legislative Council.

q. 20.

However this may be, the despatch shows that the Governor by his declarations in the Province has, in fact, committed himself to the adoption of general taxation in 1929. He goes so far as to say that to drop it would involve a set-back the consequence of which it is difficult to foresee. The same argument was used before the adoption of taxation in Somaliland, but, nevertheless, Lord Milner had, in the event, to direct the Governor to drop the tax on the ground that "this would be cheaper than a rebellion", and the result was that the Somaliland Government suffered a much greater loss of prestige than they would have done if they had dropped their proposals before attempting to enforce them.

The fact that the Governor of Kenya stands committed to his taxation proposals makes it difficult to withhold approval, but, even from the point of ~~view~~ ^{view} of prestige, it seems essential to make sure that the Kenya Government can really carry the proposals through and that

Gov. 4069/21
(Somaliland)

that their enforcement will not involve military operations beyond the scope of the Kenya garrison as at present organised.

To this end we suggest that we should set out in a telegram to the Governor the position as we see it and invite him to discuss the whole matter from the military point of view with the Inspector General, King's African Rifles when Brigadier Walker reaches Kenya in December in the course of his present tour of inspection, and then to report further. It is the case that Sir E. Grigg seems to have committed himself to the introduction of taxation as from January 1st 1929 but the delay is, in the circumstances, inevitable, and if this taxation should ultimately be approved the Governor would presumably be quite satisfied so long as the tax is paid for the year 1929.

*Elmendorf 1/27/28
accepting*

The Government of Kenya is not for the first time between the devil and the deep sea. In this case the deep-sea is the necessity for ^{doing} paying the semi-savage tribes by making life worth living where they are, and preventing pressure which must be transmitted to the European farms in the form of stock thefts, or worse. The devil of it is the reluctance of the European element to vote funds either for adequate military strength for their own safeguard, or to improve the position of the tribesmen.

tribesmen.

The worst point to my mind of Sir E. Grigg's statement that the tribes will be taxed next year is not that the tribes have heard of it, but that the Europeans have. Anything that is suggested ^{from here} in the way of a brake on the wheel will be resented as more Downing Street interference.

There are at least two main groups of European settlers who are closely touched by this question, and I do not think that it would have been impossible to persuade the unofficial element generally that some expenditure must be faced before the fruits of tribal taxation could be expected to arrive.

I regret, too, that the waterboring plant which was to have benefited the Northern tribes (and in Sir Robert Coryndon's view have packed the frontier so full that further arrivals would have been automatically repelled) has so far been used along the railway and not in the Northern Frontier Province.

I agree to the proposed action, but the whole matter verges on one of "confidence", and the Secretary of State may wish to discuss it with us.

B. C. S. 8/10/25

This seems to me a case in which the military view ought to prevail.

G. F. S. 10. 25

*Plan drawn
for you*

*Mr. Ormsby Gore has seen & would like if possible to be present at the discussion
Adrian 10/10/25*

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Plan drawn

for use

Mr. Omsley Gore has seen a word like if possible to be present at the discussion

Adrian
10/10/28



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GOVERNMENT HOUSE,
NAIROBI,
KENYA.

KENYA.

No. 72.

CONFIDENTIAL.

29th August, 1925.

Sir,

I have the honour to refer to the correspondence leading up to my telegram of 23rd August on the subject of levying taxation in the Northern Frontier Province, and to inform you that, since writing my despatch of the 4th July last, I have made a further tour in the north, visiting Garba Tula, Muddo Gashi, Wajir, Bura, Moyale, El Wak and Mandera, returning via Marsabit, Archer's Post and Isiolo. I was accompanied by Mr. R. W. Hamsted, who has recently taken over the Province as Senior Commissioner, and by the Chief Native Commissioner. Having on previous occasions toured the Barsaloi and Marsabit areas I have now visited every district except Sankuni and am in a position to make considered recommendations after personal observation of the country, its people and its problems.

2. I fully appreciate the points to which the Inspector General of the African Rifles has drawn attention I would emphasize that the raid

- raid

THE RIGHT HONOURABLE
LIEUTENANT COLONEL L.C.M.S. AMERY, P.C., M.P.,
SECRETARY OF STATE FOR THE COLONIES,
DOWNING STREET,
LONDON, S.W..

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raid on our tribesmen in this area has occurred for over a year, and that in any case spasmodic incursions by small and independent parties of bandits will never be altogether prevented by the presence of isolated military posts and occasional patrols. The leaders of such raiding parties usually have sufficient astuteness and local knowledge to obtain information as to movements of troops, to strike when the patrols are elsewhere, and to make good their escape across the border. The only effective military defence against such tactics is retaliation by raiding the raiders' own country and capturing their stock. Apart from the counter-offensive in this form, which is of course not advocated by this Government, the task of dealing with such people is one rather for Police than for the Military and must depend mainly upon improved communications. With this in view I am now considering the establishment under the King's African Rifles of a Wireless Signals branch which may in due course be handed over to the Police. In addition, I have instructed Mr. Hemsted to devise measures for the better organisation of the Province from the administrative point of view, the present headquarters at Moyale and Mandera being in remote and inaccessible corners of their respective districts. Closer and firmer administration is essential, not only for our own purposes, but as an example to the Ethiopian Government, since the only

mean by which the menace of raids can be permanently removed from our northern border lies in the hands of the Ethiopian Government and consists of close and firm administration of the Abyssinian border provinces. There are indications that this is being taken in hand, for the recent admission by Abyssinia of our claim to compensation to the extent of £21,000 is an earnest of good faith and I am assured on reliable authority that the Ethiopian Government is determined to put an end to these violations of British territory.

3. Far more pressing however is the need of our tribes for protection from the infiltration of Somali tribes which takes a more insidious form. The trend of migration, which for years has persisted in a southerly and westerly direction, is impelled by various causes and still continues. According to records there were no Somalis in the Northern Frontier area sixty years ago, but to-day they form the greater and certainly the most troublesome part of the population of the Wajir and El Wak areas. A great number of them are recent immigrants, and their numbers are ever increasing. Their methods consist of persistent and progressive penetration in small groups, outwardly peaceful and plausible but in actual fact determined to gain a footing and to occupy the country and to dominate it, regardless of the rights of others and heedless of any law. This has been going on for years and our own tribes have been gradually ousted from their grazing grounds and water supplies. A more

open and extensive immigration was that of the Degodia from Abyssinian territory which was reported in my despatch of the 18th March, 1927. These people are now a constant source of annoyance to our Gurreh tribesmen and have spread down to the Garba Tula area.

