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NIGERIA.

LEGISLATIVE COUNCIL  
DEBATES.

FIFTH SESSION, 1927.

(23RD AND 24TH AUGUST, 1927.)

2453

LAGOS:  
PRINTED BY THE GOVERNMENT PRINTER

1927.



# DEBATES

IN THE  
LEGISLATIVE COUNCIL OF NIGERIA.

ON  
Tuesday, 23rd August, 1927.

On the opening of the Meeting, the Honourable the Members of the Legislative Council met at the Council Chamber, Lagos, at 10. A.M. on Tuesday the 23rd August.

PRESENT:—

- The Officer Administering the Government,  
The Honourable Mr. F. M. Baddeley, C.M.G.
- The Acting Chief Secretary to the Government,  
The Honourable Mr. H. M.-M. Moore,
- The Acting Lieutenant-Governor, Southern Provinces,  
His Honour Lieut.-Col. F. Jenkins, C.M.G.
- The Acting Lieutenant-Governor, Northern Provinces,  
His Honour Mr. C. W. Alexander.
- The Acting Attorney-General,  
The Honourable Mr. J. C. Howard.
- The Acting Director of Medical and Sanitary Service,  
The Honourable Dr. T. B. Adam.
- The Acting Treasurer,  
The Honourable Mr. A. H. Hodges.
- The Director of Marine,  
The Honourable Captain R. H. W. Hughes, C.B., C.S.I.,  
C.M.G., D.S.O., R.D., R.N.R.
- The Comptroller of Customs,  
The Honourable Mr. P. A. Clinch.
- The Acting Secretary for Native Affairs,  
The Honourable Mr. G. J. F. Tomlinson.
- The Acting Deputy Chief Secretary,  
The Honourable Mr. K. L. Hall.
- The Acting Secretary, Southern Provinces,  
The Honourable Mr. W. E. Hunt.
- The General Manager of the Railway,  
The Honourable Mr. E. M. Bland, C.M.G.
- The Director of Public Works,  
The Honourable Mr. C. L. Cox.
- The Postmaster-General,  
The Honourable Mr. G. I. Righton.
- The Resident of the Colony,  
Mr. G. H. Findlay, (Extraordinary Member).
- The Second Lagos Member,  
The Honourable Dr. C. C. Adeniji Jones.
- The Member for the Colony Division,  
The Honourable Mr. Kitoyi Ajasa, O.B.E.
- The Member for Calabar,  
The Honourable Mr. K. Ata-Amoran.

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- The Member for the Ibo Division,  
The Honourable Mr. I. O. Mba.
- The Member representing the Niger African Traders,  
The Honourable Mr. S. C. Obianwu.
- The Member for the Egba Division,  
The Honourable Mr. S. H. Pearce.
- The Member for the Oyo Division,  
The Honourable Mr. E. H. Oke.
- The Commercial Member for Kano,  
The Honourable Mr. J. W. Speer.
- The Third Lagos Member,  
The Honourable Dr. J. A. Cauterick.
- The Member for Shipping,  
The Honourable Mr. J. Whitford (Provisional).
- The Banking Member,  
The Honourable Mr. L. M. Herapath (Provisional).
- The Commercial Member for Lagos,  
The Honourable Mr. H. R. Routledge (Provisional).

## ABSENT:—

- The Commandant,  
The Honourable Mr. R. A. Roberts, C.B.E., Senior Resident.
- The Honourable Mr. E. J. Arnett, C.M.G., Senior Resident.
- The Honourable Captain W. A. Ross, C.M.G., Senior Resident.
- The Honourable Mr. G. W. Webster, M.B.E., Senior Resident.
- The Honourable Major J. M. Fremantle, C.M.G., M.B.E.; Senior Resident.
- The Honourable Mr. J. C. P. Sciortino, Senior Resident.
- The Honourable Capt. F. Lonsdale, Senior Resident.
- The Honourable Mr. E. H. B. Laing, Senior Resident.
- The Honourable Mr. W. Buchanan Smith, M.C.
- The Secretary, Northern Provinces.
- The First Lagos Member,  
The Member for the Rivers Division,  
The Mining Member,  
The Commercial Member for Port Harcourt,  
The Commercial Member for Calabar,

## OATHS.

The following Members of the Council took the Oath:

- The Honourable the Acting Chief Secretary to the Government.
- His Honour the Acting Lieutenant-Governor, Southern Provinces.
- His Honour the Acting Lieutenant-Governor, Northern Provinces.
- The Honourable the Acting Attorney-General.
- The Honourable the Acting Director of Medical and Sanitary Service.
- The Honourable the Acting Treasurer.
- The Honourable the Acting Deputy Chief Secretary.
- The Honourable the Acting Secretary, Southern Provinces.
- The Honourable the Acting Resident of the Colony (Extraordinary Member).
- The Honourable the Member for Shipping (Provisional).
- The Honourable the Commercial Member for Lagos (Provisional).
- The Honourable the Banking Member.
- The Clerk of the Council.

## MINUTES.

The Minutes of the Meeting of the 5th April, 1927, having been printed and circulated to Honourable Members, were taken as read, and confirmed.



The Hon. the Second Lagos Member:—

May I ask, Sir, whether it will not be possible for Members' speeches to be seen by them to be corrected? In the last Debates, Sir, there are little errors that might have been adjusted if the speeches had been sent to Honourable Members.

His Excellency:—

That cannot be done. It was done on one occasion, and it took four months for the speeches to come back. I am perfectly satisfied that what Honourable Members say is correctly taken down.

PETITION.

The Hon. the Second Lagos Member:—

I beg to lay on the Table a petition from the representatives of fourteen Sobo tribes of the Warri District of the Southern Provinces. In this petition, Sir, the petitioners submit what they consider cogent reasons which they hope will entitle their petition to the serious and earnest consideration of Your Excellency and Honourable Members. The subject matter of this petition is of considerable importance, not only from the point of view of the petitioners, but also from the point of view of the Government, seeing that it is a petition against the extension of the Native Revenue (Amendment) Ordinance, 1927 to that District. I respectfully move, Sir, that the petition be read in order that Honourable Members, whose consideration is asked for in the petition, may be acquainted with its contents.

The Hon. the Member for Calabar:—

I beg to second the Motion.

His Excellency:—

I will put the motion to the vote. Those in favour say "Aye," those against, "No."

The motion was put to the vote the Members voting as follows:—

FOR—12.

- The Hon. the Commercial Member for Lagos.
- The Hon. the Banking Member.
- The Hon. the Member for Shipping.
- The Hon. the Third Lagos Member.
- The Hon. the Commercial Member for Kano.
- The Hon. the Member for the Oyo Division.
- The Hon. the Member for the Egba Division.
- The Hon. the Member representing the Niger African Traders.
- The Hon. the Member for the Ibo Division.
- The Hon. the Member for Calabar.
- The Hon. the Member for the Colony Division.
- The Hon. the Second Lagos Member.

AGAINST—15.

- The Hon. the Acting Resident of the Colony.
- The Hon. the Postmaster-General.
- The Hon. the Director of Public Works.
- The Hon. the General Manager of the Railway.
- The Hon. the Acting Secretary, Southern Provinces.
- The Hon. the Acting Deputy Chief Secretary.
- The Hon. the Secretary for Native Affairs.
- The Hon. the Comptroller of Customs.
- The Hon. the Director of Marine.
- The Hon. the Acting Treasurer.
- The Hon. the Acting Director of Medical and Sanitary Service.
- The Hon. the Acting Attorney-General.
- His Honour the Acting Lieutenant Governor, Northern Provinces.
- His Honour the Acting Lieutenant Governor, Southern Provinces.
- The Hon. the Chief Secretary to the Government.

The motion was therefore declared to be lost.

PAPERS LAID.

The Honourable the Acting Chief Secretary to the Government laid the following papers on the table:

Sessional Paper No. 7 of 1927, Annual Report of the Education Department, Southern Provinces for the year 1926.

Sessional Paper No. 8 of 1927, Annual Report of the Forest Administration of Nigeria for the year 1926.

Sessional Paper No. 9 of 1927, Annual Report of the Police Department, Northern Provinces for the year 1926.



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- Sessional Paper No. 10 of 1927, Annual Report of the Marine Department, for the year 1926.
- Sessional Paper No. 11 of 1927, Annual Report of the Education Department, Northern Provinces for the year 1926.
- Sessional Paper No. 12 of 1927, Annual Report of the Lands Department, Southern Provinces, for the year 1926.
- Sessional Paper No. 13 of 1927, Annual Report of the Survey Department for the year 1926.
- Sessional Paper No. 14 of 1927, Annual Report on the Public Officers (Guarantee Fund for the year 1926.
- Sessional Paper No. 15 of 1927, Annual Report of the Posts and Telegraphs Department and Post Office Savings Bank for the year 1926.
- Sessional Paper No. 16 of 1927, Annual Report of the Police Department, Colony and Southern Provinces for the year 1926.
- Sessional Paper No. 17 of 1927, Annual Report of the Customs Department for the year 1926.
- Sessional Paper No. 18 of 1927, Annual Report of the Agricultural Department for the year 1926.
- Sessional Paper No. 19 of 1927, Annual Report of the Prisons Department, Colony and Southern Provinces for the year 1926.
- Sessional Paper No. 20 of 1927, Annual Report of the Prisons Department, Northern Provinces for the year 1926.
- Sessional Paper No. 21 of 1927, Annual Report on Land Transactions in the Northern Provinces during the year 1926.
- Sessional Paper No. 22 of 1927, Annual Report of the Mines Department, for the year 1926.
- Sessional Paper No. 23 of 1927, Annual Medical and Sanitary Report for the year 1926.
- Sessional Paper No. 24 of 1927, Annual Report of the Veterinary Department, Northern Provinces for the year 1926.
- Sessional Paper No. 25 of 1927, Construction of future Branch Railway Lines in Nigeria.
- Sessional Paper No. 26 of 1927, Produce Inspection.
- Sessional Paper No. 27 of 1927, Recruitment and Training of Officers for the Agricultural Departments of the Dependencies.
- Administrative Report on the Nigerian Railway, and Udi Coal Mines for the year ending 31st March, 1927.
- Supplementary Estimates for 1926-27.
- Supplementary Estimates for 1927-28.

## QUESTIONS.

The Hon. the Member for Calabar:—

1. Is it a fact that on the 9th of June last in Owerri Prison there died a prisoner who never had medical attendance. Was this reported to the Director of Prisons?

The Hon. the Acting Secretary, Southern Provinces:—

The answer to the first part of the question is in the negative. The second part therefore does not arise.

The Hon. the Member for Calabar:—

2. How many of the six prisoners who died in a pit at Owerri in July last were examined on their admission to the Prison and what were their respective sentences?

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The Hon. the Acting Secretary, Southern Provinces:—

In reply to the first part of the question the six prisoners in question died on the 4th of May not in July last and inquest proceedings were duly held on May 5th. They were not medically examined as a medical officer was not available, but they were seen by the officer in charge of the prison.

In reply to the second part of the question two of the prisoners were sentenced to six months, one to three months, two to six months and one to one month's imprisonment.

The Hon. the Member for Calabar:—

Arising out of that question, Sir, may I ask whether the officer in charge of the prison has any special medical knowledge?

The Hon. the Acting Secretary, Southern Provinces:—

The answer is no, Sir.

The Hon. the Second Lagos Member:—

Arising out of that, Sir, may I ask if there was anyone with special medical knowledge who made a report at the inquest? If so, who gave it? I mean as to the cause of death?

The Hon. the Acting Secretary, Southern Provinces:—

The answer is in the affirmative but I cannot give the names of the medical officers in attendance.

The Hon. the Member for Calabar:—

3. Is it a fact that Nwangu, the warden in charge of the gang, on seeing the dangerous condition of the pit in which the prisoners were working, withdrew the men: that the District Officer fined him £5 for not obeying his orders and ordered him to take the prisoners back to the same pit in which they eventually died?

The Hon. the Acting Secretary, Southern Provinces:—

The allegations made in the Honourable Member's question are not borne by the inquest proceedings but further enquiries are being made.

The Hon. the Member for Calabar:—

Arising out of that question, Sir, may I ask if a report is made, whether it may be submitted at a meeting of this Council?

His Excellency:—

The Honourable Member has had a reply to his question. I cannot see that there is any supplementary matter arising from it.

The Hon. the Member for Calabar:—

4. Whether Government will be pleased to consider the question of giving pensions to prison instructors?

The Hon. the Acting Secretary, Southern Provinces:—

This question is now under consideration.

The Hon. the Member for Calabar:—

5. What is the number of cases of plague notified in Lagos and on the mainland from January to July?

(b) Whether persons leaving and entering Lagos by rail and by motors are subjected to the same quarantine restrictions as those leaving and entering by steamers?

The Hon. the Acting Director of Medical and Sanitary Service:—

The number of cases of plague notified from 1st January to 31st July is:—

In Lagos	...	...	...	...	76
On the Mainland	...	...	...	...	231
Total number of cases					307

Persons leaving and entering Lagos by rail and by motors are not subjected to the same quarantine restrictions as those leaving and entering by steamers.



The Hon. the Member for Calabar:—

6. What examination does an Administrative Officer pass before he is taken into the service?

(b) In view of the desire of the Government to assist Africans in Nigeria to govern themselves, whether Government will consider the advisability of encouraging Africans to join the Administrative service?

The Hon. the Acting Chief Secretary to the Government:—

European Administrative Officers have to pass an examination in the subjects of the Tropical African Services Course before being appointed to the Service. That course is now held at Oxford and Cambridge except for certain lectures in Government Accounts which are given by the Director of Colonial Audit in London.

(b) Africans have already been appointed to the Administrative Service. Government will always be prepared to consider the question of making further such appointments, if suitable candidates present themselves, in accordance with the policy laid down by Government and explained to Honourable Members in the course of His Excellency's Budget speech on February 18th, 1924.

The Hon. the Member for Calabar:—

7. What is the number of Warrant Chiefs in the Eastern Division of the Southern Provinces, and how many were Chiefs according to native custom before they had their warrant?

The Hon. the Acting Secretary, Southern Provinces:—

It is assumed that by the Eastern Division of the Southern Provinces the Honourable Member means the Provinces of Onitsha, Ogoja, Owerri and Calabar. The number of Chiefs holding Native Court Warrants in these Provinces is 3,638. The information required by the Honourable Member in the second part of his question is not readily accessible. The compilation of such statistics would serve no useful purpose in view of the fact that Government adheres to the policy indicated in previous replies to questions of a similar nature. In this connection the Honourable Member is referred to replies given to him in Legislative Council on February 11th, 1924 and October 20th, 1926.

The Hon. the Member for Calabar:—

8. What is the essential difference between an organised Native Administration and an unorganised Administration and why should an organised Native Administration get seventy per cent. of the revenue collected under the Native Revenue Ordinance and an unorganised Native Administration only get fifty per cent.?

The Hon. the Acting Chief Secretary to the Government:—

Native Administrations are classified as (a) fully organised; (b) partially organised; and (c) unorganised. The classification rests on the degree of organisation and advancement possessed by the various Native Administrations. The reason why it is proposed that the fully organised Native Administrations should get a larger share of direct taxes than the partially organised and unorganised Native Administrations is that it is considered that the former are better able than the latter to make use of the enhanced revenue.

The Hon. the Commercial Member for Kano:—

9. To inform the Honourable the Director of Public Works if he will inform this Council as to the latest developments of the Kano pipe-borne water scheme and the present position generally?

The Hon. the Director of Public Works:—

His Excellency the Governor as soon as he arrived in England made arrangements with the Consulting Engineers, Sir Alexander Binnie, Sons and Deacon, and one of the partners of this firm is coming out to Nigeria early in 1928 in order to investigate conditions in the Challowa River during the dry season. Further development of the scheme must await his reports.



The Hon. the Commercial Member for Kano

10. To ask the Director of Public Works whether in view of the necessity for the provision of ice to the European and African Hospitals of Kano, and the public generally, it is possible to prepare a scheme, or whether such a scheme is dependent upon the completion of the water scheme now under consideration?

The Hon. the Director of Public Works:—

The establishment of an ice making plant at Kano has not been considered, and any such project should certainly await the provision of an adequate supply of good water.

The Hon. the Commercial Member for Kano

11. To ask the Honourable the Chief Secretary to the Government in view of the sanction of this Council for a sum of £12,000 in the 1927-28 Estimates for the extension of the African Hospital in Kano, if he is aware that the said extension has not yet been commenced and that the work of the Medical Department is considerably hampered in consequence?

The Hon. the Acting Chief Secretary to the Government:—

The Government is aware that the extensions to the African Hospital at Kano for which £12,000 has been provided in the current Estimates have not yet been commenced. Owing to the erection of a new Native Hospital from Native Administrations Funds within the city walls doubts arose as to whether all the extensions to the Faggi Hospital provided for in the Estimates for £12,000 were necessary. It has now been decided that they are necessary, and the Director of Public Works will make arrangements to put the work in hand forthwith.

The Hon. the Commercial Member for Kano

12. To ask the Honourable the Director of Public Works if he will inform this Council as to the result of the enquiry into the provision of electric light for Kano?

The Hon. the Director of Public Works:—

Further action in the matter of the electric light scheme for Kano is awaiting the arrival of the electrical specialist whose appointment Government has sanctioned.

The Hon. the Commercial Member for Kano:—

Arising out of that, Sir, may I say that that is hardly an answer to my question. What actually is the result of the enquiry?

The Hon. the Director of Public Works:—

We made investigations of the electric light scheme at Kano and we submitted preliminary facts. The matter for the present must rest there. We cannot do any more work until we have the specialist officer to enable us to tackle it.

The Hon. the Commercial Member for Kano:—

13. To ask the Honourable the Postmaster-General if he is in a position to make a further statement in regard to the reception of wireless and relaying in West Africa?

The Hon. the Postmaster-General:—

The question of wireless reception has already been considered by the Department and Rugby news is received at Lagos and published in the local news. A wireless set for a similar purpose has been sent to Kaduna and it is hoped to bring the set into use within the next few weeks.

A relay station for broadcasting on wave lengths 300-2,000 metres is not a practicable proposition owing to the intensity of the atmospherics, which precludes good reception for ten months in the year. A relay station in such circumstances, capable of giving adequate reception at places like Kano, 700 miles distant from Lagos, would involve large capital outlay and heavy recurrent costs without adequate compensating advantages. This expenditure Government is not at present prepared to make. If broadcasting reception is desired from short wave stations such as from Phillips Laboratory, Eindhoven, Holland, which has recently been working on 30.2 metres, a sensitive three valve set will give good reception and a relay station is not necessary.



The Hon. the Second Lagos Member:—

16. To ask how many of the full complement —  
 Three Assistant Directors of Education;  
 Fifty Superintendents of Education;  
 One European School Mistress;  
 One Drill Instructor, for the Southern Provinces; and  
 Thirty-three Superintendents of Education; and  
 Seventeen Superintendents of Arts and Crafts for the Northern Provinces have been actually engaged in connection with the New Education Scheme, and how are they allocated?

(b) To ask how many of these officers had actual practical experience of the duties of their respective offices in England or elsewhere prior to the date of their Nigerian appointments; and

(c) What is the record, if any, of each such practical experience?

