



THE  
OFFICIAL GAZETTE  
OF THE  
COLONY AND PROTECTORATE OF KENYA.  
(SPECIAL ISSUE.)

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# Colony and Protectorate of Kenya.

## ORDINANCE.

No. 27 of 1926.

Assented to in His Majesty's name this 30th day of November, 1926.

EDWARD GRIGG,  
*Governor.*

### **An Ordinance Relating to the Custody of Children.**

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 Custody of Children Ordinance, 1926." Short title.

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

"Child" means a person under, or appearing to be under, the age of sixteen years;

"Parent" includes any person entitled to the custody of a child;

"Person" includes any school or institution.

3. Where the parent of a child applies to the Supreme Court for a writ or order for the production of the child, and the court is of opinion that the parent has abandoned or deserted the child, or that he has otherwise so conducted himself that the court should refuse to enforce his right to the custody of the child, the court may in its discretion decline to issue the writ or make the order. Power to Court as to production of child.

4. If at the time of the application for a writ or order for the production of the child the child is being brought up by another person, the Supreme Court may, in its discretion, if it orders the child to be given up to the parent, further order that the parent shall pay to such person the whole of the costs properly incurred in bringing up the child, or such portion thereof as shall seem to the court to be just and reasonable, having regard to all the circumstances of the case. Power to Court to order repayment of costs of bringing up child.

5. Where a parent has—

(a) abandoned or deserted his child; or

(b) allowed his child to be brought up by another person at that person's expense for such a length of time and under such circumstances as to satisfy the court that the parent was unmindful of his parental duties;

Court in making order to have regard to conduct of parent.

the court shall not make an order for the delivery of the child to the parent, unless the parent has satisfied the court that, having regard to the welfare of the child, he is a fit person to have the custody of the child.

Power to Court  
as to child's  
religious  
education.

6. Upon any application by the parent for the production or custody of a child, if the court is of opinion that the parent ought not to have the custody of the child, and that the child is being brought up in a different religion to that in which the parent has a legal right to require that the child should be brought up, the court shall have power to make such order as it may think fit to secure that the child be brought up in the religion in which the parent has a legal right to require that the child should be brought up. Nothing in this Ordinance contained shall interfere with or affect the power of the court to consult the wishes of the child in considering what order ought to be made, or diminish the right which any child now possesses to the exercise of its own free choice.

Disposal of  
child by order  
of Court.

7. (1) Where the parent of a child has been—

(a) convicted of committing, abetting or attempting to commit in respect of such child an offence mentioned in the Schedule to this Ordinance; or

(b) committed for trial for any such offence;

the Supreme Court or any subordinate court of the first class before whom the case may be brought may, either at the time when the parent is so convicted or committed for trial, and without requiring any new proceedings to be instituted for the purpose, or at any other time, if satisfied on inquiry that it is expedient so to deal with the child, order that the child be taken out of the custody, charge or care of the parent so convicted or committed for trial, and be committed to the care of any person named by the court (such person being willing to undertake such care), until the child attains the age of eighteen years, or for any shorter period, and the court making the order or any court of like jurisdiction may of its own motion, or on the application of any person, from time to time, by order renew, vary and revoke any such order.

Order void on  
acquittal.

(2) Where an order is made under this section in respect of a parent who has been committed for trial, then, if such parent is acquitted of the charge, or if the charge is dismissed for want of prosecution, the order shall forthwith be void, except with regard to anything that may have been lawfully done under it.

Powers of court  
in regard to  
children in  
certain cases.

8. (1) Where it is shown to the satisfaction of the Supreme Court or a subordinate court of the first class, on the application of any person—

(a) that a female child is, with the knowledge of her parent, exposed to the risk of seduction or prostitution, or of being unlawfully carnally known, or living a life of prostitution; or

(b) that any child is being persistently ill-treated or neglected by his parent; or

(c) that any child is persistently frequenting the company of any reputed thief or of any common or reputed prostitute;

the court may adjudge the parent of such child to execute a bond, with or without sureties, to exercise due care and supervision in respect of such child, or may order that the child be taken out of the custody, charge or care of such parent and be committed to the care of any person named by the

court (such person being willing to undertake such care), until the child attains the age of eighteen years, or for any shorter period, and the court making the order or any court of like jurisdiction may of its own motion, or on the application of any person, from time to time by order renew, vary, or revoke any such order.