4. These Somali tribesmen have always adopted an independent and truculent attitude. They assume a right to occupy our territory without permission and without fee: they defy our laws and they pay no taxes. They have on more than one occasion attacked British officers. We owe it not only to our national prestige but to our loyal tribesmen who are being harassed by these aliens and ousted from their grazing grounds, to check this infiltration and to bring under firm control such tribes or sections as may be permitted to remain. This applies in equal measure to the Abyssinian tribes which have settled in our Territory, since great numbers of these continue to espouse in Abyssinia and pay tribute to the Ethiopian Government. It is possible that the imposition of taxation on our side may induce many of these to retire to Abyssinia and remain there - a consummation much desired by the Ethiopian Government, which is greatly hampered in its efforts to establish closer administration by the fact that the bad characters find a cheap and easy refuge from trouble on our side of the boundary. When I spoke to these tribes in barasa, they admitted that if they desired to remain in British territory, they should acknowledge and pay taxes to the British Government.

5.

5. I am anxious to establish as early as possible not only Medical, Veterinary and Educational services in the Northern Frontier Province but also public works of general utility and particularly water supplies, but I would urge that these should coincide with and not ~~replace~~ taxation. For many years the cost of administering the area has fallen almost entirely upon the rest of the Colony, the revenue of the Province being negligible. Funds derived from the taxation of other communities, including the native tribes throughout the Colony, are being diverted from those communities in order to defray heavy expenses incurred in this area and in this connection I would stress the point that the main burden of expenditure is borne under the head of "Military" and is due to the presence of the Somali element on both sides of the border, and not to any intractability on the part of our own tribesmen.

6. It is therefore, in my considered opinion, of paramount importance that the Somali tribes in particular should be called upon, as a condition of their residence in Kenya territory, to make an equitable contribution to the revenues of the Colony and compelled to conform to the lawful orders of Government. Our own tribes have paid tribute in the past and have expressed to me their willingness to pay taxes in the future in order to defray at least a part of the costs of administration and to provide services that are essential to the development of the area. Moreover I anticipate strong opposition on the part of unofficial members of Legislative

Council to the voting of further sums for the service of the Northern Frontier Province unless taxation is definitely imposed upon the tribes and particularly upon those of Somali origin.

7. In order to establish the services to which I have alluded in the fifth paragraph of this despatch and to develop trade, it is essential first of all to improve communications and to increase water supplies. The only means of stabilising a nomadic population is to remove the necessity for periodic moves in search of water and pasture. On my recent tour I arranged for Mr. Noakes, Hydraulic Engineer, Public Works Department, and Mr. Scott, an expert in water boring, to meet me at Wajir and to make an examination of the country along the main routes up to the Daua River. They have since informed me that there are clear indications that good supplies of water can be obtained without difficulty by digging wells or by boring. I propose to forward their Report together with another despatch dealing with various questions affecting the organisation and development of the Province, including the Samburu question.

8. The nature of the country is such that in many parts the making of a track to take motor vehicles involves little more than the removal of scattered thorn trees and bushes. On hills and escarpments the work is of course much heavier. Motor tracks have now been cut to all stations and

my party which included motor cars and several lorries reached Mandera without difficulty, and covered, in the course of the tour, some 1,900 miles in 19 days. There is already a considerable volume of traffic, by motor lorries owned by traders, between Meru, Wajir and Kismayu, but much remains to be done to widen and improve the tracks and to provide substantial bridges and culverts in some areas. A bridge over the Uso Nyiro River at Archer's Post is essential.

9. It is for the provision of these services for the development of the Northern Frontier Province and for the benefit of its inhabitants that I consider that taxation is not only necessary but fully justified. The tax which I should propose to levy would be a poll-tax of Shs.20/- on every male adult of the Somali tribes, and Shs.10/- (but in some cases less) on our own tribes. This should bring in about £18,000 per annum. It is considered by those who know the area and the people that this would not be an undue levy on the taxable resources of the population, which consist of their actual wealth in stock and their capacity to earn money by trade and by labour

10. In the main, cash for the payment of taxes would be derived by the sale of livestock, hides and skins. The present market values in the Province are sheep Shs.6/- to Shs.7/-, goats Shs.6/- to Shs.7/-, camels Shs.70/- to Shs.100/-, bullocks Shs. 40/- to Shs.60/- A statement is appended to this despatch showing the estimated population and stock assets.

11. Since visiting the northern and eastern parts of the Northern Frontier Province I am convinced that the class of stock which must provide the liquid wealth of the people in that area is sheep, and that it is the sheep trade that must be developed and encouraged rather than cattle. This view is shared by the Provincial Commissioner, the Chief Native Commissioner and the Chief Veterinary Officer. The country is predominantly sheep country, a species of hairy fat-tailed sheep thrives there exceedingly, and the tribesmen have very large flocks of them. There are no veterinary difficulties, such as exist in the case of cattle, against the taking of these sheep into other areas, they are able to travel very long distances between water, and they command a ready sale. There is already an established trade in the animals, which are eagerly bought for slaughter purposes by natives and non-natives, and I am informed that in Nyeri market alone some 150,000 of these sheep are sold annually. The tax which it is proposed to levy would represent the value of about 60,000 sheep. In fact, of course, some tribes would sell cattle or camels, and amongst all there would be sales of hides and skins.

12. No serious difficulty is anticipated with regard to the collection of tax. Our own tribesmen, who already pay tribute, will pay willingly, and the general belief is that the Somalis will pay if Government shows a determined front, but will first

all watch our attitude closely in the hope of detecting any sign of weakness, of which they would take full and immediate advantage. I propose therefore with the concurrence of the Officer Commanding Troops, to effect a re-distribution of the King's African Rifles in the Province, whereby the Wajir detachment would be temporarily strengthened, as under:-

Wajir. 1 Company and 1 machine gun subsection.

Mundo Gashi. 1 Company, less 1 platoon.

Boura (Tana River). 1 platoon.

Meru. 1 Company, less two platoons.

Marsabit. (Police only).

This arrangement is primarily intended as a demonstration. It is believed that the Somalis when they see this movement of troops will be duly impressed, and, realising that Government is not only able to enforce its lawful demands but is definitely preparing to do so, will recognise the futility of resistance and will pay without further demur. At the same time the force is sufficient to deal with any situation that may arise.

10. From personal observation of the conditions which obtain in the Northern Frontier I am satisfied that both in this area and Turkana it is essential that the supply and transport services be carried out by an organisation controlled under military discipline. Stores, military equipment and specie have to be transported for very long distances over sparsely inhabited country where there is always the possibility

of petty brigandage. Military guards have to be carried in any case, and it is equally necessary that chauffeurs, waggon-drivers and camel syces be properly enrolled and governed by military laws and regulations, not only to obviate the possibility of disorganisation through desertions or strikes at ordinary times, but in order to maintain an efficient organisation which will be immediately available and thoroughly reliable in case of emergency. I have decided therefore that the proposal, which had been made by a local Committee, to transfer this service to the Public Works Department, cannot be entertained so long as troops have to be stationed at these distant outposts.

14. During last month I held barazas at Garba Tula, Wair, Moyale and Mandera, of the first three of which reports are appended. At each one I definitely informed the people that taxation would be instituted in 1928. The announcement was received with satisfaction by our own tribes and the more so because I made it particularly clear to the Somalis that they could not be allowed to live in Kenya on any condition other than obedience to the laws and orders of Government and a definite annual payment of taxes. Any withdrawal at this stage from this attitude would be a set-back from which the Province would not easily recover and it is difficult to foresee what its consequences might be.