The Hon. the Acting Chief Secretary to the Government:—

Of the full complement for the Southern Provinces, the following table gives the numbers newly engaged and their allocations:—

Assistant Directors	...	...	1	Ibadan.
Superintendents 16	...	...	2	Lagos.
			1	Oyo.
			1	Benin.
			1	Warri.
			1	Onitsha.
			1	Owerri.
			2	Calabar.
			1	Cameroons.
			1	Ibadan.
			5	King's College.
European School Mistress	...	...	1	Lagos.
Drill Instructor	...	...	1	Lagos.

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(b) The new Assistant Director had practical experience in the Northern Provinces, of the remaining eighteen fifteen had practical experience in England or elsewhere.

(c) One an experienced Inspector, twelve experienced teachers. The remaining five were selected because of their marked vocation for work in connection with teachers or children. A typical example of the qualifications of those without previous practical experience is given. "Mr. A. was an Exhibitor of a College in Oxford; he took a good Honours degree and obtained his Diploma of Education."

The new Education Code does not apply to the Northern Provinces and the latter portion of the Honourable Member's question does not therefore arise. His attention, however, is invited to paragraphs 56 and 57 of the Estimates Memorandum, 1927-28 as to the staff of the Education Department, Northern Provinces.

The Hon. the Second Lagos Member:—

Arising out of that question, Sir, may I ask the Honourable the Chief Secretary to the Government if he is in a position to state now whether any of those teachers' certificates or masters' certificates were awarded in England?

The Hon. the Acting Chief Secretary to the Government:—

No, Sir, I am not in a position to make any such statement.

The Hon. the Second Lagos Member:—

17. Pursuant to Government reply to question No. 16 (*vide* Minutes of Meeting of Legislative Council, April 15th, 1927), that the aggregate amount of monies paid by Government as compensation in respect of lands acquired from the Ejora Native Community under the Public Lands Acquisition Ordinance, Section 23, was £29,670 3s. 3d. and in view of the fact that the whole amount was paid and distributed long before the action which has now been withdrawn from the Court was instituted, to ask again for a statement of the terms of distribution of the whole of the £29,670 3s. 3d., in detail and whether such terms were approved by the Governor in accordance with the provisions of the said Ordinance?



The Hon. the Acting Secretary, Southern Provinces:—

The details of the distribution of the monies in question are not known to the Government nor were the terms of distribution submitted for the Governor's approval. The fact that the lawsuit has been withdrawn goes to show that the members of the Ojora family have no cause to complain.

The Hon. the Second Lagos Member:—

18. Referring to Government reply to question No. 19 (*vide* Minutes of Meeting of Legislative Council, April 4th, 1927), in connection with Cheque No. 235726 issued payable to "The Oloto," and in view of the statement in that reply that no scheme of distribution can be drawn up until judgment has been given in the case which was then pending in Court, to ask if Government will inform Council whether it is true that the cheque has been cashed; that 200 pounds of the £322 have been paid to a solicitor without the knowledge and consent of the family; and whether Government will inform Council in whose possession the balance is?

The Hon. the Acting Secretary, Southern Provinces:—

It is understood that the cheque has been cashed and that the solicitor of Chief Oloto had been paid by Chief Oloto a sum to cover the cost of his fees together with certain legal expenses incurred in the course of family lawsuits. The exact amount is unknown. It is also understood that the balance of the money was distributed among members of the family by the Oloto with the knowledge and consent of the family council.

The Hon. the Second Lagos Member:—

19. In view of the fact that Nigeria (Legislative Council) Order-in-Council, 1922, and the Standing Rules are still in force as Instruments of Government, to ask under what conditions can the Executive disallow a "direct and substantive motion" of an Honourable Member submitted in accordance with procedure laid down by the said Order-in-Council and the said Standing Rules?

The Hon. the Acting Chief Secretary to the Government:—

The Executive has no power to disallow "a direct and substantive motion" submitted in accordance with procedure laid down by the Nigeria (Legislative Council) Order-in-Council, 1922, and the Standing Rules. The power of disallowing "a direct and substantive motion," deemed to be out of order, is vested in the President of the Council who is responsible for the enforcement of the Rules.

The Hon. the Second Lagos Member:—

20. To ask whether "the fullest approval of His Majesty's Principal Secretary of State for the Colonies" of an act of the Governor which is contrary to the provisions of the Standing Rules and Orders-in-Council carries with it the prerogative of over-ruling the provisions of these Instruments of Government so long as they remain unrepealed?

The Hon. the Acting Chief Secretary to the Government:—

The employment of the expression "with the fullest approval of His Majesty's Principal Secretary of State for the Colonies" is merely a signification that a course of action is being adopted with his consent and approval and affords no legal authority for such course of action except in so far as provided by specific enactment.

The Hon. the Second Lagos Member:—

21. To ask whether minutes of all cases brought before the Provincial Courts in all the Provinces are entered in the note books by the Resident themselves in accordance with Standing Orders?

(b) Whether there are not instances existing in which minutes are written up after the sittings of these Courts, and are typed upon fly-sheets which are subsequently stuck, or pasted, on the pages of these books?

The Hon. the Acting Secretary, Southern Provinces:—

No such instances are on record.



The Hon. the Second Lagos Member:—

22. To ask whether it is true that a Mr. A. G. L. Lowth, a cadet, shot two of his boys at Sherifuri, the Headquarters of the Tsetse Fly Investigation, within two months ago?

(b) If so to ask whether it is also true that one of the two boys was compensated; and what was the amount paid as compensation?

(c) Whether the Resident of the Province reported the matter officially to Government; and if so whether the report can be laid on the table for information of Honourable Members?

(d) If not, to ask what steps Government intends to take in the matter?

The Hon. the Acting Chief Secretary to the Government:—

Mr. A. G. L. Lowth shot and slightly wounded a boy at Sherifuri in March last. It has been stated but not proved, he also shot another boy and the latter was struck by one pellet which caused no injury.

(b) There is no record of compensation having been paid.

(c) The answer to the first part is in the affirmative and to the second in the negative.

(d) Government has made the necessary enquiries and the result has been communicated to the Secretary of State whose decision is awaited. The officer in question is no longer in Nigeria.

The Hon. the Second Lagos Member:—

23. To ask whether fines collected from all branches of the Nigeria Railway Department are consolidated into a "Fine Fund?"

(b) If so, to ask what is the amount that is standing to the credit of that fund up to date?

(c) To what use is the fund being put?

(d) Why is it kept as a separate fund and not paid into revenue; and

(e) Whether monthly returns of the various fines consolidated in this departmental "Fine Fund" are being submitted regularly to the Lieutenant-Governor in accordance with the provisions of Section 9 of the Departmental Offences Ordinance, 1917?

The Hon. the General Manager of the Railway:—

The answer to the first part of the question is in the affirmative.

(b) On May 31st last the Fund totalled £2,735 12s. 8d.

(c) Disbursements are made from the Fund at the authority of the General Manager as follows:—

(i) Awards for station gardens, premises and quarters.

(ii) Contributions to Railway Staff Institution fund for other recreation purposes.

(iii) Awards to subordinate European and African employees for special merit.

(d) The Fund is governed by the codification of the powers of the General Manager approved by the Governor and Secretary of State, wherein it is laid down that:—

"Fines for misconduct and dereliction of duty entailing no direct loss to the department or any branch of the same are to be credited to the Fund. The stoppage of a day's pay for absence from duty is repaid to revenue and not to the Fund. Similarly a fine for damage to or loss of Railway property is treated as a set-off against such damage or loss."

(e) No monthly returns are submitted to the Lieutenant-Governors as Chapter 31 does not apply to the General Manager of the Railway. The accounts of the Fund are maintained at headquarters and audited by the Auditor. A statement of the accounts of the Fund, showing gross receipts and disbursements, is published in the Annual Report, a copy for the year ending March 31st last having been laid on the table at this meeting.



The Hon. the Second Lagos Member:—

24. Pursuant to Question No. 5 (Legislative Council Debates, February 16th, 1927), to ask whether Government will be pleased to lay on the table this Honourable Council printed copies of the Revenue and Expenditure Accounts of the various Native Administrations in the Northern and Southern Provinces as audited and passed to the satisfaction of Government for the financial year 1926-1927?

The Hon. the Acting Chief Secretary to the Government:—

On the assumption that the Honourable Member, when referring to Question No. 5 (Legislative Council Debates, February 16th, 1927), intends to refer to Question No. 50 of February 16th, 1926, the answer is that printed copies of the Revenue and Expenditure Accounts of the Native Administrations for 1926-27 are not at present available but copies will be laid on the table, if so required. They do not, however, come within the purview of the Audit Department nor are they subject to the criticism or control of the Legislative Council.

The Hon. the Second Lagos Member:—

25. To ask, in the interest of the tax payers of the various Native Administrations, or for purposes of efficient financial control and internal check on the amounts actually collected and legitimately disbursed, whether the time has not arrived for Government to constitute a system of financial audit as obtains at present in the Colony?

The Hon. the Acting Chief Secretary to the Government:—

The answer is the same as that given to the second part of Question No. 50 on the 16th February, 1926.

The Hon. the Second Lagos Member:—

26. To ask how many motor accidents have this year occurred on the Ikoyi Bridge across Macgregor Canal; and

(b) Whether Government will not consider the advisability of widening the bridge and providing foot-paths on either side?

The Hon. the Acting Secretary, Southern Provinces:—

(a) The answer to the first part of the question is, three.

(b) In reply to the second part of the question, the matter is under consideration.

The Hon. the Second Lagos Member:—

27. To ask whether it is correct that the new Public Works Department Offices on the Race Course have been found not large enough to meet the requirements of the Department?

(b) Whether officers and employees of the Western Division Staff have been transferred to the Old Public Works Department offices on the Marina or want of accommodation in the new premises on the Race Course?

(c) What is the actual total cost of these new Public Works Department Offices on the Race Course; and

(d) Who is responsible for the plan?

The Hon. the Director of Public Works:—

(a) The new Public Works Department on the Race Course are adequate for the immediate needs of the Headquarters Office of the Department and have been designed with a view to further extensions, as and when the rapidly expanding activities of the Department render such a course necessary.

(b) If the Honourable Member refers to the staff of the Lagos Division, the answer is in the affirmative. It was always intended that the Lagos Divisional Staff should not be permanently accommodated in the Headquarters offices, and the rapid expansion of the Department has made it necessary to find temporary accommodation for them in a portion of the old Public Works Department offices, which have now been handed over to the Marine Department, earlier than was anticipated.

(c) The expenditure to date on the new Public Works Department's offices is £20,700.

(d) The Director of Public Works.



The Hon. the Second Lagos Member:—

28. Pursuant to Government reply to Question No. 20, relative to the appointment of Warrant Chiefs of the Minor Courts in the Eastern Provinces, at the sitting of the Legislative Council Meeting of the 4th April last, to ask whether Government has received the information asked for and are now in a position to make a statement?

The Hon. the Acting Secretary, Southern Provinces:—

(a) Sam Shekiri was a corporal in the Police Force. Afinogo Tete was an unqualified interpreter. Ukuwere (Umokoro) was a messenger in the Medical Department.

Akanu was a Native Court messenger.

The remaining five held no office under Government as far as is known.

(b) All are descendants of natural rulers of the country with the possible exceptions of Eyiameu and Agboju of Sapele. The latter was nominated to represent the Jekri trading element in the town.

(c) A minority of the persons mentioned had been convicted of offences before they received warrants. The most recent conviction took place in 1924. It is not considered desirable to publish detailed police records concerning individuals who have purged their offence.

The Hon. the Second Lagos Member:—

29. To ask whether the original suggestion of introducing Direct Taxation into the Southern Provinces in 1914, particularly in the following districts:—Warri, Owerri, Orlu, Calabar and Ogoja, was not withdrawn, or abandoned, upon the Secretary of State's ruling that:—

(a) The taxation to be introduced must only represent a desirable change in the form of existing imports and not any addition thereto.

(b) That such proposed changes be favourably welcomed by the Chiefs and people, and must excite no serious opposition, nor widespread disaffection.

(c) That such changes should be gradually introduced in carefully selected districts.

The Hon. the Acting Secretary, Southern Provinces:—

No ruling in the terms indicated by the Honourable Member has been traced in any published despatch from the Secretary of State. In view of the specific terms of the alleged ruling as quoted by the Honourable Member the Government would be glad to receive from the Honourable Member a copy of any despatch in which the alleged ruling was conveyed or an explanation as to the nature of the information on which his question is based.

The Hon. the Second Lagos Member:—

I am merely asking for information, Sir. I have no memorandum whatsoever.

His Excellency:—

The Honourable Member has referred to a communication from the Secretary of State. I would ask the Honourable Member to kindly identify that ruling.

The Hon. the Second Lagos Member:—

I am asking if information can be given of such a ruling. I have no ruling; had I been entitled to it I would not have put this question.

His Excellency:—

If you can tell us where to find that despatch, I shall be very glad to know. I have nothing further to say.

The Hon. the Second Lagos Member:—

30. To ask, what progress, if any, has been made in the matter of the Housing Scheme for African officials in the Civil Service of Nigeria; how many African officials have already taken advantage of the scheme; how many applications have been refused by Government; and for what reasons have such applications been refused?



The Hon. the Acting Chief Secretary to the Government:—

As was stated in reply to question No. 56 asked at the February Session, five applications had been passed up to that time. Since then two further applications have been passed and one is at present under consideration. No application has been refused, but of the seven applicants only two have proceeded sufficiently to enable the erection of the house to be started.

The Hon. the Second Lagos Member:—

31. To ask, to what use does the Government of Nigeria intend to put the Surplus Revenue which stood to the credit of Nigeria on the 31st March, 1927, at the sum of £6,063,228 6s. 9d.?

(b) Whether some of this large amount cannot be placed at the disposal of the Education Department for the initiation in certain centres, of compulsory education in proportion to the share of each such centre in the General Revenue?

(c) Whether the existence of such a healthy financial position will not justify the Postmaster-General in advising the Government to reduce the present cost of overseas postage on ordinary letters to a rate similar to that which obtains in the sister Colonies in British West Africa?

The Hon. the Acting Chief Secretary to the Government:—

Surplus revenue is intended to meet deficits in any year due to excess of expenditure and revenue and to meet extraordinary demands on revenue whether seen or foreseen.

If the Honourable Member will refer to the statement made by the Honourable the Treasurer and the Honourable the Chief Secretary at the meeting of Council in February last, as reported on pages 103 and 107 of the printed debates of the Fifth Session, he will find the policy of Government in respect of the estimated surplus of £5,900,000 fully explained. If the actual revenue and expenditure this financial year approximate to the figures shown in the Estimates it will be necessary to draw upon surplus balances to the extent of some £900,000, and in view of the heavy programme of work waiting to be undertaken in the next and succeeding years surplus balances will have to be similarly drawn upon in the future.

Paragraphs (b) and (c) of the Honourable Member's question raise matters of policy and should form the subject of a substantive motion.

The Hon. the Second Lagos Member:—

32. Pursuant to the Government reply to Question No. 72 at the Legislative Council Meeting on February 1st, 1927, to ask whether Government will make a statement reporting what progress has been made with regard to the installation of a water-borne sewerage system for the Municipal Area of Lagos since the approval by Government of the recommendations of Messrs. Howard and Humphreys and Sons as embodied in Sessional Paper No. 41 of 1926?

(b) Whether Government will be pleased to decide to give effect to the suggestion in paragraph (c) of Question No. 72 above referred to?

The Hon. the Acting Chief Secretary to the Government:—

It was not stated in the reply to question 72 of 1st February, 1927, that Government had approved Messrs. Howard Humphreys & Sons' recommendation. The reply stated Government was in favour of a water-borne system but had not at that time been able to give full consideration to the Report.

As any scheme for the town-planning of Lagos will necessarily affect the details of the Sewerage System advocated in Sessional Paper No. 41 of 1926, Mr. Thompson, the town-planning officer, who is at present in England, has been instructed to discuss his proposals with Mr. Howard Humphreys in London. Until the results of that conference have been communicated to Government it is not possible to make any pronouncement on the subject.

The Hon. the Second Lagos Member:—

33. To ask what was the nett cost of education in Nigeria in 1926-27 as compared with the cost of 1.6 per cent in 1916, 1.4 per cent. in 1917 and 1.8 per cent. in 1922-23, of the Revenue in each of these years?



The Hon. the Acting Chief Secretary to the Government:—

The percentage of the actual revenue in 1926-27 which was spent on the Education Departments of the Northern and Southern Provinces is 2.05, but it should be borne in mind that this figure does not include expenditure incurred in respect of the erection and maintenance of buildings for purposes connected with education, e.g., the King's College Boarding House and laboratory, etc.

The Hon. the Second Lagos Member:—

34. To ask what was the cause for demolishing the open iron-framed garage, 103 feet long by 18 feet wide, which was erected on the south of the Secretariat buildings in Brook Street in 1924 at a cost from the Revenue stated in this Council on February 11th, 1924, to be £320?

(b) What is the total cost of the present concrete garage which now stands on the same site?

The Hon. the Director of Public Works:—

For the purpose of widening Brook Street in accordance with the conditions made when the closing of Prison Street was agreed to.

(b) Four hundred and ninety-eight pounds (£498).

The Hon. the Second Lagos Member:—

35. To ask whether the Medical Department of the Colony has any record of any specific disease, or other zymotic malady, in Lagos, within the last forty years, directly attributable to the drinking of water procured from any of the private wells sunk in the Island of Lagos? If so

(b) To ask whether Government will kindly state for the information of Council the different dates, the number of deaths on each occasion, and the particular well, or wells on the Island to which the outbreak has been directly traceable? If not

(c) To ask wherein lies the danger, and what is the actual reason, which has at this moment prompted the Department of the Medical Officer of Health to institute an active campaign in the town against wells which have been used by the natives for various purposes during the last forty years?

(d) To ask whether the remedy suggested by the Colonial Surgeon of Lagos (Dr. J. Desmond McCarthy, M.D.), in his report of the 6th of March, 1882, if applied at the present time to all wells considered impure, will not meet with the requirements of the standard of purity of what sanitarians term "usable" water?

The Hon. the Acting Director of Medical and Sanitary Service:—

The usual diseases attributable to a contaminated water supply, viz.: (diarrhoeal diseases) are very common in Lagos (and when all deaths from diarrhoea and dysentery were being specially investigated a large proportion were in compounds where wells existed).

(b) No definite dates of outbreaks are kept, but the occurrence of diarrhoeal disease is continuous with an exacerbation during the rainy season when pollution of wells is likely to be greater. As every well examined has been found to be contaminated no attempt has been made to incriminate special wells but a considerable number of the worst have been closed and a steady pressure is being kept for the closure of all domestic wells in Lagos eventually. So bad is the contamination that in many instances naked eye examination of the water in the well is sufficient proof that the wells are grossly polluted.

(c) This has already been partly answered in (a) and (b) above. A further reason is that in the course of the intensive anti-malarial and anti-yellow fever campaign, which is being carried on, it has been found practically impossible to keep wells mosquito-proofed in spite of the constant vigilance of the Sanitary Staff. Sir Edward Thornton in paragraph 41 at page 5 of Sessional Paper No. 38 of 1926 recommends the closure of these wells.

(d) I have no knowledge of what remedy was suggested by Dr. J. Desmond McCarthy, M.D., in his report of the 6th March, 1882. Under present conditions in Lagos no remedy which the people of Lagos could themselves apply would ensure the safety of the well water as regards its use for domestic purposes.