(2) The provisions of the Criminal Procedure Ordinance Cap. 7. with respect to bonds to be of good behaviour (including the provisions as to the enforcement thereof) shall apply to bonds under this section.

9. Every order under section 7 or section 8 shall be in writing, and any such order may be made by the court in the absence of the child; and the consent of any person to undertake the care of a child in pursuance of any such order shall be proved in such manner as the court may think sufficient to bind him. Order, how made.

10. The Supreme Court or a subordinate court of the first class may at any time on the application of the person to whose care any female child is committed under section 7 or section 8, and with the consent of such child, extend the period for which the child was so committed until she attains the age of twenty-one years. Power to extend period of custody in case of female child.

11. The Governor may at any time in his discretion discharge a child from the care of any person to whose care such child is committed in pursuance of section 7 or section 8, either absolutely or on such conditions as the Governor may approve. Discharge.

12. The Governor, in any case where it appears to him to be for the benefit of a child who has been committed to the care of any person in pursuance of section 7 or section 8, may empower such person to procure the emigration of the child, but, except with such authority, no person to whose care a child is so committed shall procure or allow his emigration. Emigration.

13. Any person to whose care a child is committed under section 7 or section 8 shall, whilst the order is in force, have the like control over the child as if he were the parent of such child; and if any person— Control of child committed to any person under order of court.

(a) knowingly assists or induces, directly or indirectly, a child to escape from the person to whose care such child is so committed; or

(b) knowingly harbours, conceals, or prevents from returning to such person, a child who has so escaped, or knowingly assists in so doing;

he shall be liable to a fine which may extend to twenty pounds, or to imprisonment of either description for a term which may extend to three months, or to both such fine and imprisonment.

14. The Governor in Council may make rules in relation to children committed to the care of any person and to the duties of such persons with respect to such children. Power to make rules

## SCHEDULE.

Any of the following offences punishable under the Indian Penal Code :—

Abandonment;  
 Abduction;  
 Assault;  
 Buying or selling for purposes of prostitution;  
 Carnal intercourse;  
 Criminal force;  
 Culpable homicide;  
 Exposure;  
 Enticing;  
 Grievous hurt;  
 Hurt;  
 Kidnapping;  
 Rape;  
 Seduction;  
 Unnatural offence.

Cap. 78.

Any offence punishable under the Criminal Law Amendment Ordinance.

## ORDINANCE.

No. 28 OF 1926.

Assented to in His Majesty's name this 30th day of November, 1926.

EDWARD GRIGG,  
*Governor.*

**An Ordinance to Authorise the Aggregation of Service in the Police and Prisons Services for the Purpose of the Award of Gratuities.**

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

Short title.

**1.** This Ordinance may be cited as "the Police and Prisons Officers (Gratuities) Ordinance, 1926."

Aggregation for purpose of gratuities of service in the Police and Prisons.

**2.** For the purpose of the award of gratuities under any enactment for the time being in force under which gratuities may be awarded to Police and Prisons Officers, a Police or Prisons Officer who has served partly in the Police and partly in the Prisons service, whether such service has been performed wholly in the Colony or partly in the Colony and partly in any territory service in which counts as service in the Colony, shall be allowed to count such combined service as if it had been performed wholly in the Police service or wholly in the Prisons service.

## ORDINANCE.

No. 29 OF 1926.

Assented to in His Majesty's name this 30th day of November, 1926.

EDWARD GRIGG,

*Governor.***An Ordinance Relating to Statutory Declarations.**

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 Statutory Short title. Declarations Ordinance, 1926.”

2. It shall be lawful for any Magistrate, Justice of the Peace, or Commissioner for Oaths to take the declaration of any person voluntarily making and subscribing the same before him in the Form in the Schedule to this Ordinance. Power to take declarations.

