



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 XLIX—No. 3

NAIROBI, January 21, 1947

Price 50 Cents

Registered as a Newspaper at the G P O

Published every Tuesday

CONTENTS

OFFICIAL GAZETTE

Govt Notice No —	PAGE
63—Appointments, etc	29
64—Appointments, etc, K U R & H	29
65—Nanyuki Township Committee—Appointments	29
66 67—Bills for introduction into the Legislative Council —	
A Bill to Amend the Excess Profits Tax Ordinance, 1941	30
A Bill to Amend the Income Tax Ordinance, 1940	40
68—Departures	40
69-70—Obituary	41
71—Vacancy—Posts and Telegraphs Department	41
72—The Efficiency Decoration	41
73-74—The Trading with the Enemy Ordinance—Orders	41
75—The Land and Water Preservation Ordinance—Appointment	41
76—New Year Honours List, 1947	41
77-78—The Prisons Ordinance—Appointment, etc	41
79—The Trout Protection Ordinance—Notice	42
80—General Salary Review—Commission	42
81—European Settlement Board—Appointment	42
82—The Compulsory National Service (Auxiliary Police Force) Regulations—Appointment	42

OFFICIAL GAZETTE—Contd

Govt Notice No —	PAGE
83—Police Medal for Gallantry—Award	42
84—The Marriage Ordinance—Appointment	42
85—Italian Representative	42
General Notices Nos 77-126	42

SUPPLEMENT No 3

<i>Proclamations Rules and Regulations, 1947</i>	
Proclamation No 2—The Cattle Cleansing Ordinance	21
Govt Notice No —	
86—The Defence (Control of Prices) Regulations, 1945—Additions to Schedule	22
87—The Customs Management (Export Control) (Amendment) Order, 1947	22
88—The Meatless Days (Revocation) Order, 1947	23
89—The Traffic (Amendment) Rules, 1947	23
90—The Motor Vehicles Insurance (Third Party Risks) Ordinance	23
91—The Increased Production of Crops (Guaranteed Minimum Returns and Grants) Rules, 1947	24

CORRIGENDUM

Special Issue of the Official Gazette dated 16th December, 1946 Registers of Voters—Revision—
Indian Voters—Eastern Electoral Area—
for B 427 Bhagat Singh Basant Singh read B 427 Bhagat Singh Biant Singh

GOVERNMENT NOTICE No 63

APPOINTMENTS

COLIN HARDWICK THORNLEY Administrative Secretary, to be Acting Deputy Chief Secretary, Secretariat, with effect from the 20th January, 1947

NORMAN FREDERICK STEWART ANDREWS OBE Deputy Financial Secretary, to be Acting Administrative Secretary, Secretariat with effect from the 20th January, 1947

EDWARD JAMES PETRIE Assistant Financial Secretary, to be Acting Deputy Financial Secretary, Secretariat with effect from the 20th January, 1947

WILFRED PADLEY OBE District Officer, to be Acting Assistant Financial Secretary, Secretariat with effect from the 20th January, 1947

MAJOR E W TEMPLE-BOREHAM MC to be Assistant Game Warden with effect from the 1st June, 1946

JAMES LESLIE SIM to be Control Officer, Game Department, with effect from the 19th August, 1946

ALAN LOADER MAFFEY to be Assistant Fish Warden, Game Department, with effect from the 16th September, 1946

DOUGLAS FRANKLIN SMITH to be Assistant Fish Warden, Game Department, with effect from the 16th November, 1946

PETER KEMPTON BOND to be Assistant Auditor with effect from the 17th December, 1946

HARLEY LONSDALE SUNSHINE to be Acting Senior Postmaster with effect from the 23rd December, 1946

PETER HINDLEY BROWN to be District Officer, Central Kavirondo District, Nyanza Province, with effect from the 27th December, 1946

APPOINTMENTS—Contd

ROWLAND GWYN DAVIES MRCS LRCP (LOND, 1943) MB BS (LOND, 1943), to be Medical Officer of Health, Teita and Taveta Sub-districts, including contained townships, with effect from the 6th January, 1947

DONALD WILLIAM ALFRED STONES to be District Officer, South Kavirondo District, Nyanza Province, with effect from the 27th December, 1946

PROMOTION

ERNEST BEAUMONT, D V S M M R C V S Senior Veterinary Officer, to be Director of Veterinary Services with effect from the 8th of December, 1946

C H THORNLEY,
Acting Deputy Chief Secretary

GOVERNMENT NOTICE No 64

KENYA AND UGANDA RAILWAYS AND HARBOURS

REGINALD PLUMER WALKER assumed the duties of Chief Accountant with effect from the 8th January, 1947

JOHN HAROLD BALDWIN Acting Chief Accountant, reverted to his substantive rank of Chief Assistant to the General Manager with effect from 8th January, 1947

C B A DARLING
Secretary to the High Commissioner for Transport

GOVERNMENT NOTICE No 65

NANYUKI TOWNSHIP COMMITTEE

APPOINTMENTS

IN EXERCISE of the powers thereunto enabling me, I hereby appoint the following to be members of the Nanyuki Township Committee for the year 1947 —

The District Commissioner, Nyeri (*Chairman*),
Mrs R Gascoigne, P O Nanyuki,
Colonel G A P Maxwell, P O Nanyuki
Commander L Hook, P O Nanyuki
A R Barlow, Esq, P O Nanyuki
Mr J M Patel, P O Nanyuki,
Mr Mela Singh, P O Nanyuki

Nyeri
17th January, 1947

P WYN HARRIS,
*Provincial Commissioner
Central Province, Nyeri*

GOVERNMENT NOTICE No 66

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

R TATTON BROWN,
Acting Clerk to the Legislative Council

**A BILL TO AMEND THE EXCESS PROFITS
TAX ORDINANCE, 1941**

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

Short title

No 14 of 1941

Amendment of
section 2 of the
principal OrdinanceAmendment of
section 6 of
the principal
Ordinance"Exceptional
depreciation

1. This Ordinance may be cited as the Excess Profits Tax (Amendment) Ordinance, 1947, and shall be read as one with the Excess Profits Tax Ordinance, 1941 hereinafter referred to as the principal Ordinance

2. Section 2 of the principal Ordinance is hereby amended by inserting, in their proper alphabetical order, the following definitions —

" 'net amount' means in relation to a post-war refund, the gross amount thereof less the income tax or the income tax and surtax ascribable to the payment of the refund, the amount so ascribable being ascertained on the basis that the refund is to be treated as the highest part of the income of the person to whom the payment is made,

'the original business' means, in relation to a post-war refund the business tax on the profits of which is or is to be refunded,"

3. Section 6 of the principal Ordinance is hereby amended—

(a) by inserting immediately after the proviso to sub-section (8) thereof the following new paragraph —

"Where a deduction has been authorized under the provisions of this sub-section by the Board of Referees in respect of any business, and either the expenditure in respect of which the deduction was authorized has not been incurred before the thirty-first day of December, 1947, or any asset upon which the expenditure has been incurred has not been fully employed in the business before such date, the deduction shall not be taken into account in computing the total excess profits tax to be paid in respect of the business",

(b) by deleting sub-section (10) thereof and substituting therefor the following sub-section —

(10) (a) Where any buildings, roads, plant or machinery, or patent or manufacturing rights (in this sub-section referred to as plant) have, after the first day of September, 1939, and before the thirty-first day of December, 1947, been provided for the purpose of the business by the person carrying on the business, then, if—

(i) on the thirty-first day of December, 1947, the plant is still used for the purpose of the business and the value thereof is less than the net cost thereof, or

(ii) at a date prior to the thirty-first day of December, 1947, the plant has ceased to be used for the purpose of the business and the value thereof at that date, or where the plant has

ceased to exist, the value of the remainder thereof at that date, is less than the net cost thereof, or

- 5 (iii) the plant is sold before the thirty-first day of December, 1947, at a price which is less than the net cost thereof,

the amount of the deficiency shall be allowed as a deduction in computing the total excess profits tax payable in respect of the business

- 10 Provided that the amount of the deficiency shall be reduced by—

- 15 (i) the amount of any deductions allowable under the provisions of this Ordinance, other than this paragraph, in respect of the plant in computing the profits of the business for any accounting period which constitutes or includes a chargeable accounting period, and

- 20 (ii) such an amount in respect of the wear and tear of the plant which has taken place before the thirty-first day of December, 1947, as has not been allowed as a deduction in computing the profits of the business for any such accounting period

- 25 (b) For the purpose of this sub-section any reference to the value of any plant shall be construed as a reference to the lower of the following two amounts—

- 30 (i) two-thirds of the written-down value thereof, or
(ii) the value thereof to the person carrying on the business, or the amount which could be obtained therefor in the open market, whichever is the higher

- 35 (c) Any deficiency in respect of which a deduction falls to be made under paragraph (a) of this sub-section shall, where the plant was provided prior to the thirty-first day of December, 1945, be deemed to have begun to accrue on the first day of July, 1940, or the date when the plant was provided, whichever is the later, and to have continued to accrue at an even rate until
40 the thirty-first day of December, 1945, or the date upon which the plant ceased to be used for the purpose of the business or the date upon which it was sold, whichever is the earliest date, and, where the plant was provided on or after the thirty-first day of December, 1945, shall be deemed to have accrued on that date and the proportion of the deficiency attributable to any chargeable
45 accounting period shall be determined accordingly

- 50 Provided that in relation to a person to whom the plant has been transferred in such circumstances that it is deemed by virtue of the provisions of paragraph (e) of this sub-section to have been provided by him, the reference in this paragraph to the date when the plant was provided shall be construed as a reference to the date of the transfer

- 55 (d) Pending an ascertainment whether a deduction falls to be made under the provisions of paragraph (a) of this sub-section in respect of any plant, the Commissioner, if he is satisfied that any plant provided as aforesaid is of such a character that it is likely that the conditions specified in such paragraph will be fulfilled
60 in the case thereof, may allow in any accounting period which constitutes or includes a chargeable accounting period such sum as he thinks fit, but any such deduction

shall be provisional only and as soon as may be the amount thereof shall be adjusted so as to accord with the provisions of such paragraph

(e) Where a business has been transferred by one person to another any plant provided for the purposes 5 of the business by the person transferring it which was transferred with the business and continues 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 purposes of the business not only by 10 the person transferring the business but also by the person to whom the business is transferred

Provided that the amount of any deduction granted under the provisions of this sub-section to the person to whom the business is transferred shall, if necessary, 15 be reduced so as to secure that the total deductions granted to the said persons in respect of any plant affected by the transfer are not greater than the total deductions which would have been granted to the person making the transfer if the transfer had not taken place 20

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

(f) In this sub-section, the expression 'net cost' means, in relation to any plant, the cost of the provision 25 thereof (being cost of a capital nature) less any sum provided, or to be provided, directly or indirectly by the Crown or by any government or public or local authority or by any other person other than the person or persons carrying on the business, whether in the Colony or else- 30 where, towards the cost of the provision of the plant, or towards any wear and tear or depreciation thereof",

(c) by inserting immediately after the first paragraph of sub-section (14) thereof the following new paragraph — 35

"The provisions of this sub-section shall apply to any deduction (including a deduction in respect of bad debts) allowable in computing the profits of a business for any accounting period ending on or before the thirty-first day of December, 1947, and 40 where any accounting period ended after the thirty-first day of December, 1947, then to so much of such accounting period as falls within the period ending on the thirty-first day of December, 1947"

Amendment of
section 9 of
the principal
Ordinance

4. Section 9 of the principal Ordinance is hereby 45 amended by deleting the first proviso to sub-section (1) thereof and substituting therefor the following proviso —

"Provided that where the business is that of a profession the profits of which are mainly dependent on the personal qualifications of the persons by whom the pro- 50 fession is carried on and in which no capital expenditure is required, or only capital expenditure of a comparatively small amount, the standard profits for a full year, computed in accordance with the provisions of this section, shall be increased by two hundred and fifty 55 pounds in respect of each working proprietor in the business in relation to any chargeable accounting period ending on or before the thirty-first day of December, 1943, and by seven hundred and fifty pounds in respect of each working proprietor in the business in relation 60 to any chargeable accounting period ending after that date, and for this purpose a chargeable accounting period which commenced before the thirty-first day of Decem-

ber, 1943, and ended after that date shall be treated as if it were two separate chargeable accounting periods, the first of which ended on the thirty-first day of December, 1943, and the second of which commenced on the first day of January, 1944 ”

5. Section 13 of the principal Ordinance is hereby repealed and the following section substituted therefor —

Repeal and replacement of section 13 of the principal Ordinance

“13 The amount of excess profits tax payable in respect of a business for any chargeable accounting period as defined in sub-section (2) of section 5 of this Ordinance and the amount of any excess profits tax payable under the law in force in the United Kingdom for any such 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

Relation of excess profits tax to income tax

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

6. The following new sections, to be numbered 25, 26, 27, 28, 29, 30, 31, 32 and 33, respectively, are hereby inserted in the principal Ordinance —

Insertion new sections in the principal Ordinance

“25 There shall be ascertained the amount of excess profits tax paid by any person in respect of any business to which the provisions of section 12 of the United Kingdom Finance (No 2) Act, 1939, apply, and one-fifth of such amount shall, subject to the provisions of this section, be repaid as a post-war refund as soon as may be after the final ascertainment and satisfaction of the total liability of the person in question to excess profits tax for all chargeable accounting periods

Provision for repayment of post-war refunds

Provided that if the Commissioner thinks fit, and the requirements of the four next following sections are complied with, he may, before the final ascertainment and satisfaction of such total liability, make a payment on account of any such post-war refund which, in his opinion, is likely to be found due

26 (1) No post-war refund shall be made to any person unless such undertakings and authorities are given as are specified in the next following section, being undertakings and authorities in connexion with the use of the net amount of the refund for the purposes of a specified business being such a business as is mentioned in sub-section (2) of this section

Refunds to be used for purposes of business

Provided that undertakings and authorities may be given as aforesaid in connexion with the use of part only of the said amount and shall if so given, operate to authorize the payment of a corresponding part of the refund and references in this and the three next following sections to the refund and the net amount of the refund shall be construed accordingly

(2) A business may be specified under sub-section (1) of this section if it is either—

- (a) the original business, or
- (b) a business carried on or to be carried on by the person who carried on the original business in the chargeable accounting periods, or, where that person is an individual, by him or by a relative of his, or
- (c) a business in which the said person, or, where the said person is an individual, he or a relative of his, has or is to have an interest which is substantial in relation to the size of the business

