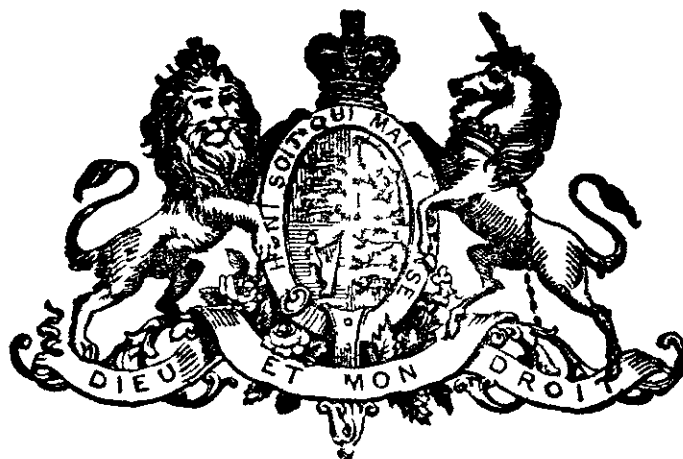


THE OFFICIAL GAZETTE

OF THE

EAST AFRICA



PROTECTORATE.

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Matter for publication should reach the Editor not later than 3 o'clock on Monday afternoon in each week

NOTICE.

COPIES of Ordinances and Regulations, Volume XX, 1918, can be obtained from the Government Press —Price 7/50 per copy

ARRIVALS.

Name	Rank	From leave or on 1st Appointment	Date of leaving England,	Date of Embarkation	Date of arrival at Kilmindini
H R Montgomery	District Commissioner	Leave	Jan 23rd, 1920		Mar 6th, 1920
H B Sharpe	Temp Asst Dist Commr	„	„ 23rd „		„ 6th „
D R Crampton	District Commissioner	„	„ 23rd „		„ 6th „
A C Kirby	Asst District Commissioner	„	„ 23rd „		„ 6th „
W K Notley	Commissioner of Police	„	„ 23rd „		„ 6th „
C J Wilson	Medical Officer	„	„ 23rd „		„ 6th „
A J Maclean	Record of Titles	„	„ 30th „	Jan 30th, 1920	„ 6th „
D A Scollick	Asst District Commissioner	1st Appointment	„ 30th „	„ 30th „	„ 6th „
A Wye	Forester	Leave	„ 30th „	„ 30th „	„ 6th „
J L Moon	Forester	„	„ 30th „	„ 30th „	„ 6th „
T L Walker	Accountant Forester, Dept	„	„ 30th „	„ 30th „	„ 6th „
P E Wolffe	Land Office Assistant	„	„ 30th „	„ 30th „	„ 6th „
H G Ulyate	Stock Inspector Veterinary Dept	„	„ 30th „	„ 30th „	„ 6th „
J E M Noad	Asst Engineer, P W D	1st Appointment	„ 30th „	„ 30th „	„ 6th „
E E Bristow	3rd class Police Constable	„	„ 30th „	„ 30th „	„ 6th „
H E L Brailsford	Asst District Commissioner	Leave	Feb 19th, 1920*	Feb 19th „	„ 10th „
H Malpass	Clerk to Councils	1st Appointment	Jan 23rd, 1920	Jan 23rd „	„ 10th „
R G Stone	District Commissioner	Leave	„ 30th „	„ 30th „	„ 11th „

* Durban

DEPARTURES.

Name	Rank	On leave or termination of appointment	Date of Departure
A de V Wade	Assistant District Commissioner	Leave	Mar 7th, 1920
C M Barton	Magistrate	„	„ 7th „
O G Fiere	Assistant Inspector of Police	„	„ 7th „
C W Ward	1st grade Constable	„	„ 7th „
V B Atkinson	Assistant Engineer, Uganda Railway	„	„ 6th „
B M Carter	Deputy Chief Storekeeper, U Ry	„	„ 7th „

EAST AFRICA PROTECTORATE.

GOVERNMENT NOTICE No 94

The following Bill is published for general information and criticism —

A Bill

Intituled

An Ordinance relating to the Imposition, Assessment and Collection of Land Tax and Land Transfer Tax

PART I

INTRODUCTORY

1 This Ordinance may be cited as “The Land Tax Ordin Short title
and 1920 ”

5 2 This Ordinance is divided into parts, as follows — Division of Ordinance

Part I Introduction

Part II Administration of Ordinance

Part III Land Tax and Land Transfer Tax

Part IV Returns and Assessment

10 Part V Objections

Part VI Collection and Recovery of Taxes

Part VII Miscellaneous

3 In this Ordinance, unless the context otherwise requires Interpretation

15 “Agent” includes every person who in the Protectorate for
or on behalf of any other person outside of the Protectorate (here
inafter called “the principal”) has the control or disposal of any
land belonging to the principal, or the control, receipt, or disposal
of any rents, issues, or proceeds derived from any such land

20 “Local Authority” means a Municipal Council constituted
under the Municipal Corporation Ordinance, 1909 or any Com
mittee or other authority appointed under the East Africa Town-
ships Ordinance, 1903, for the purposes of the said Ordinance

25 “Owner” in relation to land includes every person who jointly
or severally, whether in law or in equity —

(a) Is entitled to land for any estate in possession, or

30 (b) Is entitled to receive, or in receipt of, or if the land were
let to a tenant would be entitled to receive, the rents or profits
thereof, whether as beneficial owner, trustee, mortgagee in
possession, or otherwise, and includes every person who by virtue
of this Ordinance is deemed to be the owner “Owned” has a
meaning corresponding with that of owner

'Joint owners' means persons who own land jointly or in common, whether as partners or otherwise

'Land tax' or 'Land Transfer Tax' means the taxes imposed by this Ordinance

'Taxpayer' means any person chargeable with land tax, or land transfer tax 5

'Trustee' in addition to every person appointed or constituted trustee by act of parties, order, or declaration of a court, or by operation of law, includes,—

(a) An executor or administrator, guardian, committee, receiver, or liquidator, and 10

(b) Every person having or taking upon himself the administration or control of land affected by any express or implied trust, or acting in any fiduciary capacity, or having the possession, control or management of the land of a person under legal or other disability 15

'Person' includes a company

'Company' includes all bodies or associations corporate or incorporate

'Improved value' in relation to land, means the capital sum which the land might be expected to realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require 20

'Unimproved value' in relation to land, means the capital sum which the land might be expected to realise if offered for sale on such reasonable terms and conditions as a *bona fide* seller would require assuming that the improvements (if any) thereon or appertaining thereto and made or acquired by the owner or his predecessor had not been made 25

'Mortgage' includes any charge upon land, or interest therein howsoever created for the securing of money 30

'Mortgagee' includes every person entitled in law or in equity to a mortgage or any part thereof

PART II

ADMINISTRATION OF ORDINANCE

35

Land tax and land transfer tax to be collected etc, by the Commissioner of Lands

4 (1) The collection and recovery of taxes imposed by virtue of this Ordinance shall be under the control direction, and management of the Commissioner of Lands (in this Ordinance referred to as 'the Commissioner')

Power of Governor to appoint other officers and clerical staff

(2) The Governor may from time to time 40

(i) On the recommendation of the Commissioner appoint and employ such other officers and clerical staff as are necessary for the proper administration of or for the purposes of this Ordinance,

(ii) Assign to any one he so appoints to office or employs to such duties and functions as he thinks fit 45

PART III

LAND TAX AND LAND TRANSFER TAX

Land tax

5 Subject to the provisions of this Ordinance there shall be levied and paid to the Commissioner for year ending the thirty-first day of December, One thousand nine hundred and twenty-one, and every subsequent year for the use of His Majesty in aid of the General Revenues of the Protectorate, and in manner hereinafter directed, a land tax upon the unimproved value of all lands situate in the Protectorate at such rates as the Governor shall, with the approval of the Legislative Council from time to time declare by Proclamation with the following exceptions — 55

Land exempt from taxation.

(i) Unalienated Crown lands,

(ii) All land the property of and occupied by or on behalf of His Majesty, 60

(iii) All land the property of the Crown which has not been alienated for a period of five years,

(iv) All land owned by any Local Authority,

(v) All land reserved by the Governor-in-Council under the Crown Lands Ordinance, 1915, for the use and support of Native tribes, 65

(vi) All land owned by or in trust for a charitable or educational institution, if the institution, however, formed or constituted, is carried on solely for charitable or educational purposes and not for pecuniary profit, 70

(vii) All land owned by or in trust for a religious society the proceeds whereof are devoted solely to the support of the aged or infirm clergy or ministers of the society or their wives or widows or children or to religious, charitable or educational purposes,

(viii) All land owned by or in trust for any person or society and used or occupied by that person or society solely as a site for —

(1) A place of worship for a religious society, or a place of residence for any clergy or ministers or order of a religious society,

(2) A charitable or educational institution not carried on for pecuniary profit,

(3) A building owned and occupied by a society, club or association, not carried on for pecuniary profit,

(4) A public library institute or museum

(5) A public cemetery or public burial ground,

(6) A public garden, public recreation ground or public reserve,

(7) A public road

6 Land tax shall be levied and paid by every owner of land in respect of all land of which he is the owner. Provided that in the case of an owner of several estates or parcels of land (not being a trustee of different estates for the benefit of different *cestuis que trust*) the aggregate of the values of such several estates or parcels shall be regarded for the purpose of taxation as if such aggregate represented the unimproved value of a single estate or parcel

Levy and payment

7 (1) The land tax shall be charged on land as owned at noon on the thirty-first day of December immediately preceding the financial year for which the tax is levied

Date at which ownership determined for purposes of tax

(2) Every person whose name appears at noon on the thirty-first day of December immediately preceding the financial year in and for which such tax is assessed and levied in any register under any Ordinance relating to the registration of deeds or instruments affecting title to land as owner of any land, shall for the purposes of this Ordinance be deemed to be the owner of that land, unless before such date he —

Person shown as owner in any register relating to the registration of deeds or instruments affecting title to land deemed owner under Ordinance, unless Commissioner of Lands notified

(i) Gives express notice in writing to the Commissioner that he has parted with or disposed of the land of which he is shown to be owner in such register, whether by sale conveyance, assignment, or transfer of any kind, or that he has been deprived thereof by operation of law and

(ii) Furnishes the Commissioner with full particulars, in writing, of the transaction, the price obtained for the land, the name and address of the purchaser or transferee thereof, or of such facts as relieve him from liability at law, such particulars to be verified by statutory declaration in the prescribed manner

Provided that any person who shall pay the land tax for any year in respect of any land which he has parted with or disposed of by sale, conveyance, assignment, or transfer, before the thirtieth day of June in that year, shall be entitled to receive from the purchaser or transferee in any Court of competent jurisdiction a fair and proper proportion of the amount of any tax so paid as aforesaid, as paid to the use of such purchaser or transferee

8 Persons owning land as joint tenants, tenants in common, co-partners, co-trustees, or on a joint account shall, in respect of land so owned and for the purposes of the land tax thereon, be deemed to be a single taxpayer, and shall be jointly and severally liable for the payment of the tax without regard to the relative shares or interests in the land

Joint tenants

9 The account of every taxpayer as to the tax payable in his representative capacity shall be kept separate and distinct from the account of the tax payable in his individual right, and the account of taxpayers jointly entitled to or interested in, whether as partners or otherwise, the same land, as regards tax payable in respect of such land, shall be kept jointly and separate and distinct from the sole accounts of such taxpayers

Keeping of accounts

Agents, trustees, etc.,
how chargeable

10 (1) Every agent for any owner of any land subject to land tax under this Ordinance who may be permanently or temporarily absent from the Protectorate, and every trustee of any land subject to land tax under this Ordinance, shall be assessed respectively in respect of such land of which he is such agent, or in respect of such land of which he is trustee, as the case may be 5

(2) Every such agent and trustee shall, subject to the provisions of sub section (6), be chargeable with the land tax payable in respect of such land in the same manner as if the land were his own, but he shall be assessed in respect thereof in a representative character only, and the provisions of this section shall apply and each such assessment shall be kept separate and distinct from the individual assessment (if any) of such agent or trustee 10

(3) Every such agent shall be answerable for the doing of all such acts, matters or things as would be required to be done by the owner 15

(4) Every such agent or trustee shall be subject to the same penalties or liability for any neglect, refusal or default in respect of the obligations and requirements of this Ordinance as the persons whom such agents or trustee represents would be subject 20

(5) Every such agent or trustee is hereby authorised to recover from any person for whom or on whose behalf, he is compellable to pay and has paid land tax the amount of the land tax so paid by him, or to retain out of any money which shall come to him in his representative character so much, from time to time, as shall be sufficient to pay such land tax 25

(6) Such agent or trustee shall not be personally liable for land tax to any further or greater extent than to the amount of such funds or securities for money as are or may be in his hands in his representative character or as trustee, or of which he shall have the controlling power, after necessary notice of such assessment as hereinbefore provided 30

Commissioner may
require information

11 The Commissioner may, if he thinks fit, from time to time, and at any time, require any taxpayer to furnish any information in writing or by verbal communication, and to produce for examination by the Commissioner, or by any person appointed by him for that purpose, any deeds, instruments, or other documents or writings in his custody or under his control as may be necessary to enable the Commissioner to determine the rate at which such taxpayer is liable to taxation under this Ordinance in respect of any land 35 40

DISTRIBUTION OF BURDEN OF LAND TAXATION

Liability of taxpayer

12 Every taxpayer shall be liable to the Commissioner for the full payment of the whole amount of the tax 45

Distribution of burden

13 In any case where two or more persons are the owners of land as joint tenants, tenants in common, co-partners, co-trustees, or on a joint account, the burden of the tax in respect of such land shall, as between such persons, be distributed amongst them in the relative proportions of the value of their shares or interests in the land taxed And every taxpayer who shall have paid any land tax shall be entitled to recover from every other taxpayer in respect of the land tax of the same land a proper proportion of the amount paid 50

Remedy against other
persons where taxpayer
makes default

14 Where a taxpayer makes default in the payment of land tax then without in any way releasing him from his liability the following provisions shall apply so long as the default continues — 55

(1) If the tax is payable in respect of land subject to any lease or occupied by any person, then the lessee or occupier shall be responsible for the payment of the tax, and it may be recovered from him as if he were a defaulting taxpayer 60

(ii) All payments made under this section by a lessee or occupier shall be deemed to be made on behalf of the defaulting taxpayer

LAND TRANSFER TAX

- 15 Subject to the provisions of this Ordinance and the regula- Land transfer tax
tions hereunder, there shall be paid to the Commissioner upon the
first transfer of any land after the commencement of this Ordinance a land transfer tax of twenty per cent on the consideration expressed in such instrument over and above the unimproved value of the land according to the first valuation made under this Ordinance and on every subsequent transfer anything herein to the contrary notwithstanding a like tax at the same rate on the difference between the consideration expressed in such transfer and the consideration expressed in the transfer prior thereto
- 16 No tax shall be payable under this section on any transmission of land of a deceased person or upon any transfer from executors or administrators to the devisee or devisees of such land or to the persons entitled thereto upon a distribution of the estate and any value ascertained upon any such transmission or transfer shall not be deemed to be a value for the purposes of this Ordinance
- 17 No transfer of land shall be registered in any register under any Ordinance relating to the registration of deeds or instruments affecting title to land until after the payment of any land transfer tax payable under this Ordinance
- 18 Unless otherwise agreed upon between the parties, any land transfer tax payable under this Ordinance shall be payable by the transferor
- 19 If any land transfer tax payable under this Ordinance is paid by any person other than the person liable for the payment thereof, it shall be recoverable from the person so liable in an action at the suit of the person by whom it was paid in any Court of competent jurisdiction as a debt due to such person
- 20 Where part only of an original holding is transferred the amount of land transfer tax payable on such transfer shall be ascertained by determining what proportion such part bears to the original holding and the land transfer tax payable on such transfer shall be in the proportion so ascertained
- No tax payable on transmission by death
- Transfer not to be registered until tax paid
- Unless otherwise agreed tax payable by transferor
- Tax payable on transfer of a part of the whole estate, etc , etc

