



# THE OFFICIAL GAZETTE OF THE COLONY AND PROTECTORATE OF KENYA

Published under the Authority of His Excellency the Governor of the  
Colony and Protectorate of Kenya

Vol. XLIII—No. 23

NAIROBI, May 27, 1941

Price 50 Cents

Registered as a Newspaper at the G.P.O.

Published every Tuesday

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# Colony and Protectorate of Kenya

GOVERNMENT NOTICE No. 463

His Excellency the Governor in Council has approved of the following Bill being introduced into the Legislative Council.

R. P. ARMITAGE,  
*Acting Clerk to the Legislative Council.*

## A Bill to Impose a Tax on Excess Profits

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### **A Bill to Impose a Tax on Excess Profits**

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

1. This Ordinance may be cited as the Excess Profits Tax Ordinance, 1941. Short title.

2. In this Ordinance, unless the context otherwise requires— Interpretation.

5 “Board of Referees” means the board of referees to be appointed by the Governor in Council under section 17 of this Ordinance;

“business” means every trade, business, profession or vocation for whatever period of time such trade, business,   
10 profession or vocation may have been carried on or exercised;

“Commissioner” has the meaning assigned to it in the Income Tax Ordinance, 1940;

No. 11 of 1940

“company” means a company within the meaning of the Companies Ordinance, 1933;

No. 28 of 1933.

15 “director” has the same meaning as in section 145 of the Companies Ordinance, 1933, except that it includes any person who—

(a) is the manager of the company or otherwise concerned in the management of the business; and

20 (b) is remunerated out of the funds of the business; and

(c) is the beneficial owner of not less than twenty per cent of the ordinary share capital of the company;

“ordinary share capital” means all the issued share capital (by whatever name called) of the company, other than capital   
25 the holders whereof have a right to a dividend of a fixed rate or a rate fluctuating in accordance with the rate of income tax, but have no other right to share in the profits of the company;

“statutory percentage” means—

30 (a) in the case of the business of mining—

(i) if the business is carried on by a body corporate, other than a company the directors whereof have a controlling interest therein, seventeen and one-half per cent;

35 (ii) if the business is carried on by a partnership of which one or more of the partners is a body corporate which is not a company the directors whereof have a controlling interest therein, such a rate per cent as is equivalent to seventeen and one-half   
40 per cent on so much of the average amount of the capital employed in the business in the chargeable accounting period as represents the share of any such body corporate, and twenty per cent on the remainder of that amount; and

45 (iii) in any case to which neither of the foregoing subparagraphs of this paragraph applies, twenty per cent;

(b) in the case of all businesses, other than the business of mining—

- (i) if the business is carried on by a body corporate, other than a company the directors whereof have a controlling interest therein, twelve and one-half per cent; 5
- (ii) if the business is carried on by a partnership of which one or more of the partners is a body corporate which is not a company the directors whereof have a controlling interest therein, such a rate per cent as is equivalent to twelve and one-half per cent on so much of the average amount of the capital employed in the business in the chargeable accounting period as represents the share of any such body corporate, and fifteen per cent on the remainder of that amount; and 10 15
- (iii) in any case to which neither of the foregoing subparagraphs of this paragraph applies, fifteen per cent. 15

Charge of  
excess profits  
tax.

3. Where the profits arising in any chargeable accounting period from any business to which this Ordinance applies exceed the standard profits, there shall, subject to the provisions of this Ordinance, be charged on the excess a tax (to be called the Excess Profits Tax) equal to three-fifths of the excess: 20 25

Provided that the excess profits tax charged upon a person not resident in the Colony in respect of a business carried on by him in the Colony shall not exceed the amount with which he would be charged if he were resident in the Colony; and where under any law in force in the Tanganyika Territory, the Uganda Protectorate, or the Zanzibar Protectorate he is charged with excess profits tax on any business carried on by him in any of the said territories there shall be calculated— 30

- (a) the amount of excess profits tax which would have been charged upon him if he were resident in the Colony; 35
- (b) the amount of excess profits tax which would have been charged upon him if he were not resident in the Colony;
- (c) the aggregate amount of excess profits tax which would, but for this proviso, be charged upon him in the Colony and in the said territories if the provisions of this Ordinance were in force in all those territories, 40

and the amount of excess profits tax to be charged under this Ordinance shall be the amount which results from multiplying the amount of excess profits tax arrived at under paragraph (a) by the amount arrived at under paragraph (b) and dividing the product thereof by the amount arrived at under paragraph (c) of this proviso. 45 50

Where the amount so computed is found to be incorrect (whether by reason of any subsequent deficiency of profits or for any other reason) the amount so computed shall be recalculated and the excess profits tax varied accordingly.

Profits  
chargeable.

4. (1) The profits chargeable with excess profits tax shall be all profits derived by any person from any business chargeable with income tax under the Income Tax Ordinance, 1940. 55

(2) Income derived from investments shall not be chargeable with excess profits tax unless the business carried on normally includes the making of or dealing in investments.

(3) All businesses to which this Ordinance applies carried on by the same person shall be treated as one business.

5. (1) For the purpose of this Ordinance, the accounting periods of a business shall be determined as follows:—

Accounting periods and chargeable accounting periods.

5 (a) in a case where the accounts of the business are made up for successive periods of twelve months, each of those periods shall be an accounting period;

10 (b) in a case where the accounts of the business have been made up as aforesaid but have ceased to be so made up, the accounting periods from the end of the last period of twelve months for which they were so made up shall be such period, not exceeding twelve months, as the Commissioner may determine;

15 (c) in any other case, the accounting period of a business shall be such period, not exceeding twelve months, as the Commissioner may determine.

(2) Any accounting period beginning on or after the first day of July, 1940, shall be a chargeable accounting period, and, where any accounting period began before the first day of July, 1940, and ended after that date, so much of such accounting period as falls after the thirtieth day of June, 1940, shall be a chargeable accounting period.

(3) Where a standard period or chargeable accounting period is not an accounting period, the profits or losses of the business for any accounting periods wholly or partly included within the standard period or chargeable accounting period shall be computed separately, and such division and apportionment of those profits or losses and such aggregation of those profits or losses, or any apportioned part thereof, shall be made as appears necessary to arrive at the profits arising in the standard period or chargeable accounting period; and any such apportionment shall be made in proportion to the number of months or fractions of months in the respective periods, unless the Commissioner, having regard to any special circumstances, otherwise directs.

6. The profits arising from a business in the standard period or in any chargeable accounting period shall be separately computed and shall be so computed in accordance with the provisions of the Income Tax Ordinance, 1940, for the ascertainment of total income from such business and shall be subject to the adjustments set out in the following sub-sections:—

Computation of profits.

No. 11 of 1940.

(1) The profits shall be taken to be the actual profits arising in the accounting period, and the principles of computing profits by reference to any other period shall not be followed.

(2) The amount of any debenture interest which would have been allowed as a deduction in computing profits but for the express provision contained in paragraph (d) of section 14 of the Income Tax Ordinance, 1940, shall be deducted.

No. 11 of 1940.

(3) No deduction shall be allowed in respect of any excess profits tax paid or charged.

(4) No deduction shall be allowed under the following provisions of the Income Tax Ordinance, 1940—

No. 11 of 1940.

55 (i) sub-paragraphs (ii) and (iv) of the proviso to paragraph (c) of sub-section (1) of section 13 thereof, or of (ii) paragraphs (l) and (m) of sub-section (1) of section 13 thereof.

(5) Sub-section (5) of section 7 thereof shall not apply.

(6) Where a business is carried on by a partnership the business shall, for the purpose of this section, be deemed to be carried on by a person not resident in the Colony.

No. 11 of 1940.

(7) Where applicable, an election under paragraph (i) of sub-section (1) of section 13 or under section 15 of the Income Tax Ordinance, 1940, shall be made by the person carrying on the business when rendering his first return for the purposes of this Ordinance. 5

Special deduction in case of agriculture and mining.

(8) Where a person carries on a business of agriculture or of mining, the Board of Referees may, upon application being made to them in writing, authorize a deduction of such an amount as they may think fit on account of any expenditure incurred or to be incurred by the person carrying on the business in developing, improving or extending such business, and which would not otherwise be allowed as a deduction under the provisions of this Ordinance; and such deduction shall be taken into account by the Commissioner in computing the total excess profits tax to be paid in respect of such business: 10 15

Provided that the amount so authorized shall not exceed the total of the excess profits of the business for all chargeable accounting periods. 20

The deduction authorized under the provisions of this sub-section shall be provisional only and, when the total excess profits of the business for all chargeable accounting periods have been ascertained, the amount of the deduction shall be adjusted so as to accord with the provisions of this sub-section. 25

For the purposes of this sub-section a business of agriculture or a business of mining shall be treated as a separate business. 30

Contributions to war funds.

(9) Any sum contributed prior to the first day of May, 1941, to the Kenya Central War Fund, the Kenya War Welfare Fund, or such other war funds as may be approved by the Commissioner, shall be deducted. 35

Exceptional depreciation.

(10) (a) Where any buildings, plant or machinery have, after the first day of September, 1939, been provided for the purpose of the business by the person carrying on the business, then, if either—

(i) on such date as the Governor in Council may determine, the buildings, plant or machinery have, wholly or partially, become obsolete or ceased to be required and the value thereof is less than the net cost thereof; or 40

(ii) the buildings, plant or machinery are sold before the said date at a price which is less than the net cost thereof, 45

and, in either case, the deficiency is wholly or mainly ascribable to conditions prevailing as a consequence of the present war, there shall be allowed in respect of each accounting period which constitutes or includes a chargeable accounting period such proportion of the deficiency as is properly attributable to that accounting period, less the amount of any allowances for wear and tear or depreciation already made for that period in respect of the buildings, plant or machinery otherwise than under this paragraph, and if any buildings, plant or machinery provided as aforesaid are replaced, no deduction other than that made under this paragraph shall be made in respect of the amount expended in the replacement thereof. 50 55

(b) Pending an ascertainment whether any deduction falls to be made under paragraph (a) of this sub-section in respect of buildings, plant or machinery, the Commissioner, if he is satisfied that any buildings, plant or machinery provided as  
5 aforesaid are of such a character that it is likely that the conditions specified in the said paragraph will be fulfilled in the case thereof, may allow in any accounting period which constitutes or includes a chargeable accounting period such sums as he thinks fit, but any such deduction shall be pro-  
10 visional only, and on the coming of the said date, or, as the case may be, on the previous sale of the buildings, plant or machinery, the amount thereof shall be adjusted so as to accord with the provisions of the said paragraph.

(c) Where a business has been transferred by one person  
15 to another, any buildings, plant or machinery provided for the purposes of the business by the person transferring it which were transferred with the business and continue to be used for those purposes after the transfer shall, for the purposes of this sub-section, be deemed to have been provided for the  
20 purposes of the business not only by the person transferring the business but also by the person to whom the business is transferred:

Provided that the amount of any allowance granted under this sub-section to the person to whom the business is trans-  
25 ferred shall, if necessary, be so reduced as to secure that the total allowances granted to the said persons in respect of any buildings, plant or machinery affected by the transfer are not greater than the total allowances which would have been granted to the person making the transfer if the transfer had  
30 not taken place.

The provisions of this paragraph shall apply in relation to the transfer of part of a business as they apply in relation to the transfer of the whole of a business.

(11) Where the performance of a contract extends beyond  
35 the accounting period, there shall (unless the Commissioner, owing to any special circumstances, otherwise directs) be attributed to the accounting period such proportion of the entire profit or loss which has resulted, or which it is estimated will result, from the complete performance of the contract as  
40 is properly attributable to the accounting period, having regard to the extent to which the contract was performed therein.

Profits on  
long-term  
contracts.

(12) (a) In the case of a business carried on in any  
accounting period which constitutes or includes a chargeable  
accounting period, by a company the directors whereof have,  
45 throughout that accounting period, a controlling interest therein—

Directors'  
remuneration.

(i) in computing the profits for that accounting period,  
and

(ii) if the standard profits of the business are computed by  
50 reference to the profits of a standard period, also in computing, in relation to any such chargeable accounting period, the profits for the standard period,

no deduction shall be made in respect of directors' remuneration.

55 In this sub-paragraph the expression "directors' remuneration" does not include the remuneration of any director who is required to devote substantially the whole of his time to the service of the company in a managerial or technical capacity, and is not the beneficial owner of, or able, either directly or



through the medium of other companies or by any other indirect means, to control, more than five per cent of the ordinary share capital of the company.

(b) If, in the case of a business carried on by a company in any accounting period which constitutes or includes a chargeable accounting period, the directors of the company— 5

(i) have, in any part of that accounting period; or

(ii) had during the whole or any part of any previous accounting period which includes the whole or any part of any chargeable accounting period or the whole or any part of the standard period (if any), 10

a controlling interest therein, and the case is not one to which paragraph (a) of this sub-section applies, then, except in so far as the Commissioner otherwise directs, no deduction shall be made in respect of directors' remuneration either in computing the profits for the first-mentioned accounting period or in computing, in relation to any chargeable accounting period, wholly or partly included in that accounting period, the profits of the standard period (if any). 15

Artificial transactions.

(13) (a) No deductions shall be made in respect of any transaction or operation of any nature if in so far as it appears that the transaction or operation has artificially reduced or would artificially reduce the profits. 20

Unnecessary expenses.

(b) No deduction shall be allowed in respect of expenses in excess of the amount which the Commissioner considers reasonable and necessary, having regard to the requirements of the business, and, in the case of directors' fees or other payments for services, to the actual services rendered by the person concerned. 25

Any person who is dissatisfied with a decision of the Commissioner under this paragraph may appeal to the Board of Referees. 30

Spreading of certain expenses.

(14) Where, in respect of any accounting period, a deduction would, apart from the provisions of this sub-section, be allowable in computing profits, and, in the opinion of the Commissioner, the deduction does not represent a sum reasonably and properly attributable to that accounting period, only such part of the deduction shall be allowable as a deduction for that period as appears to the Commissioner to be reasonably and properly attributable to that period, and any balance of the deduction shall be treated as attributable to such other accounting period or periods (whether or not they include, or fall wholly or partly within, the standard period, if any, or any chargeable accounting period) as the Commissioner thinks proper. 35 40 45

Any person who is dissatisfied with a determination of the Commissioner under this sub-section may appeal to the Board of Referees.

Interest on certain borrowed money.

(15) Where the person carrying on a business is the beneficial owner of any investments, the income from which is not to be taken into account in computing the profits of the business, and a deduction would apart from the provisions of this sub-section fall to be made in respect of interest on borrowed money, the deduction (if any) to be made in respect of that interest shall be computed as if the principal of the borrowed money were reduced by the value of those investments: 50 55

Provided that where the person carrying on the business is not a body corporate no such reduction shall be treated as



made in the principal of any borrowed money in respect of any investments unless the investments are mortgaged, charged or pledged as security for the repayment of that money and interest thereon.

- 5        7. The provisions of this Ordinance which relate to the computation of profits shall also apply to the computation of losses and such provisions shall be construed accordingly. Computation of losses.

- 10       8. (1) The average amount of the capital employed in a business in the standard period or any chargeable accounting period (so far as it does not consist of money) shall be taken to be— Computation of average capital.

