

E. AFRICA  
AGENT AFR PROT  
NIGERIA  
No. 26495

26495

REC  
15 11 17

(Subject)

1907

Resolved, That the Secretary of State for Foreign Affairs, what  
the amount of the hut tax in East Africa, Central Africa, and Nigeria;  
whether, if the average family is five persons, it amounts to about six annas  
per capita, and whether the present profit on each rupee being more than  
six annas, he will consider the possibility, by the introduction of these coins  
on a much larger scale, to substitute for the hut tax the collection of the  
same revenue by the seigniorage on the rupee currency minted especially  
for these three districts. Monday 17th July.

(Minutes)

Read  
Of course we must take the question  
the paper must go to the B. C. A. and  
then Dept. but as a matter of fact the  
rupee is not current in those regions  
as regards East African Protectorate.  
The hut tax is at the rate of Rs. 3  
per year except in the Kenya and  
Jubaland provinces, which are not  
fully settled, and in which  
the rate is Rs. 2 per year. The rate of  
three rupees is equivalent to 60  
annas a head for an average family  
of five persons.

As Capt. Sabin was informed on the  
23<sup>rd</sup> of July, there is no prospect that it  
will be possible to appropriate for the  
purpose of the Protectorate the seigniorage  
on the Indian rupee, circulation with regard  
to the special subsidiary coins which are  
being introduced, the profits in some small

whether what part of this profit of crop  
will be available for purposes of irrigation

In any case, the existence of the tax is a  
stimulus to habits of industry and the use of  
corn and as no difficulty is experienced  
in its collection there seems to be no good  
reason for its abolishing it

An answer might be constructed on the  
lines of the above?

D.C.A.  
25/7

Mr. Stanley. Rec-model tax on Nigeria. 2/2/23  
Mr. Harris. v. 18/10/23  
I agree

H.J.R.  
25/7

Mr. Reed

Mr. B. (A) Prop the land tax as seen from  
p. 12. another p. but according to district  
order, certain conditions for reduction by 10%

I think all that is necessary is to give  
the gross amount as above & not calculate  
the rate in annuals, which do not apply to  
the Protectorate

Mr. H. H. L.

STC reply accordingly 26/7  
above  
H.J.R.

Mr. Reed

Please see separate sheet

D.C.A.  
26/7

minutes  
6276  
16377  
16278  
27/26/23

whether what part of this profit of soap  
will be available for purposes of education

In any case, the existence of the tax as a  
stimulus to habits of industry and the use of  
corn and as no difficulty is experienced  
in its collection there seems to be no good  
reason for its abolishing it.

An answer might be constructed on the  
basis of the above

W.D.C.S.  
2577

Mr. Stanley. Re: in model tax on Nigeria  
Mr. Harris. y. 13/10/25

H. J. R.  
2577

Mr. Reed

Mr. B. (A Post the hut tax as is now from  
1/2p. and 1/2p. per hut according to district  
and, certain conditions for reduction by labour.

I think all that is necessary is to give  
the gross amount as a rate to be calculated  
the rate in annuals, which do not apply to  
the Products.

to the tax

It is reply, accordingly  
at once  
H. J. R.

Mr. Reed

Please see separate sheet

W.D.C.S.  
2577

minutes  
- 6376  
- 16377  
- 16378  
- 16379

Proclamation in Gazette of 15.9.03. No. 5 in Kaimosi  
and Naruska. No. 2 in Jubaland  
Kenya Seyidhi Tawaland and  
Ukamba

- Proclamation in Gazette of 16.05. No. 3 in Seyidhi

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- 1.10.05 No. 3 in Tawaland

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- 15.10.05 Court wants himself of  
Kipara in § 34 of Ord.  
in case of Seyidhi and  
Tawaland

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- 15.3.06. Ukamba No. 3

Question

2 Reply -  
In the East Africa Protectorate the rate of the local tax is three shillings a year, except in the Kenya and Jubaland provinces, which are not yet fully administered and in which the rate is two shillings. A rate of three shillings is equivalent to nearly 10 annas a head for an average family of five persons.

In British Central Africa the rate varies from six to twelve shillings a head according to district. Indian currency is not used in the Protectorate and the hon. Member's question does not, therefore, appear to be relevant to that country.

In Kenya there is no hut tax and Indian currency is not used.

(25778)

With regard to the latter part of the question, I informed the hon. Member for Hoxton on the 23<sup>rd</sup> of July that there is no prospect that it will be possible to appropriate for the purposes of the E.A.P. any part of the seigniorage on the Indian rupees in circulation. A special subsidiary coinage is being introduced, but the fine profit on these coins, especially on the smaller face denominations, will be decidedly less than on the rupee and it is no longer to be expected that the profit thereon will be available for purposes of revenue.

Nevertheless, the creation of the Tax

is a stimulus to the  
and the use of coin and is a difficulty  
is experienced in its collection. It is  
and reasons for abolishing it.

A.C.S.  
27/7

We just  
the reply

27/7

27/7

27/7

I do not think the reply to the  
necessary question is clear.

They should be not  
maintain

our own standard, of soap, our own  
signage - upon a single suitable  
uniform common coinage circulating  
and kind forms. Moreover &

Reply as proposed  
The question of  
Standard coin  
regarding  
before it is

dot  
figure before the standard

arrived 27 July

Mr. CHURCHILL: In the East Africa  
Protectorate the rate of the hut tax is  
three rupees a year, except in the Kenya  
and Jubaland provinces, which are not  
fully administered, and in which the  
rate is two rupees. A rate of three  
rupees is equivalent to nearly 60 shillings  
a head for an average family of five  
persons. In British Central Africa the  
rate varies from six to twelve shillings a  
head according to district. Indian currency  
is not in use in the Protectorate, and the  
hon. Member's Question does not, there-  
fore, appear to be relevant to that country.  
In Nigeria there is no hut tax and  
Indian currency is not used. With regard  
to the latter part of the Question, I  
informed the hon. Member for Hoxton  
on the 25th of July that there is no  
prospect that it will be possible to appro-  
priate for the purposes of the East Africa  
Protectorate any part of the seigniorage  
on the Indian rupee in circulation. A  
special subsidiary coinage is being intro-  
duced, but the profit on these coins,  
especially on the lower denominations,  
will be less than on the rupees, and it is  
impossible to say what part of this profit  
it may be available for purposes of  
revenue. In any case, the existence of  
the tax does not impose any harsh or  
severe burden, it is a stimulus to habits  
of industry and the use of coin, and ad-  
mittedly is experienced in its collec-  
tion. I can see reason for abolishing it.

Mr. F. W. SASSOON was under-  
stood to say who appropriated the revenue  
arising from the coinage.

Mr. CHURCHILL: Do any profits in-  
fringe on the coinage of smaller denomina-  
tion, which would be covered by the revenue  
of the different colonies, but the Indian  
seigniorage is equally repaid by the Indian  
Government.