15. I earnestly trust that in view of all the considerations set forth in this despatch

you will now give your approval to the publication and enactment of the Bill forwarded under cover of my despatch of the 4th of July. It is in my opinion absolutely necessary both as a condition of progress in the Province and as an overdue measure of justice to our own native population. In this I refer not only to the tribes who have suffered from the Somali invasion but also to the richer tribes in the rest of the Colony, who have been contributing for a quarter of a century past from the proceeds of their taxation to the upkeep and defence of the Northern Frontier Province.

I have the honour to be,

Sir,

Your most obedient, humble servant,

Edward Gigg

G O V E R N O R .

ESTIMATED WEALTH AND POPULATION OF THE
NORTHERN FRONTIER PROVINCE TRIBES.

<u>Tribe.</u>	<u>Population.</u>	<u>Camels.</u>	<u>Cattle.</u>	<u>Sheep & Goats.</u>
(a) Gabbra	21,711.	103,000.	16,500.	137,000.
(b) Gurreh	10,036.	25,000.	6,000.	50,000.
(c) Morelli	1,202.	3,000.	200.	3,000.
(d) Rendille	7,326.	150,000.	---	202,400.
(e) Sakuva	3,500.	2,000.	2,500.	14,000.
(f) Samburu	9,000.	---	102,569.	* 140,000
(g) Turkana	1,509.	---	9,404.	---
(h) <u>Somalis, Degodia</u> <u>Ajuran, Bora.</u>	63,099.	103,500.	94,500.	226,500.
(i) Others	4,351.	---	---	---
TOTALS	116,734.	386,500.	231,673.	636,900. <u>140,000</u>

* This figure is the 1922 figure.

BARAZA HELD BY HIS EXCELLENCY THE GOVERNOR AT GARRA TULLA ON 6th JULY, 1928.

PRESENT :-

His Excellency the Governor.

R.W. Hemsted, Esq. Senior Commissioner.

G.R.B. Brown, Esq. District Commissioner.

Headman. Daba Kulitch.

do. Diba Boru.

do. Happi Tarq.

and a number of other Elders.

1. His Excellency opened the Baraza at 4.30 p.m., and announced that he was very pleased to be there to meet the Chiefs.

2. The Chiefs were then asked if they wished to bring any matter to the notice of His Excellency, but Daba Kulitch said that they had nothing to say.

3. His Excellency then impressed on the Elders the necessity of making more use commercially of their stock, and urged them to develop their trade with the Meru. Government was anxious to help the Boran to develop their country, and especially to increase the water supplies; but development costs money, and unless the Boran produce wealth by trading their stock they could not expect the Government to help them. Further, Government had definitely decided to tax them in 1929; the tax would not be greater than Shs. 20/-, and would, as far as possible, be collected in cash. The people should therefore start at once to get their money ready, and trade was the best way to do this. The tax was necessary to provide money for the development of the district.

Daba Kulitch stated, for the Elders, that they were quite prepared to pay.

His Excellency mentioned that this year tribute would be collected as in 1927.

4. His Excellency went on to say that it was the duty on the local inhabitants to give every assistance to their District Commissioner, especially with regard to providing paid labour for road gangs and station hands, and not leaving it to imported Meru labour.

5. His Excellency then announced the impending visit of H.R.H. the Prince of Wales to this Colony,

and informed Daba Kulitch that as a reward for his faithful service to Government he would be invited to Nairobi to meet His Royal Highness.

6.

The Boran and Sakaya were then informed that it was their duty to keep within their boundaries. In this connection Daba Kulitch asked for permission to graze on the west bank of the Kirma, on account of the shortage of ~~gr~~ grazing due to drought.

His Excellency gave them permission to do this on the understanding that (1) 20 manyattas were to be built on the west bank (11) that immediately the rains broke they were to withdraw all stock to the east bank.

7.

In conclusion, His Excellency stated that he sincerely sympathised with them over their difficulties caused by the drought, and hoped that prosperity would soon return to the country.

The Meeting rose at 5.15 p.m.

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BARAZA HELD BY HIS EXCELLENCY THE GOVERNOR

AT WAJIR ON 13th JULY, 1928.

1. On entering the baraza His Excellency shook hands with the chief Elders.
2. He then addressed them and said that he was glad of this opportunity to see them and to discuss the affairs of the Province and how progress could be made. At present it was very backward owing to the difficulty of communications and much fighting in the past. That he was glad to hear that the country was now more peaceable, and that this improvement must continue.

Now that peace was established Government wished to improve roads and find new water supplies in order to improve stock and increase trade; but this could not be done without money, and all other tribes paid taxes in order that Government might help them in this way. When the British Government collected taxes it did not send the money away to the centre of the Empire but spent it in improving the life of the paying tribe.

In foreign countries taxes and tribute of subject races were taken by the ruling race; but in the British Empire, under His Majesty King George, taxes taken from the subject peoples were spent on them. England paid its own taxes.

Hitherto this Province had not been self-supporting, but it must now become so. It would not be just to take taxes from other tribes and spend them on people who do not pay themselves. He had therefore come to see the Province and how it could be improved, and to tell the people that they must now pay taxes like the rest.

He would now hear what they had to say :-

Aden Hassan, Sultan of the Aulihan, gave welcome and greetings to His Excellency. He stated that he had lost much stock as his country was too small, and he brought his cry to His Excellency as who else should he appeal to. That he had been promised more country last year by His Excellency the Acting Governor.

His Excellency replied that this was not true, and asked where he was born, and was told Jubaland. Is he not very lucky to be here at all? He came as an alien and asked for more land: he must pay taxes before any such consideration be granted. There was plenty of land if people knew how to use it.

Aden Hassan then said that he lacked grazing. His Excellency replied that water was more required than grazing. Pasture was scarce this year owing to drought, but the finding of water would improve the situation. He was sorry that it was a bad year, but could not give him anybody else's land for that reason.

Daganeh Sheikh, Aulihan Elder, said that the River Uaso Ngire was dry not long ago.

His Excellency replied that water supplies would be improved when they pay taxes. They should first approach Mr. Hamsted, Senior Commissioner, about boundaries and grazing.

Daganeh Sheikh said that they would do as others about tax, and sat down.

Mahdi Ali, Headman of Dagabal, welcomed His Excellency and said that he would tell his people his orders.

He wanted Wajir to be a big town and all goods to be cheaper. His Excellency replied that this depended on having good roads, and that he thought it would soon be a good town.

Mahdi said that this was all he had to say. He was congratulated by His Excellency, and sat down.

Ali Mohamed Jama, Headman, Mohamed Zubeir, said that he endorsed all that the previous speakers had said, and was willing to do what he was told.

Salad Mohamed, Headman, Rer Mohamed Iibsa, welcomed His Excellency and stated that he had something of his own to add. He complained that they were like prisoners at Wajir and were not allowed to take camels to Kismayu or Marsabit.