15            (a) so far as it consists of assets acquired by purchase on or after the commencement of the business, the price at which those assets were acquired, subject to the deductions hereafter specified;

            (b) so far as it consists of assets being debts due to the person carrying on the business, the nominal amount of those debts, subject to the said deductions;

20            (c) so far as it consists of any other assets which have been acquired otherwise than by purchase as aforesaid, the value of the assets when they became assets of the business, subject to the said deductions.

25            (2) There shall be deducted from the price or value of any such assets any deductions in respect of reduced values of these assets which are authorized under the provisions of Part V of the Income Tax Ordinance, 1940, and for this purpose the Income Tax Ordinance, 1940, shall be deemed to have been in force as from the date of the commencement of the business. No. 11 of 1940.

            (3) Where the price of any asset has been satisfied otherwise than in cash, the then value of the consideration actually given for the asset shall be treated as the price at which the asset was acquired.

35            (4) Any borrowed money or debts shall be deducted, including any such sums in respect of accruing liabilities as are allowable as a deduction in computing profits for the purposes of excess profits tax, or would have been so allowable if the period for which the amount of capital is being computed had been a chargeable accounting period, and all the said sums shall be deducted notwithstanding that they have not become payable. Any debts for income tax or excess profits tax in respect of the business shall be deducted: Borrowed money and debts.

45            Provided that any such debt for income tax or excess profits tax shall, for the purposes of this section, be deemed to have become due—

            (a) in the case of income tax, on the 31st day of March in the year following the year of assessment for which the tax is assessable;

50            (b) in the case of excess profits tax, on the first day after the end of the chargeable accounting period in respect of which the excess profits tax is assessable, notwithstanding that the income tax or excess profits tax may not have been assessed until after those dates respectively.

55            (5) Where any debt for excess profits tax assessable in respect of any period is to be deducted under this sub-section, the amount thereof shall not be reduced as a result of any relief to be given in respect of a deficiency of profits occurring in any subsequent period, and the amount of any such relief

shall be treated as having become an asset of the business on the first day after the end of the chargeable accounting period in which the deficiency occurred.

Investments.

(6) Any investments the income from which is not chargeable under the provisions of this Ordinance, and any moneys not required for the purpose of the business, shall be left out of account, but where any investments in the beneficial ownership of the person carrying on the business are so left out of account, the sum (if any) to be deducted under sub-section (4) of this section in respect of borrowed money shall be computed as if the principal of the borrowed money were reduced by the value of those investments: 5 10

Provided that where the person carrying on the business is not a body corporate, no reduction shall be treated as made in the principal of any borrowed money in respect of any investments unless the investments are mortgaged, charged or pledged as security for the repayment of that money and the interest thereon. 15

Profits or losses accrued.

(7) For the purpose of ascertaining the average amount of capital employed in a business during any period, the profits or losses in that period shall, except so far as the contrary is shown, be deemed— 20

(a) to have accrued at an even rate throughout the period; and

(b) to have resulted, as they accrued, in a corresponding increase or decrease, as the case may be, in the capital employed in the business. 25

Unproductive assets.

(8) If—

(a) the Commissioner is satisfied, as respects any assets of any business the standard profits of which are computed by reference to the profits of a standard period, that during that period or any part thereof those assets were inherently unproductive; and 30

(b) an application that this sub-section shall have effect is made by the person carrying on the business, 35

then, in computing the average amount of the capital employed in the business in the standard period and in all chargeable accounting periods, those assets, and any other assets of the business, shall be treated as not having been assets thereof during any part of the period during which, in the opinion of the Commissioner, they were inherently unproductive: 40

Provided that, in the case of a business the standard profits of which depend, directly or indirectly, upon a direction of the Board of Referees under paragraph (a) of sub-section (8) of section 9 of this Ordinance, the provisions of this sub-section shall have effect to such extent only as the Commissioner thinks proper. 45

Standard profits.

9. (1) The person carrying on the business may elect that, in relation to any chargeable accounting period, the standard profits of such business shall be such of the following amounts as he may choose, that is to say, either— 50

(a) the minimum amount specified in sub-section (2) of this section, or

(b) the statutory percentage of the average amount of capital employed in the business in the chargeable accounting period, or 55

(c) the profits of the year ended the thirty-first day of December, 1939,

and in the absence of such an election to be the amount of the standard profits for a full year computed in accordance with the provisions of sub-sections (3) to (6) of this section:

Provided that in relation to a chargeable accounting period which is less than twelve months, the standard profits shall be taken to be the amount in question proportionately reduced so as to correspond with the length of the period.

(2) The minimum amount referred to in sub-section (1) of this section is one thousand pounds, or, in the case of a business carried on by a single individual, or by a partnership, or by a company the directors whereof have a controlling interest therein, such greater sum as the Board of Referees may, upon application made to them in writing, direct, not exceeding six thousand pounds, as is arrived at by allowing an amount not exceeding one thousand five hundred pounds for each working proprietor in the business.

Minimum  
standard.

In this sub-section—

(a) the expression “working proprietor” means a proprietor who has, during more than one-half of the chargeable accounting period in question, worked full time in the actual management or conduct of the business;

(b) the expression “proprietor” means, in the case of a business carried on by a partnership, a partner therein, and, in the case of a company, any director thereof owning more than one-twentieth of the share capital of the company.

(3) If the business was commenced on or before the first day of January, 1937, the standard profits shall be the average profits for twelve months based upon the profits of the three years ended the thirty-first day of December, 1937, 1938, and 1939 respectively.

Standard  
based on  
profits.

(4) If the business was commenced after the first day of January, 1937, and before the first day of January, 1939, the standard profits shall be the average profits for twelve months based upon the profits of the respective periods which ended on the thirty-first day of December subsequent to the date of commencement, up to and including the thirty-first day of December, 1939.

(5) In determining the average profits for twelve months, any loss which may have been incurred during any period upon which the calculation of such average is based, shall not be taken into account.

(6) (a) Where no profits were made in the business during any of the periods mentioned in sub-sections (3) and (4) of this section, or where profits were made during only one of such periods and such period was less than twelve months; or

(b) where the business was commenced after the first day of January, 1939,

the standard profits shall be the statutory percentage of the average amount of the capital employed in the business in the chargeable accounting period.

(7) Where the standard profits are based upon the profits of a business for any period, that period shall be the standard period, and where the average amount of capital employed in a business in any chargeable accounting period is greater or less than the average amount of capital employed therein in the standard period the standard profits for a full year shall, in relation to that chargeable accounting period, be increased,

Increases or  
decreases in  
capital.

or, as the case may be, decreased, by the statutory percentage of the increase or decrease in the average amount of the capital employed in the business.

Special  
standards.

(8) (a) If on the application of the person carrying on a business, the Board of Referees are satisfied that, owing to some specific cause peculiar to the business, the computation of the standard profits of such business in accordance with the provisions of this Ordinance would be unfair, they may direct that the standard profits for that business shall be such greater amount as they think just. 5 10

(b) Where a business consists mainly or wholly in the ginning of cotton, the Commissioner may, for the purpose of computing the standard profits, permit the profits of that business for a year terminating on or before the 30th June in any year to be taken to be the profits for the year ended on the 31st day of December in the year preceding such year. 15

Successions and  
amalgamations.

10. (1) As from the date of any change in the persons carrying on a business, the business shall, subject to the provisions of this section, be deemed for the purposes of this Ordinance to have been discontinued, and a new business to have been commenced. 20

Partnerships.

(2) Where the change took place before the first day of January, 1940, and consisted in the death or retirement of a partner, or the taking in of a partner, the persons carrying on the business after the change may, by notice in writing to the Commissioner, elect that, for the purposes of the provisions of this Ordinance relating to the computation of standard profits, the business shall not be deemed to have been discontinued. 25

Change after  
1st January,  
1940.

(3) A business shall not, for the purposes of the provisions of this Ordinance relating to the computation of standard profits, be deemed to be discontinued by reason of any change occurring on or after the first day of January, 1940, in the persons carrying it on, and the standard profits of the business in relation to any chargeable accounting period shall be computed accordingly, and, in particular, in computing the capital employed in the business after the change, no regard shall be had to any consideration given in respect of the transfer of the business or any of the assets thereof on the occasion of the change. 30 35

Business  
amalgamated.

(4) Where, on or after the first day of January, 1940, two or more businesses are amalgamated, the resulting businesses shall be treated for the purposes of the provisions of this Ordinance relating to the computation of standard profits as if— 40

(a) it had been in existence throughout the period during which there were in existence any of the former businesses; 45

(b) any profits made or losses incurred or capital employed in any of those former businesses had been made, incurred or employed in the resulting business; 50 and

(c) any assets of any of those former businesses had become assets of the resulting business when they became assets of the former business,

and, in particular, in computing the capital employed in the resulting business, no regard shall be had to any consideration given in respect of the transfer of any of those former businesses or any of the assets thereof on the occasion of the amalgamation. 55

(5) Where, on or after the first day of January, 1940, part of a business transferred as a going concern by the person theretofore carrying it on to another person, the part transferred and the part not transferred shall each be deemed for the purposes of the provisions of this Ordinance relating to the computation of standard profits to be a continuation of the original business, and the said provisions, including the provisions of this section relating to amalgamations, shall apply accordingly:

Business  
divided.

10 Provided that, for the purposes aforesaid, such apportionments shall be made of the profits made, and losses incurred, and the capital employed, in the original business and of any assets of the original business, as may appear to the Commissioner, or, on appeal to the Board of Referees, to that  
15 Board, to be just.

(6) Notwithstanding anything in the foregoing provisions of this section, where a business which was commenced on or before the first day of January, 1939, or the main part of such business, was transferred before the first day of January, 1940,  
20 by the person carrying it on to another person, the Commissioner, if he is satisfied that the business carried on after the transference was not substantially different from the business or part transferred, may, on the application of the person carrying on the business after the transference, treat that  
25 person, for the purposes of the provisions of this Ordinance relating to the computation of standard profits, as if he had carried on the transferred business or part of a business as from the date of the commencement of that business:

Changes on  
or before  
1st January,  
1940.

Provided that if the Commissioner refuses an application  
30 under this sub-section, the applicant may appeal to the Board of Referees.

(7) Where—

- (a) a business is, by virtue of sub-section (2) or sub-section (3) of this section, deemed not to have been  
35 discontinued; or
- (b) a business is, by virtue of sub-section (4) of this section, to be treated as if it had been in existence throughout the period during which there was in existence any other business; or
- 40 (c) a business is, by virtue of sub-section (5) of this section, to be treated as a continuation of another business; or
- (d) any person who is carrying on a business after a transfer is treated by virtue of sub-section (6) of this  
45 section as having carried on the business as from a date before the transfer,

Modifications  
to capital and  
profits.

the provisions of this Ordinance relating to the computation of profits and capital for the purposes of excess profits tax shall, both as respects the standard period and any chargeable  
50 accounting period, have effect subject to such modifications, if any, as the Commissioner may think just, and the Commissioner may make such alterations in the periods which would otherwise be the chargeable accounting periods of the business as he thinks proper:

55 Provided that if the Commissioner makes any such modifications and the person carrying on the business is dissatisfied with the modifications so made, he may appeal to the Board of Referees.

(8) Any consideration which, under sub-section (3) or  
60 sub-section (4) of this section, has to be disregarded in computing capital shall also be disregarded in considering, for the

purpose of computing the profits of, and the capital employed in any chargeable accounting period, whether any and if so what deductions are to be made in respect of wear and tear and replacement of plant and machinery.

Inter-connected  
companies.

11. (1) Where any interest, annuity or other annual payment, or any royalty or rent, is paid by one body corporate to another body corporate, and one of those bodies corporate is a subsidiary of the other, or both are subsidiaries of a third body corporate, the capital, profits and losses of both bodies corporate shall be computed as if— 5 10

(a) the interest, annuity, annual payment, royalty or rent were not payable;

(b) any debt in respect of which any such interest is payable did not exist; and

(c) any asset in respect of which any such royalty or rent is payable were the property of the body corporate paying the royalty or the rent. 15

(2) Where any debt is owing to any such body corporate by another such body corporate and no interest is payable in respect of the debt, but the circumstances in which the debt came into existence or is allowed to continue to exist are such that the debt represents in substance capital employed in the business of the debtor body corporate, the capital of both bodies corporate shall be computed as if the debt did not exist. 20 25

Principal and  
subsidiary  
companies  
provisions as to  
aggregation.

(3) Where more than one member of a group of companies is carrying on business in the Colony, or in the Colony and in the Tanganyika Territory, the Uganda Protectorate and the Zanzibar Protectorate, or in the Colony and in the Tanganyika Territory or the Uganda Protectorate or the Zanzibar Protectorate, and a joint application is made in writing by such group of companies to the Commissioner, the businesses so carried on shall, for the purposes of this Ordinance, be treated as one business carried on by the principal company. Such application shall be irrevocable and shall apply to all the chargeable accounting periods or parts of chargeable accounting periods of all the businesses so carried on by such group of companies and the amount of any excess profits tax with which the principal company may be charged shall be recoverable jointly and severally from the members of such group. 30 35 40

(4) In this section—

(a) the expression “a group of companies” means two or more corporate bodies of which—

(i) one (in this section referred to as the principal company) is not the subsidiary of any other body corporate; and 45

(ii) the remainder are subsidiaries of the principal company and are carrying on business in the Colony, the Tanganyika Territory, the Uganda Protectorate or the Zanzibar Protectorate or in all of those territories; 50

(b) the expression “a subsidiary company” means any member of a group of companies other than the principal company; 55

(c) a body corporate shall be deemed to be a subsidiary of another body corporate if and so long as not less than nine-tenths of its ordinary share capital is owned by that other body corporate, whether directly or through another body corporate or other bodies corporate, or partly directly and partly through another body corporate or other bodies corporate. 60



(5) In any case to which sub-section (3) of this section applies, such alteration of the periods which would otherwise be the chargeable accounting periods of any member of a group of companies shall, if necessary, be made as the Commissioner may direct.

12. (1) If any profits in respect of which excess profits tax is payable under this Ordinance are profits in respect of which excess profits tax is payable also under the law in force in the United Kingdom, or would be so payable if there were no national defence contribution in the United Kingdom, or are profits in respect of which excess profits tax is payable also under the law in force in any part of His Majesty's dominions outside the United Kingdom other than this Colony, the Governor may make arrangements with the Government of the United Kingdom or of that other part of His Majesty's dominions, as the case may be, providing for the giving of relief from double taxation in respect of such profits in accordance with the following principles:—

Relief in respect of double excess profits tax.

(a) that there shall be computed the amount of excess profits tax which would be payable in each territory if excess profits tax in the other territory and, where the arrangements made with the Government of the United Kingdom, national defence contribution in United Kingdom, were disregarded except in computing capital:

(b) that such amount of relief from tax shall be given in each territory as bears to the lower of the two amounts so computed the same proportion as the amount so computed for that territory bears to the sum of the two amounts so computed; and

(c) that where the amount so computed for either territory is found to have been incorrect (whether by reason of a subsequent deficiency of profits or for any other reason) the amount so computed shall be recalculated and the relief in both territories varied accordingly.

(2) Where any such arrangements are made and the Commissioner is satisfied that any case is one which falls within the arrangements he shall make such adjustment of the excess profits tax payable in the Colony as may be necessary to give effect to the arrangements, and allow any necessary relief accordingly by repayment or otherwise.