3. Whenever any declaration shall be made and subscribed by any person under and in pursuance of the provisions of this Ordinance, such fees or fee as would have been due and payable on the taking or making any legal oath, solemn affirmation, or affidavit shall be in like manner due and payable upon making and subscribing such declaration. Fees payable on declarations.

4. A declaration made under this Ordinance may be referred to in any Ordinance or other legal document as a Statutory Declaration. Mode of describing declaration.

5. If any person knowingly and wilfully makes any statement which is false in a material particular in a Statutory Declaration he shall be liable on conviction to imprisonment of either description for a term not exceeding two years or to a fine not exceeding one hundred pounds, or to both such imprisonment and fine. Penalty.

## SCHEDULE.

I, A.B., do solemnly and sincerely declare as follows :— (Section 2.)

[Here state the matters declared.]

I make this declaration conscientiously believing the same to be true and according to the Statutory Declarations Ordinance, 1926.

## ORDINANCE.

No. 30 OF 1926.

Assented to in His Majesty's name this 30th day of November, 1926.

EDWARD GRIGG,  
*Governor.*

**An Ordinance to Amend the Interpretation and General Clauses Ordinance.**

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

Short title.

1. This Ordinance may be cited as "the Interpretation and General Clauses (Amendment) Ordinance, 1926," and shall be read as one with the Interpretation and General Clauses Ordinance (Chapter 1 of the Revised Edition), hereinafter referred to as "the Principal Ordinance."

Amendment of section 2 of the Principal Ordinance.

2. (1) The following shall be inserted as paragraph (24a) of section 2 of the Principal Ordinance :—

"(24a) 'Native Reserve' shall include any area declared to be a Native Reserve under the provisions of the Crown Lands Ordinance."

Cap. 140.

(2) Paragraph (36) of section 2 of the Principal Ordinance is hereby repealed, and in lieu thereof shall be read the following :—

"(36) 'Statutory declaration' shall mean a declaration made by virtue of the Statutory Declarations Ordinance, 1926."

Effect of repeal of Ordinance on rules, etc., made under it.

3. Where any Ordinance or part of an Ordinance is repealed, all proclamations, rules, by-laws, orders and notices issued under or made in virtue thereof shall remain in force so far as they are not inconsistent with the repealing Ordinance and, unless the contrary intention appears, until they shall have been revoked or have been repealed by proclamations, rules, by-laws, orders or notices, as the case may be, issued or made under the provisions of the said repealing Ordinance.

## ORDINANCE.

No. 31 OF 1926.

Assented to in His Majesty's name this 31st day of December, 1926.

EDWARD GRIGG,  
*Governor.*

**An Ordinance to Amend the Criminal Procedure Ordinance.**

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

Short title.

1. This Ordinance may be cited as "the Criminal Procedure (Amendment) Ordinance, 1926," and shall be read as one with the Criminal Procedure Ordinance (Chapter 7 of the Revised Edition), hereinafter referred to as "the Principal Ordinance."

2. Section 167 of the Principal Ordinance is hereby repealed and the following section substituted therefor:—

Power to  
dispense with  
personal  
attendance  
of accused.

“167. (1) Whenever a magistrate issues a summons he may if he see reason so to do and shall when the offence with which the accused is charged is punishable only by fine or only by fine and/or imprisonment not exceeding three months, dispense with the personal attendance of the accused provided that he pleads guilty in writing or appears by an advocate.

(2) But the magistrate inquiring into or trying the case may, in his discretion, at any subsequent stage of the proceedings, unless the accused has pleaded guilty, direct the personal attendance of the accused, and, if necessary, enforce such attendance in manner hereinbefore provided.

(3) Whenever the attendance of an accused has been so dispensed with and his attendance is subsequently required, the costs of any adjournment for such purpose shall be borne in any event by the accused.”

## ORDINANCE.

No. 32 OF 1926

Assented to in His Majesty's name this 31st day of December, 1926.

EDWARD GRIGG,

Governor.