Provided that in considering whether the interest of a person in a business is substantial, any interest acquired by or for him in consideration of the making over, to the persons who are carrying on or are to carry on that business, of the whole or any part of the post-war refund in question or of the whole or any part of the post-war refund repayable under the provisions of Part IV of the United Kingdom Finance (No 2) Act, 1945, shall be left out of account

In this sub-section, the expression 'a relative' means in relation to a person, that person's husband or wife, or a son, daughter, brother or sister of that person or of that person's husband or wife or deceased husband or deceased wife, and for the purposes of this definition the expressions 'son' and 'daughter' include an adopted son or adopted daughter (whether adopted under the United Kingdom Adoption of Children Act, 1926, or under the United Kingdom Adoption of Children (Scotland) Act, 1930, or otherwise) and an illegitimate son or illegitimate daughter, and the expressions 'brother' and 'sister' include a half-brother or half-sister

(3) A business shall be treated for the purposes of this and the three next following sections as continuing to be the same business notwithstanding any change in the persons carrying it on

(1) Where the business specified under sub-section (1) of the last preceding section is or is to be carried on by the person to whom the post-war refund is paid, and is not, or, as the case may be, is not to be, carried on by him in partnership with any other person, the undertakings shall comprise an undertaking by him that—

- (a) the net amount of the refund will be used in developing or re-equipping the business and, until so used, will be so dealt with as to remain available for use, when required, in developing or re-equipping the business, and
- (b) without prejudice to the generality of the preceding provision, any part of the said net amount which is not so used shall not be directly or indirectly distributed by way of dividend or cash bonus or capitalized for the purpose of issuing bonus shares or debentures or releasing any liability for uncalled share capital or applied, whether by way of remuneration, drawings, loans or otherwise, for the benefit of partners, shareholders or proprietors

(2) In any other case, the undertakings shall comprise—

- (a) an undertaking by the person to whom the post-war refund is paid that the net amount of the

16 and 17 Geo
5 c 29
20 and 21 Geo
5 c 37

Undertakings
and authorities
which must be
given

refund will be made over to the person carrying on the specified business, and

(b) such undertakings as are mentioned in the preceding sub-section by the person to whom the said net amount is to be made over

(3) Where any such undertakings are given, every person who gives any of the undertakings shall, in addition give an undertaking to furnish, on the demand of the Commissioner, such accounts or other information as may be specified in the demand, being accounts or information required for the purpose of establishing how the net amount has been dealt with

(4) Any undertaking or authority given under any of the preceding provisions of this section by the persons carrying on a business shall be in writing, shall be in such form as may be prescribed by the Commissioner and shall, by virtue of this section, be binding on all persons who, at any time within the five years next following the date of the giving of the undertaking, carry on that business either alone or in partnership with any other person

28 (1) Subject to the provisions of the next following section, if—

Effect of
breach of
undertakings,
etc

(a) the whole or any part of the net amount is dealt with by any person in breach of an undertaking given by him or which, by virtue of the last preceding section, is binding upon him, or

(b) any breach is committed by any person of an undertaking given by him, or binding on him as aforesaid, to produce documents or information required to be produced in connexion with the whole or any part of the net amount, or

(c) the business specified in any such undertaking as aforesaid is permanently discontinued within the five years next following the date of the giving of the undertaking, and, at the date of the discontinuance the whole or any part of the net amount has not been used for developing or re-equipping the business,

the net amount or that part thereof, as the case may be, shall be recoverable from the person who committed the breach of the undertaking or, as the case may be, the person who was carrying on the business immediately before the discontinuance thereof, as a debt due to the Government of the Colony

Provided that no sum shall be recoverable under this sub-section by reason of the permanent discontinuance of the business if the like undertakings and authorities are given and approved in connexion with the use of that sum as would be required to be given and approved if that sum were the net amount of a post-war refund in respect of the original business payable to the person who was carrying on the specified business immediately before the discontinuance, and the provisions of sections 25, 26, 27 and 29 of this Ordinance shall, with the necessary adaptations, have effect accordingly in relation to those undertakings and authorities, so, however, that the references in the said provisions to the five years next following the date of the giving of the undertaking shall be construed as references to the five years next following the date of the giving of the undertaking given in connexion with the original refund

(2) Subject to the provisions of this sub-section, where any sum becomes recoverable under this section from any body corporate by reason of the breach of any undertaking given by or binding on that body corporate the body corporate and every person who, when the breach was committed, was, or was purporting to act as, a director of the body corporate, shall be jointly and severally liable to the Government of the Colony for that sum

Provided that no person shall be under any liability under this sub-section by reason that he was or purported to act as a director of a body corporate if he proves that the breach in question was committed without his knowledge or against his will and that in either case, he exercised all due diligence to prevent the commission of the breach

Duties of
Commissioner
in relation to
post-war re
fund

29 (1) Where—

(a) the whole or any part of the net amount of a post-war refund is not to be paid to the person who carried on the original business in the chargeable accounting periods, or is not to be used for the purposes of the original business, or

(b) there has since the thirty-first day of December, 1945, been any change in the persons by whom the original business was carried on,

no post-war refund shall be paid unless the undertakings and authorities required in relation to the payment thereof under the provisions of the three preceding sections of this Ordinance are approved by the Commissioner, and, without prejudice to the generality of the preceding provision, the Commissioner shall not, where such amount is, under the undertakings, to be made over to any other person by the person to whom the post-war refund is made, approve the undertakings and authorities unless he is satisfied that the terms on which the amount is to be made over are proper having regard to the provisions of this section and sections 25, 26, 27, 28 and 31 of this Ordinance

(2) It shall be the duty of the Commissioner in such cases and at such times as he thinks fit, to inquire how the net amount of any post-war refund has been dealt with, and if, in his opinion, any part of such net amount has under the provisions of the last preceding section become due to the Government of the Colony, he shall give notice of his decision in writing to the person from whom the refund is recoverable

(3) Any person aggrieved by any refusal of the Commissioner to approve any undertakings and authorities or by any decision of the Commissioner under this sub-section may within such time and in such manner as may be prescribed by rules made by the Supreme Court, which it is hereby empowered to do, appeal to a Judge

(4) On any such appeal the Judge shall give to the appellant and to the Commissioner an opportunity of being heard, and shall hear such evidence, on oath or otherwise, as the appellant and the Commissioner desire to put before him, and shall, after such further inquiry, if any, as he thinks fit, decide the question and his decision on any matters arising on the appeal shall be final and conclusive for all purposes

Provided that where proceedings are brought in any court for the recovery of any sum from a person on the grounds that, when a breach of an undertaking was committed by a body corporate, he was or purported to act as a director of that body corporate, nothing in this sub-section shall preclude that person from contending in those proceedings that the breach was committed without his knowledge or against his will and that he exercised all due diligence to prevent the commission of the breach

30 (1) Where any sum has been paid as, or on account of, a post-war refund, any relief from, or any repayment of, excess profits tax in respect of which the sum was paid, being a relief or repayment which falls to be given or made after the payment of that sum, shall be computed as if the rate of excess profits tax had been forty-eight per cent

Reliefs given and repayments made after payments have been made by way of post-war refund

Provided that, in computing the amount of capital employed in the business such tax shall be treated as chargeable at sixty per cent

(2) Where—

(a) the amount of any relief or repayment is reduced by virtue of the provisions of sub-section (1) of this section, and

(b) if the provisions of sub-section (1) of this section had not applied and the relief or repayment had been taken into account in computing any sum paid as, or on account of, a post-war refund, that sum would have been reduced,

any undertakings given under sections 26, 27, 28 and 29 of this Ordinance in connexion with the payment of that sum shall have effect with respect only to such reduced amount as may be just having regard to the reduction which would have been made in that sum

(3) References in this section to a repayment of excess profits tax shall not include references to any payment of, or on account of, a post-war refund

31 Where any expenditure has been incurred on or after the first day of April, 1945 in developing or re-equipping a business, any sum used in or towards the recouping of that expenditure shall be deemed, for the purposes of sections 26, 27, 28 and 29 of this Ordinance, to have been used in developing or re-equipping that business and any undertakings given under such sections shall have effect accordingly

Certain expenditure to be deemed to have been used in developing or re-equipping a business

32 (1) After the thirtieth day of June, 1948, no assessment or additional assessment of excess profits tax shall be made, and no claim for relief from, or repayment of excess profits tax shall be entertained or allowed except in a case which is an undetermined one within the meaning of this section

Final determination of liability to excess profits tax

(2) At any time not later than such date the Commissioner may, in the case of a person who is or has been the owner of a business, cause to be served personally on or sent by registered post to that person a notice that he considers that person's liability to excess profits tax or his right in respect of relief from or reduction or repayment of excess profits tax as being undetermined, and any person who has been assessed to excess profits tax or is entitled to make a claim for relief from or for reduction or repayment of excess profits tax, may give a like notice to the Commissioner and where such notice is given to or by any person, his case shall be deemed to be an undetermined one for the purposes of this section

(3) The Commissioner may at any time give notice in writing served personally on or sent by registered post to any person whose case is an undetermined case to the effect that all questions as to his liability in respect of excess profits tax and his right to any relief or reduction or repayment has, in the opinion of the Commissioner, been finally determined. Any person aggrieved by any such notice may at any time within thirty days of the date of the service of the notice appeal against it in the same manner as if he were a person appealing against an assessment to excess profits tax made upon him. If notice has been given to a person under the provisions of this sub-section his case shall, as from the expiration of the time within which he was entitled to appeal or as from the date on which an appeal is finally determined, as the case may be, cease to be an undetermined case within the meaning of this section and the provisions of sub-section (1) of this section shall apply accordingly.

Provided that nothing in this section shall affect any powers vested in the Commissioner for the recovery of any excess profits tax chargeable under this Ordinance.

(4) Notwithstanding anything contained in this section the Commissioner may at any time make an assessment in respect of any excess profits tax which appears to him not to have been assessed by reason of fraud, wilful default or failure to give notice of liability under the provisions of sub-section (1) of section 16 of this Ordinance on the part of the person liable to be assessed, and all the provisions of this Ordinance shall apply as if this section had not been enacted.

Income Tax Ordinance, 1940, as amended up to 31st December, 1944, to apply

33 Where in this Ordinance it is provided that the provisions of the Income Tax Ordinance, 1940, shall apply for the purposes of this Ordinance, regard shall be had to the provisions of that Ordinance in force at the thirty-first day of December, 1944, and no regard shall be had to any repeal or amendment of that Ordinance made after that date."

MEMORANDUM OF OBJECTS AND REASONS

This Bill seeks to amend the principal Ordinance (the Excess Profits Tax Ordinance, 1941) so as to give effect to the proposals set out in detail in the booklet issued by the Joint Income Tax Department in July, 1946, entitled "Proposals for Amendments to the Excess Profits Tax Laws in connexion with the winding-up of the Tax", copies of which may be obtained from the Government Printer, Nairobi. In these circumstances this Memorandum only deals with the main aspects of the Bill.

Clause 3 (a) seeks to provide for the final determination of allowances under section 6 (8) of the principal Ordinance in respect of expenditure on development, etc., in the case of businesses engaged in agriculture or mining. Expenditure incurred up to the 31st December, 1947, may be allowed provided that any asset upon which expenditure has been incurred has been fully employed in the business by that date.

Clause 3 (b) seeks to replace sub-section (10) of section 6 of the principal Ordinance with a new sub-section which will extend the writing-off allowances in respect of capital expenditure to cover expenditure incurred up to the 31st December, 1947, and to include expenditure on patent and manufacturing rights. Where an asset which has been provided for a business after the 1st September, 1939, is still in use at the 31st December, 1947, and the value at that date is less than the cost, the deficiency, after deducting any allowances already made and any loss by reason of wear and tear up to that date, will be allowed as a deduction. Where an asset was sold or put out of use before the 31st December, 1947, the writing-off allowance will be calculated similarly by reference to the actual loss sustained.

The value of an asset at the 31st December, 1947, may be taken at its value to the person carrying on the business or its value in the open market, whichever is the higher, or alternatively the taxpayer may take the value to be two-thirds of the written down value.

Clause 4 seeks to replace the proviso to section 9 (1) of the principal Ordinance so as to allow an increased addition to the standard profits where the business is that of a profession. It is proposed that with effect from the 1st January, 1944, the addition of £250 for each working proprietor shall be increased to £750.

Clauses 5 and 6 seek, *inter alia*, to amend the principal Ordinance so as to enable adjustments to be made in the income tax and excess profits tax liabilities of businesses which are also liable to those taxes in the United Kingdom. Although power exists under the provisions of section 12 of the principal Ordinance for arrangements to be entered into with His Majesty's Government in the United Kingdom for providing relief in respect of double excess profits taxation it has been found that those arrangements would not provide adequate relief. In the absence of those arrangements any excess profits tax paid in Kenya is allowable as a deduction in computing United Kingdom excess profits tax, and as that tax was charged at 100 per cent during the whole of the period during which Kenya excess profits tax was in force, complete relief from double taxation is provided in this manner. The United Kingdom legislation, however, provides for a post-war refund of 20 per cent of any United Kingdom excess profits tax paid at the rate of 100 per cent, provided that certain conditions are complied with. In order to ensure that businesses which have paid Kenya excess profits tax and whose United Kingdom liability has been reduced by the deduction of the Kenya tax shall receive a full 20 per cent refund, it is proposed to provide for 20 per cent of the Kenya excess profits tax to be repaid as a post-war refund on exactly the same terms and conditions as those in force in the United Kingdom. The effect will be therefore, that the total refund in Kenya and the United Kingdom will be equal to 20 per cent of the gross United Kingdom excess profits tax liability. Further, it is proposed to allow any United Kingdom excess profits tax which has been paid during the period Kenya excess profits tax has been levied to be deducted in computing Kenya income tax so as to ensure that adequate relief is obtained in respect of the double income taxation.

Clause 5 seeks to replace section 13 of the principal Ordinance and provides for United Kingdom excess profits tax to be deducted as an expense in computing the Kenya income tax liability and Clause 6 seeks, *inter alia*, to add the necessary legislation for the post-war refund. The proposed new section 25 will provide for the repayment of 20 per cent of the excess profits tax paid in Kenya in respect of a business which is also liable to United Kingdom excess profits tax. The new sections, 26, 27, 28, 29, 30 and 31 include, with minor amendments only, the legislation contained in sections 39, 40, 41, 42, 46 and 50 (4) of Part IV of the United Kingdom Finance (No. 2) Act, 1945, which lay down the conditions under which post-war refunds are made in the United Kingdom. If the Bill becomes law the effect will be that post-war refunds in Kenya will be made on exactly the same terms and conditions as those prevailing in the United Kingdom.