(3) Where it appears to the Commissioner that any relief provided for by any such arrangements fall to be recalculated (whether by reason of a subsequent deficiency of profits or otherwise), any adjustment made under sub-section (2) of this section shall be varied accordingly and any necessary further relief given by repayment or otherwise and, where the effect of the recalculation is to show that too much relief has been given, any necessary additional assessments shall be made.

(4) The obligation as to secrecy imposed by the Income Tax Ordinance, 1940, as applied by section 16 of this Ordinance shall not prevent any officer employed in the administration of this Ordinance from disclosing to any authorized officer of a Government with which arrangements have been made under this section such facts as may be necessary to enable effect to be given to the arrangements.

No. 11 of 1940

(5) This section shall apply in relation to—

(a) any British Protectorate or protected state; and  
(b) any territory in respect of which a mandate on behalf of the League of Nations has been accepted by His



Majesty and is being exercised by His Majesty's Government in the United Kingdom or the Government of any Dominion,

as it applies to a part of His Majesty's dominions outside the United Kingdom.

Relation of  
excess profits  
tax to income  
tax.

**13.** The amount of the excess profits tax payable in respect of a business for any chargeable accounting period shall, in computing for the purpose of income tax the profits arising from that business, be allowed to be deducted as an expense incurred in that period:

Provided that where, under the provisions of this Ordinance relating to deficiencies of profits, relief is given by way of repayment from excess profits tax chargeable for any chargeable accounting period previous to that in which the deficiency occurs, the amount of the deduction allowed under this section shall not be altered but the amount repayable shall be taken into account in computing the gains or profits of the business for the purposes of income tax as it were a profit of the business accruing in the chargeable accounting period in which the deficiency occurs.

Relief in respect  
of deficiencies  
of profits.

**14.** A deficiency of profits shall be deemed to have occurred in a business in any chargeable accounting period if the profits arising from the business in that period are less than the standard profits, or if a loss is sustained in the business in that period; and the amount of the deficiency occurring in any such period shall be taken to be—

- (a) where profits have been made in the period, the amount by which those profits fall short of the standard profits;
- (b) where a loss has been sustained in the period, the amount of the loss added to the amount of the standard profits.

Where a deficiency of profits occurs in any chargeable accounting period in any business, the profits chargeable with excess profits tax arising from the business shall be deemed to be reduced, and relief shall be granted in accordance with the following provisions:—

- (a) the aggregate amount of the profits so chargeable for the previous chargeable accounting periods shall be deemed to be reduced by the amount of the deficiency, and the amount of excess profits tax payable in respect thereof shall be deemed to be reduced accordingly, and the relief necessary to give effect to the reduction shall be given by repayment or otherwise;
- (b) where the amount of the amount of the deficiency exceeds the aggregate amount of the profits so chargeable for the previous chargeable accounting periods, the balance of the deficiency shall be applied in reducing any profits so chargeable for the next subsequent chargeable accounting period, and, if and so far as it exceeds the amount of those profits, any profits so chargeable for the next subsequent chargeable accounting period, and so on.

Assessment  
and collection.

**15.** (1) It shall be the duty of every person chargeable with excess profits tax to give notice, that he is so chargeable, to the Commissioner within two months after the end of the chargeable accounting period in respect of which he is liable to excess profits tax.

Where it appears to the Commissioner that any person who has not given the notice required by this section is chargeable with excess profit tax, he may proceed to assess such person notwithstanding that the time allowed for the  
5 delivery of a return of profits chargeable under this Ordinance has not expired.

(2) Excess profits tax shall be assessed and collected by the Commissioner and shall be due and payable within 40 days after the date of service of the notice of assessment.

10 (3) The excess profits tax payable in respect of any chargeable accounting period shall be assessed on the person carrying on the business in that period.

(4) Where a body corporate is being wound up, the liquidator of the body corporate shall not distribute any of the  
15 assets of the body corporate to the members thereof unless he has made provision for the payment in full of any excess profits tax which may be found payable by the body corporate.

16. (1) Subject to the express provisions of this Ordinance, the following provisions of the Income Tax Ordinance,  
20 1940, shall apply, *mutatis mutandis*, in so far as they are applicable and with the modifications herein described, to the assessment and collection of excess profits tax and to the hearing of appeals in connexion therewith:—

Adaptation of certain provisions of the Income Tax Ordinance, 1940.  
No. 11 of 1940.

25 (a) section 3, which shall be read and construed as if there were substituted for the words “the Tanganyika or the Uganda Ordinance or the Zanzibar Decree” the following—

30 “the Tanganyika Excess Profits Tax Ordinance, 1941, the Uganda Excess Profits Tax Ordinance, 1941, or the Zanzibar Excess Profits Tax Decree, 1941”;

(b) section 4;

(c) section 5, sub-section (2);

(d) section 6;

35 (e) Part VIII, but excluding sub-section (1) of section 42;

(f) Part IX, but excluding sub-section (2) of section 43;

(g) Part X but excluding the commas and words—

“, within the year of assessment or within six years after the expiration thereof,”

40 which occur in section 56;

(h) Part XI;

(i) section 65;

(j) section 67 which shall be read and construed as if the words “in section 15 of the Excess Profits Tax Ordinance, 1941,” were substituted for the words  
45 “in section 66 of this Ordinance”;

(k) section 68;

(l) section 69 but excluding the words “the time specified in section 66 of this Ordinance or within” and the words and commas “, whichever date is the later,”;

50

(m) section 70;

(n) section 74, which shall be read and construed as if the words “chargeable accounting period” were substituted for the words “year of assessment” in sub-section (2) thereof;

55

(o) sections 75, 76, 77, 78 and 79.

(2) Notwithstanding the provisions of sub-section (1) of this section, no appeal shall lie under the provisions of the Income Tax Ordinance, 1940, applied by this section in regard to any matter with respect to which an appeal lies to, or which

No. 11 of 1940.

is to be decided by, the Board of Referees, or which is left to the discretion of the Commissioner.

No. 11 of 1940.

(3) The provisions of the Income Tax Ordinance, 1940, applied by this section which, by virtue of this section, relate to appeals against assessments to excess profits tax shall, *mutatis mutandis*, apply in relation to any determination by the Commissioner as to the giving of relief from excess profits tax for any chargeable accounting period on the ground that a deficiency of profits has occurred in any chargeable accounting period as they apply in relation to assessment to excess profits tax. 5 10

Board of Referees.

17. (1) The Governor in Council shall, for the purposes of this Ordinance, by notice in the Gazette, appoint a Board of Referees, consisting of such persons as he may think fit.

(2) The decision of the Board of Referees in respect of any matter referred to and adjudicated upon by it shall be final. 15

Rules.

18. The Governor in Council may make Rules prescribing the manner in which applications and appeals under this Ordinance shall be made to the Board of Referees; and may, by such Rules, apply all or any of the provisions of the Income Tax Ordinance, 1940, which relate to appeals in respect of income tax, with such modifications as he may think fit. 20

No. 11 of 1940.

Penalties.

19. If any person without reasonable cause or excuse contravenes or fails to comply with any of the provisions of this Ordinance or of any Rules made thereunder, he shall be liable on conviction to a fine not exceeding five hundred pounds, and, in a case where he fails to comply with the requirements of a notice given under the Income Tax Ordinance, 1940, as applied by section 16 of this Ordinance, to a further fine not exceeding fifty pounds for every day on which the failure continues. 25 30

No. 11 of 1940.

Disposal of excess profits tax.

20. (1) The excess profits tax collected under the provisions of this Ordinance shall be paid into a special fund to be called the "Excess Profits Tax Fund" and any excess profits tax to be repaid under the provisions of this Ordinance shall be paid out of that Fund. 35

(2) The Governor is hereby authorized to lend, free of interest, to His Majesty's Government in the United Kingdom any moneys which may from time to time be standing to the credit of the Excess Profits Tax Fund, or to apply such moneys to such other purposes as the Legislative Council may by Resolution direct. 40

(3) Upon the expiration of this Ordinance and when all excess profits tax due under the provisions of this Ordinance to be repaid has been repaid, the moneys thereupon standing to the credit of the Excess Profits Tax Fund shall be given to His Majesty's Government in the United Kingdom as a free gift towards the cost of the present war. 45 50

Duration of Ordinance.

21. This Ordinance shall continue in force until the 31st day of December next following such date as the Governor may, by proclamation, declare to be the date on which the war that was the occasion of the enactment of this Ordinance came to an end, and shall then expire except as respects things previously done or omitted to be done: Provided that relief in respect of a deficiency of profits under section 14 of this Ordinance shall be allowed in respect of what would, but for the expiry of the Ordinance, be a chargeable accounting period ending one year after such date. 55

## OBJECTS AND REASONS

The object of this Bill is to impose, during the present war, a tax on excess profits.

The Bill has been modelled on the law in force in England, with such modifications, however, as are necessary to suit local conditions. Certain provisions of the Southern Rhodesian law have also been incorporated.

It is not possible at the moment to state what additional expenditure (if any) of public moneys will be involved if the provisions of this Bill become law.

## GOVERNMENT NOTICE No. 464

## APPOINTMENTS

CARRUTHERS MELVILL JOHNSTON to be District Officer, Fort Hall District, Central Province, with effect from the 12th of May, 1941.

PETER HINDLEY BROWN to be District Officer (Cadet), Kisumu-Londiani District, Nyanza Province, with effect from the 4th of April, 1941, in addition to holding his present post as District Officer (Cadet), Central Kavirondo.

ARTHUR ERNEST HILL to be Senior Postmaster with effect from the 9th March, 1940.

CAPTAIN DESMOND O'HAGAN to be District Commissioner, Wajir, Northern Frontier District, with effect from the 25th of April, 1941.

WILLIAM KEIR to be District Commissioner, Mandera, Northern Frontier District, with effect from the 9th of May, 1941.

WILLIAM NIEL BROWN LOUDON to be District Officer (Cadet), Turkana District, with effect from the 11th of May, 1941.

## VERNACULAR LANGUAGE EXAMINATIONS

## NANDI

## Pass

Rev. Carl R. Woll, P.O. Ainabkoi, Unofficial.

## LOWER STANDARD SWAHILI EXAMINATION

## PASS (ORAL)

J. Brackfield, Posts and Telegraphs Department (Uganda).

G. M. RENNIE,  
*Chief Secretary.*

## GOVERNMENT NOTICE No. 465

## THE DEFENCE REGULATIONS, 1939

## APPOINTMENTS

IN EXERCISE of the powers thereunto enabling, the Supply Board hereby varies Government Notice No. 57 of the 15th day of January, 1941, and No. 383 of the 6th day of May, 1941, by deleting therefrom the words—

NAZARAKI JIWA, KISUMU, Assistant Price Inspector and substituting therefor the words—

M. GULLAMALI DHAYI, KISUMU, Assistant Price Inspector

and substituting therefor the words —

NAZERALI JIWA, KISUMU, Assistant Price Inspector and substituting therefor the words—

GULAMALI DAMJI, KISUMU, Assistant Price Inspector

Nairobi,

This 27th day of May, 1941.

C. R. LOCKHART,  
*Chairman, Supply Board.*

## GOVERNMENT NOTICE No. 466

## THE COURTS ORDINANCE, 1931

## NOTICE

IN EXERCISE of the powers conferred upon him by section 6 of the Courts Ordinance, 1931, His Excellency the Governor has been pleased to appoint, with effect from the 12th day of May, 1941—

CARRUTHERS MELVILL JOHNSTON

to be a Magistrate of the Second Class, with powers to hold a Subordinate Court of the Second Class in the Fort Hall District, whilst holding his present appointment as District Officer, Fort Hall District, Central Province.

By Command of His Excellency the Governor.

Nairobi,

This 19th day of May, 1941.

G. M. RENNIE

*Chief Secretary.*

## GOVERNMENT NOTICE No. 467

## THE COURTS ORDINANCE, 1931

## NOTICE

IN EXERCISE of the powers conferred upon him by section 6 of the Courts Ordinance, 1931, His Excellency the Governor has been pleased to appoint, with effect from the 9th day of May, 1941—

WILLIAM KEIR

to be a Magistrate of the First Class, with powers to hold a Subordinate Court of the First Class, in the Northern Frontier District, whilst holding his present appointment as District Commissioner, Mandera, Northern Frontier District.

By Command of His Excellency the Governor.

Nairobi,

This 22nd day of May, 1941.

G. M. RENNIE

*Chief Secretary.*

## GOVERNMENT NOTICE No. 468

## THE COURTS ORDINANCE, 1931

## NOTICE

IN EXERCISE of the powers conferred upon him by section 6 of the Courts Ordinance, 1931, His Excellency the Governor has been pleased to appoint, with effect from the 25th day of April, 1941—

DESMOND O'HAGAN

to be a Magistrate of the First Class, with powers to hold a Subordinate Court of the First Class, in the Northern Frontier District, whilst holding his present appointment as District Commissioner, Wajir, Northern Frontier District.

By Command of His Excellency the Governor.

Nairobi,

This 22nd day of May, 1941.

G. M. RENNIE

*Chief Secretary.*

GOVERNMENT NOTICE No. 469

THE COURTS ORDINANCE, 1931

NOTICE

IN EXERCISE of the powers conferred upon him by sections 6 and 7 of the Courts Ordinance, 1931, and all other powers thereunto enabling him, His Excellency the Governor has been pleased to appoint, with effect from the 1st day of June, 1941, every person specified in the first column of the Schedule hereto to be a magistrate—

- (a) with powers to hold a subordinate court of the third class in the respective area specified in the second column of the said Schedule in respect of offences arising out of the following laws:—
  - (1) The Careless Use of Fire Prevention Ordinance (Chapter 76 of the Revised Edition);
  - (2) The Native Registration Ordinance (Chapter 127 of the Revised Edition);
  - (3) The Natives' Arms Ordinance (Chapter 137 of the Revised Edition);
  - (4) The Native Passes Ordinance (Chapter 138 of the Revised Edition);
  - (5) The Prevention of Cruelty to Animals Ordinance (Chapter 160 of the Revised Edition);
  - (6) The Trespass Ordinance, 1924;
  - (7) The Native Liquor Ordinance, 1930;

- (8) The Dangerous Drugs Ordinance, 1932;
- (9) Sections 161, 166, 217 (1), 252, 256, 228 of the Penal Code;
- (10) The Game Ordinance, 1937;
- (11) Rule 21 of the Diseases of Animals Rules, 1931; and
- (12) Sections 24, 25, 26 and 27 of the Resident Natives Ordinance, 1937; and
- (b) with powers to hold a subordinate court of the second class in the respective area specified in the second column of the said Schedule in respect of sections 49, 53, 54, 58, 64 (1) and (2) of the Employment of Servants Ordinance, 1937.

By Command of His Excellency the Governor.  
Nairobi, G. M. RENNIE,  
This 26th day of May, 1941. Chief Secretary.

SCHEDULE

Column 1 Magistrates	Column 2 Local limits of jurisdiction
William John Webb, Esq.	The Makuyu, Thika, Donyo Sabuk and Ruiru wards of the Nairobi District Council Area.
Alexander Milne, Esq.	
Major Thomas Alexander George Budgen	The Nanyuki, Timau and Nyeri-Naro Moru wards of the Aberdare District Council Area.

GOVERNMENT NOTICE No. 470

THE COURTS ORDINANCE, 1931

NOTICE

IN EXERCISE of the powers conferred upon him by section 6 of the Courts Ordinance, 1931, His Excellency the Governor has been pleased to appoint, with effect from the 1st day of June, 1941, the officers whose names are specified in the first column of the Schedule hereto to be Magistrates of the First Class with powers to hold Subordinate Courts in the Districts specified in the second column of the said Schedule so long as they hold the appointments specified in the third column of the said Schedule.

