

as the enactment

differentiation in the

Kenya and Uganda ceased to operate

Analgamation Ordinance, 1918,

ing of goods into the Uganda Protectorate

shows that the Tariffs imposed by subsection

do not apply to importations through

which were governed by the Kenya Tariff Ordinance

cases where special concessions were provided by Section

of the Customs (Amendment) Ordinance, 1922

any legal anomaly resulting from the

present Tariff in Uganda

during the intervening period

the Uganda Protectorate

for purposes of import

5. It would appear that

merchants had no legal

change in Tariff, and

equally to them as

imported via Kenya

stances it was

Departmental

goods books

force would

under the Customs

was repealed by

27th September

6. The Acting Governor

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befor
the rebate granted
Ordinance, 1922, which
subsequent Ordinance of the
Uganda by telegram on the 17th
The decision on the ground
been notified to local mer

DEPARTMENT OF AGRICULTURE
DARWIN

and herewith Mr. R. G. Wood, Cotton Specialist of the Territory Cotton Growing Corporation, submitted in accordance with instructions under the reference quoted by him.

2. I may state that I am in general agreement with the conclusions expressed by Mr. Wood in his report on the use for cotton in the Territory, and that the research of the most highly specialized purely academic nature, and the existence of facilities and properly balanced scientific staff.

3. In addition, the work of the Territory Cotton Specialist would be of general benefit in relation to agriculture; and cotton growing in this benefit, with other crops. In consideration, that what assists other crops equally assists their inseparable companion, cotton, cannot be ignored.

Signed: A. H. KIRBY.

DIRECTOR.

Cotton Specialist.

which are on
borderline

on the whole, it
as they are designed
to replace ~~some~~
practice they can
properly be regarded
as part of the officer's
salary, and not as
duty allowance, attached
to the posts of A & B.

? So decide

and copy of ~~the~~ the

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Minister of Customs Kenya to the
Zanzibar.

H.M. CUSTOMS
MOMBASA

28th Nov 1951

His Excellency, Sir Robert Boyd, C.B.,
Governor, Zanzibar, has asked the preparation of a report on
the proposed arrangement for the manufacture of soap shall be
free of Customs duty on importation into
Zanzibar, similar privileges being accorded,
in Zanzibar, to goods which are the growth
produce or manufacture of Kenya or Uganda.

At the present time the principal items which would be
affected by such an arrangement are soap and fresh fruit
from Zanzibar and meat and bacon from this territory. The
trade in these goods, with the possible exception of soap,
is inconsiderable from a revenue point of view, but the
removal of restrictions should certainly encourage inter-
territorial trade and a net loss in revenue would be
than counterbalanced by increased prosperity, with consequent
increased revenue from other sources.

An agreement with the Government of Tanganyika
Territory has been reached and it is hoped that the legisla-
tion necessary to give effect to it will be enacted at the
meeting of the Legislative Council to be held

His Excellency has
to advise you direct in order that no time
that you will be pleased to inform
you in agreement.

themselves as one territory and to make such arrangements as they wish relating to internal tariffs but whether, in view of the Declaration between Great Britain and Zanzibar of 1862 guaranteeing the independence of the Sultan of Zanzibar, His Highness's objections could be included in such an arrangement, appears to be open to question.

I regret that in writing my confidential letter of the 12th of last August to the Secretary of State the question of the treaty obligations as these may affect the subject of a Customs Union, was overlooked and it will appear before going further into the economic aspect of the proposal that an authoritative decision as to the extent to which Zanzibar is bound by these obligations should be obtained.

6. I may, however, mention that in looking at the question from an economic point of view, the matter to be kept in mind is the large and old established trade with India which far exceeds in value that with any other country. India takes half the country's produce and pays for them by exports chiefly of cotton piece goods, flour and ghee. Neither Kenya Territory or Uganda is in a position to compete with India. It is therefore obvious that any change in arrangements which might have the effect of disturbing existing trade relations with India requires the fullest consideration.

I have, etc.

SA. JAMES H. STUBBINS

PRINCE RESIDENT

STATEMENT OF REVENUE

- 1. Title.
- 2. Location.
- 3. Date.
- 4. Taxes when due.
- 5. Dates or may pay.
- 6. Rates.
- 7. Penalties.
- 8. Mode of collection.
- 9. Method for defaulters.
- 10. Recovery by civil suit.
- 11. Collector's, or require production of receipt for tax.
- 12. Powers of the Governor.
- 13. Magistrates in any cases in which they are concerned.
- 14. Application of Ordinance to German hut and poll tax.

LANYANG KA TERRITORY



27th JUNE 1922

Ordinance to make provision for the payment of Hut and Poll Taxes

No. 12 of 1922

ENACTED by the Governor and Council of the Territory of LanYang Ka...

may be cited as the Hut and Poll Tax Ordinance, 1922.