The Hon. the Second Lagos Member:—

Might I ask, Sir, whether the Medical Department took the trouble to find out whether in those compounds where wells are polluted the prevalence of bowel diseases as suggested, existed there?

The Hon. the Acting Director of Medical and Sanitary Service:—

That is suggested in the answer. It is stated definitely that such diseases were found where polluted wells existed.

The Hon. the Second Lagos Member:—

I am asking whether those cases of dysentery and diarrhoea can definitely be traced to the existence of those wells?

The Hon. the Acting Director of Medical and Sanitary Service:—

I am unable to answer that question without reference to the Medical Officer of Health, but I think there is no manner of doubt where those diseases come from.

The Hon. the Second Lagos Member:—

May I ask whether the forty cases of dysentery reported by the Director of Prisons in July have been attributed to drinking well water. What I wish to know is whether prisoners are bound to drink well water?

The Hon. the Acting Director of Medical and Sanitary Service:—

Again I would have to refer to the Medical Officer of Health for this information.

The Hon. the Second Lagos Member:—

36. To ask whether the analyses of water from private wells recently made by the Medical Officer of Health's Department compare favourably, or adversely, with the analysis of the water from a well in Ereko Street, Lagos, made by the Colonial Surgeon, and published in his report of March 6th, 1882? and

(b) To ask how these two analyses compare with the composition of what is termed "usable" water in Parke's Hygiene?

The Hon. the Director of Medical and Sanitary Service:

(a) It is not possible to compare the analysis of water from a well in Ereko Street, Lagos, made by the Colonial Surgeon. I have not seen the record of the examination but it can be definitely stated that all wells in Lagos to-day are grossly polluted.

(b) With regard to (b) as no copy of Parke's Hygiene or of the record of the analysis of Ereko Street well by the Colonial Surgeon are available, I am unable to make the comparison asked for.

The Hon. the Second Lagos Member:—

37. To ask whether Government is aware that at an outbreak of fire at Odunlami Lane on the night of the 15th instant no water was available from any of the public stand pipes in the vicinity at the time?

(b) That the only water available anywhere near the scene was got from private wells in compounds around? And

(c) Whether Government considers it justifiable, in the circumstances, to close private wells because of their alleged pollution when there is a remedy by which they could be improved so as to make the water in them "usable"?

The Hon. the Acting Secretary, Southern Provinces:—

(a) There are no public stand pipes in the vicinity, but water was obtained from the two hydrants accessible.

(b) The answer is in the negative.

(c) As the circumstances described by the Honourable Member did not obtain, the third part of the question does not arise.



The Hon. the Third Lagos Member:—

38. To ask whether Government has been informed of the following facts:—

(a) That in the Kuta Division of the Niger Province, Mr. P. W. D. Thurley, an Assistant District Officer, was stabbed by a native because he ordered that the native should be severely beaten by his dogari for not saluting and prostrating before him acclaiming him "Zaki"?

(b) That this native was subsequently taken to Minna the Headquarters of the Niger Province where he was kept until he was released, by order of a Police Officer who subsequently sent a posse of policemen to Kuta Division with fixed bayonets to arrest the townspeople who were brought to Minna but were released by order of the Resident?

(c) That the wife of Assistant District Officer Thurley armed herself with a revolver, presumably to avenge her husband but was dissuaded from taking the law into her own hands?

His Honour the Acting Lieutenant-Governor, Northern Provinces:—

The matter is *sub judice* and should not therefore be made the subject of a question in the Council.

The Hon. the Third Lagos Member:—

39. To ask for the actual cost, in detail, during each of the two financial years 1925-6 and 1926-7, of collecting the following amount of direct taxes, namely:—

Northern Provinces.			
		1925-26	1926-27
		£	£
General Tax	...	485,494	473,300
Jangali	...	138,820	135,360
Southern Provinces.			
		£	£
General Tax	...	120,915	107,500
Cameroons.			
		£	£
General Tax	...	12,984	13,230
Jangali	...	300	300

The Hon. the Acting Chief Secretary to the Government:—

No calculation has been made of the cost of collecting direct taxes in the Protectorate and it is not proposed to make one.

The Hon. the Third Lagos Member:—

40. In view of the importance of the question and the widespread desire throughout the British West African Colonies for the establishment of such a tribunal, to ask whether the result of the Conference which was held at the Colonial Office in Downing Street, London, on the subject of the establishment of a West African Court of Appeal, at which representations of the West African Colonies were present, has since been communicated to Government?

And if so,

(b) To ask whether Government will now reconsider the question of publishing the papers, and all the correspondence relating thereto, between the British African Governments and the Colonial Office, as promised in the answer to the question on this subject asked at the Legislative Council Meeting of July 29th, 1924.

The Hon. the Acting Chief Secretary to the Government:—

The answer to the first part of the question is in the affirmative. The correspondence referred to in the second part of the question is of a confidential nature and cannot be published without the permission of the Secretary of State and the other Governments concerned. In view of the reply to question 41 it is not proposed to ask permission to publish the correspondence.



The Hon. the Third Lagos Member:—

41. To ask whether the report of the formal Conference of the Chief Justices of the Colonies of the Gambia, Sierra Leone and the Gold-Coast held at Accra in 1924 has been issued and is now available for publication?

The Hon. the Acting Chief Secretary to the Government:—

The report has been received but it is a confidential document and not available for publication. As the report in question did not contemplate the inclusion of Nigeria in the Appeal Court which was under discussion at that Conference it is not considered that any useful purpose would be served by its publication.

The Hon. the Third Lagos Member:—

42. To ask whether the Government will not be graciously pleased to erect a shelter for the Plague Sanitary Inspectors and Police who are on duty night and day at the south end of Denton Bridge in order to provide protection for them from the weather?

The Hon. the Acting Chief Secretary to the Government:—

The question will receive consideration.

The Hon. the Third Lagos Member:—

43. To ask whether it is the intention of the Government of Nigeria to create "Warrant Chiefs" within the Colony Division at an early date without the popular consent of the inhabitants of the Division and against the traditional principles of the laws and customs of the people?

The Hon. the Acting Secretary, Southern Provinces:—

The Native Council and Native Authority Ordinance not having been applied to the Colony, Government has no intention at present of conferring judicial powers on any chiefs in the Colony. If and when such legislation is enacted the usual careful enquiries would be made as to the qualifications of any possible candidates in the Colony, as in the Protectorate.

The Hon. the Third Lagos Member:—

44. Will the Honourable the Chief Secretary to the Government kindly make a statement for the information of Honourable Members:—

(a) Whether Mr. Pocock was engaged by the Government of Nigeria to oppose the Petition of Prince Eshugbayi Eleko at the Privy Council in London on the 9th of May last?

And if so—

(b) What was the cost from the Revenue of this Colony of those proceedings?

(c) Whether it is the intention of the Nigerian Government to take the responsibility of the deportation orders issued against Prince Eshugbayi Eleko in August, 1925?

And if so—

(d) Whether counsel will be retained in London, to oppose the appeal at the hearing after the long vacation, from the public revenue of Nigeria?

The Hon. the Acting Chief Secretary to the Government:—

(a) The answer is in the affirmative.

(b) The Government is not in a position to answer this question as no bill of costs has so far been received.

(c) The answer is in the affirmative.

(d) The answer is in the affirmative.

The Hon. the Third Lagos Member:—

45. To ask whether Sam Shekiri alias Irero Sam was appointed in April, 1920, a "Warrant Chief" of the Oviri Court by nomination of the people of Efurun of which town he is a native, or upon official recommendation only?

(b) Whether Chief Sam Shekiri is not the holder of Discharge Certificate dated 7th May, 1922, signed by H. J. Rawles for Commissioner of Police in which he is referred to as No. 43



Corporal Sam Jekiri who was enlisted at Calabar for the Southern Nigeria Police, on the 5th January, 1903 and discharged at his request at Warri after nine years and 117-days' service?

The Hon. the Acting Secretary, Southern Provinces:

(a) Sam Shekiri was appointed a member of the Ovirri Native Court because he was considered to be a man of good character and vouched for by the Resident in 1920 as being Chief in his own right. So far as can be ascertained that right has not been called in question by anyone except the Honourable Member. It was stated at the time that his nomination had the support of a large number of the townspeople.

(b) The answer is in the affirmative.

The Hon. the Third Lagos Member:—

46. Whether Resident H. M. Douglas as Resident, Western Provinces, did not report in May, 1921 with reference to the application and appointment of Sam, as a member of the Warri or Ovirri Court, that he was satisfied that the reason which prompted the application was not the promotion of the welfare of his townspeople and recorded his opinion that Irabo Sam is not a fit person to be a member of a Native Court and that his general conduct is not one which reflects much credit upon his nine years' service in the Police nor that which is expected of a chief?

The Hon. the Acting Chief Secretary to the Government:—

Search in the files of the Southern Provinces Secretariat has failed to discover any record of such opinion.

Question 47. Disallowed.

The Hon. the Third Lagos Member:—

48. To ask whether Government is now in a position to lay on the Table of this Honourable Council the information asked for on the 1st February last in this Council as embodied in question 69 with reference to land cases dealt with, in the Native Courts, the Provincial Courts and in the Supreme Court, throughout the Southern Provinces?

The Hon. the Acting Secretary, Southern Provinces:

The Honourable Member is referred to the answer given in reply to his question No. 3 in Legislative Council in April last, where the Honourable Member will find the information he desires.

The Hon. the Third Lagos Member:—

49. To ask whether Government will be graciously pleased to sanction the sale to the public of all Sessional Papers laid before this Honourable Council since October, 1923, a privilege which was accorded the public during the administration of Sir Henry McCallum, Sir William MacGregor and Sir Walter Egerton?

The Hon. the Acting Chief Secretary to the Government:—

The answer is in the affirmative so far as future issues of Sessional Papers are concerned. To reprint and put on sale all Sessional Papers issued since October, 1923 would involve an expenditure of time and money which is not considered justified.

The Hon. the Third Lagos Member:—

50. Pursuant to the answer given to question No. 82 on the 16th of February, 1925; with reference to the re-organisation of the Lands Department and the experienced Lands Officer, to ask that Government be pleased to state:—

(a) Whether the re-organisation of the Lands Department has been carried out? And if so,

(b) Will the Government be pleased to lay on the Table of this Council the report of the experienced Lands Officer appointed, upon his investigations into and findings on the question of family property and kindred questions affecting land tenure in the Colony and Southern Provinces of Nigeria; and his recommendations thereon?

(c) Whether the re-organisation has now provided for a competent and adequate staff of Africans and Europeans to ensure continuity of policy; and if so, at what cost to the public revenue?



The Hon. the Acting Chief Secretary to the Government:—

I will answer questions (a) and (c) together.

(a) and (c) The extent to which provision has been made in the current year for the re-organisation of the Lands Department is already shown in Head 14 of the current estimates and paragraph 100 of the Estimates Memorandum.

(b) The answer is in the negative.

The Hon. the Lagos Member:—

51. To ask whether the town-planning expert has completed his plans and reports. And if so,

(b) How soon can both documents be laid on the Table of this Honourable Council?

(c) Whether the Government will be disposed to give every opportunity to the public for studying the proposed scheme in all its bearings before it is finally approved and adopted; and of fully discussing the proposals and recommendations which may be embodied in the report of the expert.

The Hon. the Acting Chief Secretary to the Government:—

I will answer the Honourable Member's three questions together.

The preliminary plans and report prepared by Mr. Thompson are at present being considered by the Governor and the Secretary of State in consultation with Mr. Thompson in London. It is therefore impossible to say when the documents referred to by the Honourable Member can be laid upon the table. Mr. Thompson's proposals will involve legislation and full opportunity for considering them will therefore be afforded during the passage of the Bill through Council.

#### RESOLUTIONS.

The Hon. the Acting Chief Secretary to the Government:—

I rise, Sir, to move the following resolution standing in my name:—

“Be it resolved: That, this Council approves the grant of a special retiring allowance at the rate of £40 *per annum* to Mr. Peter Townsend who joined the Public Works Department in the year 1886, but who despite very long service, was not eligible on retirement for an allowance under Regulation 12 (i) of the First Schedule to the Non-European Officers' Pensions Ordinance, as proof of fifteen years continuous service with the Department prior to the year 1914 was not forthcoming.”

The facts of the case are clearly stated in the terms of the Resolution. This is one of those very deserving cases in which, owing to the Office not having been able to fulfil all the requirements of the Schedule to the Non-European Officers' Pensions Ordinance, he is likely to receive no compensation whatsoever from Government for his service, unless his is treated as a special case.

In this case, Mr. Townsend has been in the service of Government since 1864. He was a carpenter in the Public Works Department until 1912 and has had practically continuous service since 1914; he now retires at the age of eighty and owing to his being unable to fulfil the requirements of the Ordinance it is necessary to ask this Council for a special ruling to grant him £40 a year. I formally move the Resolution standing in my name.

The Hon. the Director of Public Works:—

I beg to second the motion.

His Excellency:—

The question is that this motion be approved by Council. Will those in favour say “Aye”, those to the contrary say “No.”

*The resolution was carried unanimously.*



bridges and practically few culverts, and the line does not present any difficulties at all. Incidentally it is bound up to a certain extent with the railway which we are now undertaking between Kaduna and Zaria. The 45 lb. rails which are being replaced from that particular section, and which are being replaced by a 60 lb. track; are to be laid on the Kano-Hajleja line. I would not like to say at the moment when it will be completed but from all the information at our disposal, it should be a very quick piece of construction.

His Excellency:—

The question is that this Resolution which has just been proposed and seconded should be approved by the Council. Will those in favour say "Aye," those against say "No".

*The resolution was carried unanimously.*

The Hon. the Acting Chief Secretary to the Government:—

Sir, I rise to move the following resolution:—

"Be it resolved: That, this Council approves the creation  
 "of a new post of Senior Produce Inspector at a salary  
 "of £200 per annum rising by annual increments of £30  
 "from the 1st of October, 1927 to the 1st of April,  
 "1928 and further that during the same period Produce  
 "Inspectors should be granted annual increments of  
 "£40 for the reasons explained in Sessional Paper  
 "No. 6 of 1927."

The whole facts are contained in the Sessional Paper and I therefore formally move the resolution standing in my name.

The Hon. the Acting Treasurer:—

I beg to second the motion.

His Excellency:—

Does anyone wish to speak to the resolution?

The Hon. the Second Lagos Member:—

May I ask, Sir, whether any of this amount is likely to be obtainable from commercial houses as has been done in previous years? The salary for the payment of Produce Inspectors, I understand, is to be refunded and made good by the commercial houses. I do not know whether the same principle obtains here?

The Hon. the Acting Chief Secretary to the Government:—

If the Honourable Member will refer to the Sessional Paper, he will see that the present arrangement is a temporary one for three years, purely in order to see how things will work out over agricultural inspection. If further staff is required Government will certainly have to consider whether inspection fees should not be raised in order to go at least some way towards the cost of the extra staff.

*The resolution was carried unanimously.*

The Hon. the Acting Chief Secretary to the Government:—

I rise, Sir, to move the following resolution:—

"Be it resolved: That, this Council approves in principle  
 "the additional contribution to the scheme for Recruitment  
 "and Training of officers for Agricultural  
 "Departments as explained in paragraph 5 of the  
 "despatch from the Secretary of State of the 16th May,  
 "1927 printed in Sessional Paper No. 27 of 1927 and  
 "for which provision has been made in Special Warrant  
 "No. 101 of the 22nd of July, 1927 included in the  
 "Supplementary Estimates for 1927-28 which have  
 "been laid on the table to-day."

Honourable Members will no doubt remember that at the invitation of the Secretary of State, this Government, in company with other Colonial Governments, agreed to partake in a scheme called "The Recruitment and Training of Officers for the Agricultural Departments of the Dependencies." That scheme is clearly set out in Sessional Paper No. 22 of 1925. The principle was to found a certain number of scholarships for post graduate students to form a pool from which local recruits for Agricultural Departments



could be found. This Council in 1925 agreed to come into the scheme and to pay a contribution of thirteen hundred pounds. In the Sessional Paper No. 27 of 1927, which is in your hands, there is printed a despatch from the Secretary of State in which he points out that the figure of £250 which had been considered to be an adequate provision for a Scholar's fees and maintenance for the first year, was not sufficient, and that a further sum of £50 should be added. He also points out that owing to the fact that the Estimates have already been passed at home, if this additional sum is to be borne in proportion by the Home Government, it will require a supplementary estimate, and as perhaps they are more careful about supplementary estimates at home than we are in this country, it is suggested that we should bear the cost for this year and get a refund next.

The third point is that certain small incidental expenses up to £100 may be required for the working of the scheme to which the Government has contributed. We have therefore agreed to those suggestions which are,

(1) that Government should make an increased contribution in the same proportion as they gave before, and

(2) that we should, if and when the demand is made upon us see to the financing of the scheme this year, getting a refund next, and should meet any small expenses not exceeding a total of £100 that may rise.

I formally move, Sir, the resolution standing in my name.

The Hon. the Acting Treasurer:—

I beg to second.

*The resolution was carried unanimously.*

The Hon. the Acting Chief Secretary to the Government:—

I rise, Sir, to move the following resolution:—

“Be it resolved: That, this Council approves the  
 “expenditure of a sum not exceeding £100 to meet  
 “the transport and maintenance expenses of not more  
 “than four Members of Parliament who it is proposed,  
 “should visit Nigeria for about four weeks in January  
 “next.”

I would explain to Honourable Members that the communication which has formed the basis of that resolution, when it arrived about ten days ago, was as much a surprise to the Government as possibly the resolution may be to unofficial Members, who see it for the first time to-day. The time at our disposal was too short to obtain further information, but as there was a meeting of Legislative Council fixed, we thought it most desirable to bring the motion before you with such information as we had to give.

Our information is based upon a telegram from the Secretary of State which runs much as follows:—“It has been suggested that a party of three or four, but no more, Members of Parliament should visit Nigeria for about four weeks in January next. If the visit can be arranged it will be necessary for Nigeria to pay the cost of passage, transport and maintenance. The suggestion is that the party should leave on the 16th December, and that they should visit Lagos, Abeokuta, Ibadan, Kano, Enugu, Port Harcourt, and if possible, Calabar returning to England after four weeks.”

The view which Government takes of this request is that though it is perhaps somewhat unusual that we should be asked to pay the expenses of visitors who come to see us, at the same time we feel that anything which can establish personal touch between members of the Imperial Parliament and this country and bring Nigeria more vividly before the eyes of the people at home, must be to the good of Nigeria. It is quite clear from the proceedings of the Colonial Conference, which no doubt Members have read in newspapers, that that Conference has focussed on the Colonies as a whole much greater attention on the part both of Members of Parliament and influential persons at home than they have received in the past, and it is considered—though we leave it to Honourable Members to record their views—that possibly the advent of four Members of Parliament in this manner would do much more to bring home to the House of Commons at home the conditions that actually obtain here than any amount of publicity which could be done through newspapers or in other ways.



I therefore formally move the resolution standing in my name.

The Hon. the Acting Treasurer:—

I beg to second the resolution.

His Excellency:—

Does any Member wish to speak to the resolution?

The Hon. the Commercial Member for Kano:—

May I ask, Sir, if the Honourable Chief Secretary can give us any idea as to the personnel of this deputation? Will it consist of members of the Government Party only? I should be glad if he could give us any further information.