His Excellency informed him that there were already too many camels in Marsabit.

Salad then complained that no blood-money had been paid in a case where three of his people had been murdered by Boran.

His Excellency replied that British Law did not recognize blood money or any obligation for it to be paid. Government would punish murderers when possible, and if a collective fine should be imposed would spend it on the tribe whose people are murdered.

Ibrahim Diggi, Aulihan Elder, said that he was the oldest man left in the Aulihan. He had wanted to go to Nairobi to see His Excellency, but could not meet him here. Though there were no stronger creatures than elephant, even they died this year owing to the drought. He complained that the Aulihan were not allowed to cross the Uaso Ngire or go to the Tana.

His Excellency expressed sympathy with the trouble of the drought, but said that he could not give away other people's land. The Senior Commissioner should go into cases of hardship. Government must be fair to everyone.

Ibrahim Diggi again asked to go to Tana. He said he was born at Wana in Jubaland and had been here 17 years. Many Anilian had been born here and others had come here later. They could not wait any longer for God to send rain.

His Excellency said that European farmers also were losing stock this year.

Abdi Musa, Headman of Gurrah, complained that the relations of a man murdered three years ago were clamouring for blood money. It was elicited that Mr. S.V. Cooke, District Commissioner, had gone into the matter in 1928 and found that no blood money was payable, as a life had been taken for a life.

His Excellency informed the speaker that the District Commissioner would settle the matter of deceased's property.

Musa Abdi, Headman of Adjuran, said that his chief was Ido Kobleh, whom His Excellency had met at Moyale. He was very pleased to meet His Excellency. He was happy at Wajir where he had always lived. He had always given Government its requirements and was happy under the Government. He had asked His Excellency the Ag. Governor last year for an outlet for cattle and had been informed that they would soon be paying a tax in money instead of stock. He would like to pay tax in stock.

His Excellency replied that Government preferred money and would accept less value in money than in stock, but would accept stock if people could not pay money.

Dina Abdi said that they were prepared to pay in stock. He was told that he could trade in sheep and goats now and that His Excellency was trying to make arrangements for an outlet for cattle.

Martote Mukah, Headman of Boran, said that they were very pleased to welcome His Excellency. He wanted leave to shoot giraffe to make skin buckets. In times gone by they killed all game, but were now unwilling to disobey Government.

His Excellency replied that he was investigating the matter and wanted to help the Boran without killing the giraffe: there were already very few left. Government would see that he had buckets of some sort.

He asked when taxation would be imposed and was informed next January.

- 4 -

He said that he must consult other Elders as to whether they could pay in cash or stock. Asked if he paid tribute he replied that he paid ten oxen.
(Note - this is not so. D.S.F.)

Dereh Aden, Headman, Reh Mohamed Dakatch, said that they were stock owners, not townsfolk, and asked how much tax they were to pay.

His Excellency replied that the amount was under consideration, but it would not be more than Shs. 20/- each; but he presumed that Somalis could pay as much as Masai.

Dereh said that they were afraid of money tax, as they had no money.

His Excellency replied that it would be best to pay in money as this would cost less; but Government would not refuse stock if necessary.

Dereh said that he wished to be called Mohamed Zubeir instead of Dagodia, and was informed that he could be called what he liked.

Ali Mohamed Jama, Headman of Mohamed Zubeir, asked what it is that His Excellency particularly wished to tell them; and told again about the tax.

He said they could not pay in money as they were not traders or shopkeepers.

His Excellency then said that they ought to do like Masai and pay money; but might pay stock if they were really too weak to pay money.

Ali Mohamed Jama then added that he would like to have the roads and water supplies first and then pay the tax. He was told that this was the wrong sequence of events. They were to pay a Somali tax of not more than Shs. 20/- per head. He asked why some people pay a Non-Native Tax of Shs. 30/-. His Excellency told him that if he could afford Shs. 30/- he would be very pleased to let him pay it.

Mohamed Ali, Headman of Aulihan, gave greetings and expressed the wish to pay Shs. 30/- like other Barod. They were all satisfied with what they had been told. He hoped that the Senior Commissioner and District Commissioner would make enquiries re grazing. Six years ago they went to the Tama River and were fined, and were also fined by the District Commissioner last year for entering Garba Tulla District.

His Excellency replied that they would be fined again if they broke their boundaries, as Government would not agree to the tribes being mixed up together which caused inter-tribal fighting.

Mohamed Ali went on to say that they lived far away from Wajir and the cattle would die before the District Commissioner could arrange anything.

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His Excellency told him that the difficulty was the exceptionally dry year, which Government could not remedy.

Mahdi Ali, Headman of Maghabul, stated that he had always lived in Wajir and never seen a tom, He knew what money was but he and his family were simple folks who were out one leimeloth before buying a new one. They were always hard at work looking after their stock. He asked His Excellency to hear his troubles. He did not want a heavy load imposed on the people.

His Excellency replied that Government would not put a heavy load on them.

Ahmed Idris, Headman of Fai, greeted His Excellency and remarked on the difficulty of paying cash.

He was informed that he could pay in stock if he had no cash.

He said some people were poor and had no stock. His Excellency told him that all tribes had some members in a similar position. They could work for wages if they had no property.

He then complained of the low price of camels and doubted whether his people could pay.

His Excellency replied that he would pay the amount ordered by Government. He must understand that he would obey Government and not impertinently say what he would or would not do.

He was ordered to sit down.

His Excellency then recalled Ibrahim Digga, and on enquiry found that he had three sons whom he taught to obey H.M. King George and his Officers.

He then informed him that H.R.H. the Prince of Wales was coming to the Colony in three months, and desired that the Elders of the tribe should go to meet him.

Ibrahim replied that he himself was too old to go, but he would like to send his son.

Iman Mohamed, Headman of Habr Suliman, greeted His Excellency and said that he always liked Government Officers and obeyed the orders of Government. He and his people had neither shambas nor money, but they would pay what Government decided. He could not speak for himself but wished to consult his people about the tax.

His Excellency replied that he and his people would obey the Government or they would be very sorry for it. There would be no nonsense here about disobeying Government. Let him bring his people to see the Senior Commissioner if they had any talk about disobedience.

Iman Mohamed then handed His Excellency a letter dealing with Haji Mohamed, who had been ordered to leave the District.

His Excellency replied that he could not be allowed to reside here as there are already enough Northern Somalis. There would be nothing left here if everyone came in. He therefore gave the same answer as Mr. Hamate.

The proceedings then closed.

66

BARAZA HELD BY HIS EXCELLENCY THE GOVERNOR.
AT MOYALE ON 11th JULY, 1928.

