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(2) The Governor in Council may from time to time, by order, vary the sliding scale or the conditions set out in the Schedule.

The Schedule to the Principal Ordinance which it is proposed to repeal :—

#### SCHEDULE.

##### BASIS OF TAXATION.

The tax shall be calculated on the sliding scale below according to the closing price on the Liverpool Cotton Exchange on the 14th, 15th or 16th day of December of the previous year, whichever shall be the last day on which business is done in respect of June American " Middling " futures :—

<i>Price in pence per lb.</i>	<i>Tax in cents per lb.</i>
4.50 pence or under ... ..	None.
From 4.51 pence to 5.25 pence inclusive ...	1 cent.
" 5.26 " " 5.50 " "	1½ cents.
" 5.51 " " 6.00 " "	2 "
" 6.01 " " 6.50 " "	2½ "
" 6.51 " " 7.00 " "	3 "
" 7.01 " " 7.50 " "	3½ "
" 7.51 " " 8.00 " "	4 "
" 8.01 " " 9.00 " "	5 "
9.01 pence and over ... ..	6 "

## GOVERNMENT NOTICE No. 667

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

J. F. G. TROUGHTON,  
*Acting Clerk of the Legislative Council.*

**A Bill to Amend the Cotton (Tax) Ordinance.**

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 Cotton (Tax) (Amendment) Ordinance, 1934, and shall be read as one with the Cotton (Tax) Ordinance (Chapter 60 of the Revised Edition) as amended by the Cotton (Tax) (Amendment) Ordinance, 1927, hereinafter together referred to as the Principal Ordinance. Short title.  
No. 2 of 1927.

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 Section 2 of the Principal Ordinance is hereby repealed and the following section is substituted therefor :— Repeal and replacement of section 2 of the Principal Ordinance.

“2. (1) A tax shall be payable in respect of all cotton ginned in any part of the Colony to which this Ordinance applies. Tax.

(2) The tax shall be such amount as the Governor in Council shall from time to time proclaim as being payable in respect of cotton ginned in the various provinces and districts of the Colony.

(3) The Governor in Council may at any time by proclamation vary the amount of the tax payable in all or any such provinces and districts.”

3. The Schedule to the Principal Ordinance, as repealed and replaced by Government Notice No. 29 of 1933, is hereby repealed. Repeal of Schedule.

**OBJECTS AND REASONS.**

This Bill amends the Principal Ordinance by providing for the imposition from time to time of a cotton tax by the Governor in Council.

2. Power is given to vary the amount of tax payable and to fix rates for the various provinces and districts of the Colony, if necessary.

3. The objects of this proposed legislation are where possible to achieve uniformity in taxation with Uganda and to enable suitable differentiation to be made between the different cotton-growing areas of the Colony having regard to their seasons, conditions and development.

4. No expenditure of public moneys will be involved if the provisions of this Bill become law.