PART VI

RETURNS, ASSESSMENT AND LIABILITY

Returns

- 21 (1) For the purposes of assessment and levy of land tax, every taxpayer shall each financial year, in the prescribed manner, and within the prescribed time, furnish returns setting forth a full and complete statement of all land owned by him at noon on the thirty-first day of December then last past, and of the improved and unimproved value of every parcel thereof
- 22 Provided that, except as otherwise required by the Commissioner or prescribed, a taxpayer who in any financial year has furnished the full returns above mentioned may in each of the two succeeding years furnish, in lieu of such full returns as above mentioned, supplementary returns setting out a full and complete statement of all land of which he has become or ceased to be the owner since the thirty-first day of December preceding the last full return, and of the improved and unimproved value of every parcel thereof, with such other particulars as are prescribed
- (2) In addition to the returns specified in the last preceding sub-section every person, whether a taxpayer or not, shall, as and when required by the Commissioner, make such further or other returns as the Commissioner requires for the purposes of this Ordinance, or such returns as may be necessary for the purpose of ascertaining the land transfer tax payable upon the first transfer of any land after the commencement of this Ordinance
- 23 Any return purporting to be made or signed by or on behalf of any taxpayer or person shall be deemed to have been duly made and signed by him until the contrary is proved
- Taxpayer to furnish returns
- Returns deemed to be duly made

ASSESSMENTS

Valuation of land	23 For the protection of the revenue against undervaluation of land, the Commissioner may if, as, and when he thinks fit, make or cause to be made valuations of any land	
Commissioner to prepare assessments	24 From the returns and valuations so made, if any, and from any other information in his possession, or from any one or more of those sources, and whether any return has been furnished or not, the Commissioner shall cause assessments to be prepared for the purpose of ascertaining the amount upon which tax shall be levied	5 10
Assessment in case of default or unsatisfactory return	25 If,— (a) Any taxpayer makes default in furnishing any return, (b) The Commissioner is not satisfied with the return made by any taxpayer or person, or (c) The Commissioner has reason to believe that any person (though he may have furnished no return) is a taxpayer, the Commissioner may make an assessment of the amount on which, in his judgment, tax ought to be levied, and the taxpayer or person shall be liable to land tax thereon, excepting in so far as he establishes, on objection, that the assessment is excessive	15 20
Alterations	26 (1) The Commissioner may at any time make all such alterations in or additions to any assessments as he thinks necessary in order to insure its completeness and accuracy, notwithstanding that land tax may have been paid in respect of the land included in the assessment Provided that every such alteration or addition which has the effect of imposing any fresh liability or increasing any existing liability shall be notified to the taxpayer affected, and unless made with his consent, shall be subject to objection (2) For the purposes of this section the Commissioner may, (a) Place thereon or remove therefrom the name of any taxpayer or the particulars or value or amount of any land, or (b) Increase or reduce the value of any land	25 30
Alterations of assessments in certain cases	27 (1) Where the Commissioner has assessed any person upon the return sent in by him, without making or obtaining any independent valuation, the Commissioner, so soon thereafter as is conveniently practicable, but not after the expiration of two years from the date of the assessment if from valuations made or obtained by him, or other information in his possession he finds that the assessment ought to have been for a greater amount may alter the assessment accordingly, as from the date when the assessment was made (2) Where the Commissioner has assessed any person, either on any return sent in by him or in the absence of any return and at any time thereafter he finds that any land in respect of which that person was liable to pay land tax was not included in the assessment, he may add to and alter the assessment accordingly, as from the date when the assessment was made (3) In any such case the taxpayer shall, subject to a right of objection from the alteration or addition, and notwithstanding that land tax may have been paid in respect of the land, be liable to pay the difference between any land tax that he has paid and the land tax which he ought to have paid if the assessment had been originally made as altered	35 40 45 50 55
Validity	28 The validity of any assessment shall not be affected by reason that any of the provisions of this Ordinance have not been complied with	
Evidence	29 (1) The production of any assessment or of any document under the hand of the Commissioner purporting to be a copy of an assessment shall — (a) Be conclusive evidence of the due making of the assessment, and	30

(b) Be conclusive evidence that the amount and all the particulars of such assessment are correct, except in proceedings on objection against the assessment when it shall be *prima facie* evidence only

(2) The production of any document under the hand of the Commissioner purporting to be a copy of or extract from any return or assessment shall for all purposes be sufficient evidence of the matters therein set forth without producing the original

30 (1) As soon as conveniently may be after any taxpayer's assessment is made the Commissioner shall cause to be given to him a notice in writing of such assessment

Notice of assessment to be given

(2) The omission to give any such notice shall not invalidate any assessment

31 No deduction from the unimproved value of any land shall be allowed in respect of any mortgage to which the land is subject, or in respect of any unpaid purchase money, and a mortgagor shall be assessed and liable for land tax as if he were the owner of the unencumbered estate

Mortgages

32 A mortgagee, or other person owning any estate or interest in land by way of security for money, shall not be liable to land tax in respect of that mortgage estate or interest

Mortgagee's right of deduction

Provided that a mortgagee in possession of land, or any other person in possession of land by way of security for money, shall so long as such possession continues (though not to the exclusion of any other person) be deemed to be the owner of the land, and the mortgagor shall be deemed to be the primary taxpayer, and the mortgagee in possession to be the secondary taxpayer, and there shall be deducted from the tax payable by the latter in respect of the land such amount (if any) as is necessary to prevent double taxation, but any such mortgagee or person in possession shall if the mortgagor makes default in the payment of land tax in respect of the land, be responsible for the payment of the tax due by the mortgagor which payment shall be deemed to be made by him on behalf of the mortgagor

PART V

OBJECTIONS

35

33 (1) All objections to the assessment of land shall be heard and determined by an Assessment Court constituted under this Ordinance

Objections to be heard by Assessment Court

(2) Each Assessment Court shall consist of three members, of whom one shall be the Magistrate exercising jurisdiction in the Magistrate's Court situated in or near the locality in which the subject-matter of the objection arises

(3) Such Magistrate shall be the President of the Court

(4) The other two members of the Court shall be appointed by the Governor in Council

(5) The Clerk of such Court shall be appointed by the Magistrate

(6) In any public notification or advertisement of an intended sitting of an Assessment Court the names of the members of whom the Court is constituted may be stated, and the production of a copy of any such public notification or advertisement purporting to be signed by or on behalf of the Commissioner shall be *prima facie* proof that the members of the Court so constituted are duly appointed and qualified

34 The Commissioner shall prepare and lay before the Assessment Court, prior to the opening of the Court, a list of all objections to the assessment of land which are to be heard, and the President of the Court shall enter all decisions given by such Court in such list, and shall initial all such entries, and the Commissioner shall correct the assessment from such list accordingly, and shall make all such consequential alterations as are necessary

List of objections

35 Subject to the provisions of Section 36 hereof, the decision of the Assessment Court shall be final, and the onus of proof shall rest with the objector

Decision of Court final.

Appeal from decision of Assessment Court	36	Notwithstanding anything to the contrary in this Ordinance or any other Ordinance the decision of the Assessment Court on any objection before it shall be subject to appeal to the High Court on points of law in the manner and subject to the provisions of the Civil Procedure Code	5
Order of High Court	37	On the hearing of the appeal the High Court may make such order as it thinks fit, and such order shall be final and conclusive on all points	
Costs of Appeal	38	The costs of the appeal shall be in the discretion of the High Court	10

PART VI

COLLECTION AND RECOVERY OF TAXES

Date for payment of tax to be appointed by Commissioner	39	Land tax for each year shall be due and payable on such date as is appointed in that behalf by the Commissioner by notice published in the Gazette not less than one month before the date so appointed	15
If tax unpaid thirty days after due date, 10 per centum to be added	40	If any tax remains unpaid at the expiration of thirty days after the due date thereof, ten per cent centum on the amount of the tax unpaid shall be and be deemed to be added thereto by way of additional tax, and shall be payable accordingly	20
		Provided that in any case where such non-payment is in consequence of the taxpayer having omitted or neglected to make full and complete returns, the Commissioner if satisfied that the taxpayer has not been guilty of wilful neglect or default, shall send to him notice of the amount of the overdue tax, and no additional tax shall be charged save in respect of so much of such overdue tax as remains unpaid at the expiration of thirty days from the date of such notice	25
Tax recoverable by Commissioner	41	All unpaid taxes shall be recoverable in any Court of competent jurisdiction by the Commissioner on behalf of the Crown, by suit in his official name	30
Procedure for recovery of tax	42	With respect to proceedings in any Court for the recovery of taxes the following provisions shall apply —	
	(a)	It shall be sufficient if the particulars of demand state the amount sought to be recovered, and the date on which the same was payable, with such further and other particulars as the Commissioner thinks necessary in order to fully inform the defendant of the nature of the demand	35
	(b)	If the summons is served upon the defendant at least thirty days before the day appointed for hearing, then, unless eight days before such day a statement in writing by or on behalf of the defendant, showing a defence on the merits, is filed in the Court, judgment shall be given for the amount claimed and costs, without allowing any defence, and without the necessity of the Commissioner or any one on his behalf appearing in Court or proving the liability of the defendant	40 45
Mode of service when defendant absent, or cannot be found	43	If in any proceedings for the recovery of any tax against any taxpayer the defendant —	
	(a)	Is absent from the Protectorate and has not to the knowledge of the Commissioner, after reasonable inquiry in that behalf, any attorney or agent in the Protectorate on whom service of process can be effected, or	50
	(b)	Cannot after reasonable inquiry be found, then not withstanding any applied Act, Ordinance or rule of Court to the contrary, good service of any summons may, without leave of the Court, be effected on him by posting the same or a sealed copy thereof, in a letter addressed to him at his last known place of business or abode in the Protectorate	55

SPECIAL PROVISIONS

Commissioner or other officers may appear in proceedings	44	In all proceedings under this Ordinance the Commissioner may appear either personally, or by attorney or by some officer in the public service of the Protectorate, and the appearance of any such attorney or officer, and his statement that he so appears by authority of the Commissioner shall be sufficient evidence of such authority for all purposes	60
--	----	---	----

45 The following provisions shall apply in any case where, whether intentionally or not, a taxpayer escapes full taxation in his lifetime by reason of not having duly made full and complete returns —

Provision when tax not paid during lifetime

5 (a) The Commissioner shall have the same powers and remedies against the executors and administrators of the taxpayer in respect of the estate of the taxpayer as he would have had against the taxpayer in his lifetime

10 (b) The executors and administrators shall make such returns as the Commissioner requires for the purpose of a full assessment

15 (c) The assessment shall be at the rates payable in respect of the years for which the rate ought to have been paid, and the amount payable shall (where the taxpayer's default was intentional) be treble the amount of the difference between the tax so assessed and the amount actually paid by the taxpayer, and shall be a first charge on all the taxpayer's estate in the hands of the executors and administrators

20 (d) No lapse of time shall prevent the operation of this section, and the Commissioner may take all such proceeding and exercise all such powers and remedies for the purpose of giving effect to this section and recovering the treble tax as in the case of ordinary assessment and taxation

25 46 No statute of limitations at any time in force shall bar or affect any action or remedy for recovery of land tax

Statutes of limitations

30 47 (1) Land tax shall, by force of this Ordinance, and whether registered or not, be a first charge on the land in respect of which it is payable, and such charge shall have priority over all other incumbrances whatsoever, and, notwithstanding any disposition of any land, it shall continue to be liable, in the hands of any purchaser or holder thereof, for the payment of such taxes so long as the same remain unpaid

Tax to be first charge on land

35 (2) Where the Commissioner deems it advisable to register the charge, he may deposit with the proper Registrar a certificate under his hand describing the land charged and stating that there are arrears of land tax payable in respect thereof, and the Registrar shall register such certificate accordingly

40 48 Every person who, under the provision of this Ordinance, pays any tax for or on behalf of any other person, shall be entitled to recover the same from that other person as a debt, together with the costs of recovery, or to retain or deduct same out of any money in his hands belonging or payable to that other person

Recovery of tax paid on behalf of another person

PART VII

MISCELLANEOUS

45 49 Every company which is a taxpayer and which carries on business in the Protectorate shall at all times be represented by a person residing in the Protectorate duly appointed by the company or by its duly authorised agent or attorney, and with respect to every such company and person the following provisions shall apply —

Public Officer of company

50 (a) The person so appointed shall for the purposes of this Ordinance be called the public officer of the company

55 (b) The company shall keep the office of public officer constantly filled, and no appointment of a public officer shall be deemed to be duly made until after notice thereof in writing, specifying the name of the officer and address for service, has been given to the Commissioner

60 (c) If the company fails or neglects to duly appoint a public officer when and as often as such appointment becomes necessary, it shall be guilty of an offence, and shall be liable to a penalty not exceeding Rs 750/- for every day during which the failure or neglect continues

65 (d) Service of any document at the address for service or on the public officer of a company shall be sufficient service upon the company for all the purposes of this Ordinance or the Regulations, and if at any time there is no public officer then service upon any person acting or appearing to act in the business of the company shall be sufficient

(e) The public officer shall be answerable for the doing of all such things as are required to be done by the company under this Ordinance or the Regulations by a taxpayer, and in case of default shall be liable to the same penalties

(f) Everything done by the public officer which he is required to do in his representative capacity shall be deemed to have been done by the company. The absence or non-appointment of a public officer shall not exonerate the company from the necessity of complying with any of the provisions of this Ordinance or the Regulations, or from the penalties consequent on the failure to comply therewith, but the company shall be liable to the provisions of this Ordinance as if there were no requirement to appoint a public officer

Contracts to evade tax void

50 Every contract, agreement, or arrangement made or entered into, in writing or verbally, either before or after the coming into operation of this Ordinance, shall be absolutely void in so far as directly or indirectly, it has or purports to have the purpose or effect of in any way directly or indirectly altering the incidence of any taxes, or relieving any person from liability to pay any taxes or make any return, or defeating, evading, or avoiding any duty or liability imposed on any person by this Ordinance, or preventing the operation of this Ordinance in any respect

Release of taxpayer in case of partnership

51 In any case where it is shown to the satisfaction of the Commissioner that a taxpayer liable to pay tax has become bankrupt or insolvent, or has suffered such a loss that the exaction of the full amount of such tax will entail serious hardship the Commissioner may release such taxpayer wholly or in part from his liability and make such entries and alterations in the assessment books as are necessary for that purpose

PENALTIES

Fine for neglect generally, refusing to give evidence, making false return, or evading tax

52 (1) Every person, whether liable to taxation or not, who—

(a) Refuses or neglects to duly attend and give evidence when required by the Commissioner or any officer duly authorised by him or to truly and fully answer any question put to him or to produce any book or paper required of him, or

(b) Fails or neglects to duly furnish any return as and when required by this Ordinance or by the Commissioner, or

(c) Knowingly and wilfully makes or delivers any false return, or makes any false answer, whether verbally or in writing, in relation to any matter or thing affecting his own or any other person's liability to or exemption from assessment or taxation, or

(d) By any act, default, neglect, fraud, or contrivance whatsoever evades or attempts to evade full assessment or taxation, or the payment of any tax,—

commits an offence, and is liable to a fine not exceeding Rs 1,500/- and not less than Rs 30/-, and, if he is convicted of any offence under paragraph (d), the convicting Court shall also inflict on him an additional fine of twice the amount of the tax the assessment or payment whereof he has evaded or attempted to evade

(2) The payment of such fines shall not relieve any person from liability to assessment and payment of any taxes for which he would otherwise be liable

(3) If any person aids or assists in the commission of any offence under this section he is liable to a fine not exceeding Rs 750/- and not less than Rs 5/-

(4) The term 'person' throughout this section includes a company, and also an agent and a trustee

Fine for obstructing
officer or breach of
Ordinance

53 Every person is liable to a fine not exceeding Rs 750/-
who —

(a) Obstructs or hinders any officer acting in the discharge
of his duty under this Ordinance, or

(b) Commits any breach of this Ordinance or of any regula- 5
tion thereunder for which no specific penalty is imposed else-
where than by this section

Recovery of fines

54 All fines and penalties under this Ordinance may be
recovered as a civil debt recoverable summarily

Regulations

55 The Governor-in-Council may make Regulations not 10
inconsistent with this Ordinance, prescribing all matters which by
this Ordinance are required or permitted to be prescribed, or which
are necessary or convenient to be prescribed for giving effect to
this Ordinance

LAND TAX

The following scale of Land Tax is suggested for introduc-
tion for the first year under section 5 of the Bill —

On the first Rs	7,500	of value at tax of	5%
„ „ next	15,000	„ „ „ „	6%
„ „ „	22,500	„ „ „ „	7%
„ „ „	30,000	„ „ „ „	8%
„ „ „	37,500	„ „ „ „	9%
„ „ „	45,000	„ „ „ „	10%
„ „ „	75,000	„ „ „ „	15%
„ „ „	150,000	„ „ „ „	20%
On any additional part of value			25%

The following instances show the tax payable according to the scale above on land of
certain values —

On Land of which the total value is Rs	7,500	a tax of Rs	37 50	which is	5%
„ „ „	22,500	„	127 50	„	56%
„ „ „	45,000	„	285	„	63%
„ „ „	75,000	„	525	„	7%
„ „ „	112,500	„	862 50	„	76%
„ „ „	157,500	„	1,312 50	„	83%
„ „ „	232,500	„	2,437 50	„	105%
„ „ „	382,500	„	5,437 50	„	142%
up to maximum which is less than					25%

GOVERNMENT NOTICE No 95

The following Bill is published for general information and criticism —

A Bill

Intituled

An Ordinance to Impose a Tax on Income.