By Command of His Excellency the Governor.  
Nairobi,  
This 23rd day of May, 1941.

G. M. RENNIE,  
Chief Secretary.

SCHEDULE

First Column Name	Second Column District	Third Column Post
Mr. John Gerald Hemus Hopkins .. .. .	Machakos ..	District Commissioner, Machakos.
Mr. Kenneth Leggatt Hunter .. .. .	Central Kavirondo	District Commissioner, Central Kavirondo.
Mr. John Godfrey Hamilton-Ross, R.N.R. .. .. .	Nakuru .. ..	District Commissioner, Nakuru.
Mr. Donald Storrs-Fox .. .. .	South Kavirondo	District Commissioner, Kisii.
Captain John Horace Clive .. .. .	Fort Hall ..	District Commissioner, Fort Hall.
Captain Victor Malcolm McKeag .. .. .	Kiambu .. ..	District Commissioner, Kiambu.
Mr. Charles Albert Cornell .. .. .	Kitui .. ..	District Commissioner, Kitui.
Mr. Kenneth Gordon Lindsay .. .. .	Uasin Gishu ..	District Commissioner, Eldoret.
Mr. Spencer Rutherford Harrison Lowder .. .. .	Malindi .. ..	District Commissioner, Malindi.
Captain Francis Daniel Hislop .. .. .	Kericho .. ..	District Commissioner, Kericho.
Mr. William Arthur Perreau .. .. .	Kilifi .. ..	District Commissioner, Kilifi.
Mr. Roger Tuke Lambert .. .. .	North Kavirondo	District Commissioner, Kakamega.
Mr. John Howard Blackwood Murphy .. .. .	Digo .. ..	District Commissioner, Kwale.
Mr. Herbert Alfred Carr .. .. .	Trans Nzoia ..	District Commissioner, Kitale.
Mr. David Loftus Morgan .. .. .	Mombasa .. ..	District Commissioner, Mombasa.
Mr. Ronald George Darroch .. .. .	Tana River ..	District Commissioner, Kipini.
Mr. Henry Hamilton Low .. .. .	Central Kavirondo	District Officer, Kisumu.
Mr. Eric Allen Sweatman .. .. .	Teita .. ..	District Commissioner, Voi.
Mr. Richard Desmond Featherstonhaugh Ryland .. .. .	Machakos ..	District Commissioner, Machakos.
Mr. Philip Forster Foster .. .. .	Nandi .. ..	District Commissioner, Kapsabet.
Major Henry Graham Gregory-Smith .. .. .	Turkana Extra-Provincial Dist.	District Commissioner, Lodwar.
Mr. Patrick Joseph de Bromhead .. .. .	North Kavirondo	District Officer, Kakamega.
Mr. John Henry Flynn .. .. .	Baringo .. ..	District Commissioner, Kabarnet.
Mr. William Holden Hale .. .. .	Elgeyo .. ..	District Commissioner, Tambach.
Mr. Charles Farquhar Atkins .. .. .	Kericho .. ..	District Officer, Kericho.
Mr. Jack Haydon Lewis .. .. .	Teita .. ..	District Officer, Taveta.
Mr. Noel Frederick Kennaway .. .. .	West Suk .. ..	District Officer, Kapenguria.
Mr. Edward Henry Windley .. .. .	Masai Extra-Provincial District	District Officer, Kajiado.

## GOVERNMENT NOTICE No. 471

THE FARMERS ASSISTANCE ORDINANCE, 1936  
STAY ORDER

IN THE MATTER OF THE APPLICATION OF HERBERT WREFORD-SMITH OF KITALE UNDER THE ABOVE-NAMED ORDINANCE

PURSUANT to the provisions of section 19 (a) and section 22 (1) of the Farmers Assistance Ordinance, 1936, notice is hereby given that the Stay Order issued in respect of the above-named applicant's estate and renewed to expire on the 31st day of May, 1941 (Government Notice No. 517 published in the Official Gazette dated 18th June, 1940), is hereby renewed for a further period of twelve months, that is to say it will continue in force until the 31st day of May, 1942.

Dated at Nairobi this 19th day of May, 1941.

S. THORNTON,

*Secretary,  
The Land and Agricultural Bank of Kenya,  
Secretaries, the Farmers Conciliation Board.*

## GOVERNMENT NOTICE No. 472

THE FARMERS ASSISTANCE ORDINANCE, 1936  
STAY ORDER

IN THE MATTER OF THE APPLICATION OF ELIZABETH JANE KEMP OF KITALE UNDER THE ABOVE-NAMED ORDINANCE

PURSUANT to the provisions of section 19 (a) and section 22 (1) of the Farmers Assistance Ordinance, 1936, notice is hereby given that the Stay Order issued in respect of the above-named applicant's estate and renewed to expire on the 5th day of July, 1941 (Government Notice No. 455 published in the Official Gazette dated 4th June, 1940), is hereby renewed for a further period of twelve months, that is to say it will continue in force until the 5th day of July, 1942.

Dated at Nairobi this 19th day of May, 1941.

S. THORNTON,

*Secretary,  
The Land and Agricultural Bank of Kenya,  
Secretaries, the Farmers Conciliation Board.*

## GOVERNMENT NOTICE No. 473

THE FARMERS ASSISTANCE ORDINANCE, 1936  
STAY ORDER

IN THE MATTER OF THE APPLICATION OF THE ESTATE OF COLONEL C. H. B. LEES (DECEASED), OF MOIBEN UNDER THE ABOVE-NAMED ORDINANCE

PURSUANT to the provisions of section 19 (a) and section 22 (1) of the Farmers Assistance Ordinance, 1936, notice is hereby given that the Stay Order issued in respect of the above estate on the 31st day of August, 1940 (Government Notice No. 784 published in the Official Gazette dated 3rd September, 1940), is hereby renewed for a further period of twelve months, that is to say it will continue in force until the 31st day of May, 1942.

Dated at Nairobi this 19th day of May, 1941.

S. THORNTON,

*Secretary,  
The Land and Agricultural Bank of Kenya,  
Secretaries, the Farmers Conciliation Board.*

## GOVERNMENT NOTICE No. 474

THE FARMERS ASSISTANCE ORDINANCE, 1936  
NOTIFICATION

NOTICE is hereby given that the Farmers Conciliation Board have approved advances in terms of the above-named Ordinance, as under:—

*Name.*—P. J. Bennett.

*Address.*—Kitale.

*Amount.*—£696.

*Name.*—Mrs. E. J. Kemp.

*Address.*—Kitale.

*Amount.*—£872.

*Name.*—H. Wreford Smith.

*Address.*—Kitale.

*Amount.*—£866.

S. THORNTON,

*Secretary,  
The Land and Agricultural Bank of Kenya,  
Secretaries, the Farmers Conciliation Board.*

## GOVERNMENT NOTICE No. 475

THE MUSEUMS TRUSTEES ORDINANCE, 1938  
NOTICE

IN EXERCISE of the powers conferred upon him by section 4 of the Museums Trustees Ordinance, 1938, His Excellency the Governor in Council has been pleased to appoint the following person to be a member of the Board of Trustees known as the Museums Trustees of Kenya:—

A. F. J. GEDYE

nominated by the East Africa and Uganda Natural History Society, in place of Dr. V. G. L. Van Someren, resigned.

By Command of His Excellency the Governor.

Nairobi,

This 16th day of May, 1941.

R. P. ARMITAGE,

*Clerk to the Executive Council.*

## GOVERNMENT NOTICE No. 476

THE CROWN LANDS ORDINANCE  
(Chapter 140 of the Revised Edition)

## APPOINTMENT

IN EXERCISE of the powers conferred upon him by section 8 of the Crown Lands Ordinance (Chapter 140 of the Revised Edition) His Excellency the Governor has been pleased to appoint the Registrar of Titles, Mombasa, to be an Assistant Land Officer for the purposes of sections 51 to 53 of the aforesaid Ordinance.

By Command of His Excellency the Governor.

Nairobi,

This 20th day of May, 1941.

G. M. RENNIE,

*Chief Secretary.*



## GENERAL NOTICE No. 615

**THE TRANSPORT LICENSING ORDINANCE, 1937  
AND  
THE VEHICLES LICENSING REGULATIONS, 1938  
APPLICATIONS AND DECISIONS**

No. 146

27TH MAY, 1941

**APPLICATIONS**—THE Licensing Authority is not responsible for the contents of applications; its responsibility is confined to seeing that the notices in this publication agree with the applications received.

These published notices will be the only notice which will be given of these applications. This notice as printed will be in accordance with the particulars supplied by the applicants. The original applications, which in some cases give fuller details, can be inspected at the office of the Licensing Authority, c/o the Attorney General's Office, Nairobi, between the hours of 8.30 a.m. and 4 p.m. from Monday to Friday and between the hours of 8.30 a.m. and 12 noon on Saturday.

Any person who wishes to object to the grant of any of the licences applied for must submit his objection, on the prescribed form, so as to reach the Licensing Authority not later than fourteen days from the date hereof. A copy of every such objection must be sent by the objector to the applicant at the same time as it is sent to the Licensing Authority. The Licensing Authority may at its discretion consider objections, notwithstanding that they may not have been received within the prescribed period, but it is particularly requested that, so far as possible, all objections shall be made within the prescribed period.

Copies of the prescribed form of objection may be obtained from the Licensing Authority, P. O. Box 112, Nairobi, the Central Revenue Office, P. O. Box 520, or from the District Commissioner, Eldoret, Isiolo, Kericho, Kisii, Kisumu, Kitale, Lamu, Machakos, Mombasa, Nakuru, Nyeri, Rumuruti.

**NOTICE OF APPLICATIONS RECEIVED****"B" LICENCES**

TLB. 1745—Ali Genisane Wagonsi, Jamia Mosque, Nairobi. Vehicle No. T 9501. Carriage of goods, whether in connexion with his own business or for hire or reward, between Nairobi-Embakasi.

TLB. 1285—No. 155734 Pte. W. B. Akalou, c/o Political Officer, Mega via Isiolo. Vehicles Nos. T 6112 and T 6886 (both 2½ tons). Carriage of goods, whether in connexion with his own business or for hire or reward, between Lamu-Northern Frontier District-Nanyuki.

**ROAD SERVICE LICENCES**

TLB. 1085—Ruplal Sukhadayal, Mumias, Kakamega. Vehicle No. T 6971. Carriage of 30 passengers and their personal effects between Mumias-Kakamega-Eldoret-Kisumu-Kitale. Rates: 5 cents per mile per passenger.

TLB. 846—Gachamba s/o Mugika, P.O. Box 1123, Nairobi. Vehicle No. T 6209. Carriage of 24 passengers and their personal effects between Nairobi-Garigacha-Kagoia-Fort Hall. Rates: 5 cents per mile per passenger.

TLB. 2735—Jeremiah & Hezekiah, Magina Market, Uplands. A new vehicle. Carriage of 25 passengers and their personal effects between Nairobi-Uplands, and within a radius of 40 miles of Uplands.

**VARIATION OF "B" LICENCE**

TLB. 793—Gulam Mohamed, P.O. Kitale. Licence No. "B" 483/41 in respect of vehicle No. J 934 operating within the Trans Nzoia and Turkana Districts, to be varied by the addition of routes Kitale-Kisumu.

**LICENCES GRANTED**

TLB. 2649—Moses Kahira s/o Muratha, C.M.S., Kabete. Vehicle No. T 7808. Carriage of fuel, charcoal and country produce, whether in connexion with his own business or for hire or reward, between Nairobi-Ngenda; Nairobi-Kabete. "B" licence granted.

TLB. 246—Vallimohamed Ahamed, Meru. Vehicle No. G 303. Carriage of goods, whether in connexion with his own business or for hire or reward, between Nanyuki-Northern Frontier District. "B" licence granted subject to the condition that the licensee will be prohibited from carrying for hire or reward any textiles, imported foodstuffs, beers, wines, spirits, or imported tobacco or cigarettes, from Isiolo to Meru or Nanyuki.

TLB. 614—D. R. Ghai & Sons, Kiambu. A new vehicle. Carriage of goods, whether in connexion with his own business or for hire or reward, between Nairobi and the Kiambu District and Fort Hall Native Reserve. "B" licence granted subject to the condition that the licensee will be prohibited from carrying for hire or reward any textiles, imported foodstuffs, beers, wines, spirits, or imported tobacco or cigarettes, between Nairobi and Nanyuki, or any intermediate places, or vice versa; and local transport within the Nairobi Municipality.

TLB. 2250—Shankerbhai M. Patel, P.O. Thika. Vehicle No. T 9085. Carriage of goods, whether in connexion with his own business or for hire or reward, between Thika and Samuru Estate, and Thika-Tala; and coffee only between Samuru Estate and Thika Railway Station. "B" licence granted.

TLB. 2692—Ngiribiu wa Kirabu, c/o Chief Muhoya, Nyeri. Vehicle No. B 7694. Carriage of country produce, whether in connexion with his own business or for hire or reward, between Nyeri-Nanyuki-Thomson's Falls-Ol'Kalou-Gilgil-Nakuru. "B" licence granted.

TLB. 2265—M. V. Mistri, P.O. Box 210, Nairobi. Vehicle No. T 9528. Carriage of goods for W. H. Lewis & Sons within the Nairobi Municipality. "B" licence granted.

TLB. 194—Kichana wa Kanyusi, P.O. Fort Hall. A new vehicle. Carriage of 30 passengers and their personal effects between Nairobi-Jumbi via Fort Hall. Road Service Licence granted.

TLB. 614/A—D. R. Ghai & Sons, Kiambu. Vehicle No. T 7253. Carriage of 15 passengers and their personal effects between Nairobi-Embu. Road Service Licence granted.

TLB. 2642—E. Lindley, Esq., Kambui, P.O. Kiambu. Vehicle No. T 5959. Carriage of 20 passengers and their personal effects between Kambui and Nairobi. Road Service Licence granted.

TLB. 2652—Mehlasingh s/o Beliram, P.O. Box 32, Nairobi. Vehicle No. T 5551. Carriage of passengers and their personal effects between Nairobi-Thika-Fort Hall-Nyeri. Road Service Licence granted.

TLB. 2082—Arjan Singh s/o Inder Singh, P.O. Box 1593, Nairobi. Vehicle No. T 9768. Carriage of his own goods as a building contractor within the Nairobi Municipality and within a radius of 10 miles of Nairobi. "C" licence granted.

TLB. 851—Javer Manji, P.O. Nyeri. Vehicle No. T 8921. Carriage of his own goods between Nyeri-Northern Frontier District-Lamu. "C" licence granted.

TLB. 2697—Macharia s/o Nyota, P.O. Uplands. Vehicle No. T 5212. Carriage of his own vegetables, flowers and country produce between Magina-Uplands-Nairobi. "C" licence granted.

TLB. 2655—Muiruri s/o Kimani, P.O. Ruiru. Vehicle No. T 2846. Carriage of his own goods between Nairobi-Kitamayu Estate. "C" licence granted.

TLB. 1959—Ngara Fuel Supply Co., P.O. Box 1376, Nairobi. Vehicles Nos. T 5399 and T 1615. Carriage of their own fuel between Nairobi and the Kiambu District. "C" licence granted.