### **An Ordinance to Apply a Sum of Money for the Service of the Year ending the 31st day of December, 1927.**

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 Appropriation Ordinance, 1926.” Short title.

2. The Public Revenue for the year 1927, and other funds of the Colony and Protectorate of Kenya, are hereby charged towards the service of the year ending the thirty-first day of December, one thousand nine hundred and twenty-seven, with a sum of two million, five hundred and seventy thousand, and sixty-four pounds. Public Revenue charged.

3. The money granted by this Ordinance shall be applied for the purposes and services expressed in the Schedule annexed hereto. Application of money granted.



Treasurer's  
authority for  
payment.

4. The Treasurer of the Colony and Protectorate of Kenya is hereby authorised and required from time to time upon the Warrant or Order of the Governor to pay out of the Revenue and other funds of the Colony and Protectorate of Kenya, for the several services specified in the Schedule, the said sum of two million, five hundred and seventy thousand, and sixty-four pounds, which will come in course of payment during the year ending on the thirty-first day of December, one thousand nine hundred and twenty-seven.

### SCHEDULE.

	£
I. Public Debt Funded ... ..	365,000
II. Rent and Interest to H.H. the Sultan of Zanzibar ... ..	16,000
III. Pensions and Gratuities ... ..	93,000
IV. His Excellency the Governor ... ..	16,081
V. Conference of East African Governors ... ..	2,015
VI. Secretariat and Legislative Council ... ..	21,328
VII. "Official Gazette" and Printing ... ..	24,923
VIIa. "Official Gazette" and Printing— Extraordinary ... ..	5,280
VIII. Administration ... ..	265,984
VIIIa. Administration—Extraordinary ... ..	300
IX. Treasury ... ..	24,105
X. Customs Department ... ..	43,504
XI. Port and Marine Departments ... ..	—
XII. Audit Department ... ..	17,059
XIII. Judicial Department ... ..	25,208
XIV. Registrar-General's Department ... ..	3,736
XV. Legal Department ... ..	9,975
XVI. Police ... ..	147,717
XVII. Prisons ... ..	44,391
XVIII. Medical Department ... ..	198,265
XIX. Education ... ..	140,962
XIXa. Education—Extraordinary ... ..	10,351
XX. Military ... ..	128,465
XXI. Post Office and Telegraphs ... ..	145,696
XXIa. Post Office and Telegraphs— Extraordinary ... ..	5,440
XXII. Agricultural Department ... ..	121,532
XXIIa. Agricultural Department— Extraordinary ... ..	1,650
XXIII. Forest Department ... ..	34,400
XXIV. Game Department ... ..	9,705
XXV. Land Department ... ..	43,029
XXVI. Miscellaneous Services ... ..	72,484
XXVII. Interest ... ..	170,000
XXVIII. Public Works Department ... ..	91,113
XXIX. Public Works—Recurrent ... ..	169,190
XXX. Public Works—Extraordinary ... ..	97,176
XXXI. Trade Information and Publicity Bureau ... ..	5,000
Total ... ..	£2,570,064

## ORDINANCE.

No. 33 OF 1926.

Assented to in His Majesty's name this 31st day of December, 1926.

EDWARD GRIGG,  
Governor.

**An Ordinance to make Provision for the Payment  
of a Tax for Purposes of European Education.**

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 European Education Tax Ordinance, 1926." Short title.

2. In this Ordinance, unless inconsistent with the Interpretation.  
context :—

" The tax " means the tax prescribed by this Ordinance ;

" District Commissioner " includes an assistant district commissioner ;

" European " means a male person of European origin or descent ;

" Temporary visit " means a visit to the Colony not exceeding six months in duration.

3. There shall be paid in every year by every European a tax of thirty shillings to be called " the European Education Tax." European Education Tax.

4. (1) The tax shall be paid on or before the thirty-first day of March in each year : Tax, when payable.

Provided that—

(a) any European who is not residing in the Colony on the first day of January, or who, although residing in the Colony on that date, leaves the Colony before the thirty-first day of March without having paid the tax for that year, shall pay such tax within one month after his arrival in or return to the Colony, as the case may be ; and

(b) any European who arrives in the Colony after the thirtieth day of June in any year and who has not previously resided in the Colony during the same year shall be required to pay only half the amount of the tax.