PART I

PRELIMINARY

1 This Ordinance may be cited as "The Income Tax Short title Ordinance, 1920 "

- 5 2 This Ordinance is divided into parts, as follows — Division of Ordinance
- | | | |
|----|-----------|--------------------------------|
| | Part I | Preliminary |
| | Part II | Administration of Ordinance |
| | Part III | Income Tax |
| | Part IV | Assessment of Income Tax |
| 10 | Part V | Provisions as to Companies |
| | Part VI | Objections, Review and Appeals |
| | Part VII | Collection and Recovery of Tax |
| | Part VIII | Miscellaneous |

3 In this Ordinance unless the context otherwise requires Interpretation

15 "Balancing day" means the day on which the financial year or half year of any person hable to taxation under this Ordinance ends,

"Business" includes all professions, vocations, trades, manufactures, callings, businesses, employments and occupations,

20 "Company" includes —

Every company registered in the Protectorate under the Indian Companies Act, 1882, as applied to the Protectorate, or any Ordinance substituted therefor or amending the same, or formed in pursuance of an Act of Parliament or under any Charter or Letters Patent, or of an Act of the legislature of a British possession, and includes any foreign association carrying on business in the Protectorate whether incorporated or not, and whether its principal place of business is situate in the Protectorate or not, which the Governor-in-Council may, by general or special order, declare to be a company for the purposes of this Ordinance,

"Goods" includes all wares, merchandise or personal property of any kind,

"Income" includes all profits, gain, rents, interest, commissions, dividends, salaries, wages, allowances, emoluments, fees, pensions, stipends, charges, and annuities,

"Income from business" means all income arising or accruing from any trade, manufacture, profession, employment, occupation, or business of any kind, whether carried on in the Protectorate or elsewhere, and all income consisting of salaries, wages, allowances, fees, commissions, emoluments, pensions, or stipends, 5

"Income from property" means any income not being income from business, 10

"Income tax" means the tax or duty imposed or charged in respect of income by any Ordinance in force for the time being as assessed under this Ordinance, or any Ordinance amending the same,

"Local Authority" means a Municipal Council constituted under the Municipal Corporation Ordinance, 1909, or any Committee or other authority appointed under the East Africa Townships Ordinance, 1903, for the purposes of the said Ordinance, 15

"Mercantile business" means any business in which sales are affected of goods, wares, merchandise, or personal property of any kind, 20

"Native" means a native of Africa not being of European or Asiatic race or origin,

"Non-resident agent" includes every person who acts as agent without having a fixed and permanent place of business or abode in the Protectorate, 25

"Non-resident trader" includes every person who carries on business in the Protectorate, without having a fixed and permanent place of business in the Protectorate,

"Notice" means any notice written or printed, or partly written and partly printed, 30

"Person" includes a company,

"Pension" includes every sum payable to or receivable by any person as a retiring or superannuation allowance, and every sum received by any person in the Protectorate as a retiring or superannuation allowance from any source whatever, 35

"Prescribed" prescribed by this Ordinance,

"Return" includes all returns, declarations, statements, and particular information which shall be prescribed to be furnished,

"Salary" or "wages" means any pecuniary remuneration received by any person for services performed by him, and includes all allowances, fees and emoluments received in respect of the same services, 40

"Taxpayer" every person liable to pay income tax, and, for the purposes of any provision relating to any return, includes every person required by any regulation to furnish such return, 45

"This Ordinance" includes all regulations to be made under it,

"Taxpayer in a representative capacity" means every taxpayer in respect of income tax to which such taxpayer is not beneficially entitled, 50

"Trustee" in addition to every person appointed or constituted such by act of parties order, or declaration of a court, or by operation of law, includes an executor or administrator, and every person having the direction, control, or management of property of any person under legal disability, 55

"Turnover" means the total amount actually charged or received for all goods, wares, merchandise, or other immoveable property sold or disposed of by any person in connection with the business carried on by such person in the Protectorate

PART II

ADMINISTRATION OF ORDINANCE

60

Power to appoint
Superintendent of
Income Tax and
Surveyor of Taxes

4 (1) The Governor may from time to time appoint a fit person to be a Superintendent of Income Tax (hereinafter referred to as "The Superintendent") and such Surveyor of Taxes and clerical staff as he deems necessary for the purposes of carrying out the purposes of this Ordinance

(2) Such Superintendent, Surveyor of Taxes and clerical staff shall be remunerated out of the General Revenues of the Protectorate in such manner and at such rates as the Governor may from time to time prescribe with the approval of the Secretary of State 65

5 (1) The appointment of every person appointed or employed under this Ordinance shall be forthwith published in the "Official Gazette" and the production of a copy of the "Official Gazette" shall be *prima facie* evidence of the appointment

Appointments to be gazetted

(2) Every person appointed or employed under this Ordinance shall preserve and aid in preserving secrecy with regard to all matters that may come to his knowledge in his official capacity, and shall not communicate any such matter to any other persons except in the performance of his duties under this Ordinance

Secrecy to be maintained

PART III

INCOME TAX

6 (1) Subject to the provisions of this Ordinance and the regulations thereunder, there shall be charged, levied, collected and paid to the Superintendent for the year ending the thirty-first day of December, One thousand nine hundred and twenty-one and for every subsequent year for the use of His Majesty in aid of the General Revenues of the Protectorate, an income tax at such rate as the Governor-in-Council, with the approval of the Legislative Council shall from time to time declare by Proclamation in respect of all incomes arising, accruing, received in, or derived from the Protectorate with the following exceptions —

Incomes liable to taxation

(i) The revenues of municipal corporations and local bodies receiving revenue of any kind for the purposes of or in relation to local self Government

(ii) The incomes of companies, societies or public bodies, or trust—

(a) Not carrying on business and

(b) Not being engaged in any trade, adventure or concern—

for the purposes of profit or gain to be divided amongst the shareholders thereof

(iii) The incomes and revenue of any Provident Fund, Religious, Charitable and Educational Institution of a public character

These exemptions shall not extend to the salaries, wages, allowances, or pensions of persons employed by any such corporation, company, society or institution, although the same are paid wholly or in part out of the income, revenues, or funds thereof

(2) Income shall be deemed to have accrued to a person within the meaning of this section although the same is not actually paid over to such person, but is credited in account or invested, or accumulated or capitalised or carried to any reserve, sinking, or insurance fund however designated, or otherwise dealt within in his name or interest or on his behalf

7 The income received by any taxpayer in a representative capacity shall for the purposes of taxation be deemed separate and distinct from income arising or accruing to him beneficially, and where a taxpayer is trustee of two or more estates under different instruments or appointments, the income of each estate shall for purposes of taxation, be deemed separate and distinct from that of the others

Income of taxpayer in a representative capacity

8 The income of married women shall be liable to taxation in like manner as if she were unmarried

Married women

9 Subject to the provisions of this Ordinance, every person other than a native and every company shall be chargeable with and liable to pay income tax

Persons liable to pay income tax

Provided that no person, other than a company, shall be subject to taxation under this Ordinance unless having an income amounting in the aggregate to over one thousand five hundred rupees

TAXPAYER

10 Subject to the provisions of this Ordinance, income tax shall be payable —

Persons by whom income tax is payable

(i) In respect of the income of a company, by the public officer thereof,

(ii) In respect of the income of every person permanently or temporarily absent from or resident out of the Protectorate, by the attorney or agent of such person, and for the purposes of this Ordinance every person in the Protectorate receiving or having the receipt, management, disposal or control of income on behalf of any person absent or resident as aforesaid, or remitting or paying income to such person, shall be deemed to be the agent of such person 5

The Superintendent may, if he thinks necessary, declare any person to be the agent of any other person, and the person so declared an agent shall be the agent for the purposes of this Ordinance 10

(iii) In respect of the income of *cestuis que* trust, infants, lunatics, and persons under any legal disability, by the trustee, guardian, or other person entitled for the time being to the receipt, management, disposal, or control of such income, or remitting or paying the same, 15

(iv) In respect of income paid under the decree or order of any court or judge to any receiver or other person, by such receiver or person, and independently of the title to such income, or any contingency or uncertainty in respect of such title, 20

(v) In respect of every other income, and in all other cases, by the person to whom the income arises or accrues, or who is legally or equitably entitled to the receipt thereof, or who is declared by this Ordinance to be liable for the payment thereof 25

And the persons by whom income tax is payable under subsections (i), (ii), (iii), and (iv) of this Section shall be deemed to be taxpayers in a representative capacity" within the meaning of this Ordinance

Nothing in this section shall be taken to relieve the person receiving the income from a taxpayer in a representative capacity from any tax due or payable in respect thereof 30

Employer may be
declared agent for
employee

11 (1) In any case where any taxpayer employed by any person local authority, corporation, board, commission, or body has in any year failed to pay the income tax payable by such taxpayer within sixty days after the same has been demanded pursuant to the provisions of this Ordinance, the Superintendent may declare such person, local authority, corporation, board, commission, or body to be the agent of such taxpayer so far as respects the income by way of earnings, salary, wages, allowances, pension, or stipend paid or allowed by him or it to such taxpayer, and may give notice to such agent setting forth the fact that such taxpayer has failed to pay the tax payable by him, and requiring such agent to pay the same on behalf of such taxpayer 35

(2) Thereupon every such agent shall deduct and retain from time to time out of such earnings, salary, wages, allowances, pension, or stipend respectively so much as is sufficient to pay such income tax, and shall pay the same in pursuance of this Ordinance, and for any default in so doing such agent shall be liable in addition to the tax, to a penalty not exceeding Rs 75/- 40

Income tax in respect of
income of deceased
person

12 The legal personal representative or other person administering or getting in the estate of any person who has died since the first day of January, One thousand nine hundred and twenty one, or shall thereafter die, shall be taxpayer in a representative capacity in respect of the income of the deceased person from the first day of January last preceding his decease, up to his decease and in the year immediately prior to such first day of January and in respect of such income shall furnish returns which the deceased person should (if living) have furnished and be bound by any assessments made against or in the name of the deceased person as taxpayer, either in the lifetime of the deceased person or after his death, and before the Superintendent shall have had notice in writing of such death, and may appeal against the same in the manner and time and upon the ground in and upon which the deceased (if living) might have appealed against the same 45 50 55 60 65

Liability of representative
taxpayer

13 Every taxpayer in a representative capacity, as regards the income to which he is entitled in such capacity or of which, in such capacity, he has the management, receipt disposal, remittance, payment, or control, shall be chargeable with the same income tax, and be subject in all respects to the same liabilities, as if the same were income arising or accruing to him beneficially, except that no such taxpayer (not being the public officer of a 70

company) shall be personally liable for the payment of income tax beyond the amount or value of the income of which he has, in such capacity as aforesaid, the management, receipt, disposal, remittance, payment, or control

- 5 14 Every taxpayer in a representative capacity who, as such, pays any income tax or costs shall be entitled to recover from the persons entitled to the income taxed, in the proportions in which they are so entitled, or to retain out of any moneys that come to him in such capacity, so much as shall be required to indemnify him in respect of such payments

Indemnity to representative taxpayer

- 10 Provided that where any sum by way of fine or costs under this Ordinance has been imposed or incurred through the neglect or default of such taxpayer in a representative capacity, the amount retained or paid in respect thereof may be recovered from such taxpayer by the persons so entitled as aforesaid as money received to the use of such persons

- 15 15 No trustee who has authorised the receipts of the profits arising from trust property by the person entitled thereto or his agent, where such person or agent has actually received the same under such authority, and is resident in the Protectorate and no receiver of any person being of full age, and resident in the Protectorate (other than a lunatic, idiot, or person of unsound mind) who makes the returns prescribed by this Ordinance and the regulations specifying the name and residence of such person, shall be required to do any other act for the purpose of assessing the income of such person, unless the Superintendent requires the testimony of such trustee or receiver in pursuance of this Ordinance or the regulations

Trustees and receiver in certain cases need only give the name and residence of persons entitled to trust property

- 20 16 The tax payable in respect of such portion of the income of every company as is represented by dividends shall be paid in the manner and at the times hereinafter mentioned, that is to say —

In what manner and at what times companies to pay tax

- 35 (1) The public officer of every company having its head office or chief place of business in the Protectorate, when and so often as any dividend has been declared or become due to any shareholders in such company, shall, within seven days from the time when such dividend has been declared or become due, forward to the Superintendent a statutory declaration in such form as may be prescribed, under his hand, stating the amount of such dividend, and showing the date when the same was so declared or became due and shall at the same time pay to the Superintendent income tax upon the amount of such dividend,

- 40 (ii) The public officer of every other company shall, in such form and at such times as may be prescribed, furnish the Superintendent with such statements of the income of the company as he may require, and shall pay to the Superintendent the tax due and payable by the company

- 45 17 It shall not be lawful for the person charged with the payment of any dividend to distribute the same amongst the persons entitled thereto until the income tax payable in respect thereof shall have been paid

Dividends not to be distributed until tax paid

- 50 18 The public officer of any company who shall pay the income tax shall be entitled to deduct from the dividend payable to any person entitled thereto, a sum bearing the same proportion to the said tax as the amount payable to such person bears to the dividend upon which such tax has been paid

Company may deduct tax from amount of dividend

- 60 19 Every company authorised by law to borrow money by the issue and sale of debentures or any similar security which has borrowed money upon debentures mortgages, or other similar security out of this Protectorate, shall, by its public officer pay to the Superintendent income tax upon the whole amount of interest payable in respect of any money so borrowed as aforesaid, within thirty days of the date or dates on which the interest becomes due and may deduct the amount of such tax from the interest so payable as aforesaid

Public officer of company to pay tax on interest on debentures, mortgages, etc

- 65 20 Every company authorised by law to borrow money by the issue and sale of debentures or any similar security which pays any interest upon any money lent to such company upon debentures or any similar security shall, on behalf of the person entitled to receive such interest, pay to the Superintendent the amount of income tax thereon, and may deduct from the interest payable to such person the amount of income tax payable or paid thereon

Local body to pay tax in respect of interest on money borrowed on debentures, etc

Income received as interest on such debentures, etc., to be deducted

21 Income received by any taxpayer as interest upon any money lent to any company upon which interest income tax has been paid by the company shall be deducted from the total amount of such taxpayer's income