Clause 6 also seeks to add a new section 32 to the principal Ordinance under which the liability of any person to excess profits tax may be finally determined. It is proposed that there shall be an exchange of documents between the Commissioner and the taxpayer under which the liability will be finally determined and thereafter no further assessments to the tax or repayments or adjustments will be made. Where, however, there has been failure to notify liability, fraud or wilful default, all the powers in the Ordinance will be retained to enable any excess profits tax and appropriate penalties to be recovered, irrespective of any agreement of final determination, and without limit of time.

Clause 6 further seeks to add a new section 33 to the principal Ordinance which provides that the provisions of the Income Tax Ordinance as at the 31st December, 1944, which have been adapted by section 17 of the principal Ordinance for excess profits tax purposes, shall continue to apply irrespective of any amendments which have been, or may be, made after that date.

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

Nairobi,
15th January, 1947

S W P FOSTER SUTTON,
Attorney General

GOVERNMENT NOTICE No 67

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

R TATTON BROWN,
Acting Clerk to the Legislative Council

**A BILL TO AMEND THE INCOME TAX
ORDINANCE, 1940**

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

Short title and
commencement

1. This Ordinance may be cited as the Income Tax (Amendment, No 2) Ordinance, 1947, and shall be read as one with the Income Tax Ordinance, 1940

Post-war refunds
of excess profits
tax to be charged
with income tax
No 14 of 1941

2. (1) Any sum paid as, or on account of, a post-war refund of excess profits tax made under the provisions of section 25 of the Excess Profits Tax Ordinance, 1941, or made under the provisions of Part IV of the United Kingdom Finance (No 2) Act, 1945, in respect of a business liable to excess profits tax under the provisions of the Excess Profits Tax Ordinance, 1941, shall be deemed to be income chargeable with tax for the year of assessment commencing on the first day of January, 1946

(2) Any such sum payable under the provisions of section 25 of the Excess Profits Tax Ordinance, 1941, shall be paid after deduction of tax at the rate of four shillings for every pound thereof and, where it is included in the total income of any person, the amount of tax deducted therefrom shall be set-off, for the purpose of collection, against the tax charged on his total income

MEMORANDUM OF OBJECTS AND REASONS

The Excess Profits Tax (Amendment) Bill, 1947, seeks to provide for a post-war refund of excess profits tax in respect of businesses which are also liable to excess profits tax in the United Kingdom. Similar post-war refunds of United Kingdom excess profits tax are to be made under Part IV of the United Kingdom Finance (No 2) Act, 1945.

This Bill seeks to provide for such refunds to be charged to income tax for the year of assessment 1946, for income tax to be deducted before payment of the Kenya refunds at the rate of four shillings in the pound and for the tax so deducted to be set-off against the liability of the person receiving the refund, in the same way as a set-off is allowed for tax deducted from dividends.

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

Nairobi,
18th January, 1947

S W P FOSTER SUTTON,
Attorney General

GOVERNMENT NOTICE No 68

DEPARTURES

Name	Designation	On Leave or Termination of Appointment	Date of Departure
A E G Markham	Veterinary Officer, Veterinary Department	Leave	4th January 1947
K W Simmonds	District Officer	"	"
Dr P Ross	Medical Officer	"	"
W O Townsend	Senior Labour Officer	"	"
Miss L M Eden	Education Officer	"	"
Miss E Jenkinson	Asst Mistress, Education Department	"	"
Miss L Scrivener	Asst Mistress, Education Department	"	"
Miss E Watson	Assistant Mistress, Education Department	"	"
F Johnson	Education Officer	"	"
J L Carter	Asst Superintendent of Police	"	"
E R Hayne	Asst Inspector of Police	"	"
J A Palfreman	Superintendent of Police	"	"
P McCann	Asst Inspector of Police	"	"
J D Chalmers	Superintendent, Grain Conditioning Plant Agricultural Department	"	"
Mrs M A Buckingham	Grade "A" Clerk, Joint Income Tax Department	Leave pending retirement	5th January, 1947
T W Jenkins	Inspector of Police	On transfer to Gold Coast	"
N D Spranger	Agricultural Officer	Leave pending retirement	2nd Dec, 1946
V A Beckley	Senior Agricultural Chemist	Leave	22nd Dec, 1946
F H Stanier	Assistant Stock Inspector, Veterinary Department	"	7th January, 1947
W D Harverson	Asst Commissioner Lands, Mines and Surveys (Mines Div)	"	"

GOVERNMENT NOTICE No 69

OBITUARY

His Excellency the Governor deeply regrets to announce the death at Mombasa on the 30th December, 1946, of Assistant Inspector Jesse Warburton

Assistant Inspector Warburton joined the Kenya Police on the 31st August, 1928, and, despite increasing ill-health during recent years, he always showed himself to be a capable officer whose loss will be deeply felt by his many friends

GOVERNMENT NOTICE No 70

OBITUARY

His Excellency the Governor regrets to announce the death of Hassan Rizik, African Sub Inspector, Labour Department which occurred at Mombasa on 4th December, 1946

After long service with the King's African Rifles Mr Hassan Rizik was first appointed to the Labour Department on 17th March, 1921. By his death the Colony has lost the services of a loyal and efficient officer

GOVERNMENT NOTICE No 71

(S/E 20/1/21/5)

VACANCY—CLERK (FEMALE), GRADE II, POSTS AND TELEGRAPHS DEPARTMENT

A VACANCY exists for a Clerk (Female), Grade II on the scale £150 by £15 to £210 by £30 to £240 by £15 to £300 by £15 to £360, on Kenya European Civil Service terms and conditions of service. In addition a cost of living bonus is payable.

The qualifications required, which will determine the point of entry to the scale, are all-round experience in clerical duties, ability to supervise subordinate staff and to deal with public inquiries and correspondence. An aptitude for record and statistical work would be an advantage. Applicants should be competent typists and a knowledge of shorthand would be an advantage.

Applications, giving age and full particulars of previous experience, should be addressed to the Postmaster General P.O. Box 311, Nairobi, to reach him not later than 1st February, 1947.

GOVERNMENT NOTICE No 72

(Def 30/18/1 II)

THE EFFICIENCY DECORATION

WHEREAS by Royal Warrant dated the 23rd day of September 1930, it was ordained that the Efficiency Decoration shall be conferred in accordance with the rules and ordinances contained in such Warrant and under such regulations in amplification thereof as may be issued by His Excellency the Governor, with the approval of the King's Most Excellent Majesty

And whereas such regulations were issued by His Excellency the Governor on the 23rd day of October, 1935, and on the 25th day of October, 1946

Now be it known that by virtue of the powers contained in such regulations the Efficiency Decoration has been awarded, on the authority of His Excellency the Governor, to—

MAJOR F W G BOMPAS

Nairobi,
16th January, 1947

K G LINDSAY,
for Chief Secretary

GOVERNMENT NOTICE No 73

(G T & C 20/17/22/6/1)

THE TRADING WITH THE ENEMY ORDINANCE

ORDER

IN EXERCISE of the powers conferred upon the Governor by section 9 of the Trading with the Enemy Ordinance 1939 and all other powers thereunto lawfully enabling him, His Excellency the Governor has been pleased to order as follows—

That the farm L O No 873/3 situate in the Uasin Gishu District being the property of Mrs Elizabeth Karolina Abt, which is set out in the Schedule hereto, is hereby vested in the Custodian of Enemy Property

That power is hereby conferred upon the Custodian of Enemy Property to lease the said farm

SCHEDULE

L C 873/3 (Original No 873/1/2/1)

Locality—Uasin Gishu District, Meridional District $\frac{\text{North A } 36}{\text{X I d}} 3$
Area—1 224 acres approximately

By Command of His Excellency the Governor

Nairobi,
16th January, 1947

K G LINDSAY,
for Chief Secretary

GOVERNMENT NOTICE No 74 (G T & C 20/17/22/6/1/5/)

THE TRADING WITH THE ENEMY ORDINANCE

ORDER

IN EXERCISE of the powers conferred upon him by section 9 of the Trading with the Enemy Ordinance 1939, and all other powers thereunto lawfully enabling him, His Excellency the Governor has been pleased to order as follows—

That power be hereby conferred upon the Custodian of Enemy Property to lease the farm L R No 74, Kikuyu, the property of Mrs Rose Marie Hoesch which is more particularly described in the Schedule hereto

SCHEDULE

L R 74

Locality—Kikuyu District of Ukamba Province

Area—663 acres or thereabouts

By Command of His Excellency the Governor

K G LINDSAY,
for Chief Secretary

GOVERNMENT NOTICE No 75

THE LAND AND WATER PRESERVATION ORDINANCE

APPOINTMENT

IN EXERCISE of the powers conferred upon me by section 2 of the Land and Water Preservation (General) Rules, 1943, I hereby appoint—

J E A WOLRYCHE-WHITMORE ESQ

to be an Honorary Inspector (River Warden)

15th January, 1947
D L BLUNT,
Director of Agriculture

GOVERNMENT NOTICE No 76

NEW YEAR HONOURS LIST, 1947

HIS MAJESTY the King has been graciously pleased to approve the following appointments—

Knight Grand Cross of the Most Distinguished Order of Saint Michael and Saint George

Philip Euen Mitchell, Governor, Kenya Colony

Companion of the Most Distinguished Order of Saint Michael and Saint George

Charles Tomkinson, Provincial Commissioner

Commander of the Most Excellent Order of the British Empire (Civil Division)

William Grazebrook, Price Controller

Member of the Most Excellent Order of the British Empire (Civil Division)

Ayub Ali, Assistant Establishment Officer Secretariat

Dorcas Mabel Aubrey, Vice-President, East Africa Women's League

Friederick Taylor Thompson, Goods Agent, Kenya and Uganda Railways and Harbours

Medal of the Most Excellent Order of the British Empire

Mzee Abdullah 1st Sergeant, Customs Department

Alla Ditta Amu Ahmed, Senior Yard Foreman, Kenya and Uganda Railways and Harbours

Lawrence Da Cruz, Special Grade Clerk, Treasury

King's Police Medal

William Robert Bernard Pugh Superintendent of Police, Kenya

GOVERNMENT NOTICE No 77

(Pris 34/1/20)

THE PRISONS ORDINANCE

THIRD CLASS PRISON AT ISIOLO

IN EXERCISE of the powers conferred upon him by section 3 of the Prisons Ordinance, 1930 His Excellency the Governor is pleased to declare that the building erected for the purpose at Isiolo Northern Frontier District, shall be a Third Class Prison for the purposes of the aforesaid Ordinance with effect from the 1st of November, 1946

By Command of His Excellency the Governor

Nairobi,
14th January 1947

K G LINDSAY,
for Chief Secretary

GOVERNMENT NOTICE No 78

(Pris 34/1/20)

THE PRISONS ORDINANCE

APPOINTMENT

IT IS notified for general information that His Excellency the Governor has been pleased to appoint the District Commissioner at Isiolo to be the Superintendent of the prison established in that district as notified in Government Notice No 77 of 14th January, 1947

By Command of His Excellency the Governor

Nairobi,
14th January, 1947

K G LINDSAY,
for Chief Secretary

GOVERNMENT NOTICE No 79

THE TROUT PROTECTION ORDINANCE

Trout Fishing in the North Chania River in the Nyeri District
IN EXERCISE of the powers thereunto enabling me, I hereby declare that —

Government Notice No 715 of the 18th day of August, 1945 is cancelled

That portion of the river up-stream from the forest reserve boundary is closed for the purpose of trout fishing

That portion of the river down-stream from the forest reserve boundary is open for the purpose of trout fishing

In the North Chania River no person shall kill more than 12 trout in any one day of which not more than eight shall be killed on that portion of the river up-stream from the bridge at the fishing camp

On that portion of the North Chania River down-stream from the forest reserve boundary to the bridge at the fishing camp no trout less than ten inches in length shall be killed

On that portion of the North Chania River down stream from the bridge at the fishing camp no trout less than 14 inches in length shall be killed

No bait nor lure other than an artificial fly dressed on a single hook shall be used on the North Chania River throughout its length

Nairobi,
11th January, 1947

A T A RITCHIE
Game Warden

GOVERNMENT NOTICE No 80

(S/E 46/1/6/18 III)

GENERAL SALARY REVIEW

WITH reference to Government Notice No 1076 of the 29th November, 1946, it is notified for general information that the membership of the East African Commission appointed by the Secretary of State to examine Civil Service salaries in East Africa is as follows —

Chairman—

Sir Maurice Holmes, GBE KCB OBE, lately Permanent Secretary of Ministry of Education

Members—

Mr L G Cooney, lately Auditor, Malaya, and
Mr T Fitzgerald, CMG OBE formerly Postmaster General, Kenya, Uganda and Tanganyika

The Commission will be accompanied by Mr C E Lambert of the Colonial Office as Secretary

It is expected that the Commission will leave the United Kingdom by sea during February

Nairobi,
17th January 1947

K G LINDSAY
for Chief Secretary

GOVERNMENT NOTICE No 81

(S P & S 3/4/8)

EUROPEAN SETTLEMENT BOARD

APPOINTMENT

IT IS notified for general information that the Member for Agriculture and Natural Resources has been pleased to appoint—

MAJOR F W S CRAWFORD

to be a member of the European Settlement Board, *vice* Lieut-Colonel G Maitland Edey resigned

Government Notice No 52 of the 17th January 1946 is varied accordingly

Nairobi
17th January, 1947

F W CAVENDISH BENTINCK,
Member for Agriculture and
Natural Resources

GOVERNMENT NOTICE No 82

(Pol 26/19/1)

THE COMPULSORY NATIONAL SERVICE (AUXILIARY POLICE FORCE) REGULATIONS

APPOINTMENT

IN EXERCISE of the powers conferred upon me by sub regulation (2) of Regulation 7 of the Compulsory National Service (Auxiliary Police Force) Regulations 1944, I, William Sutherland Gulloch, Commissioner of Police with the approval of His Excellency the Governor do hereby appoint—

G R GOLDSWORTHY

to be District Commandant Auxiliary Police Force, with effect from the 1st day of January, 1947

Nairobi,
7th January, 1947

W S GULLOCH,
Commissioner of Police

GOVERNMENT NOTICE No 83

(G Cer 13/9/231)

AWARD OF THE COLONIAL POLICE MEDAL FOR GALLANTRY

HIS MAJESTY the King has been graciously pleased to approve of the award of the Colonial Police Medal for Gallantry to No 2100 3/Constable Kiprotich arap Mosonik