(2) Any European who fails to pay the tax within one month after the thirty-first day of March, or within one month after his arrival in or return to the Colony, as the case may be, shall be liable to pay double the amount of the tax in respect of which he is in default and in lieu thereof : Provided that such liability shall not accrue if such European can show that the default was due to causes beyond his control. Tax doubled if not paid within one month.

Where and to whom tax to be paid.

5. The tax shall be paid by the person liable to pay the same to a district commissioner at the office of the officer to whom payment is made.

District commissioner to give receipt in the prescribed form.

6. A district commissioner shall give to the person paying the tax a receipt in the prescribed form.

Person paying tax to provide information in preparing the receipt and if required shall attend at the office for such purpose.

7. Every person paying the tax shall furnish the officer to whom payment is made with such information as may be required by him in preparing a receipt in the prescribed form, and shall, if required by such officer, attend personally at the office of such officer for such purpose.

Penalty for furnishing false particulars or refusing to attend or give information when required.

8. Any person who shall wilfully furnish a district commissioner with false particulars as to any of the information required by such officer in preparing a receipt, or who, on being required to attend at the office of a district commissioner, shall neglect or refuse to attend or attending, shall neglect or refuse to furnish any information required as aforesaid, shall, on conviction, be liable to a fine not exceeding fifteen pounds, or to imprisonment for a term not exceeding two months.

Magistrate may call on defaulter to appear and show cause why he should not pay the tax.

9. Whenever any person shall make default in the payment of the tax due and payable by him any magistrate having jurisdiction in the district or place in which the person in default is for the time being staying or residing, may issue a summons directing the defaulter to attend before him, at a time to be named in the summons, to show cause why he should not be ordered to pay the amount due as a judgment debt.

Magistrate may order person in default to pay amount of tax and costs into Court.

10. If a summons for enabling a defaulter to show cause as mentioned in the last preceding section is issued, it shall be lawful for the magistrate on the date named in the summons or at any other date to which the hearing may be adjourned, to order him to pay into Court the amount of the unpaid tax, and such costs and expenses as are for this purpose from time to time fixed by the Governor, or to order him to pay into Court any part of such amount which the magistrate may deem the defaulter able to pay or arrange for paying, within seven days of the order or within such extended time as may be determined by the magistrate, and either in a lump sum or by instalments.

Imprisonment for failure to obey order.

11. (1) If the person summoned as aforesaid fails to comply with the summons without lawful excuse or if he makes default in payment into Court, in the manner aforesaid, it shall be lawful for the magistrate to commit such person to prison, without hard labour, for a term not exceeding six weeks or until payment of the sum ordered to be paid (if paid before the expiration of such term): Provided that no such committal shall be ordered for default in payment as aforesaid unless it be proved to the satisfaction of the magistrate that the person making the default either has, or has had since the date of the order, the means to pay the sum in respect of which he has made default, and has refused or neglected, or refuses and neglects to pay the same.

Proviso.

(2) Proof of the means of the person making default may be given in such manner as the magistrate thinks just, and, for the purpose of such proof, the debtor and any witnesses may be summoned and their attendance enforced by the same processes as in cases in which the magistrate has jurisdiction in civil matters, and such debtor and witnesses may be examined on oath.

Proof as to means of defaulter.

(3) Every order of committal under this section shall be issued, obeyed, and executed in manner similar to commitments by a Court in the exercise of jurisdiction in civil cases.

Order of committal.

(4) Imprisonment under this section shall not operate as a satisfaction or extinguishment of the judgment debt.

Imprisonment not to extinguish liability.

(5) The amount of any tax due and unpaid, and the sum (if any) ordered to be paid for costs and expenses under section 10, may, at any time, be levied by the attachment and sale, under the orders of a magistrate, of the movable property of the defaulter in like manner as if the same were payable under a decree of a civil court, and a magistrate is hereby empowered to issue such order either on his own motion or on the application of any district commissioner.