PRESIDENT :-

His Excellency the Governor.	
R.W. Hamsted, Esq. O.B.E.	Senior Commissioner.
Major A.T. Miles, D.S.O., M.C.	Senior Aide-de-Camp
J.R. Follet, Esq.	" "
Major H.A.T. Dutton	Private Secretary.
Captain A.T.R. Ritchie	Game Warden.
A.A. Seldon, Esq.	H.B.M's Consul, Moga.
G.T. Davenport Esq.	District Commissioner, Moyale.
Capt. C.L. Campbell, M.C.	Commanding K.A.R., Moyale.
Lt. J.C.T. Crozier,	3rd K.A.R., "

and the following Headmen :-

Jaldess Jarso	}	Boraa.
Sera Seriti		
Hassan Halake		
Ido Robleh	}	Adjuran.
Kano Mahad		
Abdi Hatchi		
Kuno Dida		Sakuye
Sodi Soka	}	Boorji
Luba Sora		

and about 100 Elders of the above.

The baraza was opened at 10.45 a.m. His Excellency greeted the Elders and shook hands with the principal Headmen.

2. After greeting the Headmen and Elders His Excellency asked them to speak of anything they wished to bring up before him.

3. Jaldess Jarso. Boraa, spoke on behalf of the baraza :-

- (1) He first complained of the bad year they had had and consequent lack of water.
- (2) He asked that the natives should be allowed to retain their rifles as formerly and that the order to prohibit the carrying of arms by natives in the district be rescinded. He instanced cases of murders being committed by Abyssinians and others who were armed whilst the natives of this district had been disarmed.
- (3) He asked permission to move from place to place in the Northern Frontier Province, whenever his cattle were grazing.
- (4) He asked on behalf of the baraza that the proposed tax which was to be levied in the Province be paid in kind and not in cash as in the commuted tax.

His Excellency replied to :-

- (1) That unfortunately it had been a bad year for rain in many other parts of the Colony.
- (2) That figures given him by the District Commissioner showed that before the prohibition of carrying arms had been enforced the number of murders committed in the district were ~~ten~~ times the number committed since. That it was obvious that the prohibition had done good, not harm. He emphasized the fact that the prohibition should stand and would not be rescinded, and he informed the baraza that he had made representations to the Abyssinians through His Majesty's Consul and was assured that the Abyssinians were willing to disarm the natives on their side also.
- (3) That so long as Jaldessa Jaraa complied with the Pass Law in the Province he saw no reason why he should not move his cattle from place to place, so long as he paid his tax and lived himself in the Moyale District.
- (4) That a tax was to be imposed on adult male natives on a per capita basis. That the tax should be Shs. 20/- per head for stock owners but for the poorer tribes a lesser amount. That tax was needed to bring the Province into line with other Provinces in the Colony so as to improve roads, water and trade in the Province and to bring increasing prosperity to the natives. He hoped they would pay the tax as readily as other Provinces did.

- That -

That they should make every endeavour to pay the tax in cash, but that where it was absolutely unavoidable payment would be allowed in kind.

4. Ido Robleh, Adjuran, then spoke:-

- (1) He complained that wells at Baudu which the Adjuras had used from time immemorial were sealed them by the District Commissioner, Mandera.

His Excellency replied that the District Commissioner, Moyale, had already written to the District Commissioner, Mandera, on this subject, and he would himself speak about it when at Mandera.

- (2) Ido Robleh asked for compensation for two murders at Gadamna in 1927, by the Abyssinian Boran.

His Excellency replied that the Abyssinian Government had been asked to put a stop to such murders and to disarm their natives.

That in such cases information was essential from the aggrieved parties at the earliest possible moment to enable District Officers to try and trace the murderers.

5. His Excellency asked the Elders for information on the HAWATU well at Bana which he said he had seen and was much interested in.

Ido Robleh replied that the well was over 80 feet deep, 14 people being required standing one above the other, to draw water.

He did not know who made the well.

He also explained the system of drawing basket by bucket and stated that owing to the Government having forbidden the shooting of giraffe, the buckets used for this purpose were now unobtainable.

His Excellency replied that permits to shoot giraffe would be given out by the District Commissioner only when necessary, the hides to be used for making buckets, and the Government would make enquiries if it was possible to obtain buckets of some material that would last as long as the hide buckets.

6. Wajir Balaka, a Boran Elder living near Moyale asked to be put on the paid Headmen's list.

His Excellency replied that this was a matter to be considered by the Senior Commissioner.

7. Jaldess Jaso asked for increase of pay for Headmen.

His Excellency replied that increase of pay would depend on the work of the Headman with regard to the payment of tax.

8. The Barasa then closed.

9. After the Barasa His Excellency met the traders in Moyale and expressed his best wishes for the increasing prosperity of the trade in Moyale.

70

Telegram from the Governor of Kenya to the Secretary of State for the Colonies.

(Dated 23rd August, 1928.)

(Received Colonial Office 4.53 p.m. 23rd August, 1928.)

No. 214 Confidential 23rd August Your telegram of 10th August Confidential I fully appreciate the importance of the points raised and am addressing you in full explanatory despatch which I trust will allay your misgivings.

I am anxious to provide beneficial services for the inhabitants of the Northern Frontier Province but cannot do so from taxes derived from other areas.

Our own tribes in that province have expressed willingness to pay taxes in order to provide services essential to their welfare. At present they suffer more from infiltration of Somali tribes from the North and East and from spasmodic outbreaks of violence on the part of these aliens than from raids across the border. It is only these aliens who object to taxation.

With regard to Inspector General's letter of 8th February and report I agree that the present disposition of troops is unsatisfactory but steps are being taken to remedy this and provide stronger concentration at Wajir where it is considered presence of increased strength will suffice to ensure obedience without actual resort to force. O.C. Troops, Hemsted who is now Provincial Commissioner in Butlers' Place, and all local officers both administrative and military concur in this belief. All Administrative Officers consider that taxation should be introduced.

Have decided that supply and transport services must remain under the control of the O.C. Troops as a disciplined body. All stations are now accessible by motor lorry.

Mr. Machig

Mr. Parkin

Mr.

Mr. Dalton

Mr. J. H. ...

Sir J. Shackburgh

Sir G. Grindis

Sir C. Davis

Sir S. Wilson

Mr. Ormsby-Gore

Lord Lovat

Mr. Amery

98.8

10/8/28
at once

15313/14
Amended by 3.
4.24.1928
71

DRAFT TELEGRAM

(Code)

Governor

Nairobi.

See minutes

...10... August Confidential.
I have carefully considered your despatch of 4th July No.375 and as in my view taxation proposal is closely bound up with military position in Northern Frontier Province I have ~~not~~ discussed it with Inspector General King's African Rifles from this aspect. Inspector General points out that proposal raises two military questions viz. (a) adequate protection of our tribes from trans-frontier raids which is obviously one condition that must be fulfilled before taxation can properly be imposed on them, and (b) support for civil authorities in event of efforts to enforce tax

tax leading to a situation which requires military intervention.

As regards (a) his letter of

(2) in 1504/38
Kera

you of 8th February pointed out that

as organised and distributed at

present troops are not in fact

in a position to afford effective

protection against raids.