On Sunday 29th September, 1946, in Nairobi, 3/Constable Kiprotich arap Mosonik saw a pickpocket, armed with a knife threatening a number of Africans who had gathered when he was discovered in his nefarious operations. The Constable immediately tackled the man and received a dangerous stab wound which penetrated the lung and caused severe haemorrhage. The Constable, with the most courageous tenacity continued to hold his assailant until the arrival of another Constable with whose assistance and that of a soldier the prisoner was finally secured

Nairobi,
18th January 1947

K G LINDSAY,
for Chief Secretary

GOVERNMENT NOTICE No 84

THE MARRIAGE ORDINANCE

APPOINTMENT

IN EXERCISE of the powers thereunto enabling me I hereby appoint the District Officer, Nakuru, to be a Deputy Registrar of Marriages for the District of Nakuru, Rift Valley Province

Nairobi
14th January 1947

W B CUMMING
Registrar General of Marriages

GOVERNMENT NOTICE No 85

ITALIAN REPRESENTATIVE

IT IS notified for general information that Count Renato Della Chiesa D'Isasca is accorded recognition to act as Italian representative in the Colony

GENERAL NOTICE No 77

THE WEIGHTS AND MEASURES ORDINANCE

NOTICE TO TRADERS

AN Inspector of Weights and Measures will be in attendance at the following police stations on the dates given below

All traders within a radius of 12 miles of the said police stations are required by the provisions of the Weights and Measures Ordinance, Chapter 96, Laws of Kenya, to submit for assizing and stamping all weighing and measuring apparatus which they have in use for trade purposes

Naivasha—4th and 5th February

Gilgil—6th and 7th February

Nakuru—11th to 14th February, inclusive

Molo—18th to 20th February inclusive

J BRYANT,
Deputy Inspector of Weights and Measures

GENERAL NOTICE No 78

THE COMPANIES ORDINANCE

PURSUANT to section 284, sub-section 5 of the above Ordinance, it is hereby notified that the undermentioned company has this day been struck off the Register of Companies and the company is dissolved —

Floia Point Dairy, Ltd

Nairobi,
21st January, 1947

W B CUMMING
Registrar of Companies

GENERAL NOTICE No 79

THE MEDICAL PRACTITIONERS AND DENTISTS ORDINANCE

THE undermentioned have been registered in accordance with the terms of the Medical Practitioners and Dentists Ordinance (Cap 119 of the Revised Edition) —

Pitt Charles Sydney M.R.C.S (ENG 1937) L.R.C.P (LOND 1937), I.D.S.R.C.S (ENG 1932)

Johnson, Richard William, M.D (MELBOURNE 1926), F.R.C.S (EDIN 1931), F.R.A.C.S 1934

Davies, Rowland Gwyn, M.R.C.S L.R.C.P M.B.B.S (LOND 1943)

N M MACLENNAN,
Registrar

GENERAL NOTICE No 80

THE MEDICAL PRACTITIONERS AND DENTISTS
ORDINANCE

(Section 10 (2))

WHEREAS I am satisfied that in the interests of the public the privileges of persons registered under the Medical Practitioners and Dentists Ordinance should be conferred upon Assistant Surgeons and Sub-Assistant Surgeons in the Government service, the undermentioned person has been licensed in accordance with the terms of Section 10 (2) of the aforesaid Ordinance —

Sub Assistant Surgeon (Mrs) L. Dixit

K T MARTIN,
for Director of Medical Services

GENERAL NOTICE No 81

NAIROBI LIQUOR LICENSING COURT
SPECIAL MEETING

DULY authorized by the Provincial Commissioner, Central Province, Nyeri, a special meeting of the Nairobi Liquor Licensing Court will be held in the office of the District Commissioner Nairobi, at 11 a.m. on the 15th February, 1947, to consider applications made on behalf of Gordon Restaurant (E.A.), Ltd., and New Grocery House Nairobi

J DOUGLAS MCKEAN, *Chairman*
Nairobi Liquor Licensing Court

GENERAL NOTICE No 82

MUNICIPAL COUNCIL OF NAIROBI
EUROPEAN AND INDIAN VOTERS ROLLS

PURSUANT to the provisions of the European Councillors Election (Amendment) Rules and the Indian Councillors Election (Amendment) Rules, 1943 and 1945, notice is hereby given that the Supplementary Voters Rolls and the list of names expunged from the Voters Rolls are deposited in the office of the Chief Municipal Inspector at the Town Hall, for inspection by members of the public at all reasonable hours of the day

Town Hall,
Nairobi,
16th January, 1947W W RIDOUT,
Registering Officer

GENERAL NOTICE No 83

MUNICIPAL COUNCIL OF NAIROBI
VOTERS ROLLS*Hearing of Objections and Claims to be Enrolled*

NOTICE is hereby given that the Resident Magistrate, Nairobi, will sit in his Court on Thursday, 6th February, 1947, at 9.30 a.m. for the purpose of hearing objections and claims to be enrolled in the European and Indian Voters Rolls of the Municipality of Nairobi

Town Hall
Nairobi,
17th January 1947W W RIDOUT,
Town Clerk
Registering Officer

GENERAL NOTICE No 84

ELDORET MUNICIPAL BOARD
SUPPLEMENTARY VOTERS ROLL

THE Supplementary Voters Roll and the list of names expunged from the Roll, are now open for inspection at the Municipal Offices at any time during office hours

Any objections and claims to be enrolled will be heard at the Resident Magistrate's Court Eldoret, at 10 a.m. on Tuesday, 4th February, 1947, when the Resident Magistrate will hear and determine any claims and objections

Municipal Offices,
Eldoret,
10th January, 1947GEORGE M JACK,
Registering Officer

GENERAL NOTICE No 85

HONORARY PERMIT ISSUERS

IN EXERCISE of the powers conferred upon me by Rules Nos 20 and 63 of the Diseases of Animals Ordinance Rules, 1931 I hereby declare the undermentioned to be Honorary Permit Issuers for the purposes of the said Rules —

W Miles Fletcher Esq, P.O. Ngobit
Gerald Casey Esq, P.O. Timau
G. Manuel Esq, Nakuru
R. N. Thompson, P.O. Nanyuki
Capt E. V. Kenealy, P.O. Nairo MoruKabete, E. BLAUMONT,
4th January, 1947 Acting Director of Veterinary Services

GENERAL NOTICE No 86

HONORARY PERMIT ISSUERS—CANCELLATION

IN EXERCISE of the powers conferred upon me by Rules Nos 20 and 63 of the Diseases of Animals Ordinance Rules, 1931, I hereby declare that the undermentioned cease to be Honorary Permit Issuers for the purposes of the said Rules —

Lady Victoria Fletcher P.O. Ngobit

W. E. Powys, Esq, Kisima P.O. Timau

Harold Clay Esq, Matuu Estate, Donyo Sabuk, Thika

Kabete, E. BLAUMONT,
4th January, 1947 Acting Director of Veterinary Services

GENERAL NOTICE No 87

TOTAL VALUE OF MERCHANDISE IMPORTED INTO
KENYA AND UGANDA FROM THE PRINCIPAL SOURCES
OF SUPPLY DURING THE MONTH OF SEPTEMBER, 1946
AND ALSO DURING THE PERIOD JANUARY TO
SEPTEMBER, 1946

Countries of Origin	Sept, 1946	January to Sept 1946
	Sh	Sh
United Kingdom	20,279,380	124,860,661
Ire	—	105,163
Aden	5,845	104,627
Bahrein Islands	—	4,196,005
Ceylon	18,856	81,696
Cyprus	1,703	139,033
Hong Kong	10,353	32,690
India	3,312,742	57,568,656
Nigeria	5,589	54,036
Union of South Africa	4,395,493	32,338,681
Southern Rhodesia	174,414	498,420
North Western Rhodesia	4,843	52,536
British Nyasaland	40	39,549
Zanzibar	28,443	934,959
Seychelles	53	27,961
Canada	601,798	4,200,702
Newfoundland	20,645	77,122
Jamaica	376	45,987
Leeward Islands	13,275	27,748
Trinidad and Tobago	1,235	41,114
Australia	193,159	1,586,741
New Zealand	329	7,295
Anglo Egyptian Sudan	7,180	49,789
Tanganyika Mandated Territory	2,191,465	19,999,571
Other British Possessions	54,208	185,043
Germany	4,572	81,434
Belgo Luxembourg Economic Union	163	1,612,633
Denmark	—	5,762
Spain	1,536	6,704
France	73,438	737,874
Italy	1,043,213	4,654,706
Norway	—	9,060
Netherlands	570	145,525
Portugal	14,320	196,481
Sweden	50	537,044
Switzerland	91,193	1,150,666
China	21,820	96,517
Hadramaut	—	598,854
Iraq	—	78,573
Oman	—	187,077
Palestine	13,651	325,077
Persia	2,167,401	17,124,499
Egypt	15,217	1,688,072
United States of America	3,107,697	42,371,069
Argentina	3,818	54,211
Brazil	60	44,972
Belgian Congo	179,054	3,405,702
Eritrea	8,484	40,788
Southern Somalia	9,129	208,622
Portuguese Possessions in India	—	5,597
Mozambique	45,460	90,203
Other Foreign Countries	2,491	16,150
TOTAL	Sh 38,124,761	322,729,657

Subject to revision on receipt of further amendments to entered details

Custom House, Mombasa
13th January, 1947W. JOHNSTON,
Commissioner of Customs,
Kenya and Uganda

GENERAL NOTICE No 64

AFRICAN CIVIL SERVICE EXAMINATION, 1947

THE African Civil Service Examination will be held on Thursday and Friday the 1st and 2nd May, 1947, at centres to be arranged in Nairobi, Mombasa, Nyeri, Nakuru and Kisumu

The examination will be that laid down in Regulations for the African Civil Service

Entries on the prescribed form should reach the Education Department not later than the 1st March, 1947

Heads of departments should indicate on the entry form the most suitable centre for their candidates to take the examination

Entry forms may be obtained on application to the Director of Education

In no circumstances will late entries be accepted

GENERAL NOTICE NO 88

EAST AFRICAN CURRENCY BOARD

PAYMENT of the value of the following mutilated currency notes has been claimed by the persons named. Any other person wishing to submit a claim in respect of any of these notes should communicate at once with the Currency Officer, Nairobi.

No of note—A/4 23920, for Sh 100

Name and address of claimant—Barclays Bank (D C & O) Nairobi

Nos of notes—J/10 92436 for Sh 20, P/10 59311, for Sh 10

Name and address of claimant—National Bank of India, Ltd Nairobi

No of note—A/59 96419, for Sh 1

Name and address of claimant—Kimani Njeroge, Nairobi

No of note—B/16 25334, for Sh 5

Name and address of claimant—Akthun s/o Murethe, Nairobi

No of note—C/1 12767, for Sh 20

Name and address of claimant—Mr M D Patel, Nakuru

No of note—J/6 77672 for Sh 5

Name and address of claimant—Barclays Bank (D C & O), Nairobi

Nos of notes—E/3 84895, G/7 43513, for Sh 20 each

Name and address of claimant—Kuria Ngugi, Nairobi

Nos of notes—J/10 72145, J/10 72122, J/10 72147, J/10 72146, J/10 72118, J/10 72127, J/10 72126, J/10 72125, H/2 51146, J/10 72121, J/10 72119, J/10 72120, J/10 72124, for Sh 20 each

Name and address of claimant—Kimani s/o Ndirango, Kiambu

Nos of notes—B/20 14257, for Sh 5, N/8 71065, for Sh 10

Name and address of claimant—Standard Bank of S A Ltd, Nairobi

No of note—E/6 00172, for Sh 10

Name and address of claimant—District Commissioner Meru

No of note—N/3 47300, for Sh 5

Name and address of claimant—Barclays Bank (D C & O), Nairobi

No of note—Q/1 62570, for Sh 10

Name and address of claimant—District Commissioner, Eldoret

No of note—L/8 58319 for Sh 10

Name and address of claimant—Messrs Woolworths, Ltd, Nairobi

Nos of notes—F/9 87447, for Sh 10, S/6 91741, B/10 48752, Z/8 15798, B/34 91717, N/5 74490, Z/10 18050, B/32 16762, R/8 90516, M/1 86854, Z/4 56906, N/10 92365, Z/8 31384, N/1 89791, for Sh 5 each

Name and address of claimant—Matundura s/o Maiteka Mwatate

Nos of notes—Y/1 54773, V/4 60291, Y/1 68027, U/4 71750, for Sh 5 each

Name and address of claimant—Yusuf s/o Sangora, Nairobi

No of note—Q/3 69283, for Sh 10

Name and address of claimant—Standard Bank of S A, Ltd, Nairobi

No of note—U/3 29358, for Sh 5

Name and address of claimant—Eljah s/o Karioki, Nairobi

No of note—B/22 58784, for Sh 5

Name and address of claimant—Mr D D Kapoor, Nairobi

Nos of notes—P/10 71833, T/5 19114, for Sh 10 each

Name and address of claimant—Sisal Products (E A), Ltd, Ruuru

No of note—N/9 70365, for Sh 10

Name and address of claimant—Komo wa Kiari, Nairobi

No of note—J/10 71702, for Sh 5

Name and address of claimant—Standard Bank of S A, Ltd Nairobi

Nos of notes—A/12 74447, A/12 72148, for Sh 1 each

Name and address of claimant—R A F, Nairobi

Nos of notes—H/2 74092, H/4 10330, for Sh 20 each

Name and address of claimant—Ndungu s/o Gathuma Nairobi

PAYMENT of the value of the following mutilated currency notes has been claimed by the persons named. Any other person wishing to submit a claim in respect of any of these notes should communicate at once with the Currency Officer, Dar es Salaam —

No of note—C/7 10805, for Sh 20

Name and address of claimant—Bwana Uledi s/o Makanda c/o District Officer, Mpwapwa

No of note—A/5 33533, for Sh 5

Name and address of claimant—The Standard Bank of S A, Ltd, Tanga

GENERAL NOTICE NO 89

UNCLAIMED LEGAL DEPOSITS

TAKE NOTICE that the actions set out in the Schedule hereto stand credited in the books of the Nairobi Law Courts with the respective sums set out against each action.

Any person claiming to be entitled to any sum so credited should apply within three months from the date of publication of this notice to the respective Court for payment out of the same.

Any sum not claimed within the above period will be paid into the general revenue of the Colony.