The Hon. the Acting Chief Secretary to the Government:—

I much regret, Sir, I am not in a position to give any further information because I have not got it, not because I do not wish to. The Honourable Member may, however, rest assured that the party will consist of those who have some interest in West African affairs; I do not think they will be selected on account of the Party to which they may happen to belong.

The Hon. the Second Lagos Member:—

I am not objecting to the motion, Sir, but may I ask whether in any other business of that nature Members of Parliament who are not official visitors would have their expenditure contributed to by the Colonies which they visit?

The Hon. the Acting Chief Secretary to the Government:—

I think the answer to the Honourable Member's question is that where Members of Parliament come out on special commissions, such as the one that recently visited British Guiana, then undoubtedly all their expenses are met, but I have no knowledge myself, speaking from personal experience, of a case where a Member comes in a purely private capacity and does so at the charge of the Government he visits.

In this case, however, the attitude of Government was that we should look at the matter from a broad point of view. I agree that we do not usually ask friends to stay with us for a week-end and then send them a blank cheque on account of railway expenses. In this case though it was thought we should take a wider view and that thereby we might perhaps help to dispel that cloud of darkness which seems to hover over the Imperial Parliament when Colonial affairs are debated there once a year on the Colonial Office Vote. (Hear, hear).

*The resolution was carried unanimously.*

The Hon. the Acting Chief Secretary to the Government:—

I rise, Sir, to move the following resolution:—

“Be it resolved: That, Order-in-Council No. 17 of 1927  
“dated the 22nd day of August, 1927, made under the  
“Waterworks Ordinance be approved in so far as its  
“provisions affect the Colony.”

I would call Honourable Members' attention to the fact that this is a purely formal Order-in-Council extending the operation of the Assessment Ordinance to Yaba in view of the fact that the bounds of Yaba were altered in the Gazette of 31st March, 1927. There is no alteration in practice whatsoever.

The Hon. the Acting Resident of the Colony:—

I beg to second the motion.

*The resolution was carried unanimously.*

The Hon. the Acting Chief Secretary to the Government:—

I rise, Sir, to move the following resolution:—

“Be it resolved: That, this Council approves a com-  
“passionate grant of £1 a week with effect from April  
“1st, 1927, to the widow of the late Major S. M. Wood,  
“First-class District Officer, Nigeria, who died on the  
“9th of November, 1918.”

This resolution, Sir, is one which I feel sure will engage the consideration of all Members of this Council inasmuch as it reveals a state of affairs which is not only very painful for the lady in question, but also I think, must reflect very adversely on the credit of Nigeria and the Nigerian Service if such conditions, when brought to the notice of Government, are allowed to persist. The facts of the case briefly are these: that Major Wood died in 1917 and died in 1918 after drawing a pension for only a little over a year. In 1919 his wife applied to Government for assistance on the ground that she was left in very straitened circumstances; and she put forward particularly the claim that as her husband had failed to avail himself of the opportunity which was given to him to contribute to the Widows' and Orphans' Pensions Fund, she was as a result left without means of support.

The Government at that time considered that her claim might create an awkward precedent, and it was refused largely for the reason that it was just at that time that the Widows' and Orphans' Pension Fund had been instituted and it had been made clear to officers that if they did not elect to contribute to that scheme, and as a result their wives were left in destitution, they could not expect as of right that Government should come to their assistance.

The matter went on in that way until this year when, not the lady herself, but a friend, wrote to the Government and gave particulars which show that Mrs. Wood is only just eking out an existence by taking in lodgers, and that she has the greatest difficulty in making ends meet. The matter was referred home to the Secretary of State that this statement might be verified, and the result of enquiries made by the Crown Agents showed that Mrs. Wood was entirely without support or means of subsistence except for a small house which she has in her own right in which she takes in lodgers.

In these circumstances Government feels sure that Council will agree that this is a case which deserves consideration, and that they will support the measure which I move to-day. I formally move, Sir, the resolution standing in my name.

The Hon. the Acting Treasurer:—

I beg to second the motion.

The Hon. the Second Lagos Member:—

Without any idea of objecting to the motion, Sir, may I ask if it will not create a precedent?

The Hon. the Acting Chief Secretary to the Government:—

It will create a precedent in so far as it will be on record that in circumstances such as these, a grant has been made, but the view that Government has taken is that the circumstances are so very exceptional that special consideration should be given to the case.

*The resolution was carried unanimously.*

The Hon. the Acting Chief Secretary to the Government:—

I rise, Sir, to move the following resolution:—

“Be it resolved: That, the Supplementary Estimates, 1926-27 and 1927-28 which I have laid on the table to-day be referred to the Finance Committee.”

The Hon. the Acting Treasurer:—

I beg to second the motion.

*The resolution was carried unanimously.*

His Excellency:—

I would remind Honourable Members of the Council that it will be necessary for the Finance Committee to meet some time to-day, and I would suggest therefore that the only possible time that is available is 5 o'clock. I propose to adjourn the Council at 5 o'clock in order that the Committee may sit, because the Report of the Committee must be printed in time for it to be approved, and if the meeting were held over until to-morrow morning that would not allow sufficient time. I am sorry to inconvenience Honourable Members but time is rather pressing.



The Hon. the Comptroller of Customs:—

I rise, Sir, to move the following resolution:—

“Be it resolved That, Order-in-Council No. 16 of 1927, dated the 15th of August, 1927, made under the Customs Tariff Ordinance, 1924, be approved in so far as it relates to the Colony and the Southern Provinces of the Protectorate.”

It contains provisions to meet the difficulty of the importation of cigarettes of unusual size and weight. Up to the present imported cigarettes have been one uniform size and the duty has always been 1s. 6d. per hundred. The average cigarette measures about 2½ inches in length and the weight does not vary very much so that the rate of 1s. 6d. covered everything.

We are now faced with the importation of a cigarette which is five inches in length and the rate of duty has not so far been altered. Within the past few days a million of these cigarettes have been imported and it is obvious that we must change the rate of duty on this class of cigarette. On the ordinary cigarette, the rate of duty is not altered but the Order in Council provides that on the longer cigarette the duty will be charged at the rate of 6s. the pound.

The Hon. the Acting Treasurer:—

I beg to second the resolution.

*The resolution was carried unanimously.*

The Hon. the Acting Attorney General:—

Sir, I beg leave to bring forward and lay on the Table the Report of the Select Committee appointed by the Legislative Council on the 5th April, 1927, to advise His Excellency the Governor as to the amendments necessary in order to introduce a graduated scale of tax in place of the tax proposed in the General Tax (Colony) Bill.

REPORT OF THE SELECT COMMITTEE APPOINTED BY THE LEGISLATIVE COUNCIL ON THE 5TH OF APRIL, 1927, TO ADVISE HIS EXCELLENCY THE GOVERNOR AS TO THE AMENDMENTS NECESSARY IN ORDER TO INTRODUCE A GRADUATED SCALE OF TAX IN PLACE OF THE TAX PROPOSED IN THE GENERAL TAX (COLONY) BILL.

Your Excellency,

The Select Committee appointed by the Legislative Council to consider what amendments should be made to the General Tax (Colony) Bill, so as to provide for the replacement of the flat rate tax by a graduated form of income tax have the honour to present their Report. It is obvious at the outset of our deliberations that the substitution of the tax based on income in the place of one based *per capita* would necessitate very substantial amendments in the Bill which was before the Legislative Council and had passed its second reading. As a final result of the amending work of the Committee the Ordinance emerges with Section 1, which merely provides for the short title, commencement and application of Sections 3, 4, and 11 alone in anything approaching their original form.

2. Such drastic alterations having been made in the Bill, the Committee are of opinion that, although the purpose of the original Bill, namely, the imposition of direct taxation on the Colony, remains identical with that of the Bill in its amended form, the provisions of the Bill partake of the nature of a new Bill. In these circumstances they recommend that publication of these provisions should be made in the usual manner by incorporating the amendments suggested by the Committee in a fresh measure which should subsequently be put before the Legislative Council as a Bill. It is therefore suggested that the amendments should be published as soon as the Bill is complete. The Committee therefore express the hope that Your Excellency will be pleased to withdraw the original Bill in order that the course which they have suggested may be followed. In this hope they have put forward their proposals for the amendment of the original Bill in the form of a new Bill, which they recommend should take its place. This new Bill is attached to and forms part of this Report.

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3. The members of the Committee who have signed this Report are unanimous with regard to the provisions of the new Bill except in so far as the Schedule is concerned. The majority of the Committee, consisting of the five official members, the Member for Banking and the Member for the Colony Division, consider that the Schedule should be in its present form. On the other hand the Commercial Member and the First Lagos Member are of opinion that the figure £30 in the Schedule should be £50\* whilst the Second Lagos Member considers that this figure £30 should be £100. If the views of the minority are adopted a consequential amendment will be necessary in Section 7.

4. The conclusions indicated in the preceding paragraph and arrived at by the majority of the Committee were based on evidence taken by the Committee from certain citizens of Lagos whose names were suggested by the unofficial members of the Committee themselves, with a view to ascertaining the minimum income which could fairly and justly render its possessor, if resident in Lagos, liable to make a contribution by way of taxation to the Central Exchequer. The inference to be derived from the evidence was in the opinion of the majority of the Committee that although persons in Lagos could subsist on a wage of thirty shillings to two pounds a month, yet such a sum would not leave any margin when the bare needs of subsistence had been met. On a wage of two pounds ten shillings per month or thirty pounds per annum the evidence was to the effect that there would be some margin beyond the needs of ordinary subsistence. To some of these figures appear high, but as the object of the Committee has been to err, if at all, on the side of generosity, they are prepared therefore to agree with those members of the Committee who advocate the sum of thirty pounds per annum as the starting point which involves liability to tax of persons resident in Lagos.

5. With regard to Part I. of the Schedule, generally the Committee consider that a tax on a one per cent. basis is a suitable rate at which an innovation of this nature should commence. They consider that after the chargeable income of a person has reached £100, the next sum involving an increased tax should be £200, and so on by stages of £100. Although such a system will involve the proposition that every person will not be paying a tax at one per cent., yet it is desirable from the point of view of the machinery of assessment and collection.

6. The Committee have recognised the distinction which exists with regard to financial and economic conditions in Lagos as compared with the remainder of the Colony. They are of opinion that conditions in the Colony, apart from Lagos, do not differ materially from those in the Protectorate. They have in consequence provided in Part II of the Schedule that persons resident in parts of the Colony other than the Lagos Municipal area shall be assessed at such rates as the Administrator, with the approval of the Governor, shall determine. This is not unlike the method of assessment provided for the Protectorate by Chapter 74 of the Laws of Nigeria.

7. The main provisions of the Bill imposing taxation or income tax are contained in Clause 3. The Committee consider that women and corporations should be excluded, that a residence for a period under three months should exclude liability to tax, and that profits or gains accruing in or derived from Nigeria should be chargeable. Deductions are allowed for tax payable in the Protectorate in respect of such gains or profits as have been chargeable there. In respect of persons whose employment during part of the year of assessment has been in the Protectorate an allowance is made, on assessment, of so much of their income as accrued in the Protectorate during their employment and residence there. Considerable discussion took place as to the advisability of assessing persons for tax on the actual incomes earned during the year of assessment after the completion of the year instead of following the English system of making the assessment on the previous year's income. Some difference of opinion as to the relative advantages of the two systems was displayed, but it was eventually decided to follow the English system and base the assessment of the income on the income for the year immediately preceding that of assessment.

\* The Second Lagos Member failed to attend the last two meetings of the Committee, and this sentence, to which he refers in his minority Report, was inserted when the Majority Report was sent to him, to be deleted if it was not in accordance with his views.



8. It was forcibly brought home to the Committee that the persons on whom have been imposed the duties of assessment and collection would experience considerable difficulties in arriving in the case of certain trades or vocations at a reliable estimate of what incomes persons engaged in such trades or vocations actually made. Section 5 has been evolved to meet the difficulties of such assessment, and will enable the Administrator in such cases to fix the chargeable incomes of persons engaged in such trades or vocations.

9. Sections 6, 7, 8, 9, 10 and 12 merely relate to the machinery of assessment and collection, and call for no particular comment with the exception of Section 12, which has been taken from Sections 9 and 10 of Chapter 74 for the purpose of providing assistance, if required, to the Administrator in the collection of tax in the Colony apart from the Township of Lagos.

10. Section 11 provides for an appeal from an assessment of the Administrator to a judge of the Supreme Court, whose decision will be final. In view of the universal practice of allowing an appeal from a tax assessment the Committee consider that such a right should be conceded here.

11. Sections 13, 14, 15 and 16 are provisions which impose penalties, whilst Section 17 provides for the Court, in its discretion, to award double the amount of the tax if such tax is unpaid for thirty days after notice of assessment. Section 18 provides for rebates, and Section 19 for regulations by order of the Governor in Council. The latter section provides power for the exemption from payment of the tax of the incomes of certain classes of persons. The exemption of the emoluments of the Officer Administering the Government from taxation has been specifically provided for by Section 4.

12. The passage of this Bill into law will impose income tax on non-natives in the Colony, whilst leaving free from any similar liability non-natives throughout the Protectorate. The Committee venture to bring this discrimination to Your Excellency's notice in the hope that early steps will be taken to remove it.

(Sgd.) J. C. HOWARD, Acting Attorney-General (Chairman).  
 F. H. RUXTON, Lieutenant-Governor, S.P.  
 T. S. THOMAS, Acting Chief Secretary to Government.  
 D. F. MACGREGOR, Treasurer.  
 G. F. TOMLINSON, Acting Secretary for Native Affairs.  
 KIFE AJASA.  
 W. BECKER.  
 ROBERT F. IRVING.  
 ERIC D. MOORE.

SIGNED at Lagos the 18th day of May, 1927.

A MINORITY REPORT FROM THE SECOND LAGOS MEMBER.

As a member of the Selected Committee of the Legislative Council appointed to consider what amendments should be made in the General Taxation (Colony) Bill so as to provide for the replacement of the flat rate by a graduated form of taxation, I respectfully point out that when the original Draft Bill was submitted for consideration during the last meeting of the Legislative Council I not only objected to the Bill but also to any amendment whatsoever; I did so on the principle that the Bill was quite unnecessary. That being so, I regret that I cannot now subscribe my name in approval of this proposed Amendment.

2. As is implied in my letter to the Honourable the Attorney-General this morning I can only endorse a Report from the Committee recommending a *withdrawal of the Draft Bill*. I am not prepared to place upon myself the onus of recommending that a new Bill be introduced in its place, even though such new Bill may provide for a graduated form of taxation.

3. As stated further, in my letter to the Honourable the Attorney-General, it is open to Government, if Government so dispose, to introduce a "Graduated" or "Income" Tax Bill, with the usual procedure attendant upon the introduction of New Bills, when an opportunity will be taken of discussing it on its merits. But I think I make it quite clear that such a measure should be on the entire responsibility of Government.

4. Regarding paragraph 3 of the Majority Report wherein it is stated that "the Second Lagos Member considers that this figure £30 should be £100" I may draw attention to the fact that I made no such suggestion in the Committee, nor was I party to the statement contained in paragraph 5 that "a tax of a one per cent. basis is a suitable rate at which an innovation of this nature should commence, etc., etc., etc." In short I may conclude by saying that I feel myself unable to sign my acquiescence with the Majority Report, for the simple reason that I am not in agreement with the proposed amendments as set out therein.

(Signed) C. C. ADENYI-JONES.

May 18th, 1927.

AN ORDINANCE TO REGULATE THE LEVYING AND COLLECTION OF A GENERAL TAX IN THE COLONY.

[ 1927. ] Date of commencement.

BE IT ENACTED by the Governor of Nigeria, with the advice and consent of the Legislative Council thereof, as follows:— Enactment.

1. This Ordinance may be cited as the General Tax (Colony) Ordinance, 1927, and shall apply to the Colony only, and shall come into force on the 1st April, 1928. Short title, application and commencement.

2. The Administrator shall be responsible for the assessment and collection of the general tax payable under the provisions of this Ordinance and shall pay the same to the Treasurer to form part of the public revenue of Nigeria. Assessment and collection of tax by Administrator.

3. (1) There shall be levied and collected, in manner hereinafter mentioned a general tax (hereinafter called the Tax) in accordance with the rates set out in the Schedule hereto for the year of assessment commencing on the 1st day of April, 1928, and for each subsequent year, assessed as far as circumstances will permit on the chargeable income of any male person resident in the Colony accruing in or derived from Nigeria in respect of:— Levy of general tax.

(a) gains or profits from any trade, business, profession, vocation or employment for whatever period of time such trade, business, profession, vocation or employment may have been carried on or exercised;

(b) dividends, interests or discounts;

(c) any pension, charge, or annuity;

(d) rents, royalties, premiums and any other profit arising from property.

(2) The tax shall be charged, levied and collected for each year of assessment upon the estimated chargeable income of any person for the year immediately preceding the year of assessment.

(3) A person shall be deemed to be resident in the Colony in any year for the purpose of this Ordinance if his ordinary place of residence is in the Colony or if he is actually present in the Colony for any period or periods of the year exceeding three months in all.

(4) The onus shall be upon any person found at any time within the Colony who alleges that he is not resident within the Colony within the meaning of this Ordinance to prove his allegation.



(5) "Chargeable income" means the aggregate amount of the income of any person from the sources specified in sub-section (1) after the deduction of all the estimated outgoings and expenses wholly and exclusively incurred during the year immediately preceding the year of assessment by such person in the production of the income:

Provided always that the Administrator—

(a) in assessing the chargeable income of a person resident and in receipt of salary or remuneration by virtue of employment both in the Colony and the Protectorate of Nigeria, shall deduct from such chargeable income the amount of salary or remuneration received by such person during such period of residence in the Protectorate of Nigeria by virtue of his employment in the Protectorate of Nigeria;

(b) in assessing the amount of tax payable on the chargeable income of any person shall deduct therefrom any sum which has been proved to his satisfaction to have been paid in the Protectorate of Nigeria by such person in respect of such income or any part thereof under the Native Revenue Ordinance.

**Exemption.**

4. There shall be exempt from the tax the official emoluments received by the Officer Administering the Government.

**Method of assessment where profits not sufficiently ascertainable.**

5. (1) Notwithstanding anything hereinbefore contained where the Administrator is satisfied that the gains or profits earned by a person or persons engaged in certain trades, businesses, professions, vocations or employments are not, by reason of the nature of such trades, businesses, professions, vocations or employments, sufficiently or readily ascertainable, he shall make such investigations as he shall deem fit as to the average incomes earned by persons engaged in such trades, businesses, professions, vocations or employments as aforesaid, and in accordance with such investigations fix the average income earned by such persons.

(2) A list of such trades, businesses, professions, vocations and employments together with the average incomes earned by persons so engaged as fixed by the Administrator shall be published in the Gazette.

(3) Such average incomes after publication in the Gazette shall be deemed to be the chargeable incomes, for the year in which such publication is made, on which such persons trading as in this section mentioned shall be taxed under the provisions of this Ordinance.

**Notice of chargeability.**

6. (1) It shall be the duty of every person chargeable with tax to give notice to the Administrator within three months after the date of assessment that he is chargeable.

(2) The Administrator may by notice in writing require any person to furnish him within a reasonable time with a return of income and such particulars as may be required for the purposes of this Ordinance with respect to the income for which such person is chargeable.

