

E. AFRICA
ZANZIBAR
14676

C O X
14676
A
16 W 10

Region

1910

The body

Station Paper

Taxation

Send copy of Zanzibar requesting info as to comparative value of a poll tax & a full tax in one with proposed scheme of taxation in the following table for any info in which might be useful to the Clerk.

~~to Special Agent~~
~~S. Africa~~ ~~W. Coast~~

In the past we have imposed a poll tax only in the S.A.P., Uganda, & Nyasaland, but recently we have substituted full tax for poll tax in the more developed parts of Uganda & it has been suggested that the same course should be followed in the S.A.P. Mr. Clarke talks of info as to the comparative value of the two forms of tax, but the full tax is obviously the more remunerative but it must depend upon the local needs of Zanzibar whether or not it is substituted for the poll tax.

Mr. Stanley
We have a poll tax in the Zanzibar 19/27

of Home Loan Policy

In the one first it is 4% per annum on
each year containing 4 or fewer bills
with additional 1% for each bill
additional but occupied by a number
of the same family, & 1% for each
additional but occupied by a stranger.
It brings in £3000 from a population which
- had (may roughly) at 182,000.

In the second it is 5% per bill & brings in
more £48,000 from a population of
1,175,000 (I think).
We have no reference of the yield of a
poll tax

In the first place we had better refer to the
pp 60-65 and (2) 3009 pp 33-34 Introduction
to the subject of the poll tax and the
behavior of the poll tax in the different
of the tax is to be relative advantage of the tax
and poll tax which allows to be above the
the better effect. (The poll tax is affected by the
legislation of the parts of the O.R.C. and the
the various legislations of the tax or a poll tax
is the value of a poll tax. The poll tax is a
and the poll tax is a poll tax and the
legislation of the poll tax. The poll tax is a
poll tax or a poll tax, but collected at a lower rate

1893
14676
FOREIGN OFFICE

MAY 14 10. 11. 10

5942/10)

SIR:-

I am directed by Secretary Sir E. Grey to transmit to you, herewith, to be laid before the Secretary of State for the Colonies, copy of a despatch from His Majesty's Agent and Consul-General at Zanzibar requesting information as to the comparative value of a hut tax and a poll-tax in connexion with the proposed scheme of general taxation in the Sultanate.

Sir E. Grey would be grateful if he could be furnished with any information in the possession of your Department which might be of use to Mr. Clarke.

I am,

Sir,

Your most obedient,

humble servant,

W. Langley

Under Secretary of State,
Colonial Office.

... be the more suited to our local circumstances. I
should be much obliged therefore if you could oblige for
me from the Colonial Office the particulars I desire.

I have the honour to be,

With the highest respect,

Your most obedient,

humble servant,

(Signed) Edward Clarke.

to request that the following
obscure on this subject
may be brought to the
notice of Mr. Sir I.

Grey

2. South Africa

In South Africa, a hut tax
has practically always
been imposed in the first
instance, & subsequently
in certain Colonies some
form of poll tax substituted
for it. ~~Nevertheless~~ a
hut tax cannot be more
easily repealed & replaced
than a poll tax; and this
is clearly an advantage
because the imposition of
poll tax is attended with
a certain greater risk of
dissatisfaction and trouble,
especially as it is difficult

to fix a satisfactory ¹³⁷
kind of age. In most
cases, so far as South
Africa is concerned, a
poll tax has been
^{more recently} resorted to with a
view to stimulate the
native to leave his home
and ^{engage} go to work in the
mines or in other
industrial pursuits.

There is, however, considerable
difference of opinion as to
the relative advantages
of hut tax & poll
tax, as appears from

pages 60-65 of the Report of the S. African
Native Affairs Commission,
1903-1905, and pages
13-14 of the Report of the Native
Affairs Commission,
1911-7 (Natal),

been substituted for
the tax in the more
developed parts of
Uganda, and it has
been suggested, that
a similar course should
be adopted in the E.S.S.

5. Finally, while
assuming that a poll tax
is ~~an~~ ^{an} ~~advisable~~ ^{advisable} ~~measure~~ ^{measure}
~~than a head tax~~ ^{more remunerative} ~~than~~ ^{than} ~~any~~ ^{any} ~~other~~ ^{other} ~~tax~~ ^{tax} ~~can~~ ^{can}
be put on it, I wish
to point out that,
so far as Zanzibar is
concerned, it necessarily
depends upon the local
circ. of that ^{Sultanate,} ~~country~~
whether or not it is
more suited to that
country than a head
tax would be.