22 When any taxpayer shall satisfy the Superintendent that the amount or amounts that have been deducted from payments to such taxpayer under the provisions of Sections 19 and 20 of this Ordinance, together with the amount otherwise payable by the taxpayer under this Ordinance, is or are in excess of the amount of income tax to which such taxpayer is liable under the provisions of this Ordinance, then the Superintendent shall furnish such taxpayer with a certificate to that effect in the prescribed form. Such certificate shall entitle the taxpayer to claim from the Treasurer the excess of the amount or amounts so deducted as aforesaid above the amount of income tax to which the taxpayer is liable as aforesaid, and on the production of the certificate the Treasurer shall pay such excess to the person entitled thereto

THE TAXABLE AMOUNT

Taxable amount

23 The income tax shall be paid upon or in respect of an amount termed the 'taxable amount'

IN THE CASE OF COMPANIES

Companies whose head office is in the Protectorate

24 The taxable amount of the income of every company which has its head office or chief place of business in the Protectorate shall be the full amount of the income of such company during each year ending the thirty-first day of December immediately preceding the year of assessment, less so much of the dividends declared or ascertained or become due to the shareholders of the company from such income as the company shall have paid income tax upon, and the Superintendent may, if he thinks fit, accept as correct the statement respecting such income contained in any balance-sheet or balance-sheets of such company

Provided that the said taxable amount shall not in any year be deemed to be or taken as less than such amount of such dividends as aforesaid

Companies whose head office is not in the Protectorate

25 The taxable amount of the income of every company which has not its head office or chief place of business in the Protectorate shall be the profits made by such company on its business in the Protectorate. Provided that if such profits cannot in the opinion of the Superintendent be otherwise satisfactorily determined, the income of the several classes of companies specified below may be assessed in manner following —

Banking Companies

(i) If the company carries on in the Protectorate the business of banking, and no other business whatsoever, its income may be assessed by the Superintendent at a sum which bears no greater proportion to the total profits of the company than the amount of its assets and liabilities in the Protectorate, bears to the total assets and liabilities

Insurance Companies

(ii) If the company carries on in the Protectorate fire, accident, fidelity, guarantee, or marine insurance business its income may be assessed by the Superintendent at a sum which shall not exceed ten per cent of the premiums on account of the Protectorate business received by the company after deducting any portion of such premiums actually paid away by way of reinsurance

Life assurance companies

(iii) If the company is not a mutual life assurance company and carries on in the Protectorate life assurance business its income may be assessed by the Superintendent at a sum which shall not exceed ten per cent of the premiums on account of the Protectorate business received by the company

Shipping Companies

(iv) If the company carries on in the Protectorate shipping business its income may be assessed by the Superintendent at a sum which shall not exceed ten per cent of the amount of the receipts for livestock, goods, mails, and passengers shipped in the Protectorate and carried to any port in or beyond the Protectorate

Mercantile Companies

(v) If the company carries on in the Protectorate mercantile business its profits may be assessed by the Superintendent at a sum which shall not exceed ten per cent of the total amount of the sales made by the company in the Protectorate

- (vi) The income of every other such company liable to assessment under this Ordinance may be assessed by the Superintendent at a sum which shall not exceed fifteen per cent of the capital employed by the company in carrying on its business in the Protectorate

Other companies

[IN THE CASE OF NON-RESIDENTS OF THE PROTECTORATE]

- 26 (i) When a person outside the Protectorate (herein termed 'the principal') by means of a company registered in the Protectorate or carrying on business therein, or by means of any person in the Protectorate (herein termed 'the agent') sells or disposes of any goods for the principal, whether such goods are in the Protectorate or are by the contract to be brought into the Protectorate, and whether the contract is made by the agent in the Protectorate or by or on behalf of the principal out of the Protectorate, and whether the moneys arising therefrom are paid to or received by the principal directly or otherwise, the moneys arising therefrom shall be deemed to be income accruing to the principal from a business carried on by him in the Protectorate, and the taxable amount of the income derived therefrom by the principal shall, if such income cannot in the opinion of the Superintendent be otherwise satisfactorily determined, be assessed at an amount equal to ten per cent upon the nett amount for which such goods have been sold or disposed of after taking into consideration any bill of sale or encumbrance thereon. In every case the amount assessed shall for the purposes of obtaining income tax be deemed to be income derived by the agent

Assessment where business of principal outside of the Protectorate carried on by agent in the Protectorate

- (a) The agent shall, as regards such income, make the returns, be assessed, be liable to income tax, and otherwise be subject to the provisions of this Ordinance, and to do all acts and things thereunder as if such income were actually the income of the agent. Provided that nothing herein contained shall exempt or discharge the principal from liability to pay income tax upon such income, and that the agent shall have the same right to indemnify against the principal in respect of the tax paid by him as is conferred upon the representative taxpayer by Section 14 of this Ordinance

Agent liable to tax payable by principal

- (b) The Governor may by regulations prescribe for the making, obtaining, adjusting, and settling of returns by or with any agent, in such manner and form, with such particulars and proof as may be thought fit, and for the purpose of making, completing, and enforcing assessments under this section, and otherwise generally for the purpose of giving effect to the provisions hereof

Regulations regarding duties of agents

- (ii) When any person residing outside the Protectorate, or whose chief office is outside the Protectorate (hereinafter called 'the principal'), carries on business in the Protectorate as owner or charterer of any ship, such principal's agent in the Protectorate shall be assessed and be liable to income tax on five per cent of the sum payable to such principal or to his agent (whether such amount be payable in the Protectorate or beyond the Protectorate), in respect of passengers, livestock, mails, and goods shipped in the Protectorate and carried by any such ship to a final destination

Income of ship owners not residing in the Protectorate

- In all cases where the principal has no recognised agent in the Protectorate other than the master of the ship or when the agent fails to make returns, the Superintendent may make such assessment from such information as may be available to him, and the income tax thereon shall be payable by the master to the Superintendent prior to the clearance of such ship

Master of ship to pay in certain cases

- The master or agent upon paying the same shall be entitled to a certificate from the Superintendent that the amount so paid has been paid under the provisions of this Ordinance, and such certificate shall be sufficient warrant to the master or agent for the amount so paid

Superintendent may
retain goods in certain
cases till tax is paid

(iii) When any agent or principal fails to pay any income tax assessed to the agent, as provided in Sections 10 and 13 of this Ordinance, the amount due in respect of tax shall, to the extent of the defaulting principal's interest in any goods at any time arriving in the Protectorate consequent on any sale or disposal made, or any order procured by any agent on account of the defaulting principal, be a charge on such goods, and the Superintendent shall have power to detain such goods until the tax has been paid 5

Superintendent may
estimate value of goods,
assess profits, and
require payment of tax

(iv) Where any agent fails to make returns, or where the principal sells or disposes of in the Protectorate any goods, and the whereabouts of the agent is not known, the Superintendent may cause the value of such goods to be estimated, and shall assess the profit thereon to the principal at such sums, being not less than five per cent of such value, as the Superintendent may think just 10 15

Income tax shall thereupon be payable on the amount of such assessed profit, and the Superintendent may require payment thereof, and shall have power to detain such goods until payment is made 20

Importer or consignee
may pay tax due by
principal or agent

(v) It shall be lawful for any importer or consignee to pay to the Superintendent the amount owing by any principal or agent in respect of income tax, and every such importer or consignee shall be entitled to a certificate from the Superintendent as to the amount so paid 25

Every such certificate shall be in satisfaction *pro tanto* of any claim on the part of the principal against the importer or consignee

Superintendent may
obtain information
from importer

(vi) For the purposes of this section, the Superintendent shall have power to require the importer or consignee of any goods to produce him all books, papers, or correspondence, and to answer any question which he may think fit to ask relating to any such goods, or as to the agent through whom such goods were ordered 30

Temporary business—
Security for payment
of tax

27 Whenever the Superintendent has reason to believe that any taxpayer establishing or carrying on business in the Protectorate intends to carry on such business for a short time only, he may at any time, and from time to time, require such taxpayer to give security by way of bond or deposit or otherwise to the satisfaction of the Superintendent for the due assessment and payment of income tax on the profits derived from any such business 35 40

TAXABLE AMOUNT IN OTHER CASES

Taxable amount how
ascertained in other
cases

28 The taxable amount of the income of every taxpayer, except where otherwise provided by this Ordinance, shall be ascertained as follows — 45

Basis of calculation

(i) The accounts of income from business and of income from property shall be calculated separately

(ii) In assessing the income tax for any year the gross amount of the whole income of the taxpayer, from all sources during each year ended the thirty-first day of December immediately preceding the year of assessment and whether previously taxed at the source or not, shall be taken as the basis of calculation 50

(iii) Where any taxpayer owns and occupies for the purpose of business any land in respect of which unimproved land tax is payable by him under the Land Tax Ordinance, 1920, such taxpayer shall be entitled to deduct from the tax payable on the income derived from such land, the land tax payable in respect of the same land 55

Inclusions

(iv) In calculating the gross amount of the income of the taxpayer there shall be included— 60

(a) The profits or moneys derived from any business which have been converted into stock-in-trade, or added to the capital of, or in any way invested in, such business,

(b) The estimated annual value to the occupier of any dwelling-house or residence which is occupied by him in connection with any office or employment or services filled or performed by him without payment of any rent for the same 65

(c) The estimated annual value of any quarters or board and residence, and every amount received or receivable by way of extra salary, bonus or emolument, and every allowance, benefit or advantage of any kind, whether in money or otherwise or of a like nature, or any modification or combination of any such benefit or advantage granted, secured, or allowed to any person in respect of any office or employment or service filled or performed by him, 70

(d) The value of anything withdrawn by any person from the saleable stock or produce of any business carried on by him, and applied by him to his personal, family, or domestic use, or other personal benefit or advantage

5 (v) In calculating the gross amount of the income of the taxpayer there shall not be included any profit made by the sale or transfer of any property unless sold or transferred in the course of carrying on the business

Provisions applicable to calculating gross amount of income

10 (vi) Deductions from the gross amount of the income of the taxpayer shall be allowed in respect of the following—

Appreciation not included

(a) Losses, outgoings, and expenses actually incurred by the taxpayer in the production of his income

15 (b) Sums paid by the taxpayer by way of interest upon any money borrowed by him, provided that where any such sum is payable to a person residing beyond the Protectorate, the person paying it shall for the purposes of this Ordinance be deemed to be the agent of the person entitled to receive it, and shall be liable to pay income tax thereon as if he were a taxpayer in a representative capacity in respect of any such sum,

Deductions allowable

20 (c) Rent paid by any tenant of land and buildings which are occupied and used by him for the purposes of carrying on his business,

(d) Sums expended by the taxpayer for repairs of premises let or intended to be let to tenants

25 (e) Sums expended for repairs of premises occupied for business purposes, and for the repair or alteration of machinery, implements, utensils, and articles employed by the taxpayer for the purposes of his business such sums shall be estimated on the annual average of the sums expended for such purposes during the three years preceding the year of assessment, or, if such average cannot be struck the amount to be deducted shall be sum expended for such purposes during the year immediately preceding the year of assessment

30

35 Provided that where in any business income is set apart by the taxpayer by way of a fund to cover the depreciation of such machinery, implements, utensils, and articles, or to be devoted to any underwriting account, the amount so set apart for the year immediately preceding the year of assessment may, subject to the approval of the Superintendent, be deducted instead of the sums so expended as aforesaid,

40 (f) When a taxpayer, either alone or with other persons, carries on, or is interested as a partner in, more than one business, and makes a profit in one or more of such businesses, and a loss in another or others, such taxpayer shall be entitled to deduct the sum of the losses from that of the profits

45 (g) If a taxpayer having an income the produce of property carries on one or more business, either alone or otherwise, and makes a loss thereon, such loss shall be deducted from his income the produce of property in calculating the taxable amount of the income of such taxpayer

Adjustment of losses

50 (vii) Any taxpayer who has effected an insurance on his own life for his own benefit, or for the benefit of his wife and children or one or some of them, shall be entitled to deduct from his income for any year as an outgoing the amount of premiums (to the extent of not more than Rs 1,000/- paid in that year in respect of such insurance

55 (viii) (a) Where the taxpayer proves that he has a child or children living and under the age of sixteen at the commencement of the year of assessment, he shall be entitled in respect of every such child to relief from tax upon Rs 750/-

60 The expression "child" and "children" in this provision include a stepchild or stepchildren but do not include an illegitimate child or illegitimate children. Provided that when the parents of any illegitimate child or children shall after the birth of such child or children have married each other, such illegitimate child or children shall be included in the expression "child" or "children"

65 (b) Where the taxpayer proves that for the year of assessment he has the custody of and maintains at his own expense a child or children under the age of sixteen years at the commencement of that year, and that neither he nor any other individual is entitled to relief from tax in respect of the same

child or children under (a) of this sub section or, if any other individual is entitled to such relief, that that other individual has relinquished his claim thereto, he shall be entitled in respect of every such child to relief from tax upon Rs 750/-

(ix) The gross amount of the income of the taxpayer having been ascertained, the net amount shall be fixed by making the deductions allowed under this Ordinance. The net amount so ascertained shall be the taxable amount 5

(x) Where the income tax payable in respect of any dividend or interest money included as income in the taxable amount of a taxpayer has been paid at the source on behalf of the taxpayer, the amount of such included income so previously taxed shall be deducted from the taxable amount 10

What deductions not allowed

29 No deduction from the gross amount of income shall in any case be made in respect of any of the following matters —

(i) The cost incurred in the maintenance of any taxpayer, his family, or household establishment

(ii) Domestic or private expenses 15

(iii) Any loss or expense which is recoverable under any insurance or contract of indemnity

(iv) Any rates, taxes, fees, or other dues payable under any Ordinance for the time being in force in the Protectorate, or any rules, regulations or otherwise made thereunder

Nor, as regards income derived from any business, in respect of any of the following matters — 20

(v) Disbursements or expenses of any kind not wholly and exclusively incurred in the production of the assessable income

(vi) The rent or value of or cost of repairs or alterations of any premises not occupied for the purposes of the business, or of any dwelling house or domestic premises, except such part thereof as may be occupied for the purposes of the business 25

(vii) Loss or diminution of capital invested, or employed upon any security or in any business money used in the improvement of any premises occupied for the purposes of any business, manufacture or concern,

Nor on account or pretence of any interest which might have been paid on such capital or money if laid out at interest, 30

(viii) Any debts owed to the taxpayer, except such as shall be proved to the satisfaction of the Superintendent to be bad or doubtful, and deductions for doubtful debts shall be made according to the value at which the Superintendent shall estimate them

PART IV

35

ASSESSMENT OF INCOME TAX

Superintendent to give notice of returns

30 The Superintendent shall in the prescribed manner give, or cause to be given, not less than thirty clear days' notice in every district of the time and place at which all taxpayers residing, or having their usual places of business in such district, shall furnish the required returns, such notice shall state what taxpayers are required to furnish returns, and the place or places at which the forms of return may be applied for and obtained 40

Persons to provide themselves with form of returns

It shall be the duty of all such taxpayers, and all persons required by any regulation to furnish any such return, to apply for the forms of returns, and any person failing to furnish any such return shall not be relieved from any penalty by reason only of his having received no notice to furnish the same, or of the form of return not having been delivered to him 45

Persons to furnish returns and declare to truth, thereof within specified time

31 Every taxpayer shall, upon the publication of such notice, procure a form of return and shall therein enter the particulars of information required, shall declare the truth of the same, and shall forward the return, duly completed and signed by him, within the period to be mentioned in the said notice, to the Superintendent or other person appointed to receive the same 50

Return of certain persons

(i) The return to be furnished by all persons liable to assessment of income under the provisions of this Ordinance shall be in the prescribed form 55

Return of companies

(ii) The returns furnished by or on behalf of a company shall contain such particulars, be in such form, and be furnished to the Superintendent at such time, as may respectively be prescribed, at the foot of every such return there shall be added a declaration by the Secretary or manager of the company furnishing it that the same is true and accurate in all particulars 60

(iii) The Superintendent may, when and so often as he thinks necessary, require any person to make further or fuller returns respecting any matter of which a return is authorised or prescribed by this Ordinance or by regulation, or to prepare and deliver to him within a time to be named by him the particulars in respect of which such person's income is liable to assessment under this Ordinance, and of all other details in relation thereto which he may require,