TLB. 2637—Mbinda Mzau, MKA 536910, P.O. Thika. Vehicle No. A 3080. Carriage of his own goods between Thika-Tala and the Machakos District. "C" licence granted.

TLB. 2087—Ramnath Gupta, P.O. Box 799, Nairobi. Vehicle No. T 9721. Carriage of his own fuel and charcoal between Nairobi and the Kiambu and Thika Districts. "C" licence granted.

TLB. 2688—Njoroge wa Kamau, Kikuyu Station. Vehicle No. T 131. Carriage of his own milk, goods and charcoal between Kikuyu-Nairobi. "C" licence granted.



- TLB. 2714—Njuguna Karama, G.M.S., Kambui, P.O. Kiambu. Vehicle No. T 2772. Carriage of his own shop goods and country produce between Nairobi and the Kiambu District. "C" licence granted.
- TLB. 2713—Kartar Singh s/o Kishan Singh, Escarpment. Vehicle No. T 9774. Carriage of his own timber and goods in connexion with his own business as a miller between Nairobi-Escarpment via Limuru and Uplands. "C" licence granted.
- TLB. 1084—Muchiri s/o Kamau, P.O. Kiambu. Vehicle No. T 4035. Carriage of his own fuel and charcoal between Nairobi and the Kiambu District. "C" licence granted.
- TLB. 78/B—Ramji Nathu & Sons, Machakos. Vehicle No. T 41. Carriage of his own goods between Nairobi and the Machakos Native Reserve. "C" licence granted.
- TLB. 107—S. Waneyaga s/o Wacharia, P.O. Box 1648, Nairobi. Licence No. RSL 22/41 to be varied by the deletion of vehicle No. T. 7031 (15 passengers) and the addition of vehicle No. T 9879 (25 passengers). Variation granted.
- TLB. 1903—Anderea Wairagu, c/o Chief Muhoya, Nyeri. Licence No. RSL 13/41 to be varied by the deletion of vehicle No. T. 6121 (16 passengers) and the addition of vehicle No. T 9682 (30 passengers). Variation granted.
- TLB. 2716—Erastus Mungia, C.M.S., Kabete. Vehicle No. B 9593. Carriage of his own goods and country produce between Nairobi-Kabete. "C" licence granted.
- TLB. 2720—Pirbhai Jivanjee & Co., P.O. Box 484, Mombasa. Vehicle No. A 4166. Carriage of his own goods on Mombasa Island. "C" licence granted.
- TLB. 2677—Noor Mohamed s/o Kutubdin, P.O. 117, Kisumu. A new vehicle. Carriage of goods, whether in connexion with his own business or for hire or reward, between Kitale-Turkana; Kitale-Eldoret and through traffic only between Kitale-Kisumu. "B" licence granted.
- TLB. 550—Suleman Mohamed, P.O. Box 8, Kisumu. Vehicle No. D 124. Carriage of sand, stone, fuel and charcoal, whether in connexion with his own business or for hire or reward, between Kisumu-Kibos; Kisumu-Nanga; Kisumu-Maragoli. "B" licence granted.
- TLB. 1718—Khimji Jeshang & Co., Kisii. A new vehicle. Carriage of goods, whether in connexion with their own business or for hire or reward, between Kisumu-Kericho via Sondu and within the South Kavirondo District. "B" licence granted.
- TLB. 2504—Nurmohamed, Premji, P.O. Box 18, Kisumu. Vehicle No. J 711. Carriage of goods, whether in connexion with his own business or for hire or reward, within the South Kavirondo District. "B" licence granted.
- TLB. 1916—Inder Singh Bukan Singh & Co., Kisii. Vehicle No. E 1661. Carriage of goods, whether in connexion with their own business or for hire or reward, between Kisii-Lumbwa via Kericho; Kisii-Kisumu; Kisii-Lolgorien, and within the South Kavirondo District. "B" licence granted.
- TLB. 2664—Mahmood Mohamed, Homa Bay, via Kisumu. A new vehicle. Carriage of country produce and goods, whether in connexion with his own business or for hire or reward, within the South Kavirondo District. "B" licence granted.
- TLB. 502—Londiani Stores, Londiani. Vehicle No. E 1181. Carriage of goods, whether in connexion with their own business or for hire or reward, between Londiani-Kericho; Londiani-Mukatana; and within a radius of 15 miles of Londiani. "B" licence granted.
- TLB. 944—Asembo Trading Co., Ltd., P.O. Asembo Bay. Vehicle No. E 1567. Carriage of goods, whether in connexion with their own business or for hire or reward, within No. 2 Area and to Kakamega not via Kisumu. "B" licences granted.
- TLB. 140—Alimohamed Kaka, P.O. Kitale. Vehicle No. J 1014. Carriage of his own goods between Kitale and Kisumu; and goods for hire or reward within the Trans Nzoia and Turkana Districts. "B" licence granted.
- TLB. 2683—Nathaniel Mbugwa s/o Njuguna, RWL "B" NKU 2405963, Njoro. Vehicle No. C 3124. Carriage of fuel and charcoal, whether in connexion with his own business or for hire or reward, within 20 miles radius of Njoro. "B" licence granted.
- TLB. 554—Allibhai Hussein, Eldama Ravine. Vehicle No. C 3048. Carriage of his own goods between Londiani-Sabatia-Eldama Ravine-Kamasia Reserve; Nakuru-Eldama Ravine; and goods for hire or reward between Eldama Ravine-Kabarnot. "B" licence granted.
- TLB. 2646—Balwant Singh Phuman, P.O. Box 5, Nakuru. Vehicle No. C 3109. Carriage of building materials, agricultural produce, sand and fuel within the Nakuru District. "B" licence granted.
- TLB. 2675—Mwangi s/o Mugo, UGU 4382651/1, P.O. Kapenguria. Vehicle No. E 1107. Carriage of country produce, whether in connexion with his own business or for hire or reward, between Kapenguria-Kitale. "B" licence granted.
- TLB. 2634—Samson Okunjo, P.O. Broderick Falls. Vehicle No. J. 676. Carriage of maize, beans and other native produce between Kimilili-Broderick Falls, Kimilili-Kitale; Kimilili-Kakamega. "B" licence granted.
- TLB. 1892—Nason Angewe s/o Amolo, P.O. Box 117, Kisumu. Vehicle No. E 983. Carriage of 28 passengers and their personal effects between Kisumu-Nzoia-Sio-Mumias-Kitale-Bungoma-Uganda border on the road to Busia. Road Service Licence granted.
- TLB. 2227—Nafital s/o Meso, P.O. Box 7, Kisumu. Vehicle No. K 4671. Carriage of passengers and their personal effects between Kisumu-Nzoia; Nzoia-Mumias; Nzoia-Kitale. Road Service licence granted.
- TLB. 1789—Mohamed Umar Hayat, P.O. Box 163, Kisumu. Vehicle No. G 1654. Carriage of his own goods within the Kisumu Township and between Kisumu-Maragoli. "C" licence granted.
- TLB. 243—Mrs. Aurola Gomes Fernandes, P.O. Eldoret. Licence No. RSL 13/41 to be varied by the deletion of vehicle No. E 1294 (10 passengers) and the addition of vehicle No. J. 841 (25 passengers) and also the addition of route Eldoret-Kapsabet. Variation granted.
- TLB. 1979—Johana Ochiel, P.O. Box 25, Kisumu. Licence No. RSL 107/41, for routes Uholo-Sio-Mumias-Kakamega, to be varied by the addition of routes Kisumu-Mumias via Luanda; Broderick Falls-Kitale. Variation granted.
- TLB. 2622—Robinson Wanjukira Ndikarumwa, P.O. Kitale. Licence No. "C" 910/41 in respect of Vehicle No. J 559, operating between Kitale-Kakamega-Kisumu and within the Trans Nzoia District, to be varied by the addition of route within the Uasin Gishu District. Variation granted.
- TLB. 52—Ismail Lalji Nuranga, P.O. Box 117, Kisumu. Licence No. "B" 398/41, for vehicle No. F 1971, operating between Eldoret-Tambach; Eldoret-Kakamega; Eldoret-Marakwet, and in the Eldoret Township and in the Uasin Gishu, Trans Nzoia and Turkana Districts, to be varied by the addition of routes Eldoret-Kisumu (through traffic only). Variation granted.
- TLB. 749—Sherkhan Punkha, Letein, P.O. Kericho. Licence No. "B" 376/41, in respect of vehicle No. E 1306, operating within the Kericho and Narok Districts, to Kisii via Chemagel and to Lumbwa Station, to be varied by the addition of route to Kisumu via Sondu. Variation granted.
- TLB. 655—Haridasy Chhaganlal, P.O. Box 6, Kericho. Licence No. "B" 101/41, in respect of vehicles Nos. C 2413 and T 8796, operating between Kericho-Lumbwa, Kericho-Sotik; Kericho-Kisii, to be varied by the addition of route Chemagel-Kisumu via Sondu. Variation granted.
- TLB. 944—Asembo Trading Co., Ltd., P.O. Asembo Bay. Vehicle No. E 1471. Carriage of their own goods between Asembo Bay-Kisumu, and in No. 2 Area. "C" licence granted.
- TLB. 2701—Isaac & Harrison, c/o D.C.'s Office, Kakamega. Vehicle No. T. 169. Carriage of their own vegetables between Kakamega-Butere; Kakamega-Mumias; Kakamega-Kisumu; Kakamega-Eldoret. "C" licence granted.
- TLB. 1969—Noormohamed & Allimohamed, P.O. Box 86, Kitale. Carriage of their own charcoal from Hoey's Bridge to Kisumu via Broderick Falls and Kakamega; and sugar from Kisumu to Hoey's Bridge. "C" licence granted.
- TLB. 2679—Mathai s/o Wuchongi, IKA 2449350, Rumuruti. Vehicle No. C 1706. Carriage of his own eggs, vegetables and potatoes between Rumuruti-Nyeri-Nanyuki-Nakuru. "C" licence granted.
- TLB. 2625—Faiz Ud Din Allabux, P.O. Kampi ya Moto, Vehicle No. C 3030. Carriage of his own goods in connexion with his business between Lower Molo-Nakuru and within the Suk and Kamasia Reserves. "C" licence granted.

- TLB. 2686—Savjaalli Jamal, Kapsabet. Vehicle No. B 6398. Carriage of his own goods between Kapsabet-Kisumu; Kapsabet-Eldoret, and within the Nandi District. "C" licence granted.
- TLB. 2198—Ratashi Kheraj Bhayani, P.O. Box 135, Kisumu. A new vehicle. Carriage of his own goods between Eldoret-Kitale-Kisumu, and within the three townships. "C" licence granted.
- TLB. 2718—Kakubhai Haridas & Co., P.O. Box 78, Kisumu. Vehicle No. E 1617. Carriage of his own goods between Maragoli-Kisumu-Ndere-Kakamega. "C" licence granted.
- IWT. 5—Rugnath Gokaldas & Co., P.O. Box 21, Kisumu. Dhows Nos. MZ 92, MZ 25. Carriage of their own goods within Kenya Territorial Waters of Lake Victoria. Inland Water Transport Licence granted.
- IWT. 44—Anakleti Juma, c/o Catholic Mission, Port Victoria. Dhows Nos. D 39, D 38. Carriage of passengers and their personal effects within the Kenya Territorial Waters of Lake Victoria. Inland Water Transport Licence granted.

#### THE FOLLOWING APPLICATIONS WERE REFUSED

- TLB. 444/A—Devji Kalidas & Co., P.O. Thika.
- TLB. 2550—Naphtali Wahome s/o Kagunya, c/o Chief Muhoya, Nyeri.
- TLB. 2663—Mohamed Asharaf, P.O. Box 1648, Nairobi.
- TLB. 1518—Theuri Githeini, P.O. Nyeri.
- TLB. 2662—M. A. Janjua, P.O. Box 1687, Nairobi.
- TLB. 644—Alimohamed Esmail Waljee, P.O. Box 787, Nairobi.
- TLB. 2322—Robert Kimaru s/o Kabuga, P.O. Box 642, Nairobi.
- TLB. 2645—Kiarie s/o Kinyanjui, Kirimani, Embu.
- TLB. 2617—Ramji Kanji, Kijabe.

- TLB. 2674—Mbugwa s/o Muitherer, Thika.
- TLB. 1797—Nawab Din, P.O. Kitale.
- TLB. 2244/B—Kimmat Khan & Co., Letein, Kericho.
- TLB. 1914—Mahsonali Arab, P.O. Box 7, Kisumu.
- TLB. 2690—Abdul Hamid Malik, P.O. Box 105, Eldoret.
- TLB. 2616—Kwanbai Arap Cherono, P.O. Plateau.
- TLB. 38—Gethin & Dawson, Ltd., Kisii.
- TLB. 2650—Gorthabhai & Maganbhai, Nakuru.
- TLB. 344—R. P. Patel, Eldama Ravine.
- TLB. 2544—M. B. Patel & Co., Nyeri.
- TLB. 2668—Gwandaru s/o Kahwai, Nyeri.
- TLB. 2661—Machune wa Kiranga, Uplands.
- TLB. 2173—Mukwa Kimani, P.O. Box 1648, Nairobi.
- TLB. 697—Lachmandas Deviditta, Karatina.
- TLB. 2693—Mutari Moi, Ngong.
- TLB. 2595—Joel Kyendo, Mitiboni, P.O. Machakos.
- TLB. 1126—Njuguna wa Mwati, P.O. Box 1140, Nairobi.

#### THE FOLLOWING APPLICATIONS WERE ADJOURNED

- TLB. 2160—Ali Ahmed, Isiolo.
- TLB. 2513—Padia Stores, Nyeri.
- TLB. 4/A—Hasham Khamisa, P.O. Box 33, Kisumu.
- TLB. 2643—Kalwant Singh, P.O. Box 18, Kisumu.
- TLB. 52—Ismail Ladi Nuranji, P.O. Box 117, Kisumu.
- TLB. 1440—Ndungu & Kamere, Githungura, P.O. Kiambu.
- TLB. 2667—Dhodia Trading Stores, P.O. Box 945, Nairobi.
- TLB. 114—Maganbhai Motibhai Patel, Runyenji, P.O. Embu.
- TLB. 108—Douglas Mwangi, c/o K. K. Sayani, Fort Hall.
- TLB. 2629—Noormohamed & Shah Mohamed, c/o Noor-mohamed Dada, Nanyuki.
- TLB. 399—Shah Vershi Devshi & Co., Thika.
- TLB. 1961/A—Wason Stores, Ltd., Nanyuki.

#### GENERAL NOTICE No. 616

#### IN THE DISTRICT DELEGATE'S COURT AT ELDORET

#### PROBATE AND ADMINISTRATION

CAUSE No. 8 OF 1941

NOTICE OF APPLICATION FOR ADMINISTRATION OF ESTATE  
OF ESMAIL ALLIBHAI, LATE OF ELDORET, DECEASED

TAKE NOTICE that application having been made in this Court by Abdulaziz Allibhai of Eldoret, Kenya Colony, for letters of administration of the estate of Esmail Allibhai late of Eldoret who died at Eldoret on the 20th day of December, 1940, this Court will proceed to issue the same unless cause be shown to the contrary and appearance in this respect entered on or before the 11th day of June, 1941.

Eldoret,  
22nd May, 1941.