Tax, etc., unpaid leviable by attachments and sale of movable property.

12. In the event of the defaulter paying the whole amount ordered to be paid as aforesaid and the cost and expenses of or in connection with any attachment ordered, the magistrate, if a district commissioner, shall grant to the person paying a receipt in the prescribed form, for the amount of the tax paid, or, if not a district commissioner, shall remit to a district commissioner the amount so paid after deducting therefrom such part thereof as may represent the Court costs, and the district commissioner, on the receipt of such sum shall grant to the person who shall have paid the same a receipt in the prescribed form.

Debtor paying whole of amount ordered to be paid.

13. (1) A district commissioner may, at any time, require any European to produce the receipt granted to such European for the payment of the tax last payable and a district commissioner may retain any receipt produced for such time as he may consider necessary for the purpose of identifying the person named therein with the person producing the same.

District commissioner may require production of receipt for tax.

(2) A district commissioner may require any European who refuses or neglects to produce his receipt when requested to furnish him with information as to the office at which he has paid his tax last payable, and with such further information as the district commissioner may require for the purpose of ascertaining whether such European has paid such tax.

If receipt not produced information required to be furnished to district commissioner.

(3) Any European who, without lawful excuse, shall neglect or refuse to produce his receipt when required as aforesaid, or who, having failed or refused to produce his receipt, shall fail to furnish the information which may be required of him under the preceding sub-section, shall, on conviction, be liable to a fine not exceeding seven pounds ten shillings or to imprisonment for a term not exceeding one month.

Penalty for refusing to produce receipt or give information.

(4) Evidence of the non-production of a receipt for the payment of a tax upon requisition being made as aforesaid shall, in and for the purposes of any proceedings for the recovery of such tax, be *prima facie* evidence that the tax has not been paid.

Non-production of receipt to be *prima facie* evidence of non-payment of tax.

Penalty for producing a receipt granted to some other person or for giving false information.

(5) Any European who, being required by a district commissioner to produce his receipt, shall produce a receipt granted to some other person, or, who, having failed or refused to produce his receipt, shall furnish a district commissioner with any false particulars as to any of the information which may be required of him under sub-section (2) of this section, shall, on conviction, be liable to a fine not exceeding forty-five pounds, or to imprisonment of either description for a term not exceeding six months.

Power of Governor to remit or refund the tax.

14. The Governor may by writing under his hand order that any person or class of persons or the inhabitants of any district, area or place shall be exempt from payment of the whole or any portion of the tax leviable under this Ordinance and may in like manner rescind or alter any such order.

Persons exempt.

15. There shall be exempted from the payment of the tax under this Ordinance the persons following—

- (a) every person under the age of eighteen;
- (b) a person on a temporary visit to the Colony, provided that he is not the owner or lessee of land in the Colony, and is not engaged in any employment or business in the Colony.

Burden of proof of exemption.

16. The burden of proof of exemption from the tax shall lie on the party claiming the exemption.

Power to make rules.

17. The Governor may, from time to time, make rules prescribing the form of the receipt to be granted under this Ordinance, and generally for the better carrying out of the purposes of this Ordinance, and may attach penalties not exceeding a fine of seven pounds ten shillings for the breach of any such rule.

Commencement.

18. This Ordinance shall commence and come into operation on the first day of January, 1927.

## ORDINANCE.

No. 34 OF 1926.

Assented to in His Majesty's name this 31st day of December, 1926.

EDWARD GRIGG,  
*Governor.*

### **An Ordinance to make Provision for the Payment of a Tax for Purposes of Asiatic Education.**

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

Short title.

1. This Ordinance may be cited as "the Asiatic Education Tax Ordinance, 1926."

Interpretation.

2. In this Ordinance, unless inconsistent with the context :—

"The tax" means the tax prescribed by this Ordinance;

"District Commissioner" includes an assistant district commissioner;

" Asiatic " means a male person of Asiatic race or origin but shall not include an Arab or a Somali;

" Temporary visit " means a visit to the Colony not exceeding six months in duration.