(3) Any person who fails or neglects to give such notice of chargeability or to furnish such return or particulars shall be guilty of an offence against this Ordinance.

7. (1) Every employer shall, on or before the 1st day of April, 1928, and on or before the 1st day of April in every succeeding year, deliver to the Administrator a return in the prescribed form containing—

Return of employees.

(a) the names and places of residence of every person resident in the Colony who at the date of the return is employed by him;

(b) the payments made to those persons in respect of that employment during the preceding year:

Provided that the return need not include any person whose remuneration in the employment for the year does not if resident in the municipal area of Lagos exceed £30.

(2) The provisions of this Ordinance with respect to the failure to deliver returns or particulars in accordance with a notice from the Administrator shall apply to any such return which should be delivered under the provisions of this section.

8. It shall be the duty of every employer, of every head of a family, of every householder and of every person who may be so required to give all such information (verbally or in writing) as may be required of him as an assistance to the collection of the tax, by the Administrator or any of his assistants; and every such employer, head of a family, householder, or other person who shall neglect or refuse to give such information or who shall wilfully mislead or attempt to mislead the Administrator or any of his assistants on any matter connected with the collection of the said tax shall be guilty of an offence.

Duty to give information.

9. (1) The Administrator shall proceed to assess every person chargeable with the tax as soon as may be after the times allowed to such person for the delivery of his return.

Administrator to make assessment.

(2) When a person has delivered a return the Administrator may—

(a) accept the return and make an assessment accordingly; or

(b) refuse to accept the return and to the best of his judgment determine, subject to the provisions of section 5 hereof, the amount of the chargeable income of the person and assess him accordingly.

(3) Where a person has not delivered a return and the Administrator is of the opinion that such person is liable to pay tax, he may according to the best of his judgment determine, subject to the provisions of section 5 hereof, the amount of the chargeable income of such person and assess him accordingly, but such assessment shall not affect any liability otherwise incurred by such person by reason of his failure or neglect to deliver a return.

(4) Notwithstanding the powers of assessment vested in him under the provisions of this section, the Administrator, if he considers that the presence of any person at the office of the Administrator is necessary for any purpose in connection with such person's assessment, may call upon such person to attend irrespective of whether such person has made a return of income, and failure on the part of such person to attend shall be an offence under the provisions of this Ordinance.

10. (1) The Administrator shall as soon as possible prepare lists of persons assessed to tax.

List of persons assessed and notice of assessment.



(2) Such lists (herein called assessment lists) shall contain the names and addresses of the persons assessed to tax, the amount of the chargeable income of each person, the amount of tax payable by him and such other particulars as may be required.

(3) The Administrator shall notify, in such manner as he deems fit, each person whose name appears on the assessment lists of the amount of his chargeable income and the amount of tax payable by him.

Appeal  
against  
assessments.

11. (1) Any person who objects to the amount at which he is assessed or denies that he is chargeable with the tax may apply to a Judge of the Supreme Court, by petition in the prescribed form, to reduce or cancel the assessment.

(2) The petition shall be presented within twenty-one days from the date of the service of the notice of assessment under section 10. But the Judge may receive a petition after the expiration of the period if he is satisfied that the petitioner had sufficient cause for not presenting it within that period.

(3) The onus of proving that the assessment complained of is excessive shall be on the appellant.

(4) If the Judge is satisfied that the appellant is overcharged he may reduce the amount of the assessment by the amount of the overcharge and if he is satisfied that the appellant is undercharged he may increase the amount of the assessment by the amount of the undercharge.

(5) Notice of the amount of tax payable under the assessment as determined by the Judge shall be served by the Administrator upon the appellant.

(6) The decision of the Judge hearing the appeal shall be final.

(7) The Chief Justice may make rules governing such appeals and providing for the method of tendering evidence, and prescribing the procedure to be followed.

Appoint-  
ment and  
remunera-  
tion of head-  
men.

12. (1) For the due execution of the provisions of this Ordinance in the territory outside the municipal area of Lagos the Administrator may place any community under the charge of a headman or council of headmen or other responsible persons for the purpose of supervising and collecting the tax in such manner as the Administrator shall direct.

(2) Headmen appointed as in this section mentioned shall receive such fees as the Administrator, with the approval of the Governor, shall direct.

Penalty for  
offence by  
headmen  
and  
councils.

13. Any person who—

(a) is a headman or member of Council or person appointed by the Administrator or any person employed by the Administrator or one of his assistants in connection with the collection of the tax:—

(a) demands from any person an amount in excess of the authorised assessment of the tax;

(b) withholds for his own use or otherwise any portion of the amount collected;

(c) renders a false return, whether verbal or in writing of the amounts collected or received by him;

(d) defrauds, embezzles, or otherwise uses his position so as to deal wrongfully either with the Administrator, or the individuals of any community.

(2) not being authorised under this Ordinance so to do, shall collect or attempt to collect tax under this Ordinance;

shall be guilty of a felony and liable to a fine of three hundred pounds or to imprisonment for three years or to both.

14. If any person forges or fraudulently alters or uses or fraudulently lends or allows to be used by any other person any receipt or token evidencing payment of the tax under this Ordinance, he shall be guilty of an offence. Penalty for forging and allowing misuse of receipts.

15. Any person who— Offences.

(1) aids, abets, assists, counsels, incites, or induces another person unlawfully to refuse or neglect to pay the tax;

(2) for the purpose of obtaining any deduction, rebate, reduction or repayment in respect of tax for himself or for any other person in any return account or particulars made or furnished with respect to tax knowingly makes any false statement or false representations;

(3) aids, abets, assists, counsels, incites, or induces another person:—

(a) to make or deliver any false return or statement under this Ordinance; or

(b) to keep or prepare any false accounts or particulars concerning any income on which tax is payable under this Ordinance;

shall be guilty of an offence.

16. Any person guilty of an offence against this Ordinance for which no penalty is specifically provided, shall be liable to a fine of two hundred pounds or to imprisonment for two years or to both. Penalties for offences.

17. Proceedings to enforce and recover payment of the tax may be taken by the Administrator suing in his official name before a Court of competent jurisdiction. Proceedings to enforce payment of tax.

Provided always that—

(1) such proceedings for recovery shall not relieve the person against whom such proceedings are taken from any penalties incurred by the commission of any offence in respect of any other provision of this Ordinance.

(2) if such tax has remained unpaid for a period of thirty days after service of a notice of assessment under section 10 or, in the event of an appeal against such assessment to a judge of the Supreme Court, for



a period of thirty days from the receipt by the person assessed of the notification under section 11 (c) of the tax payable, the Court may make an order that the Administrator shall recover from the defaulter a sum not exceeding double the amount of such unpaid tax as aforesaid.

Repayment  
of tax.

18. (1) If it be proved to the satisfaction of the Administrator that any person for any year of assessment has paid tax, by deduction or otherwise, in excess of the amount with which he is properly chargeable, such person shall be entitled to have the amount so paid in excess refunded. Every claim for repayment under this section shall be made within two years from the end of the year of assessment to which the claim relates. The Administrator shall give a certificate of the amount to be repaid and upon the receipt of the certificate the Treasurer shall cause repayment to be made in conformity therewith.

(2) Except as regards sums repayable on an appeal no repayment shall be made to any person in respect of any year of assessment as regards which that person has failed or neglected to deliver a return or has been assessed in a sum in excess of the amount contained in his return, provided that he has received notice of the assessment made upon him for that year.

Regulations.

19. (1) The Governor in Council may from time to time make regulations generally for carrying out the provisions of this Ordinance and, without in any way derogating from the foregoing provisions, may in particular by those regulations provide:—

- (a) For the appointment of such collectors, bailiffs, other officers and persons as may be necessary to assist the Administrator in carrying out the provisions of this Ordinance, for defining their powers and duties and prescribing fees for their remuneration;
- (b) For the exemption of any class of person from the liability to pay tax;
- (c) That the interest payable on any loan charged on the public revenue of Nigeria shall be exempted from the tax;
- (d) For the form of returns, claims, statements and notices under this Ordinance;
- (e) For the deduction and payment of tax at the source in respect of emoluments and pensions payable out of the revenue of Nigeria;
- (f) For preventing the disclosure of documents or particulars delivered or produced or furnished with respect to assessments;
- (g) For any such matters as are authorised by this Ordinance to be prescribed.

(2) If any person fails to comply with or contravenes the provisions of any regulation made under this Ordinance he shall be guilty of an offence against this Ordinance.

## SCHEDULE A.

## PART I.

Tax shall be paid by persons resident within the municipal area of Lagos at the rates set out in the following scale, viz:—

Amount of Chargeable Income per annum.			Tax Payable.		
			£	s.	d.
Not less than	£30 but less than	£50	0	6	0
"	"	£50 .. ..	0	10	0
"	"	£100 .. ..	1	0	0
"	"	£200 .. ..	2	0	0
"	"	£300 .. ..	3	0	0
"	"	£400 .. ..	4	0	0
"	"	£500 .. ..	5	0	0
"	"	£600 .. ..	6	0	0
"	"	£700 .. ..	7	0	0
"	"	£800 .. ..	8	0	0
"	"	£900 .. ..	9	0	0
"	"	£1,000 .. ..	10	0	0
"	"	£1,000 .. ..	10	0	0

and so on a tax of £1 being payable for every additional £100 of Chargeable Income or part thereof.

## PART II.

Tax shall be paid by persons resident outside the municipal area of Lagos at such rate as the Administrator, subject to the approval of the Governor, who may alter or amend such rate as may appear just or expedient, shall decide.

This Report has been in the hands of Honourable Members for some time, and in view of its terms I now formally move that this Bill be withdrawn.

The Hon. the Acting Secretary for Native Affairs.

I beg to second.

The Hon. the Commercial Member for Lagos:—

I rise, Sir, to move that the General Tax Ordinance Bill be not withdrawn but that it be amended in favour of a general tax on a graduated scale.

His Excellency:—

Is the Hon. Member moving an amendment?

The Hon. the Commercial Member for Lagos:—

I am opposing the motion Sir. I am moving an amendment in favour of a graduated general tax on classes and not on incomes. May I proceed Sir?

His Excellency:—

Yes.

The Hon. the Commercial Member for Lagos:—

I will commence by saying that I am here today to voice the views of the Lagos Chamber of Commerce and that I do not consider myself committed by the fact that the Honourable Commercial Member for Lagos, Mr. Irving, for whom I am deputising, signed the Select Committee's Report. I mention this, Sir, as the Honourable Member in his speech on the first Bill said "I am not acting as spokesman for the Lagos Chamber of Commerce. The Lagos



Chamber of Commerce has decided, and rightly, I think, that this is a political matter which does not justify them expressing a view one way or the other, but I am voicing, I think, the views of the large majority of the individual members." I may say, Sir, that the Chamber is in entire agreement with the proposal for the direct taxation of the Colony, as they realise that direct taxation must arise in the course of time if the Government are to perform the duties which they are expected to carry out. They also think that the Government have an unanswerable argument when they state they wish to bring the Colony into line with other parts of Nigeria as regards taxation. The Chamber has very carefully considered the present Income Tax Bill as it is drafted and the members are of the general opinion that it is inequitable and debasing to the fundamental maxims of taxation which are equity and justice. For instance, a certain part of the population under the present scale will pay taxes . . . . .

The Hon. the Acting Attorney General:—

Sir, I rise on a point of order. The Honourable Member is referring to a Bill which is not before the Council. I submit, Sir, that he should confine his remarks to the motion which is before the Council.

His Excellency —

The position is this Sir. It is proposed to withdraw a certain measure, and the Honourable Member is now objecting to a measure which is going to be introduced. I would suggest that he defers his comments until the Bill is introduced. The sole motion before the Council is that the existing Bill be withdrawn. Members can discuss their views on the new Bill when it arrives, but at the present moment it is not before the Council. I am not stopping your right to discuss the matter, but you are discussing it at the wrong moment. The question before the House is that the Bill entitled the General Tax (Colony) Bill be withdrawn. Does any-one wish to object to the motion?

Very well, I will put the motion to the vote. Will those in favour say "Aye", those to the contrary say "No." I would like a division if you please.

Honourable Members voted as follows:—

FOR—11.

The Hon. the Third Lagos Member.  
The Hon. the Member for the Oyo Division.  
The Hon. the Member for the Ibe Division.  
The Hon. the Member for Calabar.  
The Hon. the Member for the Colony Division.  
The Hon. the Second Lagos Member.  
The Hon. the Acting Resident of the Colony.  
The Hon. the Postmaster-General.  
The Hon. the Director of Public Works.  
The Hon. the General Manager of the Railway.  
The Hon. the Acting Secretary, Southern Provinces.  
The Hon. the Acting Deputy Chief Secretary to the Government.  
The Hon. the Secretary for Native Affairs.  
The Hon. the Comptroller of Customs.  
The Hon. the Director of Marine.  
The Hon. the Acting Treasurer.  
The Hon. the Acting Director of Medical and Sanitary Service.  
The Hon. the Acting Attorney-General.  
His Honour the Acting Lieutenant-Governor, Northern Provinces.  
His Honour the Acting Lieutenant-Governor, Southern Provinces.  
The Hon. the Acting Chief Secretary to the Government.

AGAINST—6.

The Hon. the Commercial Member for Lagos.  
The Hon. the Banking Member.  
The Hon. the Member for Shipping.  
The Hon. the Commercial Member for Kano.  
The Hon. the Member for the Egba Division.  
The Hon. the Member representing the Niger African Traders.

His Excellency —

The "Ayes" have it. The Bill is therefore withdrawn.

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## BILLS.

## THE ARMS (AMENDMENT) ORDINANCE, 1927.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Acting Secretary for Native Affairs, a Bill entitled "The Arms (Amendment) Ordinance, 1927," was read a first time and the Honourable the Acting Attorney-General gave notice that he would move the second reading at the next meeting of the Council.

## THE EXPLOSIVES (AMENDMENT) ORDINANCE, 1927.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Acting Secretary for Native Affairs, a Bill entitled "The Explosives (Amendment) Ordinance, 1927," was read a first time and the Honourable the Acting Attorney-General gave notice that he would move the second reading at the next meeting of the Council.

## THE EUROPEAN OFFICERS PENSIONS (AMENDMENT) ORDINANCE, 1927.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Acting Secretary for Native Affairs, a Bill entitled "The European Officers Pensions (Amendment) Ordinance, 1927," was read a first time and the Honourable the Acting Attorney-General gave notice that he would move the second reading at the next meeting of the Council.

## THE GERMAN MISSIONS (REPEAL) ORDINANCE, 1927.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Acting Secretary for Native Affairs, a Bill entitled "The German Missions (Repeal) Ordinance, 1927," was read a first time and the Honourable the Acting Attorney-General gave notice that he would move the second reading at the next meeting of the Council.

## THE SHIPPING AND NAVIGATION (AMENDMENT NO. 2) ORDINANCE, 1927.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Director of Marine, a Bill entitled "The Shipping and Navigation (Amendment No. 2) Ordinance, 1927," was read a first time and the Honourable the Acting Attorney-General gave notice that he would move the second reading of the Bill at the next meeting of the Council.

## THE GENERAL TAX (COLONY) ORDINANCE, 1927.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Acting Secretary for Native Affairs, a Bill entitled "The General Tax (Colony) Ordinance, 1927," was read a first time.

The Hon. the Acting Attorney General:—

I beg leave, Sir, to move that Standing Order No. 23 be suspended to permit of the second reading of the Bill entitled "The General Tax (Colony) Ordinance, 1927" at this session of the Council.

The Hon. the Acting Secretary for Native Affairs:—

I beg to second the motion.

*The motion was carried.*

The Hon. the Acting Attorney General:—

I rise, Sir, to move that the Bill entitled "The General Tax (Colony) Ordinance, 1927" be read a second time. Before entering upon an explanation of the provisions of this Bill I think it would be as well if, somewhat briefly, I recall to the minds of Honourable Members the events which have led up to and are responsible for the appearance of this Bill before this Council to-day. A perusal of the debates of the last sitting of this Council would seem to indicate that Honourable Members of the Council are particularly well versed in the principles on which the taxation of a country should be based. I therefore feel it somewhat presumptuous on



my part if I remind Honourable Members that one of the foremost of those principles that in its incidence, taxation should fall equally on the different sections of a population. That is to say that an act of injustice is committed if one part of a country is paying taxation, and this taxation does not fall upon another part of that country. I may say that that act of injustice is intensified when the portion of the country which is omitted from the privilege of paying that tax is that portion on which expenditure from the general revenue of the country has been most lavished in the past. Those responsible for the administration of Nigeria in the past seem to have been so far forgetful of this fundamental principle of taxation that they have imposed direct taxation on the Northern Provinces of the Protectorate and in certain provinces of the Southern Provinces while leaving free from that direct taxation certain provinces in the Southern Provinces of the Protectorate and also the whole of the Colony of Lagos. In order to rectify that omission and also to provide additional revenue, which a country like Nigeria growing at the speed at which it is to-day always requires, the Government in February last, or January, I think it was, published two measures which had for their object the equalisation of the burden of taxation which was being borne by different sections of the community in Nigeria.

The first of these measures introduced into the untaxed provinces of the Southern Provinces the same system of taxation which was in operation in the Northern Provinces and the taxed provinces of the Southern Provinces, and that Bill, as Honourable Members will remember, after running the gauntlet of criticism from Members of this Council has now passed into law and is on the Statute Book.

With regard to the Colony of Lagos, the Government came to the conclusion that they could not impose the same system of taxation that was in operation in the Northern Provinces, and therefore they had recourse to introducing into this Chamber what Honourable Members have been pleased to term a "Poll Tax." Now the Government did not, in introducing this measure of taxation, look upon it as the last word in taxation, but they thought that having regard to the immature condition of Lagos, that it was possibly the most suitable form of taxation that could then be introduced (Hear, hear). At the same time they had not lost sight of the fact that there was such a thing as income tax, and in introducing the Poll Tax into the Colony, it was as a sort of start in the way of direct taxation, and was to be completed sooner or later by an income tax on the most approved and most modern lines.

Now with regard to the Poll Tax it was obvious from the first that from various causes it aroused a considerable amount of opposition from practically all sections of the community. This opposition was crystallised to such an extent that when the Bill came up for the second reading it received practically the united opposition of the unofficial members of this Council, and His Excellency, bowing to that opposition, agreed that the Bill should be referred to a Select Committee of this Council, the members of which would advise him as to what amendments should be made to the Bill so as to introduce a graduated scale of income tax in place of the tax proposed in the original Bill.

In their speeches in objecting to this Bill, the Honourable Unofficial Members clearly intimated that it was the principal of the Bill, to which they objected, at least the majority of them did so, and not to the imposition of any form of direct taxation to Lagos at all. Moreover it is obvious that when they referred to being in favour of some other method of taxation, they were referring to income tax, and Honourable Members have only to look at the speeches of the Unofficial Members at the last Council meeting to see that that is so. It is also obvious that this was in the mind of His Excellency when the Select Committee was appointed, because he specifically refers to income tax to take the place of Poll Tax. The committee met and their Report has been published and has been in the hands of Honourable Members for some time, and it is laid on the Table to-day. Honourable Members will note that they have amended the original Bill with such thoroughness and have applied the surgeon's knife with such ruthlessness that I think I am right in saying that not one section of the old Bill forms part of the new Bill as introduced into Council to-day.