Nairobi,
6th January, 1947

E J O'FARRELL, Registrar
Supreme Court of Kenya

STATEMENT OF UNCLAIMED LEGAL DEPOSITS AT
31ST DECEMBER, 1943

Date	Case No	Parties	Amount
1 7 43	R M 770/43	Aziz Din v Allah Rahim	Sh cts 100 00
14 7 43	S C 2/42	Bharat Insurance Co Ltd v Mulji Jetha	2,000 00
28 2 42	R M 1932/40	Devraj Sojpar v John O'Washika	19 80
13 2 43	" 112/43	D P D'Souza v A R D Souza	10 00
28 6 43	" 658/43	Dawood & Co v G Raws thorne	72 94
13 2 43	Mombasa R M 307/42	Ebrahim Ahmed v Amirah Hassan	195 65
2 6 43	R M 936/42	E A Commercial Stores v Shankerbhai H Patel	74 25
28 12 43	S C 26/43	M Fernandes v C M Ramos	147 00
12-1 42	R M 1827/42	Hiralal Chawda v Chunilal Wason	35 00
10 5 43	" 2779/42	Hiralal Chawda v Chunilal Wason	105 00
29 12 43	" 4/38	Isherdass Gulabrai v W H Alvis	274 81
16 3 43	" 1948/42	Lalji Ladha v Devji Mulji	29 11
8 3 43	" 3460/33	Madhavji Raghavji v R Bridgeman	80 00
22 4 43	" 1095/42	Maganlal Stores Ltd v Mrs H Harston	2 38
17 3 43	" 1529/42	Mohamedali Mamuji v Mohamed Rajab	140 00
16 9 43	" 2275/41	Motor Mart & Exchange Ltd v F P Rhys Maitland	49 50
30 6 43	" 1150/42	Oriental Dairy v A B Mirza	19 59
13 10 43	" 679/41	Pethraji Makanji v Ajuwogo Owor	9 95
2 12 43	" 1667/43	The Photo Studio v E H Scrivener	17 82
28 4 43	S C Cr 74/43	Rex v H Botha	720 00
3 5 43	R M 1651/42	Ranmal Ala v I M J Fernandes	204 74
15 11 43	" 1594/43	Ramathanji Musa v Joseph Mwangi	10 00
17 4 42	" 1500/40	Sudershan Stores v Tara Singh	59 41
10 2 42	" 2298/41	Sheru Ram Dhuri v Faqir Chand	25 45
27 11 42	" 2236/42	Suleman Kassam v L Lucas	1 98
2 11 43	" 1211/43	Sher Singh v Allah Rahim	28 80
19 12 43	" 2397/42	Baruse Udall v Swanepool	3 76

GENERAL NOTICE NO 90

THE ELECTRIC POWER ORDINANCE

PUBLIC NOTICE of an application for authority to alter the generating station at Eldoret by the installation of a further generating set driven by a Diesel engine.

Notice is hereby given to all whom it may concern that on the 2nd day of April, 1947, the East African Power and Lighting Company, Ltd (a limited liability company incorporated in the Colony and Protectorate of Kenya and having its registered office at Nairobi in the said Colony), will make application to His Excellency the Governor in Council for authority to alter the existing generating station at Eldoret by installing a Ruston Diesel engine (type 6VE) with direct coupling to an alternator which will give an estimated output of 170 kw at Eldoret.

This installation will be carried out in strict compliance with section 50 (1) of the Electric Power Ordinance and will be operated continuously or as may be required.

Any public or local authority, company, person or body of persons desirous of making any representations on or objection to the grant of this authority, or with respect to the proposed works, must do so by letter addressed to the Governor in Council and marked on the outside of the cover forwarding it "Electric Power Ordinance" on or before the expiration of 60 days from the date of the application as stated in this notice, and must forward to the applicant a copy of such representation or objection.

HAMILTON HARRISON & MATHEWS,

Advocates for the Applicant,
14th January, 1947
Nairobi House, Nairobi

GENERAL NOTICE No 91

LIST OF UNCLAIMED DEPOSITS

TAKE NOTICE that the actions set out in the Schedule hereto stand credited in the books of the Resident Magistrate, Kisumu with the respective sums set out against each action

Any person claiming to be entitled to any sum so credited should apply within three months from the date of publication of this notice to the Resident Magistrate, Kisumu for payment out of same

Any sum not claimed within the period mentioned above will be paid into the general revenue of the Colony

Kisumu,
13th January 1947

E R HARLEY,
Resident Magistrate Kisumu

SCHEDULE
LEGAL DEPOSITS

Date	Case Number	Particulars	Sh. p.
9 2 43	Ct C 23/43	Crown v Onyango and another	7 50
27 4 43	1074/43	Crown v Obeia s/o Opiro	80 00
26 1 44	2001/43	Crown v Kiplangat A. Bori and another	5 00
27 3 44	322/44	Crown v Ochola s/o Mait	13 00

PETTY DEPOSITS

30 6 42	C C 602/40	Muchini v Ngosi	4 25
13 7 43	Ct C 1854/43	Crown v Kavirondo Stores	4 00
11 9 43	2677/43	F P Upton v Kingori Ndegwa	15 00
14 9 43	2538/43	Crown v Kasam Rehmetulla	08
27 3 44	541/44	Crown v Costa & Co	2 12
			130 95

GENERAL NOTICE No 92

THE COMPANIES ORDINANCE, 1935 (UGANDA)

AND

IN THE MATTER OF VITHALDAS HARIDAS AND COMPANY LIMITED

(In Members Voluntary Winding Up)

NOTICE is hereby given that at an extraordinary general meeting of all the members of the above named company held at the registered office of the company at Plot No 20, Market Street, Jinja at 2.30 p.m. on Wednesday the 1st day of January 1947, the following special resolution was unanimously passed, viz—

‘Resolved that Vithaldas Haridas & Company, Ltd., be wound up voluntarily and that in view of the declaration of solvency having been duly filed, the winding up be referred to as Members Voluntary Winding Up and that Mr. Dayal bhai Madanji Vadera, merchant of Jinja and also a director of the company be and is hereby appointed the liquidator to conduct the winding up’

And notice is also given that all persons having any claims against the above company are required to send, on or before 28th February, 1947, particulars of their claims or debts to the said liquidator c/o P.O. Box 54, Jinja Uganda

MULJIBHAI P. MADHVANI,
Chairman

DAYALBHAI M. VADERA
Liquidator

P.O. Box 54, Jinja, Uganda,
2nd January 1947

GENERAL NOTICE No 93

IN THE DISTRICT DELEGATE'S COURT
AT ELDORET

PROBATE AND ADMINISTRATION

CAUSE No 20 OF 1946

Notice of application for letters of administration with will annexed of the estate of the late Gideon Jacobus Van Staden of Kapsoya Uasin Gishu District Kenya Colony

TAKE NOTICE that application having been made in this Court by Alice Katrina Van Staden of Kapsoya Uasin Gishu District Kenya Colony for letters of administration with will annexed of the estate of the late Gideon Jacobus Van Staden of Kapsoya Uasin Gishu District, Kenya Colony, who died at Kapsoya, Uasin Gishu District Kenya Colony on the 3rd day of October 1946 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 5th day of February, 1947

H G SHERRIN, District Delegate
Districts of Uasin Gishu Trans Nzoia
Nandi Elgeyo and Marakwet

GENERAL NOTICE No 94

PROBATE AND ADMINISTRATION

PUBLIC TRUSTEE'S CAUSE No 4 OF 1947

In the matter of Eugenio (or Eugene) de Souza deceased
late of Kampala in the Uganda Protectorate

TAKE NOTICE that all persons having any claims against the estate of the above-mentioned Eugenio (or Eugene) de Souza, who died at Kampala on the 22nd day of November, 1946 are required to prove such claims before me the undersigned on or before the 21st day of March, 1947, after which date the claims so proved will be paid and the estate distributed according to law

Nairobi
14th January 1947

W B CUMMING
Public Trustee

GENERAL NOTICE No 95

NOTICE is hereby given that the partnership heretofore subsisting between Shantilal Keshavji Ramji and Khimji Anand Shah carrying on business in Bazaar Road, Nairobi, Kenya Colony under the name or style of "Nalini Stores", has been dissolved by mutual consent of the aforesaid partners as from 1st January, 1947 by the retirement therefrom of Khimji Anand Shah. The same business will henceforth be carried on by the continuing partner, Shantilal Keshavji Ramji, under the same name or style of "Nalini Stores" at the same place as the sole proprietor thereof

All debts owing to and by the said business named "Nalini Stores" will be received and paid by the said continuing partner, Shantilal Keshavji Ramji

SHANTILAL KESHAVJI RAMJI,
Continuing Partner

KHIMJI ANAND SHAH,
Retiring Partner

Nairobi,
18th January, 1947

GENERAL NOTICE No 96

CUSTOMS DEPARTMENT—KENYA AND UGANDA

COMPARATIVE STATEMENT OF CUSTOMS RECEIPTS FOR THE PERIOD JANUARY—DECEMBER

KENYA	Actual Allocations 1944	Actual Allocations 1945	Approximate Allocations 1946
January, November December	£ 1,638,132 136,667	£ 1,401,763 218,811	£ 2,431,000 150,000
	1,774,799	1,620,574	2,586,000
12 Months Estimate	986,000	1,410,000	1,558,000
UGANDA January, November December	529,134 7,228	619,078 24,347	956,000 85,000
	536,362	643,425	1,041,000
12 Months Estimate	460,000	548,000	628,000

COMPARATIVE STATEMENT OF EXCISE DUTY WHICH ACCRUED TO REVENUE DURING THE PERIOD 1ST JANUARY TO 31ST OCT

KENYA	1944	1945	1946
Beer	£ 75,523	£ 73,979	£ 94,132
Sugar	37,831	43,825	47,064
Tea	10,132	14,531	11,140
Tobacco	373,715	349,582	426,584
	497,201	481,917	578,920
Ten twelfths of Yearly Estimate	£ 437,500	466,667	483,333
UGANDA			
Beer	8,419	9,431	12,400
Sugar	22,345	22,848	21,969
Tea	1,303	3,359	3,638
Tobacco	226,763	282,218	360,393
	261,730	317,856	398,400
Ten twelfths of Yearly Estimate	£ 216,667	253,333	324,166

The above figures represent the actual excise revenue due after taking into account the transfer of excisable commodities between the territories covered by the Customs Agreements

Mombasa,
7th January, 1947

W JOHNSTON,
Commissioner of Customs,
Kenya and Uganda

GENERAL NOTICE No 97

IN HIS MAJESTY'S SUPREME COURT OF KENYA
AT MOMBASA
PROBATE AND ADMINISTRATION
CAUSE No 63 OF 1946

In the matter of Florence Nellie Jones deceased

PURSUANT to an order of His Majesty's Supreme Court at Mombasa dated the 3rd day of December 1946, whereby probate of the will of the above deceased was granted to John Edward Leslie Bryson

Take notice that all persons having any claims against the estate of the above named deceased, who died at Mombasa on the 21st day of June, 1946, are required to lodge and prove such claims with the undersigned on or before the 28th day of February, 1947, after which the claims which have been so proved will be paid and the estate distributed according to law

CHRISTIE & BRYSON,
Advocates for the Executor
P O Box 154, Mombasa

15th January, 1947

GENERAL NOTICE No 98

IN HIS MAJESTY'S SUPREME COURT OF KENYA
AT NAIROBI
PROBATE AND ADMINISTRATION
CAUSE No 2 OF 1947

Notice of application for probate of the will of Edith Annie Holton Hopkirk late of Nairobi deceased

TAKE NOTICE that application having been made in the Court by William Gerald Stewart Hopkirk of Nairobi for probate of the will of Edith Annie Holton Hopkirk, late of Nairobi, who died at Nairobi on the 5th day of October, 1946, 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 4th day of February, 1947

Nairobi, E J O FARRELL, Registrar
16th January, 1947 Supreme Court of Kenya

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

GENERAL NOTICE No 99

IN HIS MAJESTY'S SUPREME COURT OF KENYA
AT NAIROBI
PROBATE AND ADMINISTRATION
CAUSE No 3 OF 1947

Re Menie Muriel Fitzgerald deceased and

In the matter of an application for resealing in the Colony and Protectorate of Kenya of letters of administration with will and Codicil annexed granted by His Majesty's High Court of Justice at the Principal Probate Registry at Llandudno England in the estate of the above-named deceased

TAKE NOTICE that an application has been made to this Court by Messrs Shapley, Schwartz and Barlet, Advocates, Nairobi, for and on behalf of Messrs Thomas Smith Curtis Thomas Kingsley Curtis and Frank Henry Spark all of 4 Bedford Row London W C 1, the Administrators named in the will of the deceased for re-seal of the letters of administration granted to the said administrators by the Principal Probate Registry of His Majesty's High Court of Justice at Llandudno in England of the will and codicil of the above-named deceased of 2134 East Adams Street Tucson Arizona, United States of America, widow who died on the 25th day of March, 1945, at 2134 East Adams Street Tucson Arizona, United States of America, and that this Court will proceed to order accordingly unless cause be shown to the contrary and appearance in this respect entered on or before the 4th day of February, 1947

E J O FARRELL, Registrar
Nairobi, 16th January 1947 Supreme Court of Kenya

GENERAL NOTICE No 100

IN HIS MAJESTY'S SUPREME COURT OF KENYA
AT NAIROBI
PROBATE AND ADMINISTRATION
CAUSE No 4 OF 1947

Notice of application for probate of the will of Rolf Cardale Luck DFC, R A F late of Kitale Kenya Colony, deceased

TAKE NOTICE that application having been made in this Court by Charles Cardale Luck, Farmer, of Kitale, for probate of the will of Rolf Cardale Luck, late of Kitale aforesaid, who died on Active War Service on the 28th day of October, 1944, 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 4th day of February, 1947

E J O FARRELL, Registrar
Nairobi, 16th January 1947 Supreme Court of Kenya

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

GENERAL NOTICE No 101

IN HIS MAJESTY'S SUPREME COURT OF KENYA
AT MOMBASA DISTRICT REGISTRY
PROBATE AND ADMINISTRATION
CAUSE No 1 OF 1947

Notice of application for letters of administration intestate of the estate of Hosa binti Thani late of Mombasa Kenya Protectorate deceased

TAKE NOTICE that application having been made in this Court by Mbaruk bin Mohamed of Mombasa, Kenya Protectorate, for letters of administration intestate of the estate of Hosa binti Thani, late of Mombasa aforesaid, who died at Mombasa on the 10th day of December, 1946, 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 5th day of February, 1947