D. J. COFFEY,  
*District Delegate,  
Districts of Uasin Gishu, Trans Nzoia,  
Nandi, Elgeyo and Marakwet.*

#### GENERAL NOTICE No. 617

#### IN HIS MAJESTY'S SUPREME COURT OF KENYA AT NAIROBI

#### PROBATE AND ADMINISTRATION

CAUSE No. 48 OF 1941

NOTICE OF APPLICATION FOR PROBATE OF THE WILL OF  
REGINALD CHUDLEIGH REYNOLDS-BALL, LATE OF  
NAIROBI, KENYA COLONY, DECEASED

TAKE NOTICE that application having been made in this Court by George Edwin Bowles of Nairobi, the executor named in the will of Reginald Chudleigh Reynolds-Ball, late of Nairobi, Kenya Colony, for probate of the will of the above-named deceased who died on active service in East Africa in the month of

March, 1941, this Court will proceed to issue the same unless cause be shown to the contrary and appearance in this respect entered on or before the 10th day of June, 1941.

Dated at Nairobi this 22nd day of May, 1941.

EDWARD J. O'FARRELL,  
*Registrar, Supreme Court of Kenya.*

*Note.*—The will above named is now deposited and open to inspection at the Court.

#### GENERAL NOTICE No. 618

#### NOTICE

NOTICE is hereby given that the partnership heretofore subsisting between Abdul Rahman Ebrahim and Sikinabai Vasanji carrying on business of restaurant and hotelkeepers in Victoria Street, Nairobi, under the style or firm name of Victoria Restaurant has, as from the 15th day of May, 1941, been dissolved by mutual consent by the retirement therefrom of the said Sikinabai Vasanji.

All debts due to and owing by the said firm will be received and paid by the said Abdul Rahman Ebrahim who will continue to carry on the said business under the same name and style of Victoria Restaurant at the same place.

Dated at Nairobi this 21st day of May, 1941.

SIKINA VASANJI,  
*Retiring Partner.*

ABDUL RAHEMAN EBRAHIM,  
*Continuing Partner.*

Witness:—  
B. T. Raval,  
Clerk,  
P.O. Box 1223, Nairobi.

## GENERAL NOTICE No. 2

SESSIONS of His Majesty's Supreme Court of Kenya will be held on the dates and at the places set out hereunder during the year 1941:—

## SUPREME COURT SPECIAL SESSIONS AT NAIROBI, 26-5-41

Cr. C. 56/41 Rex vs. H. J. D. Broughton.

## SUPREME COURT SESSIONS AT NAKURU, 26-5-41

Cr. C. 44/41 Rex vs. Munori s/o Gishai.

Cr. C. 46/41 Rex vs. Kitur A. Chepkwain.

Cr. C. 48/41 Rex vs. Komen A. Kipkebut.

Cr. C. 59/41 Rex vs. Chepkurgat A. Kigeon.

Cr. C. 69/41 Rex vs. Kiprono A. Cheruyot and another.

Cr. C. No. 79/41 Rex vs. Cheptor arap Kimuge.

## SUPREME COURT SESSIONS AT ELDORET, 2-6-41

Cr. C. 53/41 Rex vs. Kachobe wa Wanderi.

Cr. C. 54/41 Rex vs. Kachobe wa Wanderi.

Cr. C. 47/41 Rex vs. Kibruto A. Sigilai.

Cr. C. No. 67/41 Rex vs. Kimeli arap Koske.

Cr. C. No. 78/41 Rex vs. Tawayi s/o Mangonge and Mateya s/o Kuatchi.

*Eldoret District Registry.—*

*For Hearing—*

C. C. No. 11/40 *Re* J. H. Etheridge & Sons, Ltd.

## SUPREME COURT SESSIONS AT KITALE, 6-6-41

Cr. C. No. 55/41 Rex vs. Ekeru s/o Longole.

Cr. C. No. 64/41 Rex vs. Enok Achila and Lomur Lopua.

Cr. C. No. 65/41 Rex vs. Kapchemuk s/o Losikai.

Cr. C. No. 68/41 Rex vs. Lopuan s/o Lakaman *alias* Juma.

Cr. C. No. 77/41 Rex vs. Maruti s/o Kale.

Cr. C. No. 85/41 Rex vs. Walekwa s/o Warusuna.

## SUPREME COURT SESSIONS AT KISUMU, 13-6-41

Cr. C. No. 21/41 Rex vs. Apaya s/o Gimisi.

Cr. C. 62/41 Rex vs. Okelo s/o Siddhe.

Cr. C. 63/41 Rex vs. Tiongik A. Maiwa.

Cr. C. No. 86/41 Rex vs. Phillippo Ingek s/o Okopio.

*In Chambers on 16-6-41 at 9 a.m.*

S. C. C. C. No. 3/41 The Standard Bank of S.A., Ltd. vs. A. M. Marwaha.

*In Court on 17-6-41 at 10 a.m.*

S. C. C. C. No. 5/41 Kisumu Motor Works vs. Saif Hashid.

S. C. C. C. No. 13/40 Odungo and two others vs. James Tindi and Liech.

## SUPREME COURT SESSIONS AT KISII, 17-6-41

Cr. C. No. 81/41 Rex vs. Bhangi s/o Chacha.

Cr. C. No. 82/41 Rex vs. Kimanua s/o Kitori.

Cr. C. No. 83/41 Rex vs. Omwange s/o Oumu.

## SUPREME COURT SESSIONS AT NAIROBI, 7-7-41

Cr. C. No. 73/41 Rex vs. Muthusi Ngobe.

Cr. C. No. 88/41 Rex vs. Nyamongu s/o Nyamgau.

Cr. C. No. 89/41 Rex vs. Jan Albert Mybergh.

## SUPREME COURT SESSIONS AT NAKURU, 25-8-41

## SUPREME COURT SESSIONS AT NAKURU, 24-11-41

Nairobi,

1st January, 1941.

EDWARD J. O'FARRELL,

*Registrar,*

*Supreme Court of Kenya.*

## GENERAL NOTICE No. 619

## THE COMPANIES ORDINANCE, 1933

## IN THE MATTER OF KENYA REEFS, LIMITED

NOTICE is hereby given that at an extraordinary general meeting of the above-named company duly convened and held at the registered offices, Coronation Building, Nairobi, on the 17th day of May, 1941, the following extraordinary resolution was duly passed:—

"That it has been proved to the satisfaction of this meeting that the company cannot by reason of its liabilities continue its business and that it is advisable to wind up the same and accordingly that the company be wound up voluntarily and that Mr. C. N. M. Harrison of Nairobi be appointed liquidator for the purpose of such winding-up."

Dated this 17th day of May, 1941.

L. KAPLAN,  
*Chairman.*

## GENERAL NOTICE No. 620

## THE COMPANIES ORDINANCE, 1933

IN THE MATTER OF KENYA REEFS, LIMITED  
(*In Liquidation*)

NOTICE is hereby given that the creditors of the above-named company which is being voluntarily wound up, are required on or before the 30th day of June, 1941, to send their names and addresses and the particulars of their debts or claims to the undersigned and if so required by notice in writing from the said liquidator, to come in and prove their said debts or claims at such time and place as shall be specified in such notice or in default thereof they will be excluded from the benefit of any distribution made before such debts are proved.

Dated this 19th day of May, 1941.

C. N. M. HARRISON,

*Liquidator,*

*P.O. Box 521, Nairobi.*

## GENERAL NOTICE NO. 503

## THE CROWN LANDS ORDINANCE

*(Chapter 140 of the Revised Edition)*

## PLOT NO. 4, SECTION V, KERICHO TOWNSHIP

## NOTICE

TENDERS by way of stand premium are invited for the purchase of the grant in respect of Plot No. 4, Section V, Kericho Township, as described in the Schedule hereto.

2. A plan of the plot may be seen at the Department of Lands and Settlement, Government Road, Nairobi, and at the office of the District Commissioner, Kericho, or may be obtained on application to the Commissioner of Lands and Settlement, P.O. Box 89, Nairobi, on payment of Sh. 1, post free.

3. In the following conditions, the term "Authority" means the District Commissioner, Kericho.

## CONDITIONS OF SALE AND GRANT

1. Sealed tenders marked "Tender for Kericho Plot" must be deposited with the undersigned before noon on Saturday the 31st May, 1941.

2. No tender of less than the reserve price as shown in the Schedule will be considered.

3. The successful tenderer shall pay to the Commissioner of Lands within seven days of the acceptance of his tender, 25 per cent of the purchase money, by way of a deposit, together with the rent due to the 31st December, 1941. In default of such payment the sale may be cancelled.

4. The balance of the purchase money and the roads and drains contribution shall be paid to the Commissioner of Lands together with the survey fees (Sh. 70), fees payable for the preparation and registration of the grant (Sh. 120) and the stamp duty payable in respect of the grant (approximately 2 per cent on the purchase price and on the rent) and all other expenses (if any) within seven days of a demand for payment being made therefor. If these amounts be not paid within the time stated the Commissioner of Lands may order the deposit to be forfeited, and the successful tenderer shall have no further claim to a grant of the plot.

5. The grant will be made under the Crown Lands Ordinance and the title will be issued under the Registration of Titles Ordinance. The term of the grant will be 25 years from the 1st day of June, 1941, provided that if at any time during the term of the grant a main building of approved design constructed of stone, burnt brick or concrete on proper foundations be erected on the plot, the grantee shall be entitled to an extension of the term of the grant to 99 years from the 1st June, 1941.

6. The plot and the building erected thereon shall be used for business purposes only (including garage, wagon factory or other similar industry) or for the combined purposes of business and residence.

Provided that in the event of the plot being used for the said combined purposes, then not more than one-half of the area thereof shall be built upon; otherwise not more than ninety per cent of the area thereof shall be built upon.

7. The successful tenderer shall erect within two years of the commencement of his grant a building of approved design constructed of stone, burnt brick,

concrete, or wood and iron on proper foundations, and shall when erecting such building put in a water system from the township supply.

8. In no case shall the area of the plot if used solely for business purposes required to remain unbuilt on be less than 300 square feet, or 10 per cent of the area, whichever shall be the greater, and the said area shall be free from any erection thereon above the level of the ground except latrine accommodation constructed in accordance with all laws and by-laws in force relating thereto, and in accordance with a design approved by the Authority.

Such open space shall be at the rear of the building, and shall extend along the entire width of the building, or for a distance of not less than 30 feet whichever shall be the less, and the distance across such open space from every part of the building to the rear boundary of the plot shall be not less than 10 feet.

9. No building shall be erected on the plot unless plans (including block plans showing the position of the buildings), drawings, elevations and specifications thereof shall have been previously approved by the Authority, and by the Commissioner of Lands, or such other person as he may appoint. Such plans, etc., shall be submitted in triplicate to the District Commissioner, Kericho, for necessary action.

10. The Government or such person or authority as may be appointed for the purpose shall have the right to enter upon the plot and lay and have access to water mains, service pipes, telegraph or telephone wires, and electric mains of all descriptions, whether overhead or underground, and the grantees 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.

11. The grantee may at any time during the currency of the grant redeem up to three-quarters of the rent of the plot as shown on the Schedule on the basis of twenty years purchase.

12. The grantee shall not at any time subdivide the plot, or assign, sublet or otherwise dispose of any portion of the plot without the previous written consent of the Governor.

13. Any building erected shall conform to a building line decided upon by the Authority.

14. Verandas may be erected within a road reserve with the previous consent of the Authority, and must conform to a building line decided upon by such Authority.

15. At no time during the term of the grant shall the plot or any portion thereof, or any building erected on the plot be used for the purpose of carrying on any trade or business which has been or may be declared to be dangerous or offensive by notice in the Official Gazette.

16. The grantee of the plot will be required to pay municipal rates upon the whole of the rateable interest and Government's contribution in lieu of rates assessed on the plot. A clause will, therefore, be embodied in the grant providing for the necessary adjustment between the grantee and Government.

Nairobi,

23rd April, 1941.

C. E. MORTIMER,

*Commissioner of Lands and Settlement.*

## SCHEDULE

Plot No.	Section No.	Area Acres (Approx.)	Upset Price	Roads & Drains Contribution	Rent per annum	Proportionate Rent
4	V	34435	Sh. 690	Sh. 341	Sh. 136	Sh. 79/34

THE LAND AND AGRICULTURAL BANK OF KENYA  
BALANCE SHEET AS AT 31st DECEMBER, 1940

Corresponding figures as at 31-12-1939	LIABILITIES				Corresponding figures as at 31-12-1939	ASSETS			
£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.
	Capital Voted .. .. .	830,000 0 00			653,564 10 74	Sundry Mortgages—			
	Less drawn by Farmers Conciliation Board (Part of				33,754 13 08	Principal not yet due .. .. .	648,318 14 36		
	£100,000 originally allocated) .. .. .	22,500 0 00			41,031 3 91	Principal—Current Accounts .. .. .	48,856 1 04	697,174 15 40	
730,000 0 00		807,000 0 00			9 5 09	Interest—Current Accounts .. .. .		53,919 7 35	
730,000 0 00	Capital Received .. .. .		747,000 0 00		4,945 3 23	Charges—Current Accounts .. .. .		8 10 50	
	Sundry Deposits—				733,304 16 05	Interest Accrued not yet due .. .. .		4,802 2 59	
41 5 00	Application Fees .. .. .	39 10 00						755,904 15 84	
31 10 00	Valuators' Fees .. .. .	18 18 00			49,997 0 76	Farm Properties on Hand .. .. .	26,177 12 83		
58 11 50	Valuation Expenses .. .. .	20 14 00				Farm Properties Sold under Agreements .. .. .	18,627 0 67	44,804 13 50	
3 6 00	Charges .. .. .	3 6 00				Movable Assets as at 31st December, 1939 .. .. .	285 0 00		
177 11 49	Instalments Received in Advance .. .. .	723 10 18				Additions .. .. .	55 1 50		
588 17 68	Sundries .. .. .	704 11 28	1,510 9 46				340 1 50		
353 13 59	Portions of Loans Unissued .. .. .		180 5 12		285 0 00	Less Depreciation .. .. .	45 1 50	295 0 00	
14,044 5 82	Sundry Creditors .. .. .		49 14 00		140 14 32	Motor Car Advance Account .. .. .		56 5 00	
500 0 00	Reserve for Interest Rebates .. .. .		500 0 00			Sundry Debtors .. .. .		2 10 00	
	Reserve Account—					Deposit Accounts—			
	Balance at 31st December, 1939 .. .. .	50,107 14 53				Survey and Registration Department .. .. .	39 0 30		
	Add Balance at Credit of Revenue and Exp. Account				149 14 80	Post Office .. .. .	7 50	39 7 80	
	for year to Date .. .. .	12,311 3 25				Cash at Bank and on Hand—			
		62,418 17 78				At Bank .. .. .	5,056 4 62		
50,107 14 53	Less Losses on Sales of Farm Properties .. .. .	5,999 0 78	56,419 17 00		12,029 9 68	On Hand .. .. .	1 8 82	5,057 13 44	
795,906 15 61			£ 806,160 5 58		795,906 15 61			806,160 5 58	

NOTE.—A contingent liability of £12,043, exists in respect of loans approved but not registered.