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I hope Honourable Members will find that the Bill which is now before them is more to their taste than the previous Bill. At any rate I can assert with some confidence that whatever vice is found lurking in the provisions of this present Bill it is of a different character from that to which objection was taken in the original Bill. There were various objections to the original Bill—I think it was the Honourable Commercial Member for Lagos who used the expression that a Poll Tax was "degrading in form." The Honourable Banking Member asserted that there was something degrading about a Poll Tax, although I must say I have no real explanation as to why it was degrading. There are again other Members—I think Lagos Members—said it was degrading that Government should impose on the people of Lagos this degrading form of taxation. I presume that what they meant by "degrading" was that it was a form of tax suited to people who had just emerged into, or who were on the brink of, civilisation. Well, Honourable Members have got it their own way. This degrading form of taxation which, as you say, is a form to be imposed on an emerging civilisation, has been removed, and I do not think Honourable Members will say that the present Bill which I may say is one modelled by a Committee appointed by the Secretary of State for the Colonies in 1922, and therefore represents all that is latest in income tax law, represents a crude form of taxation.

The next objection raised was, I think, by the Honourable Member for the Egba Division. He objected to the Bill because under the terms of its provisions he would be made to pay a tax of ten shillings, and it was most degrading that his cook should also have to pay a tax of ten shillings. I can assure the Honourable Member that that provision is removed from this Bill; and under the new provisions it seems to me that whereas his cook may pay six shillings, or perhaps nothing at all, the Honourable Member for the Egba Division may conceivably (it depends upon the Administrator) pay a sum of £50 a year, so at any rate that iniquitous provision has been removed.

Then again the Honourable Member for Shipping agreed with the Honourable Banking Member and the Honourable Member for Commerce and the Honourable First Lagos Member, who, I regret to see is not in this Council Chamber to-day—who said he was not opposed to any form of taxation. He was only opposed to a Poll Tax. I say, Sir, that if the statements of Honourable Members at the last meeting of this Council offer any indication or criticism of how Honourable Members are going to vote on the second reading of this Bill, the Bill ought to pass through Council with the practically unanimous consent of Honourable Members, except for the die-hard opposition of a few irreconcilables determined at all costs to fight in the last ditch to save Lagos from the imposition of any direct taxation at all.

Now, Sir, I come to the clauses of the Bill themselves and I ask Honourable Members at the outset, when they come to criticise the form in which the Bill appears, to bear in mind one or two things. First of all, that the imposition of any form of taxation is in itself bound to be unpopular. It is a fact that ninety-nine people out of every hundred, generally even lavish in other respects, dislike intensely parting with money by way of taxation. I think that is a principle and therefore I say that any Bill whatsoever imposing taxation which is put forward has directed and marshalled against it every destructive form of criticism—destructive and not constructive.

I ask Honourable Members to give this Bill a fair chance or at any rate, a sporting chance. I think every Member of this Chamber realises the inherent difficulties in the imposition of a Bill of this nature, but I wish you to remember that in this Council a Poll Tax has been ruled out; that we are all agreed—or the majority of us—that the imposition of direct taxation is necessary, and the only thing it seems to me that remains is something in the form of an income tax, and also that this Bill has been asked for by Honourable Members of this Council and is the Bill recommended by your Select Committee.

Further I would say that you must regard it as the first experiment in Nigeria of this nature, and that experience will detect the defects of the Bill, and the remedy will be an amending Ordinance or perhaps, without anticipating the future too much, amending Ordinances.



are trading throughout Nigeria and who are called upon to pay a tax under the Native Revenue Ordinance in the Protectorate, will be allowed in their assessment a reduction equal to that on which they pay tax in the Protectorate. Such deductions are allowed as it is considered only equitable that they should.

There is just one other thing I may say to those persons who are paying income tax in England which may afford them some crumb of comfort. And that is, that the Finance Act 1920, Section 27, provides that a rebate is granted in England in respect of income on which tax has been paid in the Dominions, and therefore if Honourable Members pay a tax in England on part of their income, on which they have also paid tax in Nigeria, they will be granted that rebate in England.

So much for the ordinary method of assessment. It is obvious that when one looks at the nature of the trade which goes on in Lagos, that the Administrator will have no easy task when he comes to assess the income of persons engaged in certain trades. This difficulty will arise from the fact that the vast majority of the people in Lagos and in the Colony do not keep books or accounts, and therefore other powers of assessment are granted to the Administrator in Section 5 of the Bill. If incomes of persons engaged in certain trades are not readily ascertainable, he can make an enquiry which he will do no doubt with the aid of assessors, the power for the appointment of whom is given under Section 19 of the Bill. After such enquiry, he will fix the incomes of people engaged in these trades. I can think of certain trades to which this provision might apply. It will most probably apply to tailors and fishermen; but the Administrator will be able to tell you exactly what trades he contemplates will come under this provision.

On the other hand, high class tailors and so on who keep proper books of account and whose incomes can be checked, must not think they are going to escape lightly, because the Administrator, if he chooses, and if he thinks he can ascertain what the incomes of those persons are, is not bound to assess that business under the averaging clause, but he can assess them in the ordinary way. I think Honourable Members will agree that this is a necessary provision having regard to the nature of some of the trades and professions carried on in Lagos.

Now I come to the collection of the tax, and I do not think I need say very much about that. Under Section 2 the Administrator is responsible, and I think you will agree that it is essential that upon him should be imposed the duty of collecting the tax.

Section 19 (1) provides that regulations may be made to give him necessary assistance in the collection of the tax—collectors, assessors, and so on. Section 12 provides for the employment of headmen. It is obvious that in order to make the assessment of incomes the Administrator must have means of getting a knowledge of what people's incomes are, and in this connection Section 6 has been drafted whereby every person has to furnish a statement of his income within three months after the commencement of every year. It is possible that this provision will be more observed in the breach. On the other hand the Administrator can call upon a person by writing to furnish a statement of his income. That provision will have to be obeyed, otherwise persons who fail to make returns will find themselves in trouble.

Section 7 provides for a return of employees on or before the 1st of April. This provision will be helpful to the Administrator and will assist him in identifying people.

Section 8 provides that it is the duty of every person when called upon, to give information to the Administrator. That also is very necessary.

After he has received his returns as to income, the Administrator either accepts the returns and makes an assessment accordingly, or if the Administrator thinks that a person is not making a fair return of his income, he can refuse to accept the return and assess him as he thinks fit. With regard to this item, in order not to bear too hardly upon the poor down-trodden tax-payer of Lagos there is a provision inserted in this Bill that if a person is dissatisfied with the decision of the Administrator fixing his assessment, an appeal should be allowed to a Judge of the Supreme Court. With regard to this I would like to point out also that the Judge



can either reduce the assessment or he has the power of increasing it if he thinks fit, so possibly those disgruntled people who are not satisfied with the assessment of the Administrator may use their right of appeal to the Judge of the Supreme Court somewhat sparingly if they are not quite certain as to whether they will get any advantage from it.

The appeal to the Supreme Court is only in the case of individual assessment. No appeal is allowed with regard to the averaging of trades under Section 5. It is obvious that in regard to those cases, where the Administrator has acted on enquiries, no appeal is required, and in any event it would not be fair to burden the Judges of the Supreme Court, already hard worked, with the additional work of going into enquiries of this nature. So much for the collection of the tax.

I now come to the penalties. The penalties were given most careful consideration indeed. This was in view of the fact that complaints had been raised in the press and in the debates of this Council on the penalty clauses of the previous Bill. All the objectionable features to which exception was taken in the original Bill have now been removed. Section 13 provides for offences by persons engaged in the collection of the tax: that of course is for the protection of those who are paying, and I think Honourable Members will agree that such protection is necessary. Section 14 provides against the fraudulent use of receipts. With regard to Section 15, Honourable Members will notice that it is not created an offence if a person does not pay the tax, but it is to incite or induce others not to pay. Honourable Members will agree with me that this is a necessary provision particularly in an immature country like Nigeria where the less educated portion of the population is apt to be somewhat influenced by demagogues in proportion to the latter's verbosity and in an inverse ratio to their intelligence. In this connection where people are easily led, it is a most necessary provision. In connection too with this, any sort of passive resistance which is encouraged—which will encourage the masses of the people to refuse to pay this tax—would bring trouble to the instigators, even although it is only passive resistance, because the Government would not tolerate anything of this nature.

I come now to Clause 4, with regard to the exemption of the Officer Administering the Government. This is an act of courtesy which is always extended—or almost invariably extended—in Income Tax Ordinances, because the Governor is the representative of His Majesty, and as Honourable Members well know, His Majesty pays nothing in the way of taxes.

Before concluding I should like to make one appeal to Honourable Members with regard to the future. I would ask Honourable Members, when this Bill has passed into law, although they may not have agreed to the enactment of the measure, yet that they should come forward and not only make willing disclosures of their incomes themselves, but also they should encourage other people to come forward and do the same so that the task of the Administrator may be lightened. Mean tax-dodging and the search for subterfuges to avoid the payment of taxation is not only wrong even when done within the limits of the law, particularly when those subterfuges are successful, as it means that your fellow citizens are bearing the burden to a greater extent than you are yourselves. Moreover it seems to me that it shows a lack of civic and political responsibility which ill befits those who are deemed to be the more enlightened section of the community.

I finish up with this appeal, that Honourable Members even if they do not agree with this measure, once it is passed into law—which it will be in a short time—should be helpful in its administration, and if they do not like it, that they make the best of a bad job. In conclusion I now formally move the second reading of the Bill. I should like to thank Honourable Members for the patience and attention with which they have listened to the explanation of a Bill which, I am afraid, is somewhat intricate in its provisions.

His Excellency:—

Before the Honourable Member proceeds to second the Motion I wish to make an announcement with the approval of the Secretary of State. It is this: that it is intended at as early a date as possible that non-Natives in the Protectorate shall be liable to taxation.



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His Excellency:—

Before the Honourable Member proceeds to second the Motion I wish to make an announcement with the approval of the Secretary of State. It is this: that it is intended at as early a date as possible that non-Natives in the Protectorate shall be liable to taxation;

Exactly when and how that is to be done I cannot at the moment say, but I make this announcement in order to explain the anomaly that the Natives in the Colony will pay tax whereas at present non-Natives in the Protectorate will not.

The Hon. the Acting Secretary for Native Affairs:—

Your Excellency I beg to second the motion for the second reading of the Bill. I would point out that the main questions before the Council are two. First, whether the Colony should be taxed at all and, given that it should be taxed, whether the form of taxation proposed in this Bill now before Council is suitable and appropriate to the ends we have in view.

The first of these main questions was discussed at great length in the debates which took place on the 4th and 5th April of this year and to-day, just as in April, the main argument which the Government brings forward in support of the extension of taxation to the Colony is the argument of equity. We definitely and positively take our stand on that argument. We say that it is monstrous, that it is unfair and unjust, that the inhabitants of the Protectorate should be paying direct taxation while the inhabitants of the Colony escape scot-free as they have been doing hitherto.

That argument has already been well thrashed out by my Honourable friend the Acting Attorney-General and I need not pursue it further except to mention that just because we said that our main object was equity, and that this Bill was not in itself, in its original intention, a revenue raising measure, on that account in the last debate a number of Honourable Members pounced on Government for raising revenue which they regarded as wholly superfluous. The idea seemed to be that such an official as my Honourable friend the Acting Treasurer had nothing to do during the whole of the official day except to sit in his strong room idly plying his fingers among the bullion. That is a picture which I am sure the Honourable Acting Treasurer will be the first to repudiate. Those allegations were, however, made particularly by the Honourable Member for Calabar who said it was bad political economy to raise any revenue of which Government was not in immediate need; then with that artless modesty which is all his own, the Honourable Member went on to say he was not a political economist.

The Honourable the First Lagos Member—who I regret to see is not in his place to-day—fortified his remarks by a quotation from John Stuart Mill, pointing out that the first requisite in taxation legislation was to ensure that the burden of taxation was evenly distributed over all members of the community in proportion to their ability to pay. That is the position that Government hopes to bring about in this country, to distribute the burden equally among all inhabitants of Nigeria, whether in the Protectorate or in the Colony and, after all, what is the position to-day? Indirect taxes are paid alike both in the Colony and in the Protectorate. At the present time the greater part of the Protectorate, and next year the whole of the Protectorate, will have the privilege of paying direct taxes yet, unless this Bill goes through the Council, the inhabitants of the Colony will get off scot-free.

\* There is another point. Take for instance the amenities provided by the Town Council, amenities which they who enjoy them ought to pay for in full. The Town Council fails to make both ends meet to the extent of £60,000 (the sum provided in the Estimates), which has to be met by a supplement from the Government. Now the direct taxes paid by the Protectorate at the present time according to the Estimates we have here, represent about thirteen per cent of the total revenue of Nigeria so it means that at the present moment the inhabitants of the Colony, to the extent of at least thirteen per cent of the subsidy which the municipality receives, are living on the charity of the Protectorate. That is a state of things which I conceive is not conducive to the pride of those who look to the Protectorate for financial help in order to pay for their electric light, their water and their roads. In fact it surprised me very much that the Honourable Member for the Egba Division, instead of pointing out the inequities in the present position, actually voted against the Bill that was brought before Council in April last.

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There is another argument on the general principles of taxing the Colony which has been brought forward in the Press, which was also brought forward on more than one occasion in the debates last April, and that is, that because in the Protectorate one of the main objects of direct taxation is to support the Native Administration and because there is no Native Administration either in Lagos or in the outside districts of the Colony, there is no need to introduce direct taxation. That argument seems to imply that any money that goes to the Native Administration or is retained by them is spent on some object with which Government has no concern at all. This is a complete misapprehension of the position. The money that is retained by the Native Administrations is spent on purposes which, if those Native Administrations did not exist, would have to be met by Government and, after a long experience of Native Administrations, I can assure this Council that if Government had to shoulder all the services that are provided by the Native Administrations it would find that its budget of expenditure would far exceed the present figure. There is no doubt the Native Administrations are able to do many of these things quite as efficiently and cheaply as Government and therefore, if there is any argument, it seems to me to be one that recoils on the heads of those who make it.

The absence of Native Administrations, so far from being an argument against the introduction of taxation into the Colony, is one of the reasons why it ought to be introduced. After all, whose doing is it that at the present time there is no prospect of Native Administrations being created? You will remember in April last a Bill was introduced with the object of extending the Native Authority Ordinance to the rural districts of the Colony, and it was stated by the Governor in his Address that if those Native Authorities came into being, if they proved worthy of their inception, it might be possible to create, not perhaps Native Administrations in the form in which we know them in Kano and Ibadan, but at any rate some instrument of local administration to which, in the course of time, part of the proceeds of the tax collected in the rural districts might be assigned. On that prospect this Council has bolted the door. I hope it is not permanently bolted and barred, but at present that proposition is turned down. Therefore it is certainly not open to Honourable Members who opposed the Native Authority (Extension) Ordinance to say that because we have no Native Administration in the back blocks of the Colony we have no right to introduce direct taxation.

Coming to the Bill itself. As the Honourable Attorney General pointed out the main reason why the Select Committee was appointed was to save the Colony from the "degradation" of paying Poll Tax. With one exception I think it was one exception—the unofficial members were unanimous about the "degradation." The exception was the Honourable Member for the Colony Division who spoke with the knowledge and foresight borne of long experience, and who, I need not assure the Council, yields to nobody in his pride in the Colony, in its past and in its future, and I suspect that there are many members of the Colony in this Council and outside of it, who regret that they were prevented by political differences from ranging themselves on the side of the Honourable Member for the Colony Division when he spoke last April. That chance has now gone.

The Select Committee was appointed and it has now reported. Speaking as a member of that Committee, I can say that the official members certainly went into that Committee with very few preconceived ideas except that we were to advise the Government as to the best way of introducing an Income Tax in place of the proposed General Tax which Honourable Members considered a degrading poll tax. Apart from that, as I say, there were very few preconceived ideas in our heads and certainly this Bill does not partake of a measure which is going to be forced through this Council simply as a Government measure conceived by Government and by nobody else.

It is the nearest approach to popular legislation this Council has hitherto seen. I mean popular, of course, in the method by which it has been produced; whether its ultimate result is going to be so popular is another matter. The object is to save the Colony from pocketing its pride; on the other hand, the inhabitants of the Colony may have to open their pockets and dip more deeply into them than they might have done had they consented to conceal their pride.

At least it is a promise—of an agreement to come to an agreement with the Colony. Now the Bill as it stands is of course experimental. It is certainly not a final Ordinance sent out, there is no doubt of the experience of all of us of paying tax in a class of legislative such progressive relating to income in the Imperial Parliament sometimes known as the process of

That process is especially when it is found possible to do as well as in the

One aspect of the Bill its object is mainly and the Protectorate proposed is extra based on one per cent are paying a far higher percentage than that. In addition we are going to exempt in the Municipality all incomes under £30. No such exemption exists in the Protectorate. I am not sure that some inhabitants might complain that they got off so lightly. The immediate object of the Bill is not to tighten up and on in the Municipality recognise, especially Lagos Township in Nigeria, partly on account of the higher rents on the higher rents to those who have children. It was taken on that to see the £30 limit one on which a report signed the Minorities the exemption limit other at £100. It is a thing to a farce. We thought that we thought the protectorate, and that Badagry, ought to be Bill will allow—a the protectorate, 10 per cent and no minimum method of the assessment method which obtained that carried weight of Lagos, we need than those which of the elasticity of the Protectorate the of rates per cent Administrator and

There was also General has referred parts of the Protectorate parts it is assumed the taxes assessed on members of his family consider the question Committee approached it from various angles. Some of us, not prompted by motives

to say that this Bill is the result of the most attempt among nine out of ten people to do it on a matter of first-rate importance to the Colony as it stands is of course experimental. It is certainly not a final Ordinance sent out, there is no doubt of the experience of all of us of paying tax in a class of legislative such progressive relating to income in the Imperial Parliament sometimes known as the process of

no doubt be experienced in the Colony His Excellency has just pointed out, it is found possible to do as well as in the

Bill must be taken into account. Although to secure equal treatment between the Colony and the Protectorate there is no doubt that the scale of taxation proposed is extraordinarily light. The scale in the schedule is based on one per cent of income. In the Protectorate many people are paying a far higher percentage than that. In addition we are going to exempt in the Municipality all incomes under £30. No such exemption exists in the Protectorate. I am not sure that some inhabitants might complain that they got off so lightly. The immediate object of the Bill is not to tighten up and on in the Municipality recognise, especially Lagos Township in Nigeria, partly on account of the higher rents on the higher rents to those who have children. It was taken on that to see the £30 limit one on which a report signed the Minorities the exemption limit other at £100. It is a thing to a farce. We thought that we thought the protectorate, and that Badagry, ought to be Bill will allow—a the protectorate, 10 per cent and no minimum method of the assessment method which obtained that carried weight of Lagos, we need than those which of the elasticity of the Protectorate the of rates per cent Administrator and

question, to which the Honourable Attorney-General has referred, namely the exemption of women. In some parts of the Protectorate women do pay tax themselves, in other parts it is assumed that the head of the compound, when paying the taxes assessed on him, will naturally recoup himself from the members of his family, be they male or female. When we came to consider the question in the Committee, the Members of the Committee approached it from various angles. Some of us, not prompted by motives of gallantry; all of us were influenced by



the difficulty of dealing with the elusive feminine character. We felt that there were numerous difficulties, particularly with regard to the marketing women, in assessing the profits of a wife's trading separately from those of her husband. The difficulties are going to be very great and, to start with at least, we could not burden the Administrator with the additional job of taxing the ladies of Lagos, but I think they will not think they are going to get off for ever and ever. The time may come, especially if effect is given to certain devices at which I have vaguely hinted by which, as it has been suggested, profits made by a husband may be shown in the name of the wife when the process of combing out and tightening up may be applied to the ladies of Lagos.