3. There shall be paid in every year by every Asiatic a tax of twenty shillings to be called " the Asiatic Education Tax."

Asiatic  
Education Tax.

4. (1) The tax shall be paid on or before the thirty-first day of March in each year :

Tax, when  
payable.

Provided that—

(a) any Asiatic who is not residing in the Colony on the first day of January, or who, although residing in the Colony on that date, leaves the Colony before the thirty-first day of March without having paid the tax for that year, shall pay such tax within one month after his arrival in or return to the Colony, as the case may be; and

(b) any Asiatic who arrives in the Colony after the thirtieth day of June in any year and who has not previously resided in the Colony during the same year shall be required to pay only half the amount of the tax.

(2) Any Asiatic who fails to pay the tax within one month after the thirty-first day of March, or within one month after his arrival in or return to the Colony, as the case may be, shall be liable to pay double the amount of the tax in respect of which he is in default and in lieu thereof: Provided that such liability shall not accrue if such Asiatic can show that the default was due to causes beyond his control.

Tax doubled  
if not paid  
within one  
month.

5. The tax shall be paid by the person liable to pay the same to a district commissioner at the office of the officer to whom payment is made.

Where and to  
whom tax to be  
paid.

6. A district commissioner shall give to the person paying the tax a receipt in the prescribed form.

District  
Commissioner  
to give receipt  
in the pre-  
scribed form.

7. Every person paying the tax shall furnish the officer to whom payment is made with such information as may be required by him in preparing a receipt in the prescribed form, and shall, if required by such officer, attend personally at the office of such officer for such purpose.

Person paying  
tax to provide  
information in  
preparing the  
receipt and if  
required shall  
attend at the  
office for such  
purpose.

8. Any person who shall wilfully furnish a district commissioner with false particulars as to any of the information required by such officer in preparing a receipt, or who, on being required to attend at the office of a district commissioner, shall neglect or refuse to attend or attending, shall neglect or refuse to furnish any information required as aforesaid, shall, on conviction, be liable to a fine not exceeding fifteen pounds, or to imprisonment for a term not exceeding two months.

Penalty for  
furnishing false  
particulars or  
refusing to  
attend or give  
information  
when required.

9. Whenever any person shall make default in the payment of the tax due and payable by him any magistrate having jurisdiction in the district or place in which the person in default is for the time being staying or residing, may issue a summons directing the defaulter to attend before him, at a time to be named in the summons, to show cause why he should not be ordered to pay the amount due as a judgment debt.

Magistrate may  
call on defaulter  
to appear and  
show cause why  
he should not  
pay the tax.

Magistrate may order person in default to pay amount of tax and costs into court.

10. If a summons for enabling a defaulter to show cause as mentioned in the last preceding section is issued, it shall be lawful for the magistrate on the date named in the summons or at any other date to which the hearing may be adjourned to order him to pay into Court the amount of the unpaid tax, and such costs and expenses as are for this purpose from time to time fixed by the Governor, or to order him to pay into Court any part of such amount which the magistrate may deem the defaulter able to pay or arrange for paying, within seven days of the order or within such extended time as may be determined by the magistrate, and either in a lump sum or by instalments.

Imprisonment for failure to obey order.

11. (1) If the person summoned as aforesaid fails to comply with the summons without lawful excuse or if he makes default in payment into Court, in the manner aforesaid, it shall be lawful for the magistrate to commit such person to prison, without hard labour, for a term not exceeding six weeks or until payment of the sum ordered to be paid (if paid before the expiration of such term): Provided that no such committal shall be ordered for default in payment as aforesaid unless it be proved to the satisfaction of the magistrate that the person making the default either has, or has had since the date of the order, the means to pay the sum in respect of which he has made default, and has refused or neglected, or refuses and neglects, to pay the same.

Proviso.

Proof as to means of defaulter.

(2) Proof of the means of the person making default may be given in such manner as the magistrate thinks just, and, for the purpose of such proof, the debtor and any witnesses may be summoned and their attendance enforced by the same processes as in cases in which the magistrate has jurisdiction in civil matters, and such debtor and witnesses may be examined on oath.