As regards (b) his letter of

25th February and his report on

(1) in 13085/38
Kera

3rd Battalion King's African

Rifles stated his opinion that

present distribution of troops

in Northern Frontier Province is weak.

It is his considered view that

if imposition of taxation should

lead to unrest, troops as now organised

will not be able to deal with it

either quickly or effectively.

In view of experiences in Somaliland

in

in 1920 and 1922 in connection with
 attempt to impose direct taxation
 on the Somalis possibility of unrest
 resulting from taxation cannot be
~~disregarded~~ ~~overlooked~~ Having regard therefore
 to Inspector General's opinion it
 appears to me essential that ^{in any event} before
 question of imposing taxation in
 Northern Frontier Province is further
 pursued decision should be taken
 upon Inspector General's proposals
 for partial ^{mechanisation} ~~mechanism~~ of troops
 and re-organisation. I have not
 yet had reply to my telegram
 of ^{20th} June and previous
 communication on this subject and
 I should be glad if you could let
 me have at an early date your
 considered views.

(6) on 1504/28

There is however another
^{political and}
 aspect and from purely administrative
 points

point of view I should be
reluctant on information available
to agree to introduction of taxation

at this stage. I appreciate that
administration have pursued with
general success policy of preserving
peace among the tribes and

~~and~~
~~and~~
~~and~~
~~and~~

I feel that we owe much more than
this to these people and so far as
I can ^{very} little ~~attention~~ has
been done for them hitherto.

Opening of Isiolo Quarantine Station
might benefit ~~the natives~~ ^{natives who would have}
~~access to it~~ but it seems to me

that practical steps for helping
the tribes in this Province as a
whole especially in direction of

medical and veterinary assistance
and

and education ought to precede
taxation. For these reasons quite
apart from the military aspect I should
much prefer to see the matter
postponed and I should be glad if
you would refrain from publishing
or introducing Bill and if you would
send me by despatch full report on
the whole position in the Northern
Frontier Province giving information
as to numbers and wealth of the tribes,
steps already taken and in
contemplation for their betterment,
whether taxation if introduced would be
universally enforced and rates of
tax proposed with estimate of revenue
from this source. Meanwhile details
of proposed legislation have not been
examined.

Secur

71/10

(1) The question of taxing the tribes in the Northern Frontier Province was raised in the Governor's despatch No. 327 of the 12th May, 1927, (X.10354/27) in connection with the re-opening of the Isiold Quarantine Station which would permit the movement of stock from the Province to other parts of the Colony. In that despatch the Governor said that at a meeting held at Government House on the 8th January, 1927, at which Mr. Bottomley was present, it was decided that the imposition of taxation was very desirable though it was recognised that care must be taken having regard to the experience in Somaliland. He added that it was considered that the time had arrived when the inhabitants of the Northern Frontier Province could be called upon to contribute to the cost of their administration by the payment of a direct tax on similar lines to that imposed on tribes in other parts of the Colony. Mr. Bottomley minuted that his share in the discussion referred to was to say that taxation of stock should be referred to the Secretary of State for approval and to draw attention to the trouble caused in Somaliland by attempts at taxation. In the official reply to the despatch the Governor was informed that any scheme of taxation should be referred to the Secretary of State with details before its introduction.

(2) Reference was made on pages 16, 26 and 27 of Sir E. Denham's despatch No. 584 of the 23rd August

1927 (X.10466/27) to taxation in the Northern Frontier Province. Sir E. Denham said that the impression left upon him throughout the Province was that the tribes were quite willing to pay tribute in kind. He felt very strongly that since steps were being taken to enable the tribes to dispose of their cattle they could well be called upon to pay tribute, and he believed that no resistance to such a demand was likely to arise. The Senior Commissioner agreed with this view, and considered the only sections ^{from} ~~on~~ whom it might be found difficult to exact the tribute were the Mohamed Zubair and the Habr Suleman tribes, but no trouble need be anticipated from them, provided that the military then posted in the areas where these tribes are found were not removed. In the case of a number of tribes ^{Sir E. Denham} he said tribute had been taken in the past, but it had been temporarily suspended in some instances on account of questions raised in regard to the legality of its exaction. He also pointed out that many of these tribes have come from Abyssinia where they pay taxes, and that the imposition of taxation in British territory would itself serve as a check on immigration from Abyssinia. Care would of course be taken, he said, to avoid any hardship or duplication of taxation on Abyssinian subjects.

(3) We now have the despatch No.357 of the 4th July forwarding a draft Bill to provide for taxation in the Northern Frontier Province. The following points may be noted in connection with

the draft Bill:-

Clause 3. Provision is made for a poll tax of such amount not exceeding Shs.20 as the Governor may direct.

At present native taxation in Kenya takes the form either of a hut tax of Shs.6 per hut (and Shs.6 in respect of each ^{living in one hut} additional wife) or, alternatively, a poll tax which may not exceed Shs.20 per annum. At present natives pay Shs.12 per annum poll tax and in certain cases Shs.20 per annum.

Clause 7. A ^{heavy} penalty for non-payment of poll tax is prescribed viz. imprisonment of either description for a period not exceeding three months or a fine not exceeding £25, or ~~to~~ both.

In the Native Hut and Poll Tax Ordinance (Chapter 51 of the Revised Laws) the amount due from a native is recoverable at any time on conviction before a magistrate by distress, and in default of distress the Court may order imprisonment of either description for a period not exceeding three months.

The Governor points out that it would be impracticable in the case of the Northern Frontier Province to take civil proceedings against individual nomads or to ascertain the ownership of property for attachment in cases of non-satisfaction of judgments.

Clause 10. If the Governor is satisfied that the tribesmen have colluded to avoid payment of the tax or that it has not been possible to reach an

agreement with a tribe (as contemplated in Clause 9) whereby that tribe shall pay a commuted amount in lieu of the poll tax payable by the tribesmen, the Governor may fix a lump sum to be paid by such tribe in lieu of the poll tax, and if this lump sum is not paid within a given period the tribe will be liable to pay double the amount in question.

(4) The details of the Bill can be further studied if it should be decided to proceed with the proposals; but it seems desirable to consider first two general questions which arise:-

- (a) Is it justifiable yet to impose taxation upon the tribes in the Northern Frontier Province?
- (b) If justifiable, is it practicable and worth doing?

As regards (a) it has been felt in Kenya for a considerable time that the administration of the Northern Frontier Province has involved heavy expenditure by Government without any corresponding advantage. It is no doubt true that many of these tribes have considerable wealth in the form of stock, but it seems difficult to justify the imposition of

(It appears from the Estimates that a small sum (£2198) is being collected by way of native tax in the Northern Frontier Province, but no details are given).