Superintendent may require further returns

(iv) If any taxpayer makes default in furnishing any returns, or if the Superintendent is not satisfied with the return furnished by any taxpayer, he may make an assessment of the amount on which in his judgment income tax ought to be charged under this Ordinance, and thereupon shall give notice thereof to the taxpayer to be charged, Provided that any taxpayer objecting to such assessment who has made default as aforesaid shall not be entitled to any costs in connection with the objection

Parties making default to be assessed by Superintendent

(v) The Superintendent may direct any person, whether entitled to exemption or not, to make such return or returns of his income, with such particulars in respect thereto, and of the deductions to be made therefrom, and of all other details in relation thereto, which he may require

Returns from all persons

(vi) Any person, if required by the Superintendent, shall, in such manner and form, and at such time as may be required by the Superintendent, furnish to the Superintendent a return containing, to the best of his belief, the proper names of every person resident in his dwelling-house

Return re residents

(vii) If the income of the Superintendent or a Surveyor of Taxes is liable to assessment and taxation under this Ordinance, the same shall be assessed by such person and in such manner as the Governor may from time to time appoint in that behalf, and such person shall have the like powers in respect thereof as are hereinbefore conferred on the Superintendent in respect of other incomes, and every Superintendent or Surveyor of Taxes shall have the like right to object to an assessment as any other person

Income of Superintendent and Surveyors

32 The Superintendent shall on or before the prescribed day in the financial year, One thousand nine hundred and twenty-one, and on or before the first day of April in every subsequent year, cause an assessment book to be prepared in the prescribed form and manner for each district for the time being, and any alteration or correction in any assessment book authorised to be made upon objections to assessments as hereinafter provided shall be made forthwith and all other necessary alterations, corrections, and additions shall be made, as the occasion arises, in the assessment book to which the same shall relate

Assessment book, when to be made

33 Upon the completion of every assessment book, such book or a true copy thereof shall be deposited in the office of the Superintendent. Such book or copy shall not be open to public inspection, but every taxpayer shall on payment of the prescribed fee, be entitled to a copy of the entries therein relating to the assessment of his income certified by or on behalf of the Superintendent

Deposit of assessment book

34 Upon the completion of every assessment book, the Superintendent shall, in the prescribed manner, give notice every year to every taxpayer whose name appears in such book of the particulars of the assessment of his income, and such notice shall be designated the 'Notice of Assessment of Income'

Notice of assessment for income tax

The Superintendent shall, in the notice required by this section, notify to every taxpayer the prescribed time within which all objections to the assessment of the taxpayer's income may be lodged

Superintendent to notify in notice of assessment date for lodging appeals

No objection shall be entertained which is not lodged on or before the last day for lodging objections

The Superintendent may in or with every such notice make and forward the demand mentioned in Section 55 of this Ordinance

Demand for tax may be forwarded with assessment

35 During the time that any assessment book is in force the Superintendent may from time to time —

Assessment book may be added to and amended whilst in force

(i) Place thereon the name of any person of whose liability to taxation he is satisfied, and erase therefrom the name of any person not so liable

(ii) In his discretion whether notice of objection has been given or not, alter or reduce any assessment

The prescribed notice shall be given to the persons affected (if any) of the addition to, or alteration or amendment of, the assessment book

(iii) Every person affected by any such addition, alteration, or amendment shall be entitled to object thereto in the same manner as from an original assessment. All notices and other proceedings prescribed with respect to original assessments, and objections thereto, and the hearing thereof shall, so far as possible, apply with respect to such additions, alterations or amendments, and objections thereto,

(iv) Subject to such right to object as aforesaid, every assessment so added to, reduced, altered, or amended, shall have the same effect, and be accompanied by the same consequences, as an original assessment, and the assessment book so added to, altered, or amended shall be the assessment book for the district for which it relates

Objections to assessments

36 Any person feeling aggrieved by reason of any assessment made by the Superintendent and in which such person is interested, may object to the assessment as provided by Part VI, of this Ordinance, upon the ground that he is not liable for the tax or any part thereof, or that the amount of the assessment is excessive, but upon any such objection the onus of proof shall lie upon the objector

Definition of "year"

37 In assessing the income of any person or company, the Superintendent shall have power to allow the statement of such income to be made up at the nearest balancing-day of such person or company to the thirty-first day of December in any year, and, in case any person or company has two balancing days in the year, then the Superintendent may accept a statement of income for twelve months, divided into two parts, one of which shall show the income for the six months ending on the balancing-day nearest the thirty first day of December in the year, and the other the income for the six months immediately preceding that period

PART V

35

PROVISIONS AS TO COMPANIES

Public officer of a company—duties and liabilities

38 (1) Every company liable to income tax shall at all times be represented by a person residing in the Protectorate nominated for that purpose, and a place within the Protectorate shall be appointed from time to time by such company at which any notices or other instruments under this Ordinance affecting the company may be served or delivered, and the Superintendent shall be notified within one month thereafter of the making of such nomination and appointment

(2) Such person shall, for the purposes of this Ordinance, be called the public officer of the company, and shall be nominated —

(i) In the case of a company having a board of directors or managers in the Protectorate, within one month after the commencement of this Ordinance

(ii) In the case of a company not having such board as aforesaid, within three months after the commencement of this Ordinance

Provided that, in default of such nomination for the purposes of the first assessment under this Ordinance, the public officer of any company shall be such managing director, director, secretary, attorney, or other officer as the Superintendent shall nominate for that purpose

(3) The office of public officer shall be kept constantly filled by every company

(4) Every company failing or neglecting, within the time required by this Ordinance, to nominate its public officer, or failing or neglecting to fill any vacancy in that office as prescribed, or to appoint a place at which notices or other instruments may be served or delivered, shall be liable to a penalty not exceeding Rs 750/- for every day during which such neglect shall continue

(5) Every notice, process, or proceeding which, under this Ordinance or the regulations, may be given to, or served upon, or taken against any company may be given to, served upon, or taken against its public officer, and if at any time there is no public officer, then any such notice, process, or proceeding may be given to, served upon, or taken against any officer or person acting or appearing to act in the management of the business or affairs of such company, or as attorney or agent for such company

- (6) Every public officer shall be answerable for the doing of all such acts, matters, or things as are required to be done under this Ordinance or the regulations by a taxpayer, and in case of default shall be liable to the same penalties
- 5 (7) Any act, return, or representation done or made by a public officer in respect of any matter or thing required to be done or performed under this Ordinance or the regulations relating to the business of the company of which he is such public officer shall be deemed the act, return, or representation of such
- 10 company, and shall be of the same force and effect, and be accompanied by the same consequences, as if done or made by such company
- (8) Every company established or beginning to carry on business in the Protectorate after the passing of this Ordinance
- 15 shall —
- (i) In the case of a company registered in the Protectorate within one month and
- (ii) In the case of a company registered outside the Protectorate within three months
- 20 after its establishment or beginning to carry on business, nominate a person to be its public officer, and appoint a place for delivery of notices and other instruments as aforesaid
- (9) The absence or non appointment of a public officer shall not exonerate any company from the necessity of complying with
- 25 the provisions of this Ordinance or the regulations or from the penalties consequent on the failure to comply therewith

PART VI

OBJECTIONS, REVIEW AND APPEALS

- 39 If any person entitled to object to any assessment fails to do so or fails to prove his objection, the assessment that may be shewn by the assessment book shall stand
- 30 Assessment good if not objected to
- 40 Every objection shall be in writing, under the hand of the objector or his agent, and shall be made in the prescribed form, and shall be delivered to the Superintendent on or before
- 35 the last day appointed for receiving objections
- 41 The Superintendent shall consider the objections, and may make such inquiries thereon or relating thereto as he thinks fit, and if he thinks that any objection ought to be allowed, or that any person has a well-founded ground of complaint, he may
- 40 alter or amend the assessments accordingly but if not, then such objection shall be heard and determined as hereinafter provided
- 42 Where objections made to any assessment are disallowed by the Superintendent, he shall on or before the day appointed for the review of the assessment deliver or transmit
- 45 the original objections to a Magistrate's Court in order that the objections may be heard and determined
- 43 Where—
- (i) No objections are made to any assessment, or
- (ii) Objections have been allowed or withdrawn, the assessment book, signed by the Superintendent, shall be the assessment
- 50 book for the district to which it relates
- 44 All objections under this Ordinance which—
- (i) Have not been allowed by the Superintendent, or
- (ii) Have not been withdrawn,
- 55 (a) Shall be heard and determined by a Magistrate alone whatever the amount involved
- Provided that no objection in respect of assessment of income shall be heard in open Court
- (b) The objection shall be heard and determined by the
- 60 Magistrate exercising jurisdiction in the Magistrate's Court situate in or near the locality in which the subject matter of the objection arises, or in such other Magistrate's Court as the parties to the objection agree on
- (c) Subject to the prescribed regulations, the practice and
- 65 procedure of the Magistrate's Court in civil cases shall apply in so far as the same are applicable, and the burden of proof shall lie on the objector
- (d) When disposing of the objection the Magistrate may
- 70 make such order as to costs as he thinks fit
- (e) The assessment book shall, where necessary, be altered so as to accord with the Magistrate's decision
- (f) The Magistrate's decision shall be final, except on points of law
- Form of objections
- Superintendent may allow objections
- Objections to be sent to the Magistrate's Court
- Assessment book final unless objection made
- Objection to assessment to be heard by Magistrate
- Procedure
- Costs
- Decision

Last of objections	45 The Superintendent shall prepare and lay before the Magistrate, prior to the hearing, a list of all objections which are to be heard and determined and the Magistrate shall enter all decisions given by him in such list, and shall initial all such entries, and the Superintendent shall correct the assessment book from such list accordingly 5
Appeal from decision of Magistrate	46 Notwithstanding anything to the contrary in this Ordinance or any other Ordinance the decision of the Magistrate on any objection shall be subject to appeal to the High Court on points of law in the manner and subject to the provisions of the Civil Procedure Code 10
Order of High Court	47 On the hearing of the appeal the High Court may make such order as it thinks fit, and such order shall be final and conclusive on all points
Costs of Appeal	48 The costs of the appeal shall be in the discretion of the High Court 15
Inability to assessment or tax not to disqualify Magistrate	49 No Judge or Magistrate shall, solely on account of his inability to be assessed under this Ordinance, or of his inability to pay tax under any Ordinance for the time being in force, be deemed to be interested in any matter upon which he may be called upon to adjudicate or determine 20

PART VII

COLLECTION AND RECOVERY OF TAX

Administrative powers	50 For the more effective administration of this Ordinance the following provisions shall apply — (i) Every person local authority, and public or private body or society whatsoever, whether a taxpayer or not, and every department of the public service, shall from time to time furnish the Superintendent with a return of all persons employed by him or it, and the salary, wages, stipend, or other allowances or emoluments paid or allowed to each person so employed, 25
Access to buildings, books, etc	(ii) The Superintendent, or any person authorised by him in that behalf, shall at all times have full and free access to all lands, buildings, places, books, documents, and other papers, for the purpose of valuing or inspecting the same, and for such purposes may make extracts from or copies of any such books, documents, or papers, 30
Evidence of any person may be required	(iii) The Superintendent may, by notice in writing, require any person, whether a taxpayer or not, to attend, be examined, and give evidence before him, or any officer authorised by him in that behalf, concerning any income or assessment or return, and to produce all books, documents, and other papers whatsoever in such person's custody or under his control relating thereto. Every person so required to attend, shall be bound to obey the notice to attend and to answer truthfully all questions on such examination, and in default thereof the person so failing, without lawful excuse, shall upon conviction incur a penalty not exceeding Rs 1,500/ 40
Party required to attend	(iv) The Superintendent may require such evidence to be given under oath, and either verbally or in writing, and for such purpose he or the officer authorised as aforesaid may administer an oath, 50
Oath may be administered	(v) Every banking company, and every other company, firm, or person who in the course of business holds money by way of deposit and allows interest thereon, shall furnish annual returns to the Superintendent of all the amounts in excess of Rs 750/- paid or payable as interest on such money for the year or any part thereof, with the names, addresses and occupations of the depositors, and for the purposes of this Ordinance every such banking or other company, firm or person shall be deemed to be the agent of all depositors mentioned in the returns who are outside the Protectorate 60
Returns of deposits in banks, etc	51 Income tax and every sum imposed or incurred by way of fine in addition to such tax, shall be deemed when the same becomes due or is payable, to be a debt due to His Majesty, and shall be payable and paid to the Superintendent or the prescribed persons in the manner and at the places prescribed, and shall form part of the General Revenues of the Protectorate 65
Tax etc to be a debt to His Majesty	52 The obligation to pay, and the right to receive and recover, income tax shall not be suspended by any appeal, but if the appellant succeeds on such appeal the amount, if any, of the tax received by the Superintendent in excess of the amount which, according to the decision on such appeal, was properly payable by him, shall forthwith be repaid to him by the Superintendent 70
Right to recover tax not suspended by appeal	

53 Every person who under the provisions of this Ordinance pays any tax for or on behalf of any other person be entitled to recover the same from that other person as a debt, together with the costs of recovery, or to retain or deduct same out of any money in his hands belonging or payable to that other person

Recovery of tax paid on behalf of another person

54 No Statute Ordinance or other law of limitation shall bar or affect any action or other remedy for the recovery or enforcement of tax under this Ordinance

Statute of limitation not to apply

55 Before legal proceedings are taken for the recovery of any income tax the Superintendent or any Surveyor of Taxes shall forward a demand in writing by the post, addressed to the usual or last known place of abode of the person liable to pay the same, setting forth in such demand the amount of tax due, the place where the same is to be paid, the hours of the day between which such payment is to be made, and the place where, and date when, such demand is posted

Demand of tax may be sent by post

Whenever any such demand is sent by post the Superintendent or any Surveyor shall retain a duplicate of the demand, and the production of such duplicate shall be evidence of the demand having been delivered to the person to whom it is addressed on the day on which such demand would, in ordinary course of post, have been received at the post office where letters addressed as aforesaid would be finally received for delivery

56 Income tax for each year shall be due and payable on such date as is appointed in that behalf by the Superintendent and the Superintendent shall give not less than thirty days' notice of the date so appointed

Dates for payment of tax to be appointed by the Superintendent

57 If any tax remains unpaid at the expiration of thirty days after the due date thereof, ten per centum on the amount of the tax unpaid shall be and be deemed to be added thereto by way of additional tax, and shall be payable accordingly

If tax unpaid thirty days after due date, 10 per centum to be added

Provided that in any case where such non-payment is in consequence of the taxpayer having omitted or neglected to make full and complete returns the Superintendent if satisfied that the taxpayer has not been guilty of wilful neglect or default, shall send to him notice of the amount of the overdue tax and no additional tax shall be charged save in respect of so much of such overdue tax as remains unpaid at the expiration of fourteen days from the date of such notice

58 All unpaid tax shall be recoverable in any Court of competent jurisdiction by the Superintendent by suit in his official name

Tax recoverable by the Superintendent

59 With respect to proceedings in any Court for the recovery of tax the following provisions shall apply —

Procedure for recovery of tax

(a) It shall be sufficient if the particulars of demand state the amount sought to be recovered, and the date on which the same was payable, with such further and other particulars as the Superintendent thinks necessary in order to fully inform the defendant of the nature of the demand

(b) If the summons is served upon the defendant at least thirty days before the day appointed for hearing, then, unless eight days before such day a statement in writing by or on behalf of the defendant, showing a defence on the merits, is filed in the court, judgment shall be given for the amount claimed and costs, without allowing any defence, and without the necessity of the Superintendent or any one on his behalf appearing in Court or proving the liability of the defendant

60 If in any proceedings for the recovery of any tax against any taxpayer whose name is entered in the assessment book the defendant —

Mode of service when defendant absent, or cannot be found

(a) Is absent from the Protectorate and has not to the knowledge of the Superintendent, after reasonable inquiry in that behalf, any attorney or agent in the Protectorate on whom service of process can be effected, or

(b) Cannot after reasonable inquiry be found, then, notwithstanding any applied Act, Ordinance or Rule of Court to the contrary, good service of any summons may, without leave of the Court, be effected on him by posting the same, or a sealed copy thereof, in a letter addressed to him at his last known place of business or abode in the Protectorate