Examined: A. BRAGG, Auditor

S. THORNTON, Secretary

C. R. LOCKHART, Chairman.  
E. B. GILL, } Members of the Board

REVENUE AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1940

Corresponding figures as at 31-12-1939	EXPENDITURE				Corresponding figures as at 31-12-1939	REVENUE			
£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.
27,783 2 99		To Interest on Capital Advanced .. .. .	28,207 17 12		44,704 1 50	By Interest Earned .. .. .	46,545 16 34		
	538 19 96	„ Board Members' Fees .. .. .	515 19 96		1,981 15 98	Less Rebates for Prompt Payment .. .. .	1,574 17 90		
	3,094 9 70	„ Salaries and Wages .. .. .	3,063 10 97				44,970 18 44		
	154 0 80	„ Leave and Allowances .. .. .	48 14 40		42,722 5 52	„ Mortgages Prepared .. .. .	159 0 00		
	141 13 50	„ Travelling Allowances .. .. .	147 2 10		188 10 87	„ Mortgages Discharged .. .. .	76 10 00		
	90 12 50	„ Printing and Stationery .. .. .	63 16 24		90 0 00	„ Application Fees .. .. .	129 10 00		
	66 6 83	„ Postages, Telephone, etc. .. .. .	79 13 70		169 15 00	„ Sundry Fees .. .. .	196 16 06		
	171 7 04	„ Rent .. .. .	176 7 04		172 1 00				
	45 3 86	„ Depreciation .. .. .	45 1 50						
	99 19 92	„ Staff Annuity Fund .. .. .	99 19 92						
	870 11 18	„ Inspections .. .. .	746 6 00						
5,303 11 94	30 6 70	„ General Expenses .. .. .	27 2 30	5,013 14 13					
10,255 17 46		„ Balance being Excess of Revenue over Expenditure for the Year	12,311 3 25						
£43,342 12 39			£ 45,532 14 50		£43,342 12 39		£ 45,532 14 50		

Examined: A. BRAGG, Auditor

S. THORNTON, Secretary

C. R. LOCKHART, Chairman.  
E. B. GILL, } Members of the Board



## GENERAL NOTICE No. 622

PRINCIPAL ARTICLES IMPORTED INTO KENYA AND UGANDA DURING THE  
MONTH ENDED 31ST JANUARY, 1941

ARTICLES	Unit of Quantity	Total Imports		Imports for Home Consumption (including Government Goods)	
		Quantity	Value	Quantity	Value
			<i>Sh.</i>		<i>Sh.</i>
1. Rice .. .. .	Cwt.	23,311	255,355	23,303	255,155
2. Wheat Meal and Flour ..	"	442	6,075	433	5,825
3. Ale, Beer, Stout, etc. ..	Imp. gal.	10,682	60,037	8,611	48,644
4. Ghee .. .. .	Cwt.	1,311	96,351	1,314	96,757
5. Milk, condensed or otherwise Preserved .. .. .	"	263	18,823	263	18,823
6. Spirits (a) .. .. .	(a) Imp. and Proof gal.	12,140	326,467	10,553	280,225
7. Sugar (Refined) .. .. .	Cwt.	2,138	37,181	2,138	37,181
8. Tea .. .. .	"	128	20,987	134	22,249
9. Wines .. .. .	Imp. gal.	4,016	47,604	3,938	45,921
10. Cigarettes .. .. .	Lb.	24,703	87,260	27,084	96,623
11. Tobacco .. .. .	"	118,242	131,367	86,325	92,527
12. Wood and Timber .. .. .	Cubic ft.	169,672	1,089,999	169,668	1,089,924
13. Cement, Building .. .. .	Ton	492	53,271	392	42,984
14. Galvanised Iron Sheets, Corrugated .. .. .	"	474	267,556	474	267,785
15. Hollow-ware, Enamelled ..	"	7	11,739	8	13,087
16. Tubes, Pipes and their fittings	"	68	42,414	68	42,501
17. Iron and Steel Manufactures	Value	—	1,651,365	—	1,672,599
18. Hardware .. .. .	Cwt.	36	4,746	36	4,746
19. Shovels, Spades, etc. ..	Number	15,518	30,345	15,386	29,645
20. Machines and Machinery ..	Value	—	396,270	—	399,798
Cotton Piece Goods—					
21. Grey, Unbleached .. .. .	Lin. yard	1,544,965	} 449,998	1,511,152	} 430,531
	Sq. yard	1,447,986		1,422,954	
22. Bleached .. .. .	"	263,008	} 99,647	231,484	} 89,911
	"	241,876		215,971	
23. Printed (Khangas) .. .. .	"	15,981	} 11,118	63,201	} 40,156
	"	20,233		79,498	
24. Other Sorts .. .. .	"	401,459	} 152,203	371,842	} 145,298
	"	332,396		306,248	
25. Dyed in the Piece .. .. .	"	571,048	} 269,104	485,028	} 237,471
	"	479,781		418,801	
26. Coloured (Manufactured wholly or in part of Dyed Yarn) .. .. .	"	1,024,335	} 366,028	894,065	} 328,113
	"	874,742		750,916	
27. Cotton Blankets .. .. .	Number	53,522	} 112,215	52,698	} 110,734
	Cwt.	846		827	
28. Jute Bags and Sacks .. .. .	Dozen	38,626	} 295,823	38,626	} 295,823
	Cwt.	8,326		8,326	
29. Artificial Silk Piece Goods..	Lin. yard	305,523	} 174,085	115,872	} 71,401
	Sq. yard	246,317		96,536	
30. Artificial Silk Manufactures, not elsewhere specified (not Apparel) .. .. .	Value	—	—	—	—
31. Disinfectant .. .. .	Cwt.	162	4,236	162	4,236
32. Insecticides .. .. .	"	874	26,356	874	26,356
33. Paints, Colours and Varnishes	"	713	42,199	814	45,037
34. Candles .. .. .	"	40	1,822	85	5,381
35. Fuel Oil .. .. .	Imp. gal.	2,109,500	1,045,266	2,109,500	1,045,266
36. Lubricating Oil .. .. .	"	197,060	412,399	114,956	286,164
37. Lubricating Greases .. .. .	Cwt.	47	1,457	603	20,894
38. Motor Spirit (Petrol) .. ..	Imp. gal.	2,894,772	1,823,700	1,926,995	1,117,731
39. Mineral Oil, Illuminating or Burning (Kerosene) .. .. .	"	—	—	187,252	110,200
40. Soap, Common .. .. .	Cwt.	11	286	11	286
41. Soap, Toilet .. .. .	"	121	16,485	121	16,331
42. Cycles (not Motor) .. .. .	Number	129	11,884	429	39,594
43. Motor Cars .. .. .	"	41	113,791	43	120,156
44. Motor Lorries .. .. .	"	4	18,373	5	21,738
45. Motor Tractors .. .. .	"	14	} 142,778	14	} 142,778
	Ton	53		53	

(Continued on next page)

**PRINCIPAL ARTICLES IMPORTED INTO KENYA AND UGANDA DURING THE  
MONTH ENDED 31st JANUARY, 1941--(Contd.)**

ARTICLES	Unit of Quantity	Total Imports		Imports for Home Consumption (including Government Goods)	
		Quantity	Value	Quantity	Value
46. Motor Cycles .. ..	Number	2	Sh. 533	5	Sh. 4,540
47. Tyres and Tubes .. ..	"	8,728	} 193,347	12,289	} 199,938
	Lb.	90,598		96,997	
48. Beads .. ..	"	101	320	101	320
49. Fertilisers and Manures ..	Ton	496	87,507	496	87,507
50. Lamps and Lanterns ..	Number	390	1,235	1,542	5,157
51. Matches .. ..	Gr. boxes	5,250	33,238	6,100	36,244
52. All other articles .. ..	Value	—	13,592,954	—	13,573,976
<b>TOTAL .. ..</b>		—	24,135,599*	—	23,222,267*
<b>TOTAL TRANSIT Imports</b>		—	269,736	—	—
<b>GRAND TOTAL .. Sh.</b>		—	24,405,335*	—	23,222,267*

NOTE.—(1) "Total Imports" means goods cleared direct and goods entered for warehousing.

(2) "Home Consumption" means goods cleared from Customs control on landing and also goods cleared from Bonded Stocks.

(3) "Government Imports" means Imports direct on Government account (including Railway).

(a) No allowance made for under-proof in excess of 12½ per cent.

\* Includes produce of Tanganyika Mandated Territory valued at Sh. 2,024,514 and which is mainly imported for re-exportation.

Subject to revision on receipt of further amendments to entered details.

CUSTOM HOUSE,  
MOMBASA,  
10th May, 1941.

A. W. NORTHROP,  
Commissioner of Customs,  
Kenya and Uganda.

GENERAL NOTICE No. 623

**PRINCIPAL ARTICLES EXPORTED FROM KENYA AND UGANDA DURING THE MONTH ENDED  
31st JANUARY, 1941**

ARTICLES	Unit of Quantity	(b) Exports of Domestic Produce		(a) (b) Re-exports of Imported Merchandise	
		Quantity	Value	Quantity	Value
1. Wheat .. ..	Cwt.	2	Sh. 34	33	Sh. 563
2. Maize .. ..	"	93,597	511,023	—	—
3. Rice .. ..	"	242	2,734	353	6,165
4. Wheat Meal and Flour ..	"	5,816	101,130	27	486
5. Maize Meal and Flour ..	"	8,384	37,639	—	—
6. Cattle for Food .. ..	Number	35	1,750	—	—
7. Sheep and Goats for Food ..	"	253	3,636	—	—
8. Bacon and Ham .. ..	Cwt.	66	9,383	—	75
9. Ale, Beer, Stout, etc... ..	Imp. gal.	84	810	51	358
10. Butter .. ..	Cwt.	140	17,803	—	—
11. Cheese .. ..	"	25	2,456	—	112
12. Chillies .. ..	"	164	8,835	—	—
13. Coffee, Raw .. ..	"	88,101	2,912,570	35,793	1,315,489
14. Ghee .. ..	"	146	12,168	38	3,464
15. Milk, Condensed or otherwise Preserved ..	"	1	190	15	1,458
16. Potatoes .. ..	"	1,669	13,348	—	—
17. Spirits .. ..	Imp. and Proof gal.	—	—	96	2,343
18. Sugar, Refined .. ..	Cwt.	18,031	234,418	5	240
19. Tea .. ..	"	7,662	879,781	35	5,226
20. Wines .. ..	Imp. gal.	—	—	102	1,926

(Continued on next page)



PRINCIPAL ARTICLES EXPORTED FROM KENYA AND UGANDA DURING THE MONTH ENDED  
31st JANUARY, 1941—(Contd.)

ARTICLES	Unit of Quantity	(b) Exports of Domestic Produce		(a) (b) Re-exports of Imported Merchandise	
		Quantity	Value	Quantity	Value
			Sh.		Sh.
21. Cigarettes .. .. .	Lb.	51,607	116,068	1,758	7,437
22. Tobacco .. .. .	"	241,969	164,479	471	1,891
23. Wood and Timber .. .. .	Cubic ft.	34,077	183,961	179	1,186
24. Cotton, Raw .. .. .	Cental of 100 lb.	69,806	4,247,204	7,182	404,590
25. Sisal Fibre and Tow .. .. .	Ton	1,162	455,790	—	—
26. Seeds, Cotton .. .. .	"	—	—	545	27,250
27. Seeds, Sesame .. .. .	"	20	4,205	55	10,500
28. Groundnuts .. .. .	"	—	—	2	561
29. Coco-nut Oil .. .. .	Imp. gal.	552	683	—	—
30. Sesame Oil .. .. .	"	4,692	12,819	—	—
31. Hides, Dry and Dry-salted .. .. .	Cwt.	8,437	415,444	706	26,553
32. Skins, Sheep and Goat .. .. .	Number	229,313	172,920	—	—
33. Rubber .. .. .	Cental of 100 lb.	652	36,578	1	30
34. Mangrove Bark .. .. .	Cwt.	—	—	—	—
35. Wattle Bark .. .. .	"	20,174	157,308	—	—
36. Wattle Extract .. .. .	"	3,080	49,665	—	—
37. Ivory, Elephant .. .. .	"	88	61,009	239	127,767
38. Pyrethrum .. .. .	"	777	97,018	—	—
39. Wool .. .. .	Cental of 100 lb.	1,503	120,247	—	—
40. Sodium Carbonate .. .. .	Ton	1,314	121,812	—	—
41. Cement, Building .. .. .	"	85	12,594	77	10,614
42. Galvanized Iron Sheets, Corrugated.. .. .	"	—	—	1	867
43. Cotton Piece Goods— Grey, Unbleached .. .. .	Lin. yard	—	—	211,010	59,899
	Sq. yard	—	—	206,970	
44. Bleached .. .. .	do	—	—	47,010	19,622
		—	—	45,204	
45. Printed (Khangas) .. .. .	do	—	—	20,615	14,035
		—	—	26,303	
46. „ Other Sorts .. .. .	do	—	—	94,289	41,167
		—	—	98,753	
47. Dyed in the Piece .. .. .	do	—	—	162,564	67,272
		—	—	160,340	
48. Coloured (Manufactured Wholly or in Part of Dyed Yarn) .. .. .	do	—	—	154,480	59,704
		—	—	142,497	
49. Cotton Blankets .. .. .	Number	—	—	6,659	9,845
	Cwt.	—	—	103	
50. Jute Bags and Sacks .. .. .	Dozen	—	—	2,020	12,120
	Cwt.	—	—	477	
51. Fuel Oil .. .. .	Imp. gal.	—	—	2,469,338	1,118,405
52. Motor Spirit (Petrol) .. .. .	"	—	—	284,268	182,427
53. Mineral Oil, Illuminating or Burning (Kerosene).. .. .	"	—	—	125,728	64,287
54. Soap, Common .. .. .	Cwt.	581	11,992	18	1,166
55. Soap, Toilet .. .. .	"	—	—	17	1,684
56. Motor Cars .. .. .	Number	—	—	16	43,941
57. Animals, not for Food .. .. .	"	15	220	—	—
58. Gold Bullion .. .. .	Troy Oz.	10,492	1,279,275	3,201	384,301
59. All other articles .. .. .	Value	—	1,145,475	—	1,180,120
TOTAL .. .. .		—	13,616,474	—	5,217,146
TOTAL TRANSIT EXPORTS .. .. .		—	—	—	215,451
GRAND TOTAL .. .. .	Sh.	—	13,616,474	—	5,432,597

NOTE.—(a) Re-exports include good, the growth, produce or manufacture of Tanganyika Mandated Territory to the value of Sh. 1,417,403

(b) Goods exported as Ships' Stores are included as follows:—

(1) Under Domestic Exports to the value of .. Sh. 74,161

(2) Under Re-exports to the value of .. Sh. 1,120,288

Total Ships' Stores .. .. Sh. 1,194,449

Subject to revision on receipt of further amendments to entered details.

CUSTOM HOUSE,  
MOMBASA,  
10th May, 1941

A. W. NORTHROP,  
Commissioner of Customs  
Kenya and Uganda.

## GENERAL NOTICE No. 624

**THE MUNICIPAL BOARD OF NAKURU**  
**ANNUAL ELECTION**

NOTICE is hereby given in terms of Rule 21 of the European Councillors Election Rules, 1929 (as amended 1932) that the annual election of two European members of the Municipal Board of Nakuru to fill vacancies caused by the expiry of the term of office of Messrs. G. C. Griffiths and F. B. Thomas will be held on Monday the 9th of June, 1941, when nominations of candidates will be received by the Returning Officer at the Municipal Offices between the hours of 11 a.m. and 12 noon.