1. In this Ordinance, unless the context otherwise requires, the word "native" means any member of an African race, is a subject of the State of Northern Rhodesia, and "hut" means any hut, building, or shed, or any other structure commonly used by natives as a dwelling.

2. The word "collector" includes an administrative officer and any person appointed by the Governor to assist in the collection of taxes payable under this Ordinance.

3. There shall be due and payable to His Majesty for the purposes of His Government of the Territory on the first day of April 1922, and on every subsequent first day of April in respect of every hut a tax hereinafter referred to as hut tax of such amount as the Governor in accordance with section six hereof may prescribe.

4. The owner and occupier of every hut shall jointly and severally be liable for the payment of hut tax. Provided always that, where the hut is occupied by the occupier, he shall be entitled to recover the amount of hut tax from the owner, and shall for this purpose be entitled to deduct the amount of hut tax from any rent payable.

5. Where the owner of any hut occupies and has living with him not more than one wife, he shall be liable to pay an additional hut tax in respect of each wife after the first.

6. Every able-bodied male native of the apparent age of sixteen years or over who is not the owner of a hut shall pay annually a poll tax of such amount as the Governor in accordance with section six hereof may prescribe.

Circular 2.

Before promotion from Grade IV to Grade II, a clerk must serve for three years in Grade IV and must pass an examination or be certified by his Department as deserving of promotion in accordance with the scheme set out in the enclosed circular. If a clerk duly promoted from Grade IV to Grade II appears to be no good reason why he should be promoted on the completion of three years of failure to qualify he should continue to serve as a clerk in Grade IV being dispensed with the usual requirements in the event of promotion to Grade II. Therefore, the minimum period of three years a clerk who is not properly qualified should continue to serve on agreement for any length of time. There are of course a large number of clerks who have entered the service at Grade IV and for no reason why they should not be promoted after three years' service if their services are of a high order. When they were engaged it was impossible to offer the rate of pay offered in Grade IV. The opinion expressed above is based on a consideration of the question as affecting the staff only, but I wish to bring to Your attention another set of considerations which I think should be kept in mind. I doubt to keep the staff of clerks out of the Government service open as far as possible for

... of pensions ... was authorized, subject ... procedure. The ... measure, and ... he could ... the territory would ... any expenditure of this account. ... made further enquiry on this point to which the General Officer Commanding replied that pensions were debitable to Imperial Funds.

NOTE

Administrative Officers were accordingly requested to submit the names of applicants for pension and all relevant particulars.

LEAVE SPACE

At present 20 pensioners are on roll and are in receipt of aid which totals \$128 12s 6d per month.

3. The Kenya Government has from time to time to what Department of the Government the cost of carrier pensions was payable, but nothing definite seemed to be settled. A recent letter was received from the Colonial Secretary, Nairobi, of which a copy is enclosed.

Nairobi
April 1923.

To give effect to the procedure in ... of that letter it is proposed, if Your Grace agrees, to submit quarterly claims to the Ministry of Pensions through the ... Agents for reimbursement. As regards paragraph 2 no instructions have been received by this Government cancelling those previously issued and pensions dating back to 1st January 1921 have only recently been sanctioned, while some claims are still outstanding having been referred

RECEIVED
OFFICE LONDON

in order to be able to...
the Govt...
quarters...
available.

I think like if possible to
arrange matters so that it is
not necessary to vary the
terms of Apr. 4th & the agreement,
both of which concern other dependencies.
The above article is a
definite condition of service &
must be strictly upheld: the
intention is to abolish or reduce
to a minimum the cases in
which it is payable.

For relevant words of
Apr. 4th and 10th

Govt. quarters free of
rent, fuel, light, & other
expenses of a similar
nature.

available when such quarters are
available, but if other temporary shelter
is provided or in certain cases an allowance
in lieu of quarters is granted at
the discretion of the Govt.

The usual form of agreement
says:

Govt. quarters free of rent
(but not of rates or other municipal
outgoings) will be provided, if
single men when such quarters
are available when such quarters
are not available the
engaged will be provided with
a temporary shelter
which will be
at the discretion of the Govt.

There is nothing therefore in
the contract with officers about
provision of a house
the 10th & the grant of any
allowance is purely discretionary, a
"temporary shelter" is regarded
as quarters.

The alteration would therefore
appear to be necessary if
proposed before any

QUARTERS ALLOWANCE (1) Officers stationed in a town or recognised Station who are provided with Government Quarters are entitled to an Allowance in lieu thereof.

(2) Government Quarters are free of all charges, such as rates and taxes, rent, light, water, sanitary services, or other outgoings.

(3) Quarters mean accommodation in a Government building of permanent or semi-permanent nature, the best the Government can provide in the circumstances.