PART VIII

MISCELLANEOUS

Superintendent or other
officers may appear
in proceedings

61 In all proceedings under this Ordinance the Superintendent may appear either personally, or by attorney, or by some officer in the public service of the Protectorate, and the appearance of any such attorney or officer, and his statement that he so appears by authority of the Superintendent shall be sufficient evidence of such authority for all purposes

5

Contracts to evade tax
void

62 Every contract, agreement, or arrangement made or entered into, in writing or verbally, either before or after the coming into operation of this Ordinance, shall be absolutely void in so far as directly or indirectly, it has or purports to have the purpose or effect of in any way directly or indirectly altering the incidence of income tax, or relieving any person from liability to pay such tax or make any return, or defeating, evading, or avoiding any duty or liability imposed on any person by this Ordinance, or preventing the operation of this Ordinance in any respect

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15

PENALTIES

Fine for neglect
generally, refusing to
give evidence, making
false return, or
evading tax

63 (1) Every person, whether liable to taxation or not, who—

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(a) Refuses or neglects to duly attend and give evidence when required by the Superintendent or any officer duly authorised by him, or to truly and fully answer any question put to them, or to produce any book or paper required of them, or

25

(b) Fails or neglects to duly furnish any return as and when required by this Ordinance or by the Superintendent, or

(c) Knowingly and wilfully makes or delivers any false return or makes any false answer, whether verbally or in writing, in relation to any matter or thing affecting his own or any other person's liability to or exemption from income tax

30

(d) By any act, default, neglect, fraud, or contrivance whatsoever evades or attempts to evade assessment of any income tax or the payment of any income tax,

commits an offence, and is liable to a fine not exceeding Rs 1,500/- and not less than Rs 30/-, and, if he is convicted of any offence under paragraph (d), the convicting Court shall also inflict on him an additional fine of treble the amount of the tax whereof he has evaded or attempted to evade

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(2) The payment of such fines shall not relieve any person from liability to the payment of income tax for which he would otherwise be liable

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(3) If any person aids or assists in the commission of any offence under this section he is liable to a fine not exceeding Rs 750/- and not less than Rs 15/-

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(4) The term 'person' throughout this section includes the public officer of a company, and also an agent and a trustee

Fine for obstructing
officer or breach of
Ordinance

64 Every person is liable to a fine not exceeding Rs 75/- who—

(a) Obstructs or hinders any officer acting in the discharge of his duty under this Ordinance, or

50

(b) Commits any breach of this Ordinance or of any regulation thereunder for which no specific penalty is imposed elsewhere than by this section

Recovery of fines

65 All fines imposed by this Ordinance may be recovered as a civil debt recoverable summarily

55

Regulations

66 The Governor-in-Council may make Regulations not inconsistent with this Ordinance, prescribing all matters which by this Ordinance are required or permitted to be prescribed, or which are necessary or convenient to be prescribed for giving effect to this Ordinance

60

Amount of income tax
paid elsewhere may be
deducted

67 Where any taxpayer residing in the Protectorate derives any income from any source out of the Protectorate such taxpayer shall be entitled to deduct from the amount of income tax payable by him by virtue of any assessment under this Ordinance, upon the income so derived, such sum as he shall prove to the satisfaction of the Superintendent to have been paid by him upon such income by way of income tax elsewhere

65

Release of taxpayer in
case of partnership

68 In any case where it is shown to the satisfaction of the Superintendent that a taxpayer liable to pay tax has become bankrupt or insolvent, or has suffered such loss that the exaction of the full amount of such tax will entail serious hardship the Superintendent, may release such taxpayer wholly or in part from his liability and make such entries and alterations in the assessment books as are necessary for that purpose

70

INCOME TAX

The following scale of Income Tax is suggested for introduction for the first year under section 6 of the Bill —

On the first Rs. 3,750 of income at tax of 1%	On the next Rs.	3,000	3,750	4,500	5,250	6,000	6,750	7,500	8,250	9,000	9,000	75,000	150,000	On any additional part of income	25%
2%	3%	4%	5%	6%	7%	8%	9%	10%	15%	20%	25%	25%	25%	25%	25%

The following instances show the tax payable according to the scale above (without abatements) on certain incomes by individual persons, who are exempt in respect of the first Rs 1,500 under section 9. In the case of Companies the tax is slightly higher as they are not exempt in respect of the first Rs 1,500 —

An income of Rs 1,500 pays a total tax of nil which is —%

3,750	Rs	22 50	6%
6,750	"	82 50	12%
10,500	"	195	18½%
15,000	"	375	2½%
20,250	"	637 50	3 14%
26,250	"	997 50	3 8%
33,000	"	1,470	4 45%
40,500	"	2,070	5 11%
48,750	"	2,812 50	5 76%
57,750	"	3,712 50	6 42%
132,750	"	14,962 50	11 27%
282,750	"	44,962 50	15 9%
up to maximum which is less than	"	25	25%

PROCLAMATION No 19
THE NATIVE REGISTRATION
ORDINANCE, 1915

PROCLAMATION

IN EXERCISE of the powers conferred upon the Governor by the Native Registration Ordinance, 1915, Section 22 (2), I, Charles Calvert Bowring, Knight Commander of the Most Excellent Order of the British Empire, Companion of the Most Distinguished Order of Saint Michael and Saint George, Acting Governor of the East Africa Protectorate, do hereby declare that all these Districts more particularly described in Schedule II, annexed to the Native Registration Rules, 1919, (published on page 806 of the "Official Gazette" for the year 1919) other than the District of Nyeri and the Districts specified in the annexed schedule of application to which the aforesaid Ordinance has already been applied shall be excluded from the operations of the aforesaid Ordinance

SCHEDULE OF APPLICATION

Nairobi Town and District,
Kisumu District,
North Kavirondo District,
Kymbu District,
Fort Hall District,
Mombasa District

Given under my hand at Nairobi this 12th
day of March, 1920

C C BOWRING,
Acting Governor

GOD SAVE THE KING

PROCLAMATION No 20

EAST AFRICA TOWNSHIPS ORDINANCE,
1903

PROCLAMATION

IN EXERCISE of the powers conferred upon me by the East Africa Townships Ordinance, 1903, and all other powers thereunto me enabling I hereby declare that the words "Wangeh The area comprised within a circle of one mile with the Court House as centre" occurring in a Proclamation under the East Africa Townships Ordinance, 1903, dated the 16th day of August, 1910, are hereby cancelled and Wangeh shall cease to be a township accordingly

Nairobi,

The 15th day of March, 1920

C C BOWRING,
Acting Governor

PROCLAMATION No 21.

THE DISEASES OF ANIMALS ORDINANCE,
1906

PROCLAMATION

IN EXERCISE of the powers thereunto enabling me I hereby declare that the following Proclamation be revoked

Proclamation No 3 dated the 12th day of January, 1920, (declaring the Veterinary Quarantine Reserve, Kibigori, to be an infected Foot and Mouth Disease Area)

Given under my hand at Nairobi this 8th day of March, 1920

W KENNEDY,
Ag Chief Veterinary Officer

PROCLAMATION No 22

THE DISEASES OF ANIMALS ORDINANCE,
1906

PROCLAMATION

IN EXERCISE of the powers thereunto enabling me I hereby declare that the following Proclamation be revoked

Proclamation No 17 dated the 13th day of February, 1920, (declaring Capt Hellard's Farms Nos 92 and 93, Eldoret, to be infected Swine Fever Areas)

Given under my hand at Nairobi this 8th day of March, 1920

W KENNEDY,
Ag Chief Veterinary Officer

GOVERNMENT NOTICE No 94

THE DISEASES OF ANIMALS
ORDINANCE, 1906

RULES

Rules issued by His Excellency the Acting Governor of the East Africa Protectorate under powers conferred by the Diseases of Animals Ordinance, 1906, and Interpretation and General Clauses Ordinance, 1912

Nairobi,

Dated 12th day of March, 1920

C C BOWRING,
Acting Governor

1 The Rules dated the 21st October, 1910, issued by His Excellency the Governor of the East Africa Protectorate under the powers conferred upon him by the Diseases of Animals Ordinance, 1906, are hereby revoked

GOVERNMENT NOTICE No 95

THE LEGISLATIVE COUNCIL ORDINANCE,
1919

RULES

VOTING BY POST

IN EXERCISE of the powers conferred upon him by the Legislative Council Ordinance, 1919, His Excellency the Acting Governor-in-Executive Council has been pleased to make the following Rules —

1 These Rules may be cited as "The Voting by Post Rules (No 2) 1920," and shall be read as one with "The Voting by Post Rules, 1919," herein referred to as "the Principal Rules" and all amendments thereof

2 Rule 6 of the Principal Rules is hereby rescinded and the following Rule substituted therefor —

"6 At the count of the poll the Returning Officer shall produce unopened all envelopes containing postal ballot papers received by him before the close of the poll and such envelopes shall be opened in the presence of any Presiding Officer of the electoral area"

3 Rule 7 (1) of the Principal Rules is hereby varied as follows —

For the words "Presiding Officers" in the said Rule there shall be substituted the words "any such Presiding Officer"

By command of His Excellency the Acting Governor-in-Executive Council

Nairobi,

The 11th day of March, 1920

J G HAMILTON-ROSS,
Acting Clerk to the Executive Council

GOVERNMENT NOTICE No 96

THE RESIDENT NATIVES ORDINANCE, 1918

RULES

IN EXERCISE of the powers conferred upon the Governor-in-Council by the Resident Natives Ordinance, 1918, His Excellency the Acting Governor-in-Council has been pleased to make the following Rules —

1 These Rules may be cited as "The Resident Natives Amendment Rules, (No 1), 1920" and shall be read as one with "The Resident Natives Rules, 1920", hereinafter referred to as "the Principal Rules" published on page 36 and following of the "Official Gazette" the year 1920

2 Schedule C annexed to the Principal Rules is hereby revoked and the Schedule annexed hereto is substituted therefor

By Command of His Excellency the Acting Governor-in-Council

Nairobi,

The 12th day of March, 1920

J G HAMILTON-ROSS,
Ag Clerk to the Executive Council

GOVERNMENT NOTICE No 97 S 16303
THE BRITISH PROTECTORATES (DEFENCE)
ORDER-IN-COUNCIL, 1916

REGULATIONS

IN EXERCISE of the powers conferred upon him by the British Protectorates (Defence) Order-in-Council, 1916, His Excellency the Acting Governor has been pleased to make the following Regulations —

1 These Regulations may be cited as “The Defence Regulations (No 44), 1920” and shall be read as one with “The Defence Regulations (No 14) 1918”—Government Notice No 298—hereinafter referred to as the Principal Regulations

2 The Schedule annexed to the Principal Regulations and Defence Regulations (No 43) 1920 (Government Notice No 50), 1920, respectively shall, save as regards any articles not specifically mentioned in the Schedule thereto, be and the same are hereby revoked, and the Schedule hereto substituted therefor. The maximum prices of all other articles not mentioned in the Schedule hereto shall remain as heretofore fixed until duly altered

By command of His Excellency the Acting Governor

Nairobi,
March 31d, 1920

G A S NORTHCOTE,
for Acting Chief Secretary

SCHEDULE

Article	per bag of	WHOLESALE PER BAG		RETAIL PER LB	
		Mombasa	Nairobi	Mombasa	Nairobi
Rice Korwai No 2	162 lbs	Rs 35 Cts 00	Rs 43 Cts 50	24 Cts	30 Cts
„ Halwa	162 „	37 50	46 00	26 „	32 „
Flour No 4 Green Label	195 „	39 00	46 25	22 „	27 „

GOVERNMENT NOTICE No 98
THE INFECTIOUS DISEASES ORDINANCE,
1903
NOTICE

WHEREAS by Notice dated the 27th day of January, 1920, His Excellency the Acting Governor, in exercise of the powers conferred upon the Governor by the Infectious Diseases Ordinance, 1903, did order that the Rules under the Infectious Diseases Ordinance, 1903, dated the 29th day of July, 1913, and all amendments thereof should apply to the area of Tompson’s Farm L O No 109, Ruaraka, until further order NOW THEREFORE in exercise of the powers conferred upon him by the said Ordinance and all other powers thereunto him enabling His Excellency the Acting Governor has been pleased to order that the said notice be cancelled and that the said Rules shall no longer apply to the said area

Nairobi,
The 13th day of March, 1920

G A S NORTHCOTE,
for Acting Chief Secretary

GOVERNMENT NOTICE No 99
THE CRIMINAL PROCEDURE ORDINANCE,
1913

APPOINTMENT

IN EXERCISE of the powers conferred upon the Governor by the Criminal Procedure Ordinance, 1913, Section 8, His Excellency the Acting Governor has been pleased to confer upon John Francis St Aubyn Fawcett, Esq, until further notice all the powers conferred or conferrable on a Subordinate Court of the 1st Class by or under the said Criminal Procedure Ordinance, 1913, in regard to cases generally or to direct that the aforesaid powers shall be exercised within the Nairobi District

Nairobi,
The 12th day of March, 1920

G A S NORTHCOTE,
for Acting Chief Secretary

GOVERNMENT NOTICE No 100

CONFIRMATION OF ORDINANCE

NOTICE

THE Secretary of State for the Colonies has been pleased to notify that His Majesty's power of disallowance will not be exercised with respect to the undermentioned Ordinance —

“AN ORDINANCE TO PROVIDE FOR THE PLANNING OF URBAN AND OTHER AREAS”

(No XXX OF 1919)

By command of His Excellency the Acting Governor

Nairobi,

Dated this 4th March, 1920

G A S NORTHCOTE
for Acting Chief Secretary

GOVERNMENT NOTICE No 101

APPOINTMENTS

HIS EXCELLENCY the Acting Governor has been pleased to make the following appointments —

To be Temporary Asst District Commissioner —
FRANCIS CHARLES RAY CUMBERLEGG, with effect from the 1st March, 1920

To be Acting Deputy Chief Storekeeper, Uganda Railway —

W WEICH, Assistant Storekeeper, *vice*
B M Carter, proceeded on leave, with effect from the 8th March, 1920

To be Acting District Commissioner, Vanga District —

WILLIAM SYDNEY MARCHANT with effect from the 15th February, 1920

To be Acting Animal Transport Officer, P W D Nairobi —

ROBERT NEAVE, with effect from the 19th February, 1920

GOVERNMENT NOTICE No 102

SWAHILI EXAMINATION

THE following gentlemen were successful in passing the Lower Standard Swahili Examination held recently —

DR V M FISHER, M B, B ch, U Dubl
MR H P ROBERTSON

Nairobi,

March 11th, 1920

G A S NORTHCOTE,
for Acting Chief Secretary

GENERAL NOTICE No 291

NOTICE .

CANCELLATION OF PRIVATE BONDED WAREHOUSE
LICENCE No 3

NOTICE is hereby given that the Private Bonded Warehouse Licence No 3, issued to Messrs Nazareth and Brothers, Mombasa on the 1st January 1918, and renewed for the year, 1920, vide General Notice No 165 appearing on page 107 of “Official Gazette” dated 11th February, 1920, is cancelled

Customs House, Mombasa,
9th March, 1920

G D KIRSOPP,
for Acting Chief of Customs,
East Africa and Uganda

GENERAL NOTICE No 292

POST OFFICE NOTICES

IT is hereby notified for general information that in view of the fact that there is now a daily mail service to places on the Uganda and Thika Railways and the demands on the Post Office Staff so arising, the hours of attendance for the despatch and distribution of correspondence will, except where otherwise notified, be the same as those for the transaction of ordinary public business

ARRIVAL OF BRITISH EAST AFRICA
MAIL IN ENGLAND

IT is notified for general information that the mails despatched from Mombasa on the 10th of February, 1920, arrived in England on the 8th instant

Nairobi, J GOSLING,
10th March, 1920 Postmaster General,
East Africa and U Protectorates

GENERAL NOTICE No 293

THE DISEASES OF ANIMALS ORDINANCE,
1906

APPOINTMENT

To be Honorary Permit Issuers —

MR F C SHOW, Soysambu, Elmenteta,
HON G COLE, Gilgil,

Nairobi,

March 10th, 1920

H BRASSEY-EDWARDS,
Ag Deputy Chief Veterinary Officer.