Mombasa,
15th January 1947

JOYCE RUGG GUNN,
District Registrar
H M Supreme Court Mombasa

GENERAL NOTICE No 102

IN HIS MAJESTY'S SUPREME COURT OF KENYA
AT MOMBASA DISTRICT REGISTRY
PROBATE AND ADMINISTRATION
CAUSE No 2 OF 1947

Notice of application for probate of the will of Shaaban binti Ali late of Mombasa Kenya Protectorate deceased

TAKE NOTICE that application having been made in this Court by Mohamed Badru of Mombasa, Kenya Protectorate, for grant of probate of the will of Shaaban binti Ali, late of Mombasa aforesaid, who died at Mombasa on the 30th day of September, 1946, 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 5th day of February, 1947

Mombasa,
15th January, 1947

JOYCE RUGG GUNN,
District Registrar
H M Supreme Court Mombasa

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

GENERAL NOTICE No 103

IN HIS MAJESTY'S SUPREME COURT OF KENYA
AT MOMBASA DISTRICT REGISTRY
PROBATE AND ADMINISTRATION
CAUSE No 3 OF 1947

Notice of application for letters of administration intestate of the estate of Donald Murray Matheson late of Mombasa Kenya Protectorate deceased

TAKE NOTICE that application having been made in this Court by Margaret Macfarlane Matheson of Mombasa, Kenya Protectorate, for letters of administration intestate of the estate of Donald Murray Matheson, late of Mombasa aforesaid, who died at Mombasa on the 21st day of April, 1946, 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 5th day of February, 1947

Mombasa,
15th January, 1947

JOYCE RUGG GUNN,
District Registrar
H M Supreme Court, Mombasa

GENERAL NOTICE No 104

IN HIS MAJESTY'S SUPREME COURT OF KENYA
AT MOMBASA DISTRICT REGISTRY
PROBATE AND ADMINISTRATION
CAUSE No 4 OF 1947

Notice of application for probate of the will of Bartholomew Francis Joseph Noronha late of Mombasa Kenya Protectorate deceased (formerly of Zanzibar)

TAKE NOTICE that application having been made in this Court by Elsie Lina Sebastiana Francisca Velozo e Noronha of Mombasa, Kenya Protectorate, for grant of probate of the will of Bartholomew Francis Noronha, late of Mombasa aforesaid (formerly of Zanzibar) who died at Mombasa on the 31st day of October, 1946, 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 5th day of February, 1947

Mombasa,
15th January, 1947

JOYCE RUGG GUNN,
District Registrar
H M Supreme Court Mombasa

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

GENERAL NOTICE No 105

IN HIS MAJESTY'S SUPREME COURT OF KENYA
AT MOMBASA DISTRICT REGISTRY
PROBATE AND ADMINISTRATION

CAUSE No 5 OF 1947

Notice of application for letters of administration intestate to the estate of Abdullah bin Ali Abubakar late of Takaungu Kenya Protectorate deceased

TAKE NOTICE that application having been made in this Court by Ali bin Abdullah bin Ali of Takaungu, Kenya Protectorate, for letters of administration intestate to the estate of Abdullah bin Ali Abubakar late of Takaungu aforesaid, who died at Takaungu on the 4th day of October 1946 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 5th day of February, 1947

Mombasa,
16th January, 1947

JOYCE RUGG GUNN,
District Registrar
H M Supreme Court Mombasa

GENERAL NOTICE No 106

IN THE DISTRICT DELEGATES COURT AT KISUMU
PROBATE AND ADMINISTRATION

CAUSE No 3 OF 1947

Notice of application for probate of the will of Kehai Singh s/o Bala Singh late of Kibos in the Colony of Kenya deceased

TAKE NOTICE that application having been made in this Court by Balwant Kaur of Kisumu, in the Colony of Kenya, for probate of the will of Kehai Singh s/o Bala Singh, late of Kibos aforesaid, who died at Kaimosi in the Colony of Kenya on the 6th day of December 1946, 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 5th day of February, 1947

Kisumu,
13th January, 1947

E R HARLEY,
District Delegate
Nyanza Province Kisumu

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

GENERAL NOTICE No 107

PROBATE AND ADMINISTRATION

CAUSE No 182 OF 1946

In the matter of John Watson Pollard deceased late of Nairobi in the Colony of Kenya

TAKE NOTICE that all persons having claims against the estate of the above-named John Watson Pollard deceased, who died at Nairobi in the Colony of Kenya on the 2nd day of August, 1946, are required to prove such claims before Mr J J St L Martin, Advocate Kitale, on or before Wednesday the 19th day of February, 1947 after which date the claims so proved will be paid and the estate distributed according to law

Nakuru,
17th January, 1947

P BELL, *Administrator*
Estate of J W Pollard deceased

GENERAL NOTICE No 108

THE WATER ORDINANCE, 1929

Ngare Nyting River Nanyuki District

APPLICATION for a Water Right by Mr T F Parminter of Timau from the Ngare Nyting River on L R No 6316 for 5,400 and 59,600 gallons per day of normal flow for the purposes of domestic use and general irrigation respectively

Plans may be seen at the Public Works Department Head Office, Nairobi, and at the office of the Aberdare District Council

Objections stating specific grounds therefor should be filed in duplicate with the Water Board, P O Box 662, Nairobi, within 30 days from the date of publication of this notice, and a copy served on the undersigned

T F PARMINTER, *Applicant*
P O Timau

GENERAL NOTICE No 109

NOTICE is hereby given that as my wife, Elsie Johanna Van Aardt (born Scheurkogel), has left my house without reason and as I am making her an adequate cash allowance each month for the maintenance of our infant daughter I will not be answerable for debts contracted by my said wife for necessities

WILLIAM CHRISTIAN VAN AARDT
Kitale, 9th January, 1947

GENERAL NOTICE No 110

NOTICE is hereby given that the partnership lately subsisting between the undersigned Manishanker Jeram and Keshavji Vallabhji Barot, under the firm name or style of Manishanker Jeram & Co, on Plot No 28, Section No 1, Location Road, Nakuru, has been dissolved by mutual consent with effect from 11th January 1947, by the retirement of Keshavji Vallabhji Barot. The remaining partner, Manishanker Jeram will carry on the said business on the said premises as sole proprietor of the said firm of Manishanker Jeram & Company

All debts due to or owing by the firm will be received and paid by the said Manishanker Jeram, the continuing partner

MANISHANKER JERAM
Continuing Partner
KESHAVJI VALI LABHJI BAROT,
Retiring Partner
Nakuru,
11th January, 1947

GENERAL NOTICE No 111

NOTICE is hereby given that the partnership heretofore subsisting between Velji Valji Parmar, Khimji Valji Parmar and Narshi Valji Parmar, who were carrying on business of tailors and piece goods merchants under the name and style of Valji Jeraj & Sons on Plot No 6/V, Machakos, and Plot No 4 Athi River, in the Colony of Kenya, has been dissolved by mutual consent as from the 10th day of January, 1947, by the retirement of the said Velji Valji Parmar from the said partnership and that from the said date the said business will be carried on by the remaining partners, Khimji Valji Parmar and Narshi Valji Parmar, in the same name and style and at the same places

All debts due to and owing by the late firm will be received and paid by the said Khimji Valji Parmar and Narshi Valji Parmar

V V PARMAR,
Retiring Partner
KHIMJI V PARMAR,
NARSHI V PARMAR,
Continuing Partners
Nairobi, 10th January, 1947

GENERAL NOTICE No 112

NOTICE is hereby given that the partnership heretofore subsisting between Beant Singh son of Nanak Singh and Jagdish Chander son of Gokal Chand, carrying on business on Plot No 209/2421, River Road, Nairobi, under the name or style of "Beant Fruit Stores", has been dissolved by mutual consent from the 10th day of January, 1947, so far as it concerns the said Beant Singh son of Nanak Singh who retires from the said firm

All debts due by and payable to the said firm up to and including the said 10th day of January, 1947, will be paid and received by the said remaining partner, Jagdish Chander son of Gokal Chand who will continue to carry on the said business at the same place and under the same name or style of "Beant Fruit Stores" as sole proprietor

JAGDISH CHANDER,
Continuing Partner
BEANT SINGH,
Retiring Partner

GENERAL NOTICE No 113

THE FRAUDULENT TRANSFER OF BUSINESSES
ORDINANCE, 1930

NOTICE is hereby given that the business of fruit and vegetables carried on by Bhimsingh Bhojubhai Jadeja in the firm name or style of "The Fruiterers" in Stall No 17, Municipal Market, Nairobi, has, as from the 1st day of January, 1947 been transferred to Mohanlal Fulchand and Juthalal Raimal, merchants of Nairobi

The address of the transferor is Municipal Market, Nairobi

The address of the transferees is Municipal Market, Nairobi

The nature of the business is fruit and vegetables

The transferees will carry on the said business at the same place and under the same name or style of "The Fruiterers"

The transferees are not assuming nor do they intend to assume any liability incurred by the transferor in his said business up to and including the 31st day of December, 1946

BHIMSINGH BHOJUBHAI,
Transferor
MOHANLAL FULCHAND,
JUTHALAL RAIMAL,
Transferees
Nairobi, 8th January, 1947

GENERAL NOTICE No 114

CUSTOMS DEPARTMENT OF KENYA AND UGANDA
PUBLIC AUCTION

NOTICE is hereby given that the undermentioned goods will be sold by public auction at the Custom House, Nairobi, on Friday the 14th February, 1947, if not cleared before that date, and the proceeds will be applied as follows —

Firstly, in the payment of the expenses of the sale

Secondly in the payment of duty

Thirdly, in the payment of warehouse rent and charges

Fourthly, in the payment of the freight, if any, due upon the goods if written notice of such freight shall have been given to the Collector

And the balance if any, shall be paid into general revenue, but may be refunded to the person entitled thereto if claimed within six months of the date of sale

UNCLAIMED GOODS

Fifteen bottles Mogadiscio liquor one present of four egg cups, two bottles Melotti dry gin

Custom House,
Mombasa,

17th January 1947

W JOHNSTON,
Commissioner of Customs
Kenya and Uganda

GENERAL NOTICE No 115

THE FRAUDULENT TRANSFER OF BUSINESSES
ORDINANCE 1930

NOTICE is hereby given pursuant to the above Ordinance that the business heretofore carried on by Karsanji Kara (deceased) as the sole proprietor of and under the name or style of The African Cycle Mart on Plot No 477/33 River Road, Nairobi, has been transferred to Lakhamshi Meghji, Nathu Meghji and Virchand Pethraj, who will carry on the said business at the said premises and under the same name or style of The African Cycle Mart

All debts due to and owing by the said Karsanji Kara, deceased, up to and including the 13th day of January, 1947, will be received and paid by the transferor, and the transferees do not assume nor do they intend to assume any liability incurred in the said business by the transferor

For the estate of Karsanji Kara, deceased

PANACHAND KARSANJI, *Administrator*
Transferor

LAKHAMSHI MEGHJI
NATHU MEGHJI
VIRCHAND PETHRAJ

Nairobi, 13th January, 1947

GENERAL NOTICE No 22

HIS MAJESTY'S COURT OF APPEAL FOR EASTERN AFRICA

Notice is hereby given that the following appeals are still awaiting hearing at the present Sessions of His Majesty's Court of Appeal for E A, which commenced on Wednesday the 15th January, 1947

E J O'FARRELL,
Registrar, H M Court of Appeal for E A

CAUSE LIST

Appeal No	Civil or Criminal	Appellant	Respondent	Original No of Case	Appeal from
206/46	Criminal	Athman bin Salim	Rex	Cr App No 320/46	H M Supreme Court of Kenya at Mombasa
243/46		Kase s/o Lingatik	Rex	Cr Case No 137/46	H M Supreme Court of Kenya at Eldoret
244/46	"	Lachman Singh s/o Jowala Singh	Rex	Cr Case No 110/46	H M Supreme Court of Kenya at Mombasa
245/46	"	Sorwan Singh s/o Buja Ram	Rex	Cr Case No 110/46	do
253/46	"	Dharamshi Jesang	Rex	Cr App No 215/46	H M Supreme Court of Kenya at Nairobi
254/46	"	Di Ciccio Guglielmo	Rex	Cr Case No 148/46	do
256/46	"	Rubia s/o Waryu	Rex	Cr Case No 152/46	do
257/46	"	Rex	Njeroge s/o Muroba	Conf C No 815/46	do
258/46	"	Nathu Ram s/o Jiwan Mal	Rex	Cr App No 286/46	do
262/46	"	Nguyo wa Musi	Rex	Cr Case No 163/46	H M Supreme Court of Kenya at Mombasa
1/47	"	Musa bin Rajabu	Rex	Cr Case No 135/46	H M High Court of Uganda at Soroti
10/47	"	Musukuni s/o Sualo	Rex	Cr Case No 254/46	H M High Court of Uganda at Mbale
11/47	"	Anderea Owon s/o Yowana	Rex	Cr Case No 259/46	do
12/47	"	Agelu s/o Etyin	Rex	Cr Case No 270/46	H M High Court of Uganda at Soroti
13/47	"	Mikaeli Okao s/o Opiro	Rex	Cr Case No 247/46	H M High Court of Uganda at Lira
14/47	"	Mahindoni s/o Risaai	Rex	Cr Case No 190/46	H M High Court of Tanganyika at Dodoma
15/47	"	Badrudin Noormohamed Bapoo	Rex	Cr Appeal No 127/46	H M High Court of Tanganyika at Dar es Salaam
16/47	"	Ramazan s/o Hassani	Rex	Cr Sessions Case No 226/46	H M High Court of Tanganyika at Tabora
17/47	"	Ali s/o Masudi	Rex	Cr Sessions Case No 252/46	H M High Court of Tanganyika at Dar es Salaam
18/47	"	Iajdin Gulam Mohamed	Rex	Cr Sessions Case No 248/46	H M High Court of Tanganyika at Tabora
20/47	"	Kilomo s/o Ikeleunno	Rex	Cr Sessions Case No 217/46	do
9/46	Civil	1 J M Coutinho and 2 P C Fernandes on behalf of themselves and all the other members of the Managing Committee of the Nairobi Goan Tailors Society and also on behalf of themselves as members and all other members of the said Society	C P Joanes	Civil Case No 128/44	H M Supreme Court of Kenya at Nairobi (Application for leave to appeal out of time)
16/46	"	Ruha Ram	Karsan Murji & Co	Civil Case No 228/45	H M Supreme Court of Kenya at Nairobi
26/46	"	Administrator General, Zanzibar, Administrator of the Estate of Seyyid Hafidh bin Muhammed El Busaidi, Deceased	Fatma binti Hafidh	Civil Case No 31/45	H H the Sultan's High Court of Zanzibar at Zanzibar (Application for leave to appeal to Privy Council)
30/46	"	The Transport Licensing Board	E T Mamuji and 4 others	Civil Case No 14/46	H M Supreme Court of Kenya at Mombasa
32/46	"	Mohamed Din	1 Allah Rakha and 2 Mohamed Shariff	Civil Case No 202/45	H M Supreme Court of Kenya at Nairobi
2/47	"	1 Kashubhai Manorbhai Patel and 2 Manubhai Manorbhai Patel, trading as The Patel Trading Co	Barclays Bank (Dominion Colonial and Overseas)	Civil Case No 22/46	H M Supreme Court of Kenya at Mombasa