A.C.C.P.

taxation on nomad tribes of this nature unless and until the Province is properly administered and some fair quid pro quo provided for the natives in return for the taxation imposed. It is not clear how the re-opening of the quarantine station at Isiclo, which is near the south-west corner of the Province, can be regarded as affecting any tribes other than those in that neighbourhood (see map enclosed in No. 1 on file X.10466/27). There are in the Northern Frontier Province, apart from the King's African Rifles a mere handful of officials: according to the latest

Staff List it appears that there are half a dozen Administrative Officers and one Medical Officer in this territory which covers more than 94,000 square miles. We are told that the Senior Commissioner and those working under him are doing "excellent work" (para.3 of No.1 X.10466/27) but it is not clear what exactly they are doing for the native population.--see pages 21-28 of Native Affairs Department Report, 1926. for the fullest statement available --and it seems probable that the only argument which can properly be used in justification of the proposed taxation is that the Administration has succeeded in securing - more or less - peace between the various tribes. Is this achievement, which after all is of a negative order, sufficient in itself to justify general taxation? Incidentally, it may be noted that the Administration has not been strong enough to prevent raids from Abyssinia upon friendly tribes in Kenya.

As to (b) Sir E.Denham tells us in his despatch referred to above that no resistance to a demand for taxation is likely to arise except possibly from some of the Somali tribes, and no trouble need be anticipated from them if the military now in those areas are not removed. The Native Affairs Department Report seems to make it clear that, in parts of the Province at any rate, it is only the display of force which enables the Administration to keep its end up. The Inspector General, K.A.R., will furnish his views on this important aspect of the matter .

It should be noted that the native population of the Northern Frontier Province is shown in the latest return of population (1926 Blue Book) as 98,773. The statistics given do not show how many of these natives are adult and how many are females. It is surprising that such an exact figure for the total should be available at all; but assuming it to be correct, there could hardly be more than 50,000 males of the age of sixteen and over, so that the maximum amount of tax which could be collected at the maximum rate of Shs. 20 would be £50,000 in a year. Presumably, however, a lower rate of tax would be imposed (a point upon which the Governor has not made any specific recommendation) and it is incredible that tax would be collected from every tribesman liable to pay it. We can only guess, but I should think the Government would be lucky to receive in a year £10,000 by way of tax from the whole Province. A sum of £10,000 would go a very short way to meet the expenses of punitive measures which might be forced upon the Government if any of the tribes, e.g. Somalis in the Eastern part of the Province, should refuse to pay. Is it really worth the risk?

(5) To sum up: ^{it} seems ample room for doubt both as to the justifiability and as to the practicability of imposing taxation generally in the Northern Frontier Province at present; and the impression which I get is that the proposal needs a deal more examination before approval could properly be given. Nor can we overlook the "political" aspect of the

(should say as
15000 would be more
2

The Gov. estimates
218000 - see
para 9 of No 4
see
p. 102

the matter - i.e. Parliamentary opinion here:
 Kenya native affairs are already more than enough in
 the limelight; it would be so easy to attack the Kenya
 Government for imposing such taxation in present
 circumstances, and not nearly so easy to make out a
 satisfactory case in defence. Should we be helping
 the Kenya Government in the eyes of those interested
 here by permitting this proposal to go through? I
 think the very opposite would be the case.

DeeParnison.

KENYA.

No. 375



GOVERNMENT HOUSE,
NAIROBI,
KENYA.

81

the
July, 1928.

Sir,

I have the honour to refer to paragraph 2 of your despatch No. 848 of the 4th of October, 1927, and to transmit herewith three copies of a draft Bill which has been prepared to provide for taxation in the Northern Frontier Provinces.

X 10266/27
(ho.2)

2. AS you are aware the Province in question comprises some 96,000 square miles. Much of it, especially on the eastern side is low-lying sandy country, thick with thorn and other bushes, providing suitable pasture for camels. Elsewhere there are vast open or park-like plains where cattle, sheep and goats are kept in great numbers. The inhabitants are all pastoral nomads who move seasonally with their flocks and herds in accordance with their needs for grazing and water. In such circumstances the collection of any form of individual tax by the eight district officers who form the administrative staff of the area becomes a practical impossibility in the face of any general evasion.

THE RIGHT HONOURABLE
LIEUTENANT COLONEL L. C. M. S. AMERY, P. G., M. P.,
SECRETARY OF STATE FOR THE COLONIES,
DOWNING STREET,

LONDON, S.W.

3. A further complication arises inasmuch as those tribes who are of Somali origin do not come within the term "native" as defined in section 2 (24) of the Interpretation and General Clauses Ordinances (Cap. 1.). They cannot therefore be dealt with under the Native Hut & Poll Tax Ordinance (Cap. 51), which contains, in Section 11, the provision, essential in the circumstances of the present case, that arrangements may be made with any tribe or village for the commutation of its tax by payment of a lump sum per annum in money, kind or labour.

4. The Somali tribesmen who inhabit the eastern portion of the Northern Frontier Province are of a shrewd and independent nature, and are quick to take advantage of any defect of law or apparent weakness in administration, and the provisions of the Non-Native Poll Tax Ordinance (Cap. 52) are incapable of effective application in their case.

5. The Bill which is now submitted for your consideration has accordingly been drafted with a view to providing a single system of taxation for all the tribes in the Northern Frontier Province, and, while allowing an individual tax to be imposed, where there is any likelihood of its being collected without difficulty enables communal payments to be arranged where convenient and acceptable to all concerned, and to be enforced where there appears to be a general tendency or concerted action among the people to

3.

avoid their obligation.

6. A penalty is provided for failure to pay poll tax, and I trust that you will agree that such a course is inevitable in view of the impracticability of taking civil proceedings against individual nomads or of ascertaining the ownership of property for attachment in cases of non-satisfaction of judgments.

7. The tribes of the Northern Frontier have great potential wealth in their flocks and herds and their normal means of raising money for tax is the sale of livestock particularly bullocks for sale. Arrangements for passing stock out of the Province exist at Isiolo quarantine station, and it is hoped that the Veterinary Staff of the Province will shortly be increased, extra provision for that specific purpose having been made in the Estimates for the current year.

8. The Bill has been considered by my Executive Council which has unanimously advised its submission to you for approval of its publication and introduction into Legislative Council, and I shall be grateful if I may receive your sanction by telegram in order that the Bill may be taken at the August session.

I have the honour to be,

Sir,

Your most obedient, humble

servant,

Edward Gagg.



A BILL TO MAKE PROVISION FOR THE
PAYMENT OF A POLL TAX IN THE
NORTHERN FRONTIER PROVINCE.

A Bill to make Provision for the Payment of a Poll Tax in the Northern Frontier Province.

BE IT ENACTED by the Governor of the Colony of Kenya, with the advice and consent of the Legislative Council thereof, as follows:—

1. This Ordinance may be cited as "the Northern Frontier Province Poll Tax Ordinance, 1928." Short title.

2. In this Ordinance, unless inconsistent with the context:— Interpretation.

5 "Tribesman" means any male person who by birth or adoption belongs to any tribes which may be proclaimed under the provisions of section 3 of this Ordinance:

10 "Collector" includes a District Commissioner or Assistant District Commissioner and any person appointed by the Governor to assist in the collection of taxes leviable under this Ordinance.