GENERAL NOTICE No 270

THE CROWN LANDS ORDINANCE, 1915

NOTICE

SALE OF LEASES IN RESPECT OF EUROPEAN
BUSINESS PLOTS, NAIROBI

NOTICE is hereby given that leases in respect of the Business Plots specified in the schedule hereto will be sold by auction at Nairobi in the Railway Institute on Wednesday the 7th April, 1920, commencing at 10 a.m.

Plans of the sites may be seen at the Public Map Office, attached to the Survey Department, Nairobi, or may be had on application to the above office on payment of Rs 2/- post free

The right to withdraw any plots from the auction is reserved to Government

CONDITIONS

1 Europeans only may bid and purchase (Non-British subjects will require the consent of the Governor in writing)

2 Each plot shall be auctioned separately

3 The highest bidder shall be the purchaser, and, if any dispute arise as to any bidding, the plot shall be put up again at the last undisputed bidding

4 The amount of the advance of each bidding shall be regulated by the auctioneer and no bidding shall be retracted

5 Each purchaser shall pay to the auctioneer immediately on the fall of the hammer a deposit of 20% of his purchase money. In default of such payment the plot may be immediately re-offered for sale and any subsequent bid by the person who has made default may be ignored or refused

6 The balance of the purchase money may be paid in full on the issue of the lease or may be paid by four equal annual instalments payable on the first day of January in each year, the first of such instalments to be paid on the first day of January, 1921. The purchaser shall also pay interest at the rate of 8 per centum per annum on the unpaid portion of the purchase money, such interest to be paid on the first day of May 1920, and subsequently on the first day of January in each year. Unless each such instalment and the interest on the unpaid portion of the purchase money is paid on the date on which it falls due they shall be deemed to be added to the annual rent reserved in the lease and shall be payable and recoverable as such

7 The lease shall be for 99 years and shall commence from the 1st day of May 1920, and the rent shall be payable from that date

8 No building shall be erected on any plot unless plans, drawings, elevations and specifications thereof shall have been previously submitted to and approved by the Land Officer or such other person as he may appoint

9 The Lessee shall further submit a block plan of the plot with the position of the building clearly defined and showing a system of drainage, which shall satisfy the Medical Officer of Health, for properly dealing with the surface water on the plot and before any building may be occupied the Lessee shall satisfy the Medical Officer of Health that such system of drainage has been properly constructed

10 Each Lessee shall suitably connect his premises with any town drainage system when in the opinion of the Medical Officer of Health such drainage scheme is so far completed as to enable the Lessee reasonably so to connect

11 The Government or such person as may be appointed for the purpose shall have the right to enter upon any plot and lay and have access to water mains and service pipes, telegraph or telephone wires and electric mains of all descriptions whether overhead or underground and the Lessee shall not erect any building in such a way as to cover or interfere with any existing routes, main or service pipes or the telegraph or telephone wires and electric mains aforementioned

12 Every purchaser shall bear the cost of deeds, stamp duty, registration and survey fees, and all other expenses if any connected with the purchase of the plot

13 Each purchaser shall erect on his plot within 3 years of the commencement of his lease a building constructed of stone, brick or concrete

14 At no time during the term of the lease shall any building erected on the plot be used for the purpose of a private dwelling house

15 At no time during the term of the lease shall any plot or any portion thereof or any building erected on the plot be used for the purpose of carrying on any of the trades specified in the schedule hereto

SCHEDULE REFERRED TO IN CONDITION No 15

Blood-boiler
Bone-boiler
Fellmonger
Soap-boiler
Tallow melter
Tripe-boiler
Blood-drier
Leather dresser
Tanner
Fat-melter or extractor
Glue maker
Size scraper
Gut-scraper
Knacker
Slaughterer of animals
Storage of hides
Bacon curing
Artificial manure-making
Oil-cloth and linoleum-making
India rubber making
Varnish-making and oil-boiling
Paper-making
Manufacture of alkali
Trades associated with the generation of irrespirable gases
Manufacture of horse-hair
Wool-sorting
Trades associated with the use of poisonous metals
Or any other trade or business which may be declared to be dangerous or offensive by notice in the "Official Gazette"

Nairobi,

6th March, 1920

H T MARTIN,
Commissioner of Lands

SCHEDULE

Plot No	Section No	L O No	Situation	Area	Upset price	Rent per annum	Term of Lease	Cost of Deed	Survey Fees	Proportionate rental from 1st May, 1920, to 31st December, 1920
7	XVIII	209/ 771	Government Road	3750 sq ft	Rs 1000	Rs 280	99 years	Rs 10	Rs 42/50	Rs 186/67
8	"	209/ 772	" "	6733 "	" 1795	" 502	"	"	"	" 334/67
1	XIV	209/1320	Stewart Street	5000 "	" 1905	" 534	"	"	"	" 356/-
2	"	209/1321	" "	5000 "	" 1905	" 534	"	"	"	" 356/-
3	"	209/1322	Seventh Avenue	4000 "	" 1066	" 298	"	"	"	" 198/67
4	"	209/1323	" "	4000 "	" 1066	" 298	"	"	"	" 198/67
5	"	209/1324	Sadler Street	5000 "	" 1905	" 534	"	"	"	" 356/-
6	"	209/1325	" "	5000 "	" 1905	" 534	"	"	"	" 356/-
9	IX	209/1311	Stewart Street	6500 "	" 2480	" 694	"	"	"	" 462/67
10	"	209/1312	" "	6500 "	" 2480	" 694	"	"	"	" 462/67
11	"	209/1313	" "	6500 "	" 2480	" 694	"	"	"	" 462/67
7	X	209/1314	" "	7132 "	" 2720	" 762	"	"	"	" 508/-
8	"	209/1315	Ehot Street	7132 "	" 3170	" 888	"	"	"	" 592/-
9	"	209/1316	Stewart Street	7132 "	" 2720	" 762	"	"	"	" 508/-
10	"	209/1317	Ehot Street	7132 "	" 3170	" 888	"	"	"	" 592/-
11	"	209/1318	Stewart Street	7132 "	" 2720	" 762	"	"	"	" 508/-
12	"	209/1319	Ehot Street	7132 "	" 3170	" 888	"	"	"	" 592/-
23	I	209/ 554	Victoria Street	3750 "	" 1000	" 280	"	"	"	" 186/67
23	III	209/1283	Fifth Avenue (City Square)	5057 "	" 3370	" 944	"	"	"	" 629/33
24	"	209/1284	" "	4403 "	" 2350	" 658	"	"	"	" 438/67
4	IV	209/ 901	Sixth Avenue	7350 "	" 4900	" 1372	"	"	"	" 914/67
5	"	209/ 900	" "	7500 "	" 5000	" 1400	"	"	"	" 933/33
6	"	209/ 992	" "	7500 "	" 5000	" 1400	"	"	"	" 933/33
7	"	209/ 915	" "	7500 "	" 5000	" 1400	"	"	"	" 933/33
8	"	209/ 916	" "	7500 "	" 5000	" 1400	"	"	"	" 933/33
9	"	209/ 917	" "	7500 "	" 6000	" 1680	"	"	"	" 1120/-
16	"	209/1285	Y M C A Street	5155 "	" 1720	" 482	"	"	"	" 321/33
17	"	209/1286	" "	5155 "	" 1720	" 482	"	"	"	" 321/33
18	"	209/1287	Hardinge Street	7808 "	" 4165	" 1166	"	"	"	" 777/33
19	"	209/1288	" "	6255 "	" 3336	" 934	"	"	"	" 622/67
20	"	209/1289	Y M C A Street	4848 "	" 1616	" 452	"	"	"	" 301/33
21	"	209/1290	Fifth Avenue (City Square)	6465 "	" 3450	" 966	"	"	"	" 644/-
22	"	209/1291	" "	5000 "	" 2222	" 622	"	"	"	" 414/67
23	"	209/1292	" "	7500 "	" 3333	" 933	"	"	"	" 622/-
25	"	209/1294	" "	7369 "	" 3275	" 917	"	"	"	" 611/33

SCHEDULE.--(Contd)

Plot No	Section No	L O No	Situation	Area	Upset price	Rent per annum	Term of Lease	Cost of Deed	Survey Fees	Proportionate rental from 1st May, 1920, to 31st December, 1920
27	IV	209/1296	Fifth Avenue (City Square)	9746 sq ft	Rs 4332	Rs 1212	99 years	Rs 10	Rs 42/50	Rs 808/-
11	V	209/1298	Stewart Street	9878 "	" 3293	" 922	"	"	"	" 614/67
12	"	209/1299	Ehot Street	7225 "	" 2410	" 675	"	"	"	" 450/-
13	"	209/1300	" "	7225 "	" 2410	" 675	"	"	"	" 450/-
14	"	209/1301	Fifth Avenue (City Square)	7875 "	" 3500	" 980	"	"	"	" 653/33
15	"	209/1302	" "	7875 "	" 3500	" 980	"	"	"	" 653/33
8	VI	209/1303	Stewart Street	9525 "	" 3175	" 889	"	"	"	" 592/67
9	"	209/1304	Sadler Street	6036 "	" 2685	" 752	"	"	"	" 501/33
10	"	209/1305	" "	6023 "	" 2675	" 750	"	"	"	" 500/-
11	"	209/1306	" "	6023 "	" 2675	" 750	"	"	"	" 500/-
12	"	209/1307	" "	6006 "	" 2670	" 748	"	"	"	" 498/67
1	VII	209/1308	" "	4952 "	" 1650	" 462	"	"	"	" 308/-
2	"	209/1309	" "	4952 "	" 1650	" 462	"	"	"	" 308/-
3	"	209/1310	" "	4452 "	" 1484	" 416	"	"	"	" 277/33
1	XXIX	209/1264	Government Road	6120 "	" 1630	" 456	"	"	"	" 304/-
2	"	209/1265	" "	6120 "	" 1630	" 456	"	"	"	" 304/-
3	"	209/1266	" "	6120 "	" 1630	" 456	"	"	"	" 304/-
4	"	209/1267	" "	6120 "	" 1630	" 456	"	"	"	" 304/-
5	"	209/1268	" "	6120 "	" 1630	" 456	"	"	"	" 304/-
6	"	209/1269	" "	6120 "	" 1630	" 456	"	"	"	" 304/-
7	"	209/1270	" "	6120 "	" 1630	" 456	"	"	"	" 304/-
8	"	209/1271	" "	6120 "	" 1630	" 456	"	"	"	" 304/-
9	"	209/1272	" "	6120 "	" 1630	" 456	"	"	"	" 304/-
10	"	209/1273	" "	6120 "	" 1630	" 456	"	"	"	" 304/-
11	"	209/1274	" "	6120 "	" 1630	" 456	"	"	"	" 304/-

GENERAL NOTICE No 210
NOTICE

INVITATION FOR TENDERS FOR AN AREA OF LAND
CONSIDERED SUITABLE FOR THE PRODUCTION
OF SUGAR CANE

UNDER instructions from the Secretary of State, tenders are invited under the following conditions for the purchase of the lease of an area of 6716 acres of land considered suitable for the production of sugar cane described in the schedule hereto and situate on the Uganda Railway between Kibigori and Kibos at an altitude of about 4000 feet

1 The lease will be for a term of 99 years from the 1st September, 1920, at an annual rental of £44 15 4 payable either at the office of the Crown Agents for the Colonies in London or the Land Office, Nairobi, on the 1st of January in each year

2 Ten per cent of the purchase price together with proportionate rental to the 31st December, 1920, must be paid forthwith by the successful tenderer and the remainder by 9 equal yearly instalments on the 1st January in each year

Survey fees, registration fee and stamp duty as state in the schedule hereto must be paid at the Land Office, Nairobi, upon the issue of the lease

3 The premises to be used for the purpose of growing, cultivating and manufacturing sugar and purposes ancillary thereto

4 The Lessees to covenant to expend £50,000 upon cultivation, buildings and plant for the production of sugar to the satisfaction of the Land Officer

5 Prior to the fulfilment of condition No 4 above the Lessees shall not assign or sub-lease the whole or any part of the premises without first obtaining the consent in writing of the Governor of the East Africa Protectorate

6 Upon the fulfilment of the condition No 4 hereof the Lessees shall have the option of exchanging their lease for an ordinary lease for a term of 999 years under the usual conditions of the Crown Lands Ordinance, 1915, respecting use, development and transfer

7 No tender of less than £16,790 payable either in London or Nairobi will be considered

8 Tenders to be received by the Land Officer, Nairobi, or the Under Secretary of State for the Colonies on or before the 1st July, 1920

The highest or any other tender will not necessarily be accepted

Plans of the area may be seen at the offices of the Crown Agents for the Colonies or at the Land Department, Nairobi, British East Africa, or may be obtained on application to the latter at a cost of Re 1/- post free

Note —The above notice is subject to correction on receipt of copy of a notice which is being published in London by the Secretary of State

SCHEDULE

Situation	Area	Rent per annum	Term	Survey fees	Reg Fee
Nos 1593, 1594, 1596, 1597, 1598, 1599 between Kibigori and Kibos	6716 acres	£44-15-4	99 years from 1st Sept, 1920, with option of extension to 999 years	Rs 1,130	Rs 10

Proportionate Rental
1st September, 1920 to 31st December, 1920
£14-18-6

Nairobi,
February 12th, 1920

H T MARTIN,
Commissioner of Lands

GENERAL NOTICE No 294
IN H M HIGH COURT OF EAST AFRICA,
AT NAIROBI

INSOLVENCY PETITION

CAUSE No 10 OF 1919

IN THE MATTER OF RAMPATAN SALIGRAM INSOLVENT

NOTICE

ALL creditors of RAMPATAN SALIGRAM, insolvent whose claims will be passed by the Court on the 15th of March, 1920, are requested to apply at the offices of A ALLIDINA VISRAM, Nairobi on the 20th inst, to receive the first dividend which it is estimated will be 30 cents in a rupee

RAHIM CURRIM,

Receiver

V V PHADKE,
Advocate for the Receiver
Nairobi,
12th March, 1920

GENERAL NOTICE No 295
IN H M HIGH COURT OF EAST AFRICA,
AT NAIROBI

INSOLVENCY JURISDICTION

CAUSE No 6 OF 1920

IN THE MATTER OF DHARAMSHI PARDHAN & Co

PURSUANT to a petition dated 1st March, 1920, against DHARAMSHI PARDHAN & Co of Nairobi, and on the application of MOHAMEDALI REHAMANJI, one of the creditors and on reading the said petition and hearing the said DHARAMSHI PARDHAN & Co, the above named debtors it is ordered that the debtors be and the said debtors are hereby adjudged insolvents. And whereas it appears to the Court that the appointment of a Receiver for the property of the said insolvents is necessary. It is also ordered that a receiving order be made against the insolvents and a receiving order is hereby made against the said insolvents and partitioning creditor MOHAMEDALI REHAMANJI is hereby appointed Receiver of the property of the said insolvents. And it is further ordered that the said Receiver's remuneration be fixed at 5 per cent on the total amount realised less any sums paid to creditors out of the proceeds of their securities

Nairobi

Dated this 10th day of March, 1920

T D MAXWELL,
Acting Chief Justice

GENERAL NOTICE No 296

IN H M HIGH COURT OF EAST AFRICA,
AT NAIROBI

INSOLVENCY JURISDICTION

CAUSE No 8 OF 1920

IN THE MATTER OF SEBASTIAN FRANCIS FERNANDES
EX PARTE —

THE DEBTOR

NOTICE is hereby given that the petition of the above named debtor SEBASTIAN FRANCIS FERNANDES of Londiani, for an order adjudicating him an insolvent under the Provincial Insolvency Act (No III of 1907) will be heard at Nairobi on the 27th day of April, 1920, at 10 a.m.