Order of committal.

(3) Every order of committal under this section shall be issued, obeyed, and executed in manner similar to commitments by a Court in the exercise of jurisdiction in civil cases.

Imprisonment not to extinguish liability.

(4) Imprisonment under this section shall not operate as a satisfaction or extinguishment of the judgment debt.

Tax, etc., unpaid leviable by attachments and sale of movable property.

(5) The amount of any tax due and unpaid, and the sum (if any) ordered to be paid for costs and expenses under section 10, may, at any time, be levied by the attachment and sale, under the orders of a magistrate, of the movable property of the defaulter in like manner as if the same were payable under a decree of a civil court, and a magistrate is hereby empowered to issue such order either on his own motion or on the application of any district commissioner.

Debtor paying whole of amount ordered to be paid.

12. In the event of the defaulter paying the whole amount ordered to be paid as aforesaid and the cost and expenses of or in connection with any attachment ordered, the magistrate, if a district commissioner, shall grant to the person paying a receipt in the prescribed form, for the amount of the tax paid, or, if not a district commissioner, shall remit to a district commissioner the amount so paid after deducting therefrom such part thereof as may represent the Court costs, and the district commissioner, on the receipt of such sum shall grant to the person who shall have paid the same a receipt in the prescribed form.

**13.** (1) A district commissioner may, at any time, require any Asiatic to produce the receipt granted to such Asiatic for the payment of the tax last payable and a district commissioner may retain any receipt produced for such time as he may consider necessary for the purpose of identifying the person named therein with the person producing the same.

District commissioner may require production of receipt for tax.

(2) A district commissioner may require any Asiatic who refuses or neglects to produce his receipt when requested to furnish him with information as to the office at which he has paid his tax last payable, and with such further information as the district commissioner may require for the purpose of ascertaining whether such Asiatic has paid such tax.

If receipt not produced information required to be furnished to district commissioner.

(3) Any Asiatic, who without lawful excuse, shall neglect or refuse to produce his receipt when required as aforesaid, or who, having failed or refused to produce his receipt, shall fail to furnish the information which may be required of him under the preceding subsection, shall, on conviction, be liable to a fine not exceeding seven pounds ten shillings or to imprisonment for a term not exceeding one month.

Penalty for refusing to produce receipt or give information.

(4) Evidence of the non-production of a receipt for the payment of a tax upon requisition being made as aforesaid shall, in and for the purposes of any proceedings for the recovery of such tax, be *prima facie* evidence that the tax has not been paid.

Non-production of receipt to be *prima facie* evidence of non-payment of tax.

(5) Any Asiatic who, being required by a district commissioner to produce his receipt, shall produce a receipt granted to some other person, or, who, having failed or refused to produce his receipt, shall furnish a district commissioner with any false particulars as to any of the information which may be required of him under subsection (2) of this section, shall, on conviction, be liable to a fine not exceeding forty-five pounds or to imprisonment of either description for a term not exceeding six months.

Penalty for producing a receipt granted to some other person or for giving false information.

**14.** The Governor may by writing under his hand order that any person or class of persons or the inhabitants of any district, area or place shall be exempt from payment of the whole or any portion of the tax leviable under this Ordinance and may in like manner rescind or alter any such order.

Power of Governor to remit or refund the tax.

**15.** There shall be exempted from the payment of the tax under this Ordinance the persons following—

Persons exempt.

- (a) every person under the age of eighteen;
- (b) a person on a temporary visit to the Colony, provided that he is not the owner or lessee of land in the Colony, and is not engaged in any employment or business in the Colony.

**16.** The burden of proof of exemption from the tax shall lie on the party claiming the exemption.

Burden of proof of exemption.

**17.** The Governor may, from time to time, make rules prescribing the form of the receipt to be granted under this Ordinance, and generally for the better carrying out of the purposes of this Ordinance, and may attach penalties not exceeding a fine of seven pounds ten shillings for the breach of any such rule.

Power to make rules.

**18.** This Ordinance shall commence and come into operation on the first day of January, 1927.

Commencement.