(4) Officers who cannot be supplied with regular quarters owing to the condition of their employment, e.g., constant travelling, or the nature of the work in which they are stationed, will be provided with suitable shelter, and are not entitled to an Allowance in lieu of quarters.

(5) Where regular quarters have been allocated, an officer will not be entitled to an Allowance during absence on tour or local leave. When the quarters of an officer are on tour or local leave...

...of the period... necessarily... effects... such period will be... in production of vouchers to support of his claim.

(6) When an Officer entitled to an allowance in quarters is on tour or local leave, no deduction will be made for the period of such absence.

Officers travelling on transfer from one station to another or proceeding on leave will not be entitled to an allowance for quarters.

QUARTERS ALLOWANCE - (1) Officers stationed in a town or recognised Station who are provided with Government quarters are entitled to an Allowance in lieu thereof.

(2) "Government quarters" mean quarters free of all charges, net of rates and taxes, payment for light, gas, water, sanitary services or other outgoings.

(3) "Quarters" mean accommodation in a Government building of permanent or semi-permanent nature, i.e., the best the Government can provide in the circumstances.

(4) Officers who cannot be supplied with regular quarters owing to the condition of their employment, e.g., constant travelling, or the nature of the work in which they are stationed, will be provided with suitable shelter, and are not entitled to an Allowance in lieu of quarters.

(5) Where regular quarters have been allocated, an officer will not be entitled to an Allowance during absence on tour or local leave. When the quarters of an officer are on tour or local leave, the period of absence on tour or local leave and necessarily incurred in effecting such period will be taken into account in production of vouchers in support of his claim.

(6) When an Officer entitled to an Allowance in quarters is on tour or local leave, no deduction will be made for the period of such absence.

Officers travelling on transfer from one station to another or proceeding on leave will not be entitled to an Allowance for quarters.

TO DESPATCH

OF 25 1921

324

CHIEF SECRETARY'S OFFICE,

ENTEBBE, UGANDA,

18TH FEBRUARY, 1921.

HOUSE ALLOWANCE.

In view of the present state of quarters the Secretary of State for the Colonies has approved of the following temporary house allowance being paid to European Officers at stations where there are hotels and no Government quarters are available, viz. the weekly cost of hotel accommodation excluding board, up to a maximum of F's. 90/- per month in the case of single officers, and F's. 130/- per month in the case of married officers accompanied by their wives.

2. This concession may be withdrawn at any time and in any case will be subject to review in December 1921.

Geo. LYALL,

Chief Secretary to the Government

TO DEPUTY

324

CHIEF SECRETARY'S OFFICE.

ENTEBBEZ, UGANDA,

18TH FEBRUARY, 1921.

HOUSE ALLOWANCE.

In view of the present shortage of quarters the Secretary of State for the Colonies has approved of the following temporary house allowance being paid to European Officers at stations where there are hotels and no Government quarters are available, viz. the whole cost of hotel accommodation excluding board, up to a maximum of Fls. 90/- per month in the case of single officers, and Fls. 180/- per month in the case of married officers accompanied by their wives.

2. This concession may be withdrawn at any time and in any case will be subject to review in December 1921.

GEO. LYALL,

Chief Secretary to the Government.

(16 100)

CIRCULARS TO DESPATCH
No. 356 OF NO. 623

327

CIRCULAR
No. 30 OF
1922.
(S.M.P. 14/8/22)

CHIEF SECRETARY'S OFFICE,
ENTEBBE, UGANDA,
14TH AUGUST, 1922.

QUARTERS, ALLOWANCE IN LIEU OF.

Circular No. 24 of 1922 is hereby amended by the deletion of paragraph 1(a).

E. S. ELIOT,
Chief Secretary to the Government

TO
ALL HEADS OF DEPARTMENTS
PROVINCIAL COMMISSIONERS
DISTRICT COMMISSIONERS
OFFICER COMMANDING TROOPS

(807)

at the ...
of the ...
with the ...
particular

your truly

as a very important measure
Govt. quarters is available

DRAFT.

4

MEMORANDUM

Mr.

Mr.

Mr.

Mr. Davis

Sir G. ...

Sir H. ...

...

...

Date of ...

to make private arrange-
ments for accommodation
which cannot conveniently
be taken for and paid
for by the Govt. In
such cases the allowance
should be at the rate
of 5 per cent of the
initial salary of the
Officers grade, as
set down in the
conditions of service

The following
provisions
local regulations
appear to be
required to be
consequently of the
accounts

Rule 14. Is only one copy of the original document required to be filed with the High Court (see the Order in Council 1921) Order in Council 1921.

The Judge's notes being in this Provisional only record of evidence, it is presumed that they be sent in a certified copy. It is not clear who meant by "the original record of the High Court," in addition to the old rule No. 12 (see Article 2 of the East African (Appeal to the Privy Council) Order in Council 1921).