Each candidate shall be proposed and seconded and shall be supported by not less than seven persons other than the proposer and seconder. Proposers, seconders and supporters shall be persons whose names appear on the Municipal Voters Roll in respect of a property, or residential, or business premises qualification. Candidates shall be persons whose names appear on the Municipal Voters Roll in respect of a property or residential qualification. Each nomination paper shall be in the form prescribed in the Second Schedule of the aforesaid Rules and the signature of the proposer, seconder and supporters shall each be witnessed by a magistrate, justice of the peace, or notary-public.

Each nomination paper subscribed and witnessed as aforesaid shall be delivered to the Returning Officer by the candidate or by his proposer or seconder at the time and place above notified and any nomination paper which is not so delivered will be rejected. The candidates elected will be entitled to hold office from 1st July, 1941, to 30th June, 1944.

Municipal Office, Nakuru,  
22nd May, 1941.

T. R. SPENCE,  
*Returning Officer.*

## GENERAL NOTICE No. 625

**THE TRADE MARKS ORDINANCE, 1930**  
**APPLICATION No. 2690**



**TRADE MARK**  
**WITZENBERG**

TAKE NOTICE that an application for the registration of the trade mark shown above in Class 43 in respect of wines, brandies, fermented liquor and spirits has been lodged by Drostdy Co-operative Winery, Ltd., of Tulbagh, Cape Province, South Africa, whose address for service in the Colony is Messrs. P. Phillips and Co., Ltd., Nairobi.

The said trade mark will be registered after the expiration of ninety days from the date of this Gazette, provided no notice of opposition is received.

Nairobi,  
22nd May, 1941.

H. V. ANDERSON,  
*for Registrar of Trade Marks.*

## GENERAL NOTICE No. 626

**IN HIS MAJESTY'S SUPREME COURT OF KENYA**  
**AT MOMBASA DISTRICT REGISTRY**  
**PROBATE AND ADMINISTRATION**  
**CAUSE No. 13 OF 1941**

NOTICE OF APPLICATION FOR LETTERS OF ADMINISTRATION INTESTATE OF THE ESTATE OF FIDAHUSEIN ALIBHAI ESSAJI, LATE OF MOMBASA, KENYA PROTECTORATE, DECEASED.

TAKE NOTICE that application having been made in this Court by Abdulhusein Essaji Taibji of Mombasa, Kenya Protectorate, for letters of administration intestate of the estate of Fidahusein Alibhai Essaji, late of Mombasa aforesaid who died at Mombasa on the 30th day of September, 1940, this Court will proceed to issue the same unless cause be shown to the contrary and appearance in this respect entered on or before the 30th day of August, 1941.

Dated at Mombasa this 20th day of May, 1941.

J. O'B. KELLY  
*District Registrar,*  
*H.M. Supreme Court of Kenya,*  
*Mombasa District Registry.*

## GENERAL NOTICE No. 627

**PROBATE AND ADMINISTRATION**  
**PUBLIC TRUSTEE'S CAUSE No. 18 OF 1941**  
**IN THE MATTER OF BANTA SINGH S/O SUNDER SINGH,**  
**DECEASED**

To all whom it may concern.

TAKE NOTICE that on or after the 10th day of June, 1941, I intend to apply to H.M. Supreme Court of Kenya at Nairobi for letters of administration to the estate of the above-named Banta Singh s/o Sunder Singh who died at Kitale in the Colony of Kenya on the 10th day of March, 1941.

Nairobi,  
22nd May, 1941.

W. B. CUMMING,  
*Public Trustee.*

## GENERAL NOTICE No. 628

**IN HIS MAJESTY'S SUPREME COURT OF KENYA**  
**AT MOMBASA DISTRICT REGISTRY**  
**PROBATE AND ADMINISTRATION**  
**CAUSE No. 19 OF 1941**

NOTICE OF APPLICATION FOR PROBATE OF THE WILL OF GARRICK MACDERMOTT, LATE OF SONGHOR, IN THE COLONY OF KENYA, DECEASED

TAKE NOTICE that application having been made in this Court by Shirley MacDermott of Songhor in the Colony of Kenya for probate of the will of Garrick MacDermott, deceased, who was killed in action on the 6th day of February, 1941, 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 10th day of June, 1941.

Mombasa,  
17th May, 1941.

J. O'B. KELLY,  
*District Registrar,*  
*H.M. Supreme Court of Kenya.*

*Note.*—The will above named is now deposited and open to inspection at the Court.

## GENERAL NOTICE No. 629

## PROBATE AND ADMINISTRATION

PUBLIC TRUSTEE'S CAUSE No. 21 OF 1941

IN THE MATTER OF GERT PETRUS MEINTJES, DECEASED  
To all whom it may concern.

TAKE NOTICE that on or after the 10th day of June, 1941, I intend to apply to H.M. Supreme Court of Kenya at Nairobi for letters of administration *de bonis non* (with will annexed) to the estate of the above-named Gert Petrus Meintjes who died at Bloemfontein, South Africa, on the 30th day of October, 1930.

Nairobi,

22nd May, 1941.

W. B. CUMMING,

*Public Trustee.*

## GENERAL NOTICE No. 630

## PROBATE AND ADMINISTRATION

PUBLIC TRUSTEE'S CAUSE No. 22 OF 1941

IN THE MATTER OF FRANCISCO PIEDADE PIO DIAS,  
DECEASED

To all whom it may concern.

TAKE NOTICE that all persons having any claims against the estate of the above-named Francisco Piedade Pio Dias who died at Mile 5, Kampala-Jinja Road in Uganda on the 23rd day of April, 1941, are required to prove such claims before me the undersigned on or before the 28th day of July, 1941, after which date the claims so proved will be paid and the estate distributed according to law.

Nairobi,

23rd May, 1941.

W. B. CUMMING,

*Public Trustee.*

## GENERAL NOTICE No. 631

## NOTICE

NOTICE is hereby given that the partnership heretofore subsisting between Dhanji Madhavji, Gordhandas Madhavji and Dharshi Madhavji, under the firm names of Dharshi Madhavji & Bros. and Kenya Stores, has been dissolved as from the 1st day of March, 1941, and that the said Gordhandas Madhavji will continue to carry on the business of Kenya Stores at Kitale under the style of Kenya Stores.

Dated at Eldoret this 15th day of May, 1941.

S. R. GAUTAMA,

*Advocate for Dhanji Madhavji,  
Gordhandas Madhavji  
and Dharshi Madhavji.*

## GENERAL NOTICE No. 632

## NOTICE

NOTICE is hereby given that Aletta Johanna wife of Philippus Albertus de Villiers, Farmer, P.O. Kitale, is living separately from her husband the said Philippus Albertus de Villiers and that the said Philippus Albertus de Villiers will not be liable for any debts incurred by the said Aletta Johanna in her capacity as married woman of agent for the said Philippus Albertus de Villiers.

Dated at Eldoret this 14th day of May, 1941.

S. R. GAUTAMA,

*Advocate for the said  
Philippus Albertus de Villiers.*

## GENERAL NOTICE No. 633

## NOTICE

NOTICE is hereby given that the partnership heretofore subsisting between Karamshi Panachand Shah, Raichand Panachand Shah and Bharmal Karamshi Shah carrying on business of General Merchants at Nairobi and elsewhere in the Colony of Kenya under the style or firm of Shah Karamshi Panachand and Company has been dissolved by mutual consent as from the 7th day of May, 1941, by the retirement of the said Bharmal Karamshi Shah therefrom.

All debts due to and owing by the said late firm will be received and paid by the said Karamshi Panachand Shah and Raichand Panachand Shah, continuing partners, who will continue to carry on the said business under the old style or firm of Shah Karamshi Panachand and Company.

Dated at Nairobi this 9th day of May, 1941.

PATEL &amp; SHAH,

*Advocates for the aforesaid Parties.*

*This notice cancels General Notice No. 598 appearing on page 327 of Official Gazette dated 20-5-41*

## GENERAL NOTICE No. 634

## SOUTH AFRICAN MUTUAL LIFE ASSURANCE SOCIETY

POLICY No. 356363 FOR SH. 3,000 ON THE LIFE OF  
CUSTODIO FERNANDES

APPLICATION having been made for a copy of the above policy, the original having been lost, notice is hereby given, that unless the original be produced at the office of this Society within three months from the date this advertisement first appeared, a copy will be issued.

By Order of the Board.

Capetown.

C. COSMO MONKHOUSE,  
*General Manager.*

## GENERAL NOTICE No. 635

## NOTICE

NOTICE is hereby given that the partnership heretofore subsisting between Ishwerbhai Tulsibhai Patel and Chhotabhai Ranchhodbhai Patel carrying on business of fuel and charcoal in Hazarat Road and Mincing Road, Nairobi, in the Colony of Kenya, under the style or firm name of Oriental Fuel Store, has, as from the 30th day of April, 1941, been dissolved by mutual consent by the retirement therefrom of the said Chhotabhai Ranchhodbhai Patel.

All debts due to and owing by the said firm will be received and paid by the said Ishwerbhai Tulsibhai Patel who will continue to carry on the said business under the same name and style of Oriental Fuel Store at the same places.

Dated at Nairobi this 22nd day of May, 1941.

C. R. PATEL,

*Retiring Partner.*

I. T. PATEL,

*Continuing Partner.*

Witness:—

B. T. Raval,

Clerk,

P.O. Box 1223, Nairobi.

### Statement of Assets and Liabilities as at the 30th November, 1940

## Part I—General Account

LIABILITIES				ASSETS													
	£	s.	cts.	£	s.	cts.		£	s.	cts.	£	s.	cts.	£	s.	cts.	
APPROPRIATED FUNDS																	
DEPOSITS :—																	
Atmaram Pandya Scholarship Fund .. .. .	177	17	75					Atmaram Pandya Scholarship Fund .. .. .	177	17	75						
Accountant General (Upkeep of Finch Hatton Grave) .. .. .	100	0	00					Accountant General (Upkeep of Finch Hatton Grave) .. .. .	100	0	00						
Indian Troops Fund .. .. .	159	0	58					Indian Troops Fund .. .. .	159	0	58						
Judicial Department .. .. .	13,025	6	70					Local Native Joint Investment Fund .. .. .	26,084	10	41						
Local Native Joint Investment Fund .. .. .	28,550	0	25					Maharaj Singh Fund .. .. .	24	1	08						
Local Native Joint Investment Fund Reserve .. .. .	1,318	0	04					Nairobi Municipality, Water Supply Sinking Fund .. .. .	17,054	2	24						
Maharaj Singh Fund .. .. .	24	1	08					Pensions Fund—Asiatic Widows' and Orphans' .. .. .	98,312	11	28						
Miscellaneous Funds .. .. .	54,542	8	15					Provident Fund—Asian Civil Service .. .. .	41,557	17	99						
Nairobi Municipality, Water Supply Sinking Fund .. .. .	17,054	2	24					Provident Fund—European Civil Service .. .. .	94,789	1	92						
Pensions Fund—Asiatic Widows' and Orphans' .. .. .	98,980	11	17					Registrar General, Public Trustee, etc. Funds .. .. .	87,991	13	76						
Provident Fund—Asian Civil Service .. .. .	40,809	2	23					Renewals Fund—Kisumu Water Works .. .. .	6,161	17	87						
Provident Fund—European Civil Service .. .. .	90,866	1	49					Renewals Fund—Mombasa Water Works .. .. .	21,047	5	26						
Registrar General, Public Trustee, etc., Funds .. .. .	125,540	13	86					Renewals Fund—Kitale Water Works .. .. .	2,175	5	15						
Renewals Fund—Kisumu Water Works .. .. .	6,161	17	87					Renewals Fund—Minor Water Works .. .. .	2,281	8	90						
Renewals Fund—Mombasa Water Works .. .. .	21,047	5	26					Savings Bank .. .. .	456,587	1	46						
Renewals Fund—Kitale Water Works .. .. .	2,175	5	15					Stamp Duty Reserve Fund .. .. .	58,469	4	63						
Renewals Fund—Minor Water Works .. .. .	2,281	8	90					Supplementary Sinking Fund .. .. .	45,331	4	99						
Savings Bank .. .. .	457,060	0	29					Samuel Cohen Fund .. .. .	19,512	12	19						
Savings Bank Earnings .. .. .	17,628	18	68														
Stamp Duty Reserve Fund .. .. .	58,479	10	68														
Supplementary Sinking Fund .. .. .	47,231	7	51														
Samuel Cohen Fund .. .. .	19,512	12	19														
Custodian of Enemy Property .. .. .	159,988	12	12														
Immigration .. .. .	4,705	0	00														
Tribal Police Fines Fund .. .. .	168	4	82														
Departmental Fines Funds .. .. .	2,206	3	49														
Levy Funds .. .. .	1,507	16	70														
Natives' Trust Fund .. .. .	6,493	17	42														
				1,277,795	6	62											
DEPOSITS :—								CASH ON FIXED DEPOSIT :—									
Miscellaneous .. .. .				232,088	18	47		Judicial Department .. .. .	4,946	12	00						
Colonial Development Fund .. .. .				10,809	11	14		Local Native Joint Investment Fund .. .. .	750	0	25						
Parliamentary Grant .. .. .				12,867	5	07		Miscellaneous Funds .. .. .	4,486	17	00						
WAR ACCOUNTS :—								Machakos Loan Redemption .. .. .	1,750	0	25						
Contributions to Military Expenditure (1939) .. .. .	68,839	8	52					Registrar General, Public Trustee, etc. Funds .. .. .	24,340	0	00						
Parliamentary Grant Re-equipment Loan .. .. .	277,000	0	00					Local Forces Institute Fund .. .. .	2,130	2	82						
War Office Expenditure .. .. .	620,000	0	00					Custodian of Enemy Property .. .. .	10,298	18	40						
Miscellaneous .. .. .	3,404	10	95														
Total Military (E. A. Force) .. .. .	969,243	19	47														
Royal Air Force .. .. .	96,794	1	32														
Tea Commissioner .. .. .	2,731	16	43														
				1,068,769	17	22		CASH ON CURRENT ACCOUNT :—									
DRAFTS .. .. .				2,377	1	28		Judicial Department .. .. .	8,078	14	70						
SUSPENSE :—								Registrar General, Public Trustee, etc. Funds .. .. .	13,209	0	10						
Investment Adjustment Account .. .. .				24	2	45		Stamp Duty Reserve Fund .. .. .	6	14	75						
Savings Bank Adjustment Account .. .. .				1,629	19	71		Supplementary Sinking Fund .. .. .	1,910	0	00						
LOAN FUNDS—UNSPENT BALANCES :—								Custodian of Enemy Property .. .. .	149,587	18	38						
£3,500,000 1928 Loan .. .. .	585	18	05														
£3,400,000 1930 Loan .. .. .	30,426	15	63														
£305,600 1933 Loan .. .. .	8,316	16	47														
£375,000 1936 Loan .. .. .	1,698	0	37														
				41,027	10	59											
TOTAL LIABILITIES (Exclusive of PUBLIC DEBT AND SINKING FUND AND LOANS FROM THE COLONIAL DEVELOPMENT FUND AMOUNTING TO £139,997) .. .. .				2,647,389	12	48											
Carried forward .. .. .																	
1,199,311 16 11																	