I think I have said enough on the general principles which underlie the Bill and particularly the form which the proposals are taking. This is a Bill which I have no doubt will be seriously contested in committee stage. There are a great many clauses about which a good deal is to be said, and perhaps it will help on the business of Council if the second reading debate is not allowed to go on at great length, and we reserve our strength for committee stage when we are contesting the Bill clause by clause.

I therefore beg to second the motion for the second reading of the Bill.

His Excellency:—

Before you proceed, I would ask Honourable Members to remember that in the debate on the second reading they must confine yourselves to questions of policy. Questions of detail will be dealt with in the Committee. We do not want the same arguments repeated two or three times.

The Hon. the Second Lagos Member:—

I beg, Sir, to move an amendment that this Bill be withdrawn for six months. I fully realise the tremendous odds against this amendment and if I had any doubts as to the tremendousness of those odds, that doubt would immediately disappear when the activities of Government in connection with the preparation for the collection of tax became evident. By those activities, Sir, I am referring to the fact that the Department of the Administrator of the Colony is going to be made a separate Department from that of the Lieutenant Governor; that a mass of employees are being engaged as members of the staff; that the building of elaborate offices for the accommodation of the Administrator and his staff is being taken in hand and the allocation of funds for expenses has already been made.

In outlying districts information has been sent round, even before the report of the Committee was laid on the Table, that those districts would have to pay tax; but I am emboldened to make my amendment because I am hoping to be able to convince Honourable Members on one or two particulars. One is that this Bill is irrelevant, and the second is that it is irregular in its construction. The Government has not been able to make a case to justify the imposition of a new form of taxation. Even if Government did succeed in making such a case, it is also known to me that that is the accepted view of the community that in view of the particular conditions which obtain in Lagos to-day, income tax is not desirable. I am not a lawyer, Sir, and it is quite possible I may be reading or interpreting the Ordinance upside down, but you will see by turning to page 371 of the Laws of Nigeria, Volume 4, 1923 Edition, that it is provided in Section 15, sub-section (2) that "no clause is to be inserted in or annexed to any Ordinance which shall be foreign to what the title of such Ordinance imports, and no perpetual clause shall be part of any temporary Ordinance."

If I interpret the meaning of this clause correctly, Sir, this Income Tax Bill must not have provision in one clause for the collection of tax on the basis of income, and another clause providing for the collection of tax on an averaging basis. If you turn to page 2, section 3, subsection (2) of the Bill, you will find it clearly stated there that the tax will be "charged, levied and collected for each year of assessment upon the estimated chargeable income of any person," but if you turn to Schedule A, Part II, it is stated there that the tax shall be paid by persons not on any fixed income. because the Government has admitted that it will be absolutely impossible to arrive at the income of members of the community



in the Colony Division outside the municipal area of Lagos, but that the tax will be collected "at such rate as the Administrator, subject to the approval of the Governor . . . shall decide." To my mind, Sir, where Clause 3 provides definitely for an income tax, Schedule A, Part I, provides for an arbitrary capitation tax. I call it arbitrary because as the Bill stands, if it becomes law, there is nothing to prevent the Administrator or the Governor fixing the assessment at a variable rate, as the Ordinance provides that the rate is dependent upon the pleasure of the Administrator or the Governor. I call it a capitation tax because it is clearly stated that it is not going to be assessed on income but on individuals, and to my mind, Sir, the title of this Bill fails to indicate what the Bill portends because I submit that the title of income tax and the title of poll tax are not identical at all.

Even if the Government did succeed in making a case to justify the Bill, even if the Bill is regular, the Government has not made a case to justify this form of taxation. In April last when the Ordinance was being discussed in the form of a Poll Tax, the Honourable Member who, in this Council so ably represents the Division of the Colony outside the municipal area of Lagos, contended that no case had been made for the exemption of Lagos from direct taxation. The Honourable Banking Member, Mr. Becker, on his credit at any rate from our point of view, protested against the Bill on principle, nevertheless he also contended that no case had been made to justify the exemption of Lagos from direct taxation. To my mind Sir, the contention should have been that no case has been made by Government, on whom the onus of proof should lie, to justify the introduction of a new form of taxation. I wish, it, Your Excellency, to be clearly understood that I am not objecting to the principles of taxation or even to the principle of direct taxation, nor am I objecting to the principle of income tax. There are certain legitimate functions of Government which cannot be carried out without incurring very heavy expenditure, and besides all of us here look forward to progress and improvement which cannot be undertaken without the judicious economical expenditure of public money, and without taxation there could be no progress made. But what I am up against and what my countrymen are supporting me in, is the attempt of Government to introduce this new form of taxation at this time, when, in the opinion of all those who are competent to judge, the financial condition of the country is such as to give not the slightest cause for anxiety. In all civilised and progressive Colonies, new taxes are invariably initiated by the desire for increased revenue. I say that with due deference. The Honourable Secretary for Native Affairs said just now, and in consequence of that principle, writers on economics have laid it down that payment of direct taxes must invariably be compensated by the grant of adequate privileges to tax payers, to enable them not only to scrutinise but also to determine how the revenue so collected is to be spent.

In support of this, Sir, I have heard it said that all it is intended to cover is public services. Now, I ought to explain my statement further. New taxes are only considered when, in the preparation of the budget, the estimates of expenditure are likely to exceed those of revenue, or when there are important public service measures in hand or in contemplation which cannot be carried on from loan funds or from revenue. Even then, Sir, it should be made clear to the community that no reduction in the estimates of expenditure can take place without jeopardising efficient administration.

The question that naturally arises is, is Government out to make them feel that the estimates of expenditure are likely to exceed those of revenue? Personally, I say no, Sir. On the contrary the Colony has been maintaining such a colossal amount of assets over liabilities as to call for commendatory remarks from Sir Hugh Clifford when, in 1925, he relinquished the Governorship of this Colony, and from Mr. Ormsby Gore when, last year, he visited our shores, and even from Sir Graceme Thomson himself soon after he assumed the Governorship of this country. Is it then, Sir, that there are important measures on hand or in contemplation which will entail such a strain on the finances of the country as to necessitate a new tax? Again I am compelled to say no, Sir, having reference to Lagos, because with the exception of the reconstruction of Carter Bridge, for which all the money asked for has been provided, and which is benefitting not Lagos



alone but the whole of the country, there is no other public measure in contemplation which the financial resources of the country will not be able to cover. It may be argued by Government that there are other important measures in contemplation, for instance the introduction of a pipe-borne sewage system in Lagos and the re-planning of the town of Lagos. All this will take money I admit, but if these measures are taken in hand they will spread naturally over a period of a number of years, and the cost as far as I can see is such that they can be carried on without any extra financial assistance. If Your Excellency will look through each year's estimates you will see that there are thousands of pounds which are allocated to various Departments—to the Education Department, Public Works and Marine—which it will be impossible for those Departments to spend within any one financial year, even if they had their full complement both of men and material, with the result that there is an overlapping of money. Such allocations make the estimates of expenditure unnecessarily heavy, Sir, and the Departments concerned are never able to spend the money within the year.

Over and above that there is the statement by Sir Graeme Thomson last April, when he sprung upon us that he was not actuated by any desire to raise revenue; indeed he stated to us quite plainly that the country was not hard up. At that time the financial condition of the country is sound, and if there are no special measures which must be carried through, it stands to reason that this tax is not prompted by the economic needs of the country. If it is not, then to my mind it is unsound in principle, and if it is unsound in principle, the Bill introduced here ought not to be passed. Your Excellency, let us examine the case which has been stated by Government. We have just been told that equity and justice are the reasons prompting Government in introducing this tax. Another reason given is that we have been enjoying amenities—municipal amenities—in Lagos, whereas the amount of revenue collected from year to year is never enough to pay the cost of maintaining these amenities. I am willing to admit Sir, that we have police protection; we have better streets; we have a pipe borne water supply, electric light, a fire brigade and so on, and the amount collected year by year has never in one year been able to cover the cost of maintaining these amenities. But cutting out that argument, with the exception of a modicum of police protection, the community in the Colony Division and outside the municipal area of Lagos enjoy no municipal amenities whatsoever, yet they will have to come within the operation of this Ordinance if this Ordinance becomes law.

We have indeed better streets in Lagos, but even there the Government must admit that the making and upkeep of these streets is not being carried out in the same proportion in the so-called native location, as it is in the European commercial and residential areas. The Government must also admit that the introduction of pipe borne water in Lagos was not necessitated by any outbreak of disease amongst the public on account of the general or local pollution of the existing water supply. On the contrary, Sir, the opposition to the measure was so acute that it led to a series of arrests and imprisonments and other intensive police activities.

The Government must also admit that Lagos is the capital of Nigeria, by far the most important seaport town in the Dependency, and that these municipal amenities were not introduced primarily for the benefit of the African community, but for the benefit of the European community, who would not have been able to live with the comfort and safety that they do if these amenities had not been given. Instead of Lagos being penalised because of these amenities she ought to be compensated by pecuniary grants from the Provinces, because if these amenities had not been introduced in Lagos, the Europeans who are directing the important businesses which are responsible for the development of Nigeria, and whose headquarters are centred in Lagos, would never have been able to carry on as they have been doing. Above all, Sir, Government must admit that the community here has never yet had vested in it a full blown municipality, to be run on the community's own lines and by the community's own representatives, and I submit Sir, that until that is done and the municipality fails to discharge its financial obligations, the subsidy allowed by Government must not be used to justify the introduction of the new tax.



Talking about equity; in regard to the argument that we must pay taxes here because other parts of the Protectorate are paying, the late Mr. F. Morel wrote in his book "Nigeria" that there was "a known system of taxation in what is now known as the Northern Provinces, based on a modified principle enunciated in the Koran and modified by local custom." However true that statement may be, it only proves that direct taxation existed in the North before the advent of the European in Nigeria. I do not think there is an authentic record that poll tax existed anywhere in the South before the advent of the European. Even if it did exist in some form or other, that does not justify the introduction of taxation into other parts of the Colony unless that taxation is justified by the needs of the country. That makes it very difficult for us to agree with the Hon. Mr. Ormsby Gore when he said that because direct taxation existed in certain parts of the Southern Provinces, it was time all other parts should be taxed. If that pronouncement, Your Excellency, is based on sound administrative principles there is nothing to prevent the Government to-morrow introducing Jangali into Lagos where there is no cattle industry, and there is still less argument to justify a measure that a district in which there is no system of pipe-borne water should, if Government so desired, be called upon to pay tax—which is what we are paying here, not water rate—for the simple reason that we are paying it in Lagos where there is a system of pipe-borne water. In other words I think it goes a very long way to prove the unsoundness of administrative principles if it is going to be based on usage and custom only.

The question of equity on which the Administration bases its arguments, was exposed last April, and it would seem only to be wasting the time of Council to raise arguments against it. But there are one or two remarks, Your Excellency, which it is my duty and not by any means my pleasure, to make. If you refer to Section 4 of the Bill you will find a definite statement that "there shall be exempt from the tax the official emoluments received by the Officer Administering the Government." I certainly have no grudge against this, but what I have is an absolutely sound conviction that the Governor of this country is by far the most highly paid official in the country; the travelling allowance if it errs at all, errs on the side of generosity, and although we have been told to extend some courtesy in dealing with that matter because the Governor represents His Majesty the King, nevertheless I should like to bring before your notice that there is a distinction between a Viceroy and a Governor-General and the Governor here is neither a Viceroy nor a Governor-General, and I think if we exempt the Governor, and yet charge people who are earning only £30 a year, that principle will certainly be most inequitable even if it is not inequitable. It may be argued by the Government and it has been stated that that exemption exists in those Colonies where income tax is paid, but it must not be forgotten, Sir, that in none of those Colonies does the Governor enjoy such liberal allowances as he does in this Colony, nor are we bound to accept an exemption of that nature because it obtains somewhere else. If we are bound to do that, then we are bound to have conceded to us those particular privileges which are enjoyed in the other Colonies and which up to the present have been denied to us on the ground that we are semi-civilised or not ripe enough to enjoy them.

the basis of income, but outside the municipal area of Lagos the tax is to be collected on a capitation basis. As I said a little while ago, as the Bill stands, there is nothing to prevent the amount collected being made to vary from time to time according as the Administrator pleases or as the Government bids; that is to say in this Colony one set of people will be called upon to pay income tax and the other set of people will be called upon to pay poll tax, and I submit, Your Excellency, that that is not equitable.

Nor must Government forget that the members of the community of the Colony outside the municipal area of Lagos enjoy no form of elective representation whatsoever; neither does any one in Lagos whose salary does not come up to £100 a year, yet these people are being called upon, if this Bill becomes law, to pay income tax on the one hand, and on the other hand a poll tax—at any rate direct taxation, thus not following any of the fundamental principles of economics that there should be no



direct taxation without representation. But assuming, Your Excellency, for the purposes of argument, that the Government has made a case to justify this new tax, I submit that the form which the tax should take should also be proved beyond a possibility of doubt to be the one most acceptable to the community. I said a little while ago that one of the fundamental principles of economics was that there should be no taxation without representation. In consequence of these principles, the payment of direct taxation must invariably be compensated with greater advantages to taxpayers than they enjoy at present and which will enable them to have a share in every important measure of the Government.

Unless Government is willing and ready to alter our constitution so as to give us a larger measure of representation which will allow us to be less dependent than we are at present, and also to make our opinion more effective in matters of Government, I submit that direct taxation in the form of income tax is unsuitable, and if it is unsuitable it is only fair that it should not pass into the Statute Book of the Colony. Yet so anxious is Government to pass this Bill over our heads that His Excellency, on April last, found it expedient to adjourn Council until the next day when the Poll Tax was being discussed, because he felt if he took a Division that the Ordinance would be thrown out by Unofficial Members. Your Excellency, what happened the next day? His Excellency not only threatened us and threatened us very severely, but he proceeded to justify his threat by making an appeal to the public. He said that we sit down here and pass an Ordinance taxing other districts in the country, but when it comes to passing an Ordinance taxing ourselves, we refuse. But let us examine the allegation of His Excellency in the light of what actually transpired that day. If Your Excellency will turn to page 3 of the April debates, it will be seen that out of twenty Honorable Members who voted in favour of the Native Revenue (Amendment) 1927 Ordinance, fifteen were official members, who, whatever might have been their conscientious and personal convictions, could not vote against the Government for obvious reasons. If therefore we eliminate the votes of official members who, it must be remembered were never relieved of their obligations as official members, it leaves on the Division only five in favour of the Ordinance, and seven actually against it; and that is what His Excellency described as an "overwhelming majority." It was really an official majority. This state of affairs might never have happened but for the peculiar method by which this country is being administered. We of the African community have never been able to appreciate the principles by which Council was adjourned that day, because we feel that if the boot had been on the other foot, that is to say if His Excellency felt that that measure would receive the support of, say, the European unofficial members, he never would have adjourned Council to the next day, but would have put the motion and passed that Bill into law, and I must say that the opinion of the African community in connection with that process is that Government is introducing a policy of sheer might and force, that is to say the official majority is used to pass the official measure.

It has been said in the town that for the purposes of this Bill it is most unfortunate that we have Europeans among us as unofficial members, and the reason which has been advanced in support of that has been that as they themselves have been accustomed in their own country to the payment of income tax it is possible that they will fail to appreciate fully our objections, but for my part I rather feel that we are fortunate in getting Europeans amongst us as unofficial members, and my reason is this: that if with all the political advantages they are enjoying in their own country, the payment of income tax entails such hardship that many people have had to run away from England and go to the Continent because they cannot meet their liabilities on account of having to pay income tax, it is within the bounds of possibility that unofficial members will have no difficulty in agreeing with us that if Government wishes to impose upon a community an income tax without at the same time granting that same community the advantages which it is intended that the payment of income tax should confer, I feel sure they will agree that it is an unjust tax, and that in considering the Bill they will bear those points in mind.

I cannot lose sight of the fact either, that Government is determined to pass this Bill over our heads; I cannot lose sight of the fact that the members of the African community are powerless to prevent Government from passing a measure into law, if Government so desires. In view of the fact that the British Government did on one occasion enter into a covenant with the people of Lagos for all time to suffer the consequences of the Bill, I am asking Government not to lose sight of the fact that if they introduce this Bill, which I submit is not founded on anything like the fiscal needs of the country, into Lagos, a man who cannot pay his tax will have to clear out or take the consequences, and there will be a repetition of that rising in Abeokuta, with its wholesale destruction of lives and property which has left such a painful scar on our memories, and which was one of the consequences I think of opposition to the Bill of direct taxation.

His Excellency —

I do not know if the Honourable Member is approaching the end of his arguments. He has already been speaking for three quarters of an hour, and unless he is at the end of his arguments, I think we might adjourn Council until this afternoon.

The Hon. the Second Lagos Member:—

I have not yet come to the end of my speech, Sir, and I ask your permission to continue this afternoon.

His Excellency —

Very well, Council is adjourned until 2.30 p.m.

Council adjourned at 1.15 p.m.

Council resumed at 2.30 p.m.

The Hon. the Second Lagos Member:—

Your Excellency, when Council adjourned I was attempting to convince Honourable Members that income tax, when viewed in the light of the constitution by which this country is governed, is quite impolitic. I had previously to that attempted to prove that the construction of the Bill is irregular, and if it is irregular, the Government, in whom I submit, the onus of proof lies, did not make a case to justify the new form of taxation. If Honourable Members are convinced on those particulars, the only alternative left open to us official members is to throw the Bill out.

Now dealing particularly with unofficial members, who are, everyone of them, honest and honourable men, I appeal to them, to approach this Bill without prejudice and to look at it on its merits, and to register their votes in a division according to their conscience and their honest convictions.

Lastly, Sir, we of the African community here feel very strongly that it is not possible for Government not to see the force of our arguments, to realise what our unanimous objection to this measure implies. If, in the face of all that we have said and done, Government insists on passing this Bill over our heads, it may be that there are other reasons for doing so which Government is concealing from us. If that is so, Sir, it is unfortunate; it means that Government is not taking us into its confidence, but, Your Excellency, on the other hand, not very long ago Mr. H. W. B. Blackburn, when Acting Solicitor-General, said in open Court and before the learned Judge that the cream of British justice and the cream of British fairplay must not be admitted to the African community in Lagos because, as he maintained, we are semi-barbarous or semi-civilised. If that is the spirit hovering at the back of Government's mind in considering this Bill I do not know, but if Your Excellency will turn to page 108 of the Nigerian Legislative Council Debates, February 5th, you will see there certain words of Your Excellency made in open Council during that sitting: they read thus:—

"It seemed to be the idea of certain Honourable Members in Committee that they should know every single proposal put before the Government with regard to expenditure of money, even if not appearing in the Estimates."