"Annually" in reference to the period for which the poll tax prescribed by this Ordinance is payable, means each period following from the 1st day of January to the 31st day of December following.

15 3. The Governor may by proclamation order that the poll tax prescribed by section 4 of this Ordinance shall be paid by the tribesmen of any tribe or section of a tribe (hereinafter referred to as "a proclaimed tribe") which is ordinarily resident in the Northern Frontier Province. Proclaimed tribes for poll tax.

20 4. Every tribesman of the apparent age of sixteen years or over who is residing with his tribe shall pay annually to a collector a tax (hereinafter referred to as "the poll tax") of such amount not exceeding twenty shillings as the Governor may by proclamation direct. Poll Tax

25 5. (1) The poll tax shall be payable in coin or notes current in the Colony or in kind at the discretion of the collector. Tax to be paid in coin or notes current in the Colony.

(2) A receipt for the amount of poll tax paid shall be delivered by the collector to the person paying the same. Receipt.

30 6. The poll tax leviable under this Ordinance shall be payable on the first day of January in each year. Poll tax, when payable.

35 7. (1) Any tribesman who without reasonable excuse shall make default in the payment of the poll tax shall be liable on conviction to imprisonment of either description for a period not exceeding three months or to a fine not exceeding twenty-five pounds or to both. Penalty for non-payment of poll tax.

(2) The magistrate may when passing judgment order that the whole or any part of the fine recovered shall be applied in payment of the poll tax due.

3. Notwithstanding and without prejudice to anything contained in this section the poll tax may be recovered by distress.

4. Imprisonment under this section shall not operate as a satisfaction or extinguishment of the judgment debt.

8. Whenever it shall be shown to the satisfaction of a collector that any person liable to pay the poll tax leviable under this Ordinance is without sufficient means to pay the whole amount of such tax, and is unable to obtain employment by reason of age or infirmity or any other good reason, such collector may, subject as hereinafter provided, allow the remission of the whole or a portion of such tax, as the case may require, provided that in such case the collector shall give to such person a certificate in such form as may be prescribed, which certificate shall relieve the person in respect of whom the same shall have been given from liability to pay the poll tax leviable under this Ordinance for the period mentioned in such certificate. Provided that such exemption certificate may be cancelled by or under the direction of a District Commissioner or Assistant District Commissioner.

9. The Governor may enter into an agreement with the representatives of a proclaimed tribe whereby such tribe shall pay annually a commuted amount in lieu of the poll tax payable by the tribesman of such tribe.

10. (1) When the Governor is satisfied that the tribesmen, or any of them, of any proclaimed tribe have colluded to evade payment of the poll tax or that negotiations for an agreement under the last preceding section have been unsuccessful, the Governor may fix a lump sum to be paid by such tribe in lieu of the poll tax payable.

(2) When the Governor has fixed a lump sum under the preceding subsection such fact shall be communicated to the tribe concerned through the administrative officer in charge of the area and if such tribe fails to pay such lump sum within three months from the date of such communication such tribe shall be liable to pay double the amount in respect of which default has been made and in lieu thereof.

The amount of any tax due under this section may be recovered by distress.

11. An appeal shall not lie from any order made under this section, and such order shall be final and conclusive and shall be enforceable as if it were a judgment of a court of law.

12. The Governor may by proclamation or his hand exempt any person or class of persons or the members of any tribe from payment of the whole or any portion of any tax leviable under this Ordinance.

13. (1) A collector may enter upon any land or into any building in the execution of his duties under this Ordinance.

(2) Any person preventing or obstructing the entry of any collector or otherwise obstructing a collector in the lawful exercise of his duties under this Ordinance shall be guilty of an offence.

14. In the event of any person within the description of any of the classes of persons set out in the Schedule hereto, owing to injuries received, whether prior or subsequent to the date of this Ordinance on active service against an enemy or otherwise on active service or owing to a disease contracted on such active service or as a result thereof, becoming totally or

partially disabled to such an extent as materially to affect his wage-earning capacity, the commanding officer of such person at the time of such injuries or disease being received, contracted or resulting as aforesaid, or such officer as the Governor may appoint on that behalf may recommend and the Governor may sanction the exemption of such person from the payment of poll tax in respect of himself for life.

14. Any person who contravenes any of the provisions of this Ordinance shall when no other penalty is prescribed be liable on conviction to imprisonment of either description for a period not exceeding six months or to fine not exceeding twenty-five pounds or to both.

15. The Governor in Council may make Rules for all or any of the purposes following:

- (a) Prescribing the forms of any receipt or certificate to be given under this Ordinance.
- (b) Prescribing the mode and time of collection of any tax levied under the provisions of this Ordinance.
- (c) Defining the duties of collectors.
- (d) Defining the duties and responsibilities of headmen in assisting in the collection of the said tax.
- (e) Generally for the better carrying out of the provisions of this Ordinance.

16. Any tribesman who has paid poll tax prescribed by this Ordinance shall be exempt from payment of any of the taxes under the Native Hut and Poll Tax Ordinance and Non-Native Poll Tax Ordinance.

SCHEDULE

Any native officer, non-commissioned officer or private of the King's African Rifles, or any native carrier, or any combatant or non-combatant native, recruited or selected under any Ordinance for the time being in force or otherwise for any form of military service.

OBJECTS AND REASONS.

The object of this Bill is to provide for the payment of a poll tax by the people of the Northern Frontier Province, without distinction between natives and non-natives.

The Governor may by Proclamation order that any tribe, to be called a proclaimed tribe, shall pay an annual poll tax.

Provision is made in clause 9 for the Governor to enter into an agreement with the representatives of a proclaimed tribe, whereby such tribe shall pay annually a commuted amount in lieu of the poll tax payable by the tribesmen of such tribes.

Clause 10 provides that, when the Governor is satisfied that the tribesmen, or any of them, of any proclaimed tribe have colluded to evade payment of the poll tax or that

Penalties.

Rules.

Persons paying tax under this Ordinance exempted from payment of Hut or Poll Tax. Cap. 51. Op. 52.

Power to remit tax in certain cases

Agreement with proclaimed tribes

When Governor may fix a lump sum to be paid by a proclaimed tribe in certain cases

Exemption of persons or classes of persons from payment of any tax leviable under this Ordinance

Offences

negotiations for an agreement under clause 9 have been unsuccessful, he may fix a lump sum to be paid by such tribe in lieu of the poll tax payable. Provision is also made that, when the Governor has fixed a lump sum to be paid under this clause and that such fact has been communicated to the tribe through the administrative officer in charge of the district, if such tribe fails to pay such lump sum within three calendar months from the date of such communication, such tribe shall be liable to pay double the amount in respect of which default has been made and in lieu thereof.

Clause 11 provides that the Governor may, by writing under his hand, exempt any person or class of persons or the members of any tribe from payment of the whole or any portion of the tax leviable under this Bill.

Clauses 8 and 13 provide for the remission of poll tax in certain cases.

Rule-making powers are conferred upon the Governor in Council by clause 15.