Dated this 8th day of March 1920

J F ST A FAWCETT,
Registrar

GENERAL NOTICE No 297

IN H M HIGH COURT OF EAST AFRICA,
AT NAIROBI

INSOLVENCY JURISDICTION

CAUSE No 9 OF 1920

IN THE MATTER OF THOMAS COULSON TRADING AS
THOMAS COULSON & PARTNER, AND AS THE
PEOPLE'S COMBINE

EX PARTE —

THE DEBTOR

NOTICE is hereby given that the petition of the above named debtor THOMAS COULSON trading as THOMAS COULSON & PARTNER and THE PEOPLE'S COMBINE, Merchants of Nairobi, for an order adjudicating them insolvents under the Provincial Insolvency Act (No III of 1907) will be heard at Nairobi on the 16th day of April, 1920, at 10 a.m.

Dated this 8th day of March, 1920

J F ST A FAWCETT,
Registrar

GENERAL NOTICE No 298

IN H M HIGH COURT OF EAST AFRICA,
AT NAIROBI

INSOLVENCY JURISDICTION

CAUSE No 66 OF 1919

IN THE MATTER OF MALEK RAJ S/O TULSIRAM

PURSUANT to a petition dated 13th December, 1919, and on the application of the said MALEK RAJ debtor and on reading the said petition and hearing the said MALEK RAJ, the above named debtor it is ordered that the debtor be and the said debtor is hereby adjudged insolvent. And whereas it appears to the Court that the appointment of a Receiver for the property of the said insolvent is necessary. It is also ordered that a receiving order be made against the insolvent and receiving order is hereby made against the said insolvent and RERA RAM S/O KHAZANA is appointed Receiver of the property of the said insolvent. And it is further ordered that the said Receiver's remuneration be fixed at 5 per cent on the total amount realised less any sums paid to creditors out of the proceeds of their securities.

Nairobi,

Dated this 8th day of March 1920

T D MAXWELL,
Acting Chief Justice

GENERAL NOTICE No 299

PROBATE AND ADMINISTRATION

CAUSE No 32 OF 1917

IN THE MATTER OF W J ALLEN, DECEASED

To all whom it may concern

TAKE NOTICE that the account of the estate of the above named W J ALLEN deceased, has been lodged with the Registrar of the High Court at Mombasa and that he has appointed the 20th day of April 1920, at 2 o'clock in the afternoon for passing of such account.

Mombasa,

9th March, 1920

LINDSAY ALLAN,
Acting Administrator General

GENERAL NOTICE No 300

PROBATE AND ADMINISTRATION

CAUSE No 88 OF 1919

IN THE MATTER OF SERGT J LOTHIAN, 3/2ND
K A R DECEASED

To all whom it may concern

TAKE NOTICE that the account of the estate of the above named SERGT J LOTHIAN 3/2ND K A R, deceased, has been lodged with the Registrar of the High Court at Mombasa and that he has appointed the 20th day of April, 1920, at 2 o'clock in the afternoon for passing of such account.

Mombasa,

10th March, 1920

LINDSAY ALLAN,
Acting Administrator General

GENERAL NOTICE No 301

IN H M HIGH COURT OF EAST AFRICA,
AT MOMBASA

CAUSE No 155 OF 1919

IN THE MATTER OF MRS FLORINDA DE SILVA DIAS,
DECEASED

PURSUANT to an order of the High Court, made on the 11th day of March, 1920 whereby Letters of Administration of the estate of MRS FLORINDA DE SILVA DIAS, late of Velim, Goa, widow, deceased were granted to the undersigned of Mombasa, the creditors of the said deceased, who died on or about the 4th day of August 1915 are hereby requested on or before the 11th day of June 1920 to lodge with the undersigned, their names, addresses, and descriptions the full particulars of their claims a statement of their accounts and the nature of their securities (if any) held by them or in default thereof they will be peremptorily excluded from the benefit of the said order.

GABRIEL FRANCISCO SOCRATES DA COSTA,
C/o Souza Junior and Dias

Mombasa,

12th March, 1920

GENERAL NOTICE No 302

PROBATE AND ADMINISTRATION

CAUSE No 185 OF 1919

IN THE MATTER OF W T LATHAM, DECEASED

To all whom it may concern

TAKE NOTICE that the account of the estate of the above named W T LATHAM, deceased has been lodged with the Registrar of the High Court at Mombasa and that he has appointed the 20th day of April, 1920, at 2 o'clock in the afternoon for passing of such account.

Mombasa

9th March, 1920

LINDSAY ALLAN,
Acting Administrator General

GENERAL NOTICE No 303

PROBATE AND ADMINISTRATION

CAUSE No 233 OF 1919

IN THE MATTER OF S MENDES, DECEASED

To all whom it may concern

TAKE NOTICE that the account of the estate of the above named S MENDES deceased, has been lodged with the Registrar of the High Court at Mombasa and that he has appointed the 20th day of April, 1920, at 2 o'clock in the afternoon for passing of such account.

Mombasa,

11th March, 1920

LINDSAY ALLAN,
Acting Administrator General

GENERAL NOTICE No 304

IN H M HIGH COURT OF EAST AFRICA,
AT NAIROBI

PROBATE AND ADMINISTRATION

CAUSE No 11 OF 1920

NOTICE OF APPLICATION FOR ADMINISTRATION OF ESTATE
OF LIONEL HENRY LE MAY, LATE OF DONJO
SABUK, DECEASED

TAKE NOTICE that application having been made in this Court by SAMSON DONNELLY of Nairobi for the administration with Will annexed of the estate of L H LE MAY, late of Conjo Sabuk, who died at sea en route to Cape Town on or about the 28th day of February, 1919 this Court will proceed to make a decree in the same unless cause be shown to the contrary and appearance in this respect entered on or before the 31st day of March, 1920.

Nairobi,

13th March 1920

T D MAXWELL,
Acting Chief Justice

GENERAL NOTICE No 305

IN H M HIGH COURT OF EAST AFRICA,
AT MOMBASA

PROBATE AND ADMINISTRATION

CAUSE No 30 OF 1920

IN THE MATTER OF THE ESTATE OF MOHAMED BIN JUMA
ELJAHATHMI, MOMBASA, DECEASED

NOTICE is hereby given that on the 31st day of March, 1920, I purpose to appoint SHAIKO BIN SHALLO, to be the Wasil of the estate of the late MOHAMED BIN JUMA ELJAHATHMI of Mombasa. If any person objects to the proposed appointment he must give me notice of his objection before the expiration of this notice.

Mombasa,

8th March, 1920

JOSEPH SHERIDAN
Acting Judge

GENERAL NOTICE No 306

FOREST DEPARTMENT

LIST OF TREE SEEDS AND YOUNG TREES FOR SALE

Botanical Name	Common Name	Description	Plants price per 100	Seeds price per pound
<i>Aberia caffra</i>	Kei Apple	Hedge plant	4/00	
<i>Acacia Cunninghamii</i>	Silver leaved Golden Wattle	Small ornamental tree		4/00
„ <i>Baileyana</i>		do	10/00	
„ <i>cultriformis</i>		do	10/00	8/00
„ <i>cyanophylla</i>		do	10/00	8/00
„ <i>cyclopis</i>		do		8/00
„ <i>farnesiana</i>	Cassie	Shrub sweet-scented		4/00
„ <i>linifolia</i>	Mimosa	Small ornamental tree	5/00	8/00
„ <i>melanoxydon</i>	Black Wood	Timber tree	5/00	8/00
„ <i>retinodes</i>	Mimosa	Small ornamental tree	6/00	
„ <i>pycnantha</i>	Broad leaved Wattle	Produces tan-bark		8/00
„ <i>Richii</i>		Ornamental shrub	6/00	8/00
„ <i>saligna</i>	Weeping Wattle	Ornamental tree	6/00	8/00
<i>Acanthus pubescens</i>	Acanthus	Ornamental shrub	10/00	16/00
<i>Bauhinia purpurea</i>		Ornamental tree	10/00	
<i>Brachychiton populneus</i>	Bottle Tree	Small tree	10/00	8/00
<i>Buddleia variabilis</i>		Small ornamental tree	6/00	16/00
<i>Caesalpinia tinctoria</i>		Produces a dye wood	6/00	8/00
<i>Callistemon lanceolatus</i>	Bottle Brush	Ornamental shrub	10/00	16/00
<i>Callitris calcarata</i>		Timber tree		8/00
<i>Callitris rhomboidea</i>		do		8/00
<i>Calodendron capense</i>	Cape Chestnut	Flowering tree	6/00	1/50
<i>Cassia grandiflora</i>		Hedge plant	4/00	3/00
<i>Casuarina Cunninghamiana</i>	River Oak	Timber tree	5/00	
„ <i>quadri-valvis</i>	She Oak	do		10/00
<i>Cestrum arantiacum</i>		Ornamental shrub	10/00	8/00
„ <i>coccineum</i>		do	10/00	
<i>Cordia holstii</i>	Muringa	Flowering tree		3/00
<i>Cotoneaster panosa</i>		Ornamental shrub	10/00	
<i>Croton Elliottianus</i>	Mukinduni	Timber tree		2/00
<i>Cupressus Benthani</i>	Benthani's Cypress	do		4/00
„ <i>sp (Guatemala)</i>	Guatemala „	do	4/00	4/00
„ <i>lusitanica</i>	Portuguese Cypress	do	4/00	8/00
„ <i>macrocarpa</i>	Monterey Cypress	Timber and Hedge	4/00	
„ <i>sempervirens var horizontalis</i>	Common Cypress	Timber tree	4/00	
„ <i>torulosa</i>	Himalayan Cypress	do		6/00
<i>Cupressus sempervirens var pyramidalis</i>	Italiana Cypress	do	5/00	
<i>Cupressus Lindleyi</i>		do	4/00	6/00
<i>Datura conigera</i>	Moon Flower	Ornamental shrub	10/00	16/00
<i>Dodonea viscosa</i>	African Box	Hedge plant		3/00
<i>Duranta Plumieri</i>		do	5/00	
<i>Eucalyptus citriodora</i>	Lemon scented Gum	Timber tree	5/00	
„ <i>crebra</i>	Iron bark	do	4/00	16/00
„ <i>ficifolia</i>	Crimson flowering gum	Ornamental tree	6/00	
„ <i>globulus</i>	Blue gum	Timber tree	4/00	
„ <i>maculata</i>	Spotted gum	do	4/00	16/00
„ <i>Muelleriana</i>	Stringy bark	do		16/00
„ <i>pilularis</i>	Black Butt	do	4/00	16/00
„ <i>punctata</i>	Leather Jacket	do		16/00
„ <i>rudis</i>		do		16/00
„ <i>saligna</i>	Blue gum of N S W	do	4/00	
„ <i>siderophloia</i>	Iron bark	do		16/00
„ <i>tereticornis</i>	Forest Red gum	do		16/00
„ <i>diversicolor</i>			4/00	.

FOREST DEPARTMENT —(Contd)

LIST OF TREE SEEDS AND YOUNG TREES FOR SALE

Botanical Name	Common Name	Description	Plants price per 100	Seeds price per pound.
Grevillea robusta	Silky Oak	Timber tree	4/00	
Hibiscus nautabilis		—	10/00	
Jacaranda mimosætoha	Palixander	Flowering tree		16/00
Jatropha curcas		Ornamental shrub	10/00	8/00
„ multifida	Coal tree	—		8/00
Juniperus procera		—	4/00	
Lagunaria Patersonii		Flowering shrub	6/00	8/00
Leptospermum laevigatum	Australian Myrtle	Ornamental shrub	6/00	8/00
Leucaena glauca		Small tree		12/00
Machium tipa		Timber tree	5/00	
Melaleuca acmillaris		Ornamental tree	10/00	16/00
Melia azedarach	Persian Loc	Flowering tree		8/00
Milletia sp	Mwanga	do	5/00	4/00
Musa Livingstonia	Wild Banana	—		1/00
Phoenix reclinata	Mukindu Palm	—	25/00	8/00
Phoenix canariense		—	25/00	
Phytolacca dioica	Belhambria	Shade tree	6/00	8/00
Pithecolobium dulce		Hedge plant	4/00	4/00
Pittosporum undulatum		Small tree	10/00	8/00
Poinciana Gillesii	Goat's beard	Flowering shrub	10/00	
Schinus molle	Pepper tree	Ornamental tree		4/00
Solanum robustum		do		24/00
Spartium junceum	Spanish Broom	Ornamental shrub		8/00
Spathodea nilotica	Flame tree	Flowering tree	6/00	16/00
Syncaipa laurifolia	Turpentine tree	Timber tree		12/00
Tecoma stans		Flowering shrub	10/00	12/00
Tectona grandis	Teak	Timber tree		8/00
Thevetia nerifolia		Ornamental shrub	10/00	4/00
Tristania conferta	Brush Bux	Timber tree	5/00	11/00
Wigandia caracasana		Ornamental tree		8/00

In cases where a quotation is given for seeds or plants only, it should be understood that seeds or plants only, as the case may be, can be supplied

The prices for plants are exclusive of the cost of planting trays which will be charged for at the rate of 50 cents each. If these are returned *within 1 month* they will be paid for in cash or other young trees. *Railway freight on returned trays must be prepaid*

Application for seeds or young trees should be addressed to the Conservator of Forests, Nairobi, and must be accompanied by a remittance in cash or postal order. Cheques cannot be accepted in payment unless initialed by the Bank on which they are drawn.

No seeds or plants can be delivered unless they have been previously paid for

Nairobi,
March 9th, 1920

E BATTISCOMBE,
Conservator of Forests.

GENERAL NOTICE No 259

THE PEOPLE'S COMBINE

UNDER LIQUIDATION

IT having been decided to wind up the affairs of the above business, the public are hereby requested to send in particulars of their claims to me on or before the 21st March 1920, after which date no further claims will be entertained

All debts due to the above business should be paid in to me during the above mentioned period and my official receipts obtained for the same

Nairobi,

For and on behalf of the People's Combine,

B S VARMA,
Advocate

GENERAL NOTICE No 236

NOTICE

IN view of the close of the financial year on 31st March, 1920, it is requested that all merchants and others having any claims against the Government of the East Africa Protectorate, will render the same to the Department concerned before 22nd March, 1920

Nairobi,

February 24th, 1920

W A KEMPE,
Treasurer

GENERAL NOTICE No 307

NOTICE

NOTICE is hereby given that, as from the twelfth March, 1920, the Mombasa and Tanga Agencies of the Maritima Italiana Steamship Company will be entrusted to Societa Coloniale Italiana, Mombasa, to whom all communication should be addressed

SOCIETE COLONIALE ITALIANA,
MARITTIMA ITALIANA

GENERAL NOTICE No 266

UGANDA RAILWAY

TENDERS

TENDERS are invited for the supply of the following *Rations* required monthly by the *Uganda Railway* for a period of one year commencing from 1st June, 1920 —

MONTHLY REQUIREMENTS

Flour Atta	24	Tons
Dhal Gram	3½	„
Rice Dawood-		
kana	10	Bags (Nett weight 165 lbs)
Rice Table	5	„ („ „ 175 lbs)

The Railway reserves the right to increase or decrease the above quantities by 20% on giving 6 weeks' notice to the Contractor

The conditions under which they must be supplied can be obtained on application to the Chief Storekeeper, Nairobi

Sealed Tenders marked "Tender for Rations" together with samples should reach the undersigned not later than 30th April, 1920

Nairobi,

February 25th, 1920

A WILLIAM REID,
Chief Storekeeper

GENERAL NOTICE No 288

UGANDA PROTECTORATE

FOR SALE

10/60 H P PACKARD MOTOR RAIL TRACTOR

TENDERS are invited for the purchase of the 2 feet gauge 40/60 H P Packard Motor Rail Tractor known as the "Sir William Johns" which has been specially fitted to travel equally well in a forward or reverse direction. The Tractor is in very good condition and running order having been used only for evacuating the troops from Mbagathi to Nairobi

The Tractor may be seen in the Stacking Yard of Uganda Railway, Nairobi, by arrangement with the Railway Authorities

Tenders, which close on 26th April, 1920 should be in sealed envelopes addressed to the President, Tender Board, Entebbe, Uganda

The highest or any Tender will not necessarily be accepted