Rule 15. There is one paragraph in three paragraphs of this rule.

Rule 17. Is the Registrar (Magistrate) of Appeal to have power, under this rule, of his own motion to call for reports from the trial Judge upon any matter which the Registrar thinks fit. Is it desirable that the Registrar should have this power having regard to the relation of his office to that of a Judge? (see sec. 3 of the Original Appeal Act, 1907).

Rule 20. Paragraph 2 (of. old rule 27) Does not the power of the Court of Appeal to deal with contempt depend on its establishment as a superior Court of Record under Article 2 of the Order in Council, 1921. If so is it necessary or possible for the Court to set itself powers in this matter.

Rule 21. "the Order in Council 1921"

Rule 20 paragraph 2. Would it not be well to empower the trial Court to require a deposit of or security for such sum as that Court considers sufficient to cover the expenses mentioned? Should not provision be

MEMORANDUM AND ARGUMENTS MADE
FILED WITH MEMORANDUM.

12. The appellant shall file with the Court of Appeal, in writing the grounds of appeal, and such arguments as he may desire to present in support of the Appeal. The grounds of appeal shall be filed with the Registrar of the Court of Appeal.

SERVICE OF NOTICE

13. The Registrar of the Court of Appeal shall serve Notice of Appeal, together with a duplicate copy of the Memorandum of Appeal, and such arguments as may be filed, on the respondent; the notice shall be served upon any person who appeared in the cause in which the appeal was made and the notice may also be served on any other person who may be affected by the appeal.

14. When a person to be served with any Notice under these Rules cannot be found within the jurisdiction of the Court, the Notice shall be advertised in the "Official Gazette" and no further Notice shall be necessary.

PERSONS TO BE SERVED WITH NOTICE.

13. Such Notice shall be served upon all parties directly affected by the Appeal, but the Court of Appeal may direct Notice to be served upon any person and in the meantime may postpone or adjourn the hearing of the Appeal upon such terms as may be just, and may give such judgment and make such order as might have been given or made if the persons served with such Notice had been parties directly affected by the Appeal and originally served with Notice. Any Notice of Appeal may be amended at any time as the Court of Appeal may think fit.

REPORT OF JUDGE OF TRIAL.

17. The Registrar when he has received ^{10. Sure Notice} an Appeal or a Notice of application for leave to appeal or a Notice of application for extension of the time within which such Notice shall be given or whenever it appears to be necessary for the proper determination of any appeal or application may, and, whenever in relation to any appeal the Court of Appeal or any Judge thereof directs him so to do, shall, request the Judge of the Court of trial to furnish him with a report in writing, giving his opinion upon the case generally or upon any point arising upon the case of the Appellant and giving his reasons for any decision and the Judge of the Court of trial shall furnish the same to the Registrar in accordance with such request.¹

The report of the Judge shall be made to the Court of Appeal, and except by leave of the Court or a Judge thereof the Registrar shall not furnish to any person any part thereof.

and...
Case 14. But as said...

I suggest that...
The... asked to...

matter is to...
as to your...ing...

... conclusions...
... accordingly.

I see no objection...
... to the...
... which you...
... no...
... no...
... no...

Jan 13/23

I refer to A, the J.G. being given...

... that of the...

... can be removed the...

... would like have the...

... problem. On other...

... (non-...). I... of the...

... before with the... obtain...

... of the... of the... of...

... of the... of the... of...

the...
... removed
... of...

as proposed by...

at once

J.G.R.

3/12/23

J.G. has seen...
... with...

Oct 10/1923

30th July, 1953.

42387
REC'D
16 AUG 53

My Lord, Sir,

With reference to Your Grace's Order of June 1952... is granted to certain members of Government... members of the... to exempt... from payment of poll tax or... of tax on the... for life are granted... in the following... :-

1. Police Certificate No. 6 of 1921 Section 52 (2).
2. Kenya African Police Certificate No. 102 of 1921 Section 17 (a) and 102.
3. Kenya African Police Certificate No. 102 of 1921 Section 17 (a).
4. Order of 30th May 1921 issued under the... of the King's African Kingdoms.
5. Order of 20th June 1921... Territory resident in Kenya... entitled to exemption in Tanganyika Territory.
6. Order of 20th August 1921... while carrying out... years... good service.

In forwarding to me a copy of his...

deputy No. 202 of May 1st addressed to... Sir O. S. Archer observed that the... to recommend the... of exemption... of poll tax... largely...

Yours faithfully,
[Signature]

not Tanganyika
July 3, 1921.
Tanganyika
July, 1921.

and the attention was
Copies of the corre-
Tanganyika are copies
to whom a similar
reply specifically
but furnished Mr
Confidential det
addressed to Your

3. The Principal
opinion that Dr
will be required
of sleeping sickness
Your Grace should
Carpenter's sugges
is eminently suited

CC-10A