GENERAL NOTICE No 116

**PRINCIPAL ARTICLES IMPORTED INTO KENYA AND UGANDA DURING THE MONTH OF SEPTEMBER 1946,
AND ALSO DURING THE PERIOD JANUARY TO SEPTEMBER, 1946**

ARTICLES	Unit of Quantity	September, 1946		January to Sept 1946	
		Quantity	Value	Quantity	Value
1 Rice	Cwt	2	Sh 34	1,230	12 777
2 Wheat Meal and Flour	"	2	58	11	257
3 Ale, Beer, Stout, etc	Imp gal	3,873	32,452	38 611	323,494
4 Fruits—Preserved, Dried and Fresh	Value	—	197 348	—	1,566,452
5 Milk, Condensed or otherwise Preserved	Cwt	32	3,122	7 718	860 395
6 Spices	"	517	94 108	14 275	1 527 265
7 Sugar (Refined)	"	893	19,104	4 594	98 580
8 Other Foodstuffs (include F T Coffee September 1946, Sh 472 446, January to Sept 1946, Sh 10,342,319)	Value	—	1 554,499	—	19,291,298
9 Spirits (a)	Proof gal	10 164	343,118	65 939	2 372,855
10 Wines	Imp gal	3 617	97,216	47 423	907,079
11 Cigarettes	Lb	99 272	317 198	217,953	1,721,132
12 Tobacco	"	172,439	303,366	2,255,097	4,873,519
13 Wood and Timber	Cubic ft	6,966	54,466	63,212	285,641
14 Cement, Building	Ton	9,761	1 319,948	21,120	2,805,267
15 Galvanized Iron Sheets Corrugated	"	55	42,422	776	531,078
16 Hollow ware, Enamelled	"	29	100,432	106	488,385
17 Tubes, Pipes and their Fittings	"	490	501,519	2,470	2,390 819
18 Iron and Steel Manufactures	Value	—	1,820,221	—	13,723,582
19 Other Metal Manufactures	"	—	388 523	—	2,948,943
20 Shovels, Spades, Axes, Matchets and Hoes	Number	141 580	275,560	975,303	2,108,467
21 Hardware, Cutlery, etc	Value	—	1,310,027	—	8,622,622
22 Electrical Goods	"	—	456,710	—	3 914,820
23 Machines and Machinery	"	—	2,506,133	—	16 839,712
24 Cotton Piece Goods —					
(a) Grey, unbleached —					
(i) American	Lm yd	210 248	201,360	9,886,836	9,675,709
(ii) Grey Drill	Sq yd	230 390		10,537,903	
(iii) Grey Drill	Lm yd	41,258	36,513	4 174,401	3,971,553
(iv) Grey Drill	Sq yd	32,579		3,445 938	
(b) Bleached	Lm yd	315,346	663,402	5,520,728	9,027,485
(c) Printed —	Sq yd	336,684		5 838,295	
(i) Khangas	Lm yd	88 445	128,131	416,211	594 586
(ii) Other sorts	Sq yd	112,540		530,767	
(iii) Other sorts	Lm yd	466,190	573,692	6 834,916	10,983,469
(iv) Other sorts	Sq yd	459,272		6 937,808	
(d) Dyed in the piece —					
(i) Khaki Drill	Lm yd	292,097	401,490	2,449,532	4,102,002
(ii) Other	Sq yd	231,684		2,025,505	
(e) Coloured (Manufactured wholly or in part of dyed yarn)	Lm yd	417,535	884,528	6 675,014	11,311,223
	Sq yd	396,618		6 429,590	
	Lm yd	289,309	543 714	6 925,937	9,217,900
	Sq yd	308,369		6,691,087	
25 Cotton Blankets	Number	122,297	745,798	1,711,861	9,765,286
26 Woollen and Worsted Goods	Cwt	3,049		47,754	
27 Jute Bags and Sacks	Value	—	590,728	—	3 400,602
28 Artificial Silk Piece Goods	Dozen	42	250	349,915	5,010,750
29 Other Manufactures of Ordinary Textile Materials	Cwt	5		87,268	
30 Apparel	Lm yd	129,028	773,335	953,921	4,310 048
31 Disinfectants and Insecticides	Sq yd	148 661		1,016 079	
32 Drugs, Medicines and Medicinal Preparations	Value	—	757,463	—	6 801,538
33 Paints, Colours and Varnishes	"	—	1,667,351	—	10,680 178
34 Other Chemicals	Cwt	818	90,492	9 687	971,594
35 Fuel Oil	Value	—	965,971	—	5,880,218
36 Lubricating Oils	Cwt	2 600	247,810	22,357	1 797,906
37 Lubricating Greases	Value	—	302,393	—	2,656,789
38 Motor Spirit (Petrol)	Imp gal	265 243	87,532	23 277,217	8,099,543
39 Mineral Oil, Illuminating or burning (Kerosene)	"	71 270	210,249	1,450,504	3,905,826
40 Soap	Cwt	821	37 336	10,411	475,428
41 Stationery and Paper Manufactures	Imp gal	3,333,809	1 576,867	22 738,318	10,416 023
42 Cycles, not Motor	"	945 106	472,119	6 486,992	2,677,262
43 Motor Cars	Cwt	1 271	72,437	7,296	627,367
44 Motor Lorries	Value	—	1,070 032	—	8 066,404
45 Other Motor Vehicles and Motor Vehicle parts	Number	2 222	321,403	10 046	1,395 748
46 Other Vehicle Parts and Accessories	"	91	532,555	733	3 910 382
47 Tyres and Tubes	"	78	945,966	324	2,776 416
48 Fertilizers and Manures	Value	—	656,363	—	6,586,192
49 Lamps and Lanterns	"	—	525,555	—	5,040,032
50 Matches	Number	50 320	1,058,555	304,658	6,154,657
51 Perfumery, Cosmetics and Toilet Preparations	Lb	320,219		1,967,357	
52 Bullion and Specie	Ton	—	—	1,802	684,277
53 All other articles	Number	3,697	32 591	43,988	304,296
	Gross boxes	18,955	104,383	228,390	1 415,457
	Value	—	425 550	—	3,103 670
	"	—	1 913,806	—	13,469,371
	"	—	6,469,457	—	45,248,031
TOTAL		—	*38,124 761	—	322,729,657
TOTAL TRANSIT IMPORTS		—	117,880	—	3,771 142
GRAND TOTAL	Sh	—	*38 242 641	—	326,500,799

NOTE —(a) No allowance made for underproof in excess of 12½ per cent

*Includes Government goods to the value of September, 1946, Sh 4,832,490 January to September, 1946, Sh 32,629 543

Includes produce of Tanganyika Mandated Territory to the value of September, 1946, Sh 2,191,465 January to September, 1946, Sh 19,999,571 and which is mainly imported for re exportation

Subject to revision on receipt of further amendments to entered details

CUSTOM HOUSE
MOMBASA 13th January, 1947

W JOHNSTON
Commissioner of Customs Kenya and Uganda

GENERAL NOTICE NO 117

PRINCIPAL ARTICLES EXPORTED FROM KENYA AND UGANDA DURING THE MONTH OF SEPTEMBER, 1946 AND ALSO DURING THE PERIOD JANUARY TO SEPTEMBER, 1946

ARTICLES	Unit of Quantity	(b) EXPORTS OF DOMESTIC PRODUCE				(a)(b) RE EXPORTS OF IMPORTED MERCHANDISE			
		September, 1946		Jan to Sept, 1946		September 1946		Jan to Sept, 1946	
		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value
			Sh		Sh		Sh		Sh
1 Wheat	Cwt	2	27	33,816	547,013	—	—	—	—
2 Maize	,	2,296	19,207	224 252	1 990 013	—	—	—	—
3 Rice	,	—	—	10	306	42	1,118	1 065	24,042
4 Wheat meal and flour	,	14,084	288,230	143 517	3,511 230	—	—	—	—
5 Maize meal and flour	,	223	1,670	74,817	648 001	—	—	—	—
6 Bacon and ham	,	387	67 632	3,420	580,683	—	—	2	325
7 Ale, beer stout, etc	Imp gal	6,246	61 545	44,974	444,147	472	3,678	4 701	38 483
8 Butter	Cwt	1,891	241 404	15 152	1,948 591	—	—	—	—
9 Chillies	"	1,970	169 344	13,077	1 132,775	6	365	257	17 441
10 Coffee, raw	"	36 680	1 869,236	693,162	44 628 093	14,123	757,084	168,408	13,269,290
11 Ghee	"	13	1 754	2,265	311,138	—	—	1 025	141,091
12 Milk, condensed or otherwise preserved	"	13	2,556	801	149 891	86	12,213	1,029	123 741
13 Potatoes	,	19,245	147,448	87,169	823,040	—	—	—	—
14 Sugar, refined	,	22,832	473,442	163,434	3,501 009	—	—	—	1
15 Tea	,	6,157	824,941	59 573	8,148 537	—	—	40	3,837
16 Cigarettes	Lb	171 967	1 447,432	1,504 395	11,313,260	3,053	26,749	16,114	159 590
17 Tobacco	,	11 085	14 307	350,260	297 569	2,049	2,008	231,391	314 678
18 Wood and timber	Cubic ft	101,427	757,478	436 386	2,861 749	4 531	33,385	44,602	247,126
19 Tin ore	Ton	41	139 461	205	730 985	—	—	208	839,332
20 Wolfram ore	"	5	19,658	61	289 271	—	—	—	—
21 Raw cotton	Cental of 100 lb	204 251	26,918,389	874,552	112,273,069	992	128,960	6,544	687,144
22 Flax fibre and tow	Ton	33	90 055	437	1 190,308	—	—	—	—
23 Sisal fibre and tow	"	2,599	2,345 099	19,486	12 422 753	—	—	—	—
24 Seeds, cotton	"	1,899	163,856	22,399	2,067,973	—	—	—	—
25 Seeds, sesame	"	—	—	1	400	—	—	—	—
26 Groundnuts	"	—	3	4	1,211	—	—	—	—
27 Coco nut oil	Imp gal	—	—	—	—	20	145	45	384
28 Sesame oil	"	1,456	6,596	1,578	7,238	—	—	8	77
29 Hides dry and dry salted	Cwt	4,194	552 970	32,355	3 212 927	973	148,595	7,119	811,428
30 Skins sheep and goat	Number	196,932	564 069	1,625 807	3,483 321	—	—	88,616	116,012
31 Rubber	Cental of 100 lb	1,242	91,872	11,692	905,691	—	—	833	76,157
32 Mangrove bark	Cwt	—	—	5,620	72,980	—	—	1,500	20,287
33 Wattle bark	"	5,220	52,200	130,160	1,285,740	—	—	2,711	37,316
34 Wattle extracts	,	18,116	385 698	191 126	3,978 018	—	—	—	—
35 Ivory, elephant	,	46	66,413	1,105	1,624,830	491	725,615	2,106	2,892,352
36 Pyrethrum	"	11,819	1,835,321	119,884	18 595,881	185	29,046	567	88,892
37 Papain	,	9	12,964	64	75,415	193	379,511	1,019	1,603,007
38 Wool	Cental of 100 lb	2,381	238,130	6 244	558,462	—	—	—	—
39 Sodium carbonate	Ton	10,526	1 126 239	58,300	6,329 957	—	—	—	128
40 Cotton piece goods—									
(a) Grey, unbleached									
(i) American	Lm yd	—	—	—	—	4,520	—	24 886	—
	Sq yd	—	—	—	—	4 422	4 160	24,665	24,728
(ii) Grey drill	Lm yd	—	—	—	—	—	—	12	—
	Sq yd	—	—	—	—	—	—	12	16
(b) Bleached	Lm yd	—	—	—	—	2,257	—	13,411	—
	Sq yd	—	—	—	—	3,140	6,202	17,935	29,411
(c) Printed									
(i) Khangas	Lm yd	—	—	—	—	—	—	11,247	—
	Sq yd	—	—	—	—	—	—	14,713	15,312
(ii) Other sorts	Lm yd	—	—	—	—	2,247	5,068	45 195	—
	Sq yd	—	—	—	—	2,399	—	43,886	60,645
(d) Dyed in the piece									
(i) Khaki drill	Lm yd	—	—	—	—	90	—	94	—
	Sq yd	—	—	—	—	88	171	92	178
(ii) Other	Lm yd	—	—	—	—	17,143	35,118	52,408	—
	Sq yd	—	—	—	—	16,703	—	55,198	99,011
(e) Coloured (Manufactured wholly or in part of dyed yarn)	Lm yd	—	—	—	—	2,741	—	84 519	—
	Sq yd	—	—	—	—	2,271	3,143	83,162	118,142
41 Cotton blankets	Number	—	—	—	—	22,937	—	67,997	—
	Cwt	—	—	—	—	582	165,864	1 702	468,020
42 Jute bags and sacks	Dozen	—	—	—	—	1,625	—	28,032	—
	Cwt	—	—	—	—	408	23,540	7,063	370,471
43 Fuel oil	Imp gal	—	—	—	—	1,822,603	710,693	22,310,571	8,743,418
44 Motor spirit (petrol)	"	—	—	—	—	960,560	534,017	7,576,632	4,070,670
45 Mineral oil, illuminating or burning (kerosene)	"	—	—	—	—	394,408	171,139	2,903,005	1,266,501
46 Soap	Cwt	39	3,978	268	24,374	10	2,811	3,434	194,996
47 Motor cars	Number	—	—	—	—	14	65,919	72	247,793
48 Animals, not for food	"	49	51 405	593	201,121	—	—	5	700
49 Gold bullion	Troy oz	4,602	554 458	38,524	4,651,866	—	—	940	112,730
50 All other articles	Value	—	2 362 996	—	19,991,882	—	2 656,851	—	18,075,799
Total	—	—	43,969 483	—	276,813,318	—	6,633,168	—	55,410,702
Total Transit Exports	—	—	—	—	—	—	474,379	—	3,921,584
GRAND TOTAL	—	—	43 969,483	—	276,813,318	—	7,107,547	—	59,332,286

NOTE —(a) Re exports include goods the growth, produce or manufactures of Tanganyika Mandated Territory to the value of—
September, 1946—Sh 1,522,899, January to September, 1946—Sh 17,998,498

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

	Sept, 1946	January to Sept, 1946
(1) Under Domestic Exports to the value of	Sh 159,387	Sh 1,363,303
(2) Under Re exports to the value of	712,542	9,209,969
Total Ships' Stores	Sh 871,929	10,573,272

Subject to revision on receipt of further amendments to entered details

Custom House, Mombasa
13th January, 1947

W JOHNSTON,
Commissioner of Customs, Kenya and Uganda

GENERAL NOTICE No 118

TOTAL VALUE OF PRODUCE AND MERCHANDISE EXPORTED FROM KENYA AND UGANDA TO THE PRINCIPAL OVERSEAS MARKETS DURING THE MONTH OF SEPTEMBER 1946 AND ALSO DURING THE PERIOD JANUARY TO SEPTEMBER, 1946

COUNTRIES OF DESTINATION	EXPORTS OF DOMESTIC PRODUCE		RE EXPORTS OF IMPORTED MERCHANDISE	
	Sept 1946	January to Sept, 1946	Sept 1946	January to Sept, 1946
	<i>Sh</i>	<i>Sh</i>	<i>Sh</i>	<i>Sh</i>
United Kingdom	5 242 353	75,822 637	569 330	10,173,094
Eire	31,282	44 182	—	—
Gibraltar	—	26,000	—	231,000
Malta	24,830	543,690	3 000	56,000
Aden	34,769	1 422 939	6,460	513,166
Bahrein Islands	—	38,463	—	113,703
British North Borneo	—	246 538	—	—
Ceylon	10,500	2,282,063	128 960	159,477
Cyprus	317,635	557 135	—	—
Hong Kong	21,888	224,490	58 445	520,654
India	26,355 430	81,615,896	685 550	3,232,650
British Malaya	—	3 933 642	5,863	105,909
Gambia	—	12 170	—	—
Sierra Leone	—	41,924	—	21,460
Gold Coast	—	68 349	—	3,638
Nigeria	—	157,718	—	6,299
Union of South Africa	1 446 033	25,265,288	407,670	3,964,419
Southern Rhodesia	70,830	847,204	10,460	375,729
North Western Rhodesia	36,888	331 174	—	5,480
Zanzibar	558 432	5,278 680	45 006	1,170,105
Mauritius	216 103	1 121 327	296 634	872,082
Seychelles	67 711	839,142	2 860	146 905
Canada	999,390	2,498,000	—	1,300
Barbados	—	—	—	6,050
Jamaica	—	—	—	5,000
Trinidad and Tobago	—	—	—	6,800
Australia	928,962	4,070,936	72,810	728,493
New Zealand	—	19,500	—	39,000
Anglo Egyptian Sudan	1,487,100	10,145,252	152,832	398 623
Tanganyika Mandated Territory	2,874,333	24,068,145	2,629,317	15,871 220
Other British Possessions	—	261	2,250	12,073
Belgo Luxemburg Economic Union	2,572	468,372	757	33 437
Denmark	—	103,679	1,200	1 200
France	61,018	145,683	2,400	31,900
Greece	18,950	78,400	9,287	10,187
Italy	—	31,800	3,200	3,400
Norway	—	6,000	—	5,200
Netherlands	1,960	145,925	1 600	114,353
Portugal	—	18,000	—	—
Sweden	—	14,817	—	15,695
Switzerland	800	180 470	—	923,253
Czechoslovakia	—	50,400	—	—
Turkey	78,400	142,079	—	—
China	360	417,169	—	—
Hadramaut	20,067	230,726	3,500	71,907
Hedjas and Nejd	21,200	143,768	—	—
Iraq	6,275	546,202	—	6,403
Kuwait	—	166,395	—	130 362
Oman	4,740	611,084	—	66,550
Palestine	16,200	1,097,328	—	96,245
Persia	—	108,145	—	83,686
Syria	125,694	551,319	—	268,465
Yemen	—	7,300	—	—
Egypt	11,057	615,623	121 100	632,715
Ethiopia	—	314,660	250	5,250
United States of America	2,188,409	22 970 962	440,919	2,092,657
Argentina	—	493 720	—	—
Uruguay	—	33 088	—	—
Belgian Congo	190,922	2,387 794	74,111	269,418
Ruanda Urundi	34,464	270 809	30,209	104 514
Cameroons under French Mandate	—	6,720	—	—
French Equatorial Africa	116	62 063	—	—
French Somali Coast	—	41,518	—	—
Madagascar	46,603	115,349	31 241	892,212
Reunion	—	7,993	—	154,377
Libya	—	42,000	—	—
Eritrea	20,500	81,087	2,000	2,000
Southern Somalia	235,320	1,141 553	117 093	1,387,995
Mozambique	—	68,824	4,297	56,338
Other Foreign Countries	—	8,446	15	705
Total	43,810 096	275,450,015	5,920 626	46,200,733
Ships Stores	159,387	1,363,303	712,542	9,209,969
GRAND TOTAL	<i>Sh</i> 43,969,483	276,813 318	6,633,168	55,410,702

Subject to revision on receipt of further amendments to entered details

Custom House, Mombasa,
13th January 1947

W JOHNSTON
Commissioner of Customs, Kenya and Uganda

GENERAL NOTICE No 119

NOTICE is hereby given that the partnership heretofore subsisting between Allaudin Salaam Shah and Mohamedali Abdulla, carrying on business under the style or name of "Kariako Stores" has, as from the 1st January, 1947, been dissolved by mutual consent so far as it concerns Allaudin Salaam Shah who has retired from the said partnership as from the said date

All debts due to and owing by the said firm will be received and paid by the said Mohamedali Abdulla who will continue to carry on the said business as its sole proprietor at the same place and under the same name of "Kariako Stores"

ALAUDIN SALAM SHAH
Retiring Partner
MOHAMEDALI ABDULLA
Continuing Partner

9th January, 1947

GENERAL NOTICE No 120

DISSOLUTION OF PARTNERSHIP

NOTICE is hereby given that the partnership heretofore subsisting between Manji Morarji and Ranchhod Morarji, carrying on business at Gilgil and elsewhere under the firm name of Manji Morarji & Company, has on the 5th day of January, 1947, been dissolved by mutual consent so far as concerns the above-named Manji Morarji who has retired therefrom

All debts and liabilities of the said firm will be received and paid by the remaining partner, Ranchhod Morarji who, as from that date will carry on the said business for his own benefit under the same firm name of Manji Morarji & Company

MANJI MORARJI,
Retiring Partner
RANCHHOD MORARJI,
Continuing Partner

7th January 1947

GENERAL NOTICE No 121

BONDED WAREHOUSE LICENCES ISSUED FOR THE YEAR 1947

Ware house No	Private or General	Name	Where situated
1	General	B E A Corporation (1939) Ltd	Kilindini
2	General	Boustead & Clarke Ltd	Mombasa
3	Private	Vacuum Oil Co of S A, Ltd	Shimani
4	Private	Caltex (Africa) Ltd	Shimani
5	General	Leslie & Anderson Ltd	Mombasa
6	General	Smith, Mackenzie & Co, Ltd	Kilindini
8	General	Shell Co of East Africa Ltd	Shimani
15	General	Shell Co of East Africa, Ltd	Shimani
16	Private	Caltex (Africa), Ltd	Shimani
17	General	Dass & Company, Ltd, Pandya & Company, Ltd	Mombasa
21	Private	Vacuum Oil Co of S A, Ltd	Shimani
31	General	Caltex (Africa), Ltd	Shimani
32	General	Express Transport Co, Ltd	Nairobi

Custom House, Mombasa,
14th January, 1947

W JOHNSTON,
*Commissioner of Customs,
Kenya and Uganda*

GENERAL NOTICE No 30

HIS MAJESTY'S SUPREME COURT OF KENYA

NOTICE is hereby given that the following Sessions of His Majesty's Supreme Court of Kenya will be held at the places set out hereunder —

SUPREME COURT SESSIONS AT MERU 13-1-47

Cr C No 212/46 Rex vs (1) M'Amwira s/o M Ithai, (2) M'Abaruki s/o Kiauthi, (3) M'Itaritia s/o M Ikua, (4) M Ngatune s/o Wanabea
Cr C No 225/46 Rex vs (1) Tuku Musa Horor, (2) Abdi Musa Horor

SUPREME COURT SESSIONS AT NYERI 20-1-47

Cr C No 216/46 Rex vs (1) Mwangi Kimani, (2) Nganga Kirega, (3) Mwangi Watomia
Cr C No 217/46 Rex vs Ruithibu s/o Kabiro
Cr C No 222/46 Rex vs Kipkoske A Maina

SUPREME COURT SESSIONS AT THIKA 23-1-47

Cr C No 195/46 Rex vs (1) Kimani s/o Nguta alias Wakani s/o Muheya, (2) Ndua d/o Wamboti
Cr C No 169/46 Rex vs Mwangi Kagwa

SUPREME COURT CRIMINAL SESSIONS AT MOMBASA 4-2-47

Cr C No 227/46 Rex vs Mwandenge s/o Bokia
Cr C No 229/46 Rex vs Elisha Kalume s/o Kaniki

E J O'FARRELI, Registrar
Supreme Court of Kenya

GENERAL NOTICE No 122

NOTICE is hereby given that the business of dairy heretofore carried on by Messrs Velji Khimchand Shah, Karman Pethraj Shah, Raichand Jethalal and Vrajpal Sojpal under the name and style of "Mathura Dairy" on Plot No 209/152/2/1/10 Park Road, Nairobi, has been sold and transferred to Messrs Vithalbhai Vallabhahai Patel and Purshottam Shivabhai Patel as from the 1st day of January, 1947, who henceforth will carry on the said business under the said name and style of "Mathura Dairy" at the same place

The transferees do not assume nor are they intended to assume the liabilities incurred by the transferors in their said business up to and including the 31st day of December, 1946

Names of the transferors—(1) Velji Khimchand Shah (2) Karman Pethraj Shah, (3) Raichand Jethalal, and (4) Vrajpal Sojpal

Address of the transferors—Plot No 209/152/2/1/10, Park Road, Nairobi

Names of the transferees—(1) Vithalbhai Vallabhahai Patel and (2) Purshottam Shivabhai Patel

Address of the transferees—Plot No 209/152/2/1/10, Park Road, Nairobi

VELJI KHIMCHAND SHAH,
KARMAN PETHRAJ SHAH,
RAICHAND JETHALAL,
VRAJPAL SOJPAL,
Transferors

PURSHOTTAM SHIVABHAI PATEL,
VITHALBHAI VALLABHAI PATEL
Transferees

GENERAL NOTICE No 123

DISSOLUTION OF PARTNERSHIP

NOTICE is hereby given that the business heretofore carried on by Edward Sargent as restaurant proprietor under the name and style of The Falstaff Restaurant Government Road, Nairobi, has been as from the 16th day of December, 1946 transferred to Kenya Caterers Ltd who will carry on the said business at the same place under the same name and style of Falstaff Restaurant

Name and address of transferor—Edward Sargent The Mascot, Government Road, Nairobi

Name and address of transferees—Kenya Caterers, Ltd, whose registered office is situate at Rhodes House Delamere Avenue, Nairobi

All debts due to and owing by the said Edward Sargent will be received and paid by the transferor. The transferees do not assume nor are they intended to assume any of the liabilities incurred by the transferor up to and including the 16th day of December 1946

EDWARD SARGENT, *Transferor*

For and on behalf of Kenya Caterers, Ltd,

LESLIE, STRACHAN & Co

*Transferees
Secretaries*

GENERAL NOTICE No 124

THE FRAUDULENT TRANSFER OF BUSINESSES
ORDINANCE, 1930

NOTICE is hereby given that the businesses of baker and tailor carried on by Francisco Miguel Monteiro in his own name on Plot No 2, Section 24, Nyeri, has, as from the 11th day of January, 1947, been transferred to Gulabchand Fulchand, merchant, of Nyeri

The address of the transferor is Plot No 2, Section 24, Nyeri

The address of the transferee is Plot No 2, Section 24 Nyeri

The nature of the business is baker and tailor

The transferee will carry on the said businesses at the same place in his own name

The transferee is not assuming nor does he intend to assume any liability incurred by the transferor in his said businesses up to and including the 10th day of January, 1947

F M MONTEIRO, *Transferor*

GULABCHAND FULCHAND,

Transferee

10th January, 1947

GENERAL NOTICE No 125

THE FRAUDULENT TRANSFER OF BUSINESSES
ORDINANCE, 1930

NOTICE is hereby given that the business of cloth cutlery, hosiery, etc carried on by Praggi Hirji in his own name on Plot No 525/1, River Road, Nairobi, has, as from the 1st day of January, 1947, been transferred to (1) Hemraj Hirji, (2) Jethalal Hirji and (3) Juthalal Hirji, all trading under the name or style of 'Hemraj Hirji & Brothers', merchants, of Nairobi

The address of the transferor is Plot No 525/1, River Road, Nairobi

The address of the transferees is Plot No 525/1, River Road, Nairobi

The nature of the business is cloth, cutlery and hosiery, etc

The transferees will carry on the said business at the same place under their firm name of "Hemraj Hirji & Brothers"

The transferees are not assuming nor do they intend to assume any liability incurred by the transferor in his said business up to and including the 31st day of December, 1946

PRAGJI HIRJI, *Transferor*

For and on behalf of Hemraj Hirji & Bros

HEMRAJ HIRJI SHAH

Nairobi 17th January, 1947

Partner Transferees

GENERAL NOTICE No 126

NOTICE is hereby given that the partnership subsisting between the undersigned Bhawanlal Lalji Gandhi and Hiralal K Gandhi, carrying on business on Plots Nos 724 and 725, Indian Bazaar Nairobi, under the style or firm name of "Gandhi and Company", has been dissolved by mutual consent with effect from the 15th day of January, 1947, by the retirement therefrom of the said Hiralal K Gandhi. The said remaining partner, Bhawanlal Lalji Gandhi, will henceforth carry on the said business as sole proprietor under the said firm name of "Gandhi & Company" at the same place

All debts due to and owing by the firm will be received and paid by the said Bhawanlal Lalji Gandhi, the continuing partner

BHAWANLAL LALJI GANDHI,

Continuing Partner

HIRALAL K GANDHI

Retiring Partner

Nairobi,

15th January, 1947