I supposed the same remarks may be said to apply with regard to revenue. Your Excellency went on further and said:—

"That is not practical politics. I have been brought up in the belief that in a tropical Crown Colony or Protectorate, the function of Government is to govern."



Against that Sir, I beg your leave to state that we in Africa have been brought up in the belief that not only in tropical Crown Colonies and Protectorates, but also in the British Empire and in every other Empire in the world is it the function of Government to govern, and whether or not it is the policy of the present Administration that the function of Government in this Colony is to govern in a peremptory manner, without any consideration of the legitimate wishes of the people, their reasonable aspirations and their rights, I know not, but this I do know, Your Excellency, that it is the opinion of the African community whom I jointly represent here, that if Government passes this Bill over our heads without at the same time passing another Bill which will so alter our constitution as to give us equal official and unofficial representation in this Council with the presiding Officer's customary vote, and also the representation of a substantial and efficient majority in a full-blown municipality run on the community's own lines and by the community's own representatives, Government will be participating in a policy of sheer might, sheer force and sheer power as against one of right, equity and justice. If Government contends that we are not ripe enough for that change in our constitution, we also contend with all the emphasis in our power that we are not ripe enough for the payment of income tax.

Your Excellency, I thank you and Honourable Members for the extreme patience with which you have listened to the few remarks I have made.

His Excellency:—

Do I understand that the Honourable Member is moving an amendment?

The Hon. the Second Lagos Member:—

Yes, Sir.

His Excellency:—

Then I shall be glad if I may have the amendment in writing.

*The amendment was handed in.*

The Hon. the Third Lagos Member:—

I beg to second the amendment.

The Hon. Member for the Colony Division:—

Your Excellency. After listening very attentively to what the Honourable the Second Member for Lagos has had to say, I feel it my bounden duty, as one who signed the Majority Report, to reply to his criticisms.

First of all I should like it to be clearly understood that in our Native Constitution in our country—the Yoruba country—there is a distinction made which ought to be known. I should like to make this statement, because my Honourable friend clearly said "we of the African community." There is this to be considered. The people of Lagos claim to be what they call "Omo Ibile"; that is, Sons of the Soil. I make that remark because I happen to have with me here a letter or memorandum signed by the Princes of Lagos, and by the Chiefs of Lagos earnestly asking me, requesting me, to urge this Council to go back to the flat rate in the original Bill which was before us. That is the great distinction to what my Honourable friend urges here. It may be that he represents himself and his own constituents, but what are they? Are they sons of the soil? I look in the roster of the municipal voters and I find they consists mostly of people who have nothing whatever to do with Lagos, therefore it is hardly fair for my Honourable friend to get up and say he speaks for the people of Lagos—the Omo Ibile, sons of the soil. He can only voice the opinions of his constituents.

The Yoruba man looks up to his King, and his King pays no tax whatever. The people of Yoruba had to pay tax, but the King, his officials or his cabinet, paid no tax, and I see nothing wrong in the Select Committee's suggestion to this Council that the Officer Administering the Government here in Lagos should be exempted from taxation. He represents after all the highest authority in the Empire, and that is the King. Whether we have a Viceroy here or a Governor-General makes no difference to my point of view: the system of Government in the British Empire, with



its fountain head is no different from that which obtained in the Yoruba country; therefore I would say that the suggestion that the Select Committee is wrong in exempting the Officer Administering the Government does not bear any serious contention.

Another point my Honourable friend referred to is this: he spoke of progress and suggested this with all earnestness. If progress is to take place in Nigeria the time has come when the blacks and the whites must call themselves Nigerians. We are here and you are here and you are here for the progress of Nigeria. You are deriving your emoluments from Nigeria, therefore I am quite certain that the whites have the interests of Nigeria at heart just as much as the Africans and it is a fallacy to say we do not enjoy the amenities provided. Where else do you find in Nigeria a town like Lagos? Where in the whole of the West Coast of Africa do you find another town like Lagos? We have roads, pipe borne water, electric light, etc., and that brings me to another point. Whenever a measure was introduced to provide these amenities certain sections were always against that measure. I remember the water rate, Sir. Happily I was able to survive those attacks, but who were the agitators against the water rate? Who were they led by? They were led by some elements of the medical profession here, and led by a well known gentleman; and who was the first man to have water laid on in his house? Why, that very gentleman. With regard to light, Sir, there was the same opposition, and who were the first to have electric light installed in their houses? That very same opposition.

I was talking to a friend of mine this morning in Lagos who said we did not want this Bill. I asked him: "How many houses have you got, and have you got light in your houses?" He said, "I have lights in all my houses and would not take them off for anything." It was the fashion to oppose the electric light motion, just the same, Sir, as it is the fashion to oppose this measure. I must do my Honourable friend the justice to say that I think he is too much of a gentleman to make unreasonable statements which do not come from his heart, and I would do him the justice to say that he is here to see that we progress on the lines we want to progress, but I think the time has come to cease talking about the differences between the classes. There was another statement made this morning which I must mention. I refer to the rising in Adubi in 1918, that most unfortunate incident. Well, Sir, that rising had nothing whatever to do with taxation. The Adubi rising had its origin in various acts of certain individuals in Lagos, within twenty-four yards of Tinubu Square, and, Sir, had certain sentences been carried out which were originally given by Government here, some men in Lagos might have forfeited their lives, and the whole of the causes which led up to that rising would have been exposed to the world. I know very well, if the Lieutenant Governor and if the Resident of the Colony, Mr. Birrell Gray, had been here, they would substantiate that. The rising had nothing whatever to do with taxation. (Hear, hear.) The suggestion has been made that the passing of this Ordinance would lead to a rising, but at that suggestion, I just stand and laugh.

Now we are sometimes misled by the fact that because the Legislature of this Council in Nigeria is elected, we stand in the same position as the Administrations in various other Colonies. It is nothing of the sort; not even in a first class Colony like Ceylon or Barbados, where they are much more advanced, and where the advantages to be obtained are different from those in other places. The conditions which obtain here are different altogether. We have moved much too fast to my mind and I have said before, and I say again that it is a thousand pities that franchise was ever introduced into this country. We are not ripe for it; we are going too fast. My Honourable friend said that, before the Bill before Council passes into law, you must give increased representation accordingly. Even in a country like India, with its great traditions behind it, you find they have moved much too fast. I should be very sorry indeed, Sir—and I don't think the time will come yet—to see the franchise extended in any shape or form in this country. I welcome the idea that the franchise should be revised, but it is my idea that it should be revised in this way, that it should be more limited than it is at the moment.

I will give you an instance. At the first elections to this Council, although certain candidates were well known and respected members of the community of Lagos, not a single native of the country put up for election. Would they have been elected had they done

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so? No, Sir. Why? Prejudice. The Honourable Member has said, if we are to be taxed, we must have more representation. You have people here on this Board, who are very well qualified to represent the community of Lagos. I say, Sir, that the danger lies in any extension of the franchise; in Lagos, it should not be altered in any shape or form.

My Honourable friend the Member for Calabar has seconded the motion for the amendment—

The Hon. the Member for Calabar:—

No, Sir.

The Hon. the Member for the Colony Division:

I beg your pardon. In any case the Honourable Member is always insisting in this Council that everything is done for Lagos, but nothing is done for Calabar. The Members of the Finance Committee will bear me out in this statement. I do not see in the Honourable Member's allegation, Sir, that anything has been done for Lagos which should not have been done for Lagos. That is not the reason why the people of the interior should be asked to pay taxes to pay for our comfort.

It has been said this morning that women are to be exempted. I plead strongly for their exemption. Knowing what I do know in my professional capacity, I may say in justice that it is the women of Lagos who feed the men, who feed the children. I say to a man, "Who feeds you? How many children have you got?" He says: "I have got four." "Who feeds them?" He says: "My wife." If the day comes when a husband hands over his property to his wife, I think it will be a good thing for Lagos, because then everyone will get his debts paid in full.

I may call the attention of Honourable Members of this Council to the fact that Government need not have consulted this Board at all in regard to the extension of taxation. In the Statute Book containing the laws of the country it states that the Governor-in-Council can, if he so wishes, order that we should pay taxes without consulting Council at all, but the attitude of Government has been most benevolent in hearing what we have got to say. Your Excellency, I think we have said too much; if we had not said so much when we were here in April, but had accepted the ten shillings flat rate, it would have been better for all concerned. I do not say, although I signed the Majority Report, that I would not urge this change.

An anomaly was pointed out to me the other day, Sir. Certain clerks—cadets I believe they are called—receive a salary of £26 per annum, and after a certain time, if they do not pass their examination, they automatically leave Government service. If the cadets pass the examination, they get £30 a year. If they don't pass, they go out of Government service, but if they do pass, they are taxed. I submit, Sir, that the case of these clerks should have consideration.

I urge very strongly that the Government should go back to the flat rate. I urged this very strongly last year as well, because I know the conditions of these clerks; it is a bare existence. The cost of living in Lagos is very high indeed and the pay they get is not sufficient for their upkeep. If we are fortunate to adopt the first measure, they will pay only 10s. a year, but under the present measure, they will pay £2, £3, or £4 as the case may be. One of the arguments put forward is not that we should pay income tax, or that we should not pay income tax, but that we should not pay tax at all, but if they find that cannot be, then I think the Bill we are now discussing, put forward on the recommendation of the Select Committee, should be taken into consideration.

I have heard nothing from the Honourable the Second Lagos Member of a constructive nature. There has been no alternative suggestion put up as to what should be done. The whole speech was taken up in declining the Government Bill and stating generalities. I should have been very glad if he had been able to put before this Board some constructive suggestions, saying "this is what my constituents would like you to do and I submit it for your consideration." It would have been much better, but there was nothing of the kind.

We are progressing too fast. Certainly if we want to progress we must have taxation. The real thing is this: we talk about equity, but what equity is there for us to pass an enabling Bill, a Bill enabling Government to tax the Southern Provinces, and then to quietly sit down here and say: "we will not be taxed at all?"

I support the Report of the Select Committee in its entirety, and I hope that when the time comes to consider the opposition, the Government will be as generous as they have been in the past, and as I know they will be in the future if proper suggestions are put before them.

As I said, Sir, I have before me—and as it is the Honourable Second Lagos Member's birthday, I will make him a present of it if he wishes—a letter from the Princes of Lagos in which they definitely state they would like us to go back to the flat rate. These are the Princes of our country, and if this is their wish, I do not think the constituency has very much to say. (Applause.)

The Hon. Member for Calabar:—

Your Excellency, I rise to oppose this Bill on the ground that it is not equitable. The Honourable Member for the Colony Division (who seems to have taken a great fancy to me) does not seem to like my always insisting that the bulk of the revenue of this country is spent in Lagos, but he has admitted that there is nowhere in West Africa where the people enjoy more amenities than in Lagos, so that after all there is nothing in his objection to my insisting that the bulk of the revenue is spent in this Colony.

If the people should be taxed at all (and it seems to me that the Honourable Second Lagos Member has studied John Stuart Mill very well, for he quoted him the other day), the burden of Government should be equally distributed and I should say that it should be distributed taking into consideration the privileges, advantages and amenities which they themselves enjoy. You cannot have your pipe-borne water supply, your beautifully paved streets, your electric light, and also exempt men who have not got £30 a year from paying taxes, and then call upon naked cannibals in the Protectorate to pay taxes. I am perfectly sure that if the Official Members of this Council had been relieved of their official obligation to vote for the Government, there are many of them who would ask to be relieved from paying direct taxes.

Now I said last time that there was no necessity for this tax, and I said it having in view the fact that a Bill had been passed into law which enabled Government to levy tax on the people in the Protectorate. But after all you must bear in mind, as our teachers the Englishmen say, two wrongs do not make a right, and if the Native Revenue Tax Ordinance is a mistake, this General Tax (Colony) Bill will never put it right. That is the principle on which I voted against it last time, and it is the same principle on which I am voting to-day. If Government feel that they have made a mistake in passing the Native Revenue Ordinance, then Government must take the necessary steps to withdraw it; if on the other hand, they feel they are right in passing that Bill into law, Lagos must not then simply be brought into line, but must be called upon to pay perhaps ten times what the people in the Protectorate pay, which is absurd. Now Sir, it has been suggested that Government has a large programme and that money is required to carry out this programme. I think it was suggested last time that even if the revenue of the country were twice as large as it is to-day, it would be spent on some profitable work. That may be so, but in my humble opinion, I do not think it is in the best interests of the community for any Government to advance twice as fast as is good for that community, and I suggest that it is the duty of the Government to carry out works in accordance with the financial condition of the people that Government is governing. For if they do not act upon that principle, they will see that country into debt. John Stuart Mill has been quoted over and over again, but I do not suppose even John Stuart Mill, alive to-day, would say that this is a good financial proposition for a Government to collect money and put it in the bank rather than leave it in the hands of the people who are earning it to save it.

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I am not interested in this Colony. I come from the bush, that is to say, Calabar, but all the same, according to the laws of the Council we are not to differentiate between Lagos, the Colony, or any other part of the country. We are here to watch the interests of the whole country, and whether we are "Ibile" or Calabar or foreigners who form the municipal body of the Colony and who are supposed to have no interests at all, it does not matter. I know this Bill is going to be passed and perhaps it is a waste of time even to speak against it, for the simple reason that His Excellency, at the last meeting of Council, informed us that if we did not pass this measure, the Legislative Council would stink in the nostrils of the people outside. We must pass this Bill, but it seems to me that a Bill of this nature, which will enable able-bodied men in the Colony who are not earning £30 a year to escape, and yet at the same time naked cannibals in other parts are being called upon to pay tax, will make the name of the Legislative Council in Nigeria stink in the nostrils of all thinking men.

The Hon. the Commercial Member for Lagos:—

I do not rise Sir, to oppose the present Bill—as I previously stated, the Chamber of Commerce is in entire agreement with the principle of direct taxation in the Colony. They favour a graduated scale of taxation which would tend to make every one contribute and not leave certain classes exempt. This graduated scheme, Sir, would, I think, avoid all the elaborate machinery necessary for the collection of an income tax. I may say that the Chamber has received a cable from the African Section of the Liverpool Chamber of Commerce supporting these views. The Chamber of Commerce considers that the Bill is inequitable, as I previously stated. It seems that under the proposed graduated scale, certain parts of the population of the municipal area of Lagos will contribute, but others will not, but in other parts of Nigeria taxes are payable by every native outside the Colony. Again, official Europeans and native employees would all be directly assessed under the present Bill, but I feel that it will be impossible for the Administrator to get any fair or equitable assessment of such people as the Syrians, the native traders and craftsmen who keep no proper books or records, etc. The Honourable Attorney General, justifying the equity of the Bill, mentioned that while the Honourable Member for Egbas' cook might pay six shillings the Honourable Member himself might be assessed at £50. I have no objection to the Honourable Member paying £50, but I want to know whether this is a fair or just assessment, if the Honourable Member keeps no books or records.

The Chamber of Commerce also considers that females should be taxed as well as males. Women in this Colony form more than fifty per cent of the trading population, and there is always a danger that certain persons may transfer their business to their wives and so avoid taxation. I was going to mention also, Sir, the point that Europeans will be taxed in this Colony while those in the Protectorate remain untaxed, but in view of your announcement I cannot say any more on that.

Taxation is at present a new experience, therefore it should be simple, definite, and easily understood, and levied according to local conditions, and regulated to reach all classes in an equitable degree. I do not think anyone will seriously contend that the people in this Colony have progressed so far as compared with the other inhabitants of Nigeria that a Bill of this kind is justified which differs so much in effect from the Native Revenue Ordinance. Mr. Ajasa says that we are advancing too fast: I think we have progressed too fast if we agree to pass an income tax at this stage.

I may refer to the Honourable Attorney General's speech when this Bill was first discussed. He said it was necessary in the first instance that the collection of tax should be simplified as much as possible to obviate all the machinery necessary for the collection of income tax. The Honourable Secretary for Native Affairs also said:

"Any more elaborate form of taxation, seeing that in the Colony we are involved not merely with Africans, but with Europeans and so on, would be an extremely lengthy and difficult thing; not a thing to be undertaken lightly or carried out in a short space of time."



Yet within a few months, Sir, we are asked to pass a Bill, the provisions of which are almost as difficult to understand as those of the Income Tax Bill at home, and the machinery necessary to assess and collect the tax will be so costly that the revenue will be much less than if a graduated scale of taxation was introduced equitable to the needs of the people of the Colony.

I now refer to Clause 3, sub-section (5) of the Bill. I think it is essential that the words "expenses wholly and exclusively incurred" be more clearly defined. For instance, the Honourable Attorney-General told us this morning that domestic expenses would not be deducted from the salaries of the employed. I should like to know, Sir, if it is proposed to deduct the duty pay of the average official, also motor, travelling, and other allowances. There is also the question of employees who go on leave; some of these are on half pay when they leave the Colony. Take for instance a man who is earning a salary of £50 a month; if he is away from the Colony for five months, his actual income for that year, if he is on half pay, would be £475, and it would be unfair to tax him on £50 if he had only received £475 that year.

As regards exemptions, I think it should be perfectly clearly stated in the Bill what exemptions are going to be allowed, as it is stated in the Native Revenue Ordinance. I hope you will not think I am prying from the point, Sir, if I mention indirect taxes, namely import and export duties. Export duties are only justified for two reasons; if it is decided to retain the commodity in the country for the use of the country, or if there is a monopoly of a certain commodity which cannot be subsidised. I do not think either of these two reasons apply to Nigerian products to-day. As regards import duties; there is an invariable rule in British taxation to avoid taxing the necessities of life, and I hope, Sir, that when the direct tax becomes general throughout Nigeria, you will see your way to recommending a remission of both export and import duties on foodstuffs.

In conclusion, Sir, I would say that taxation is voluntary. The will of the people is expressed through their representatives on the Council, and if this Bill is passed as it is drafted to-day, it will be by the official majority against the almost unanimous dissent of the unofficial members who represent the people who are going to be taxed. (Applause.)

The Hon. Member for Niger African Traders:—

Your Excellency, I feel it my duty to say just one or two words as regards this Bill, and the point I wish to lay stress on is the fact that people in the Colony who are getting an income below £30 will be exempted from paying any tax, whereas in the Provinces people who are earning only seventy shillings a year will be liable to be taxed. In this connection it strikes me that this Bill, as it stands, is not equitable.

The Hon. Member for the Egba Division:—

Your Excellency, I think I should make my position quite clear as reference was made to me this morning by both the mover and seconder of the motion. I am not speaking on behalf of my constituents here, neither have I the opinion of the Alake in Council, neither do I wish to obstruct the Council by saying anything in favour or against the Bill, but the position I occupied at the last Session and the stand I took obliges me to make my position quite clear. I was not against this form of tax, neither am I against income tax. What I took my stand on at the last Session was that the Bill as it came before the house was inequitable, and I cannot see that the Bill, as it stands drafted on the Select Committee's recommendations, makes any difference. What I should like to see is a system of taxation that will go on common ground. According to these recommendations, the tax will apply to every male person. There is nothing in this Bill that brings in our banking houses, nothing that brings in our large corporations, nothing that brings in our limited liability companies, which work automatically on the profits of the country. I admit the fact that these corporations are paying income tax in England or Germany or wherever they come from, yet at the same time, Sir, I think these firms should show in their statistics the portion of revenue they have made from Nigeria, particularly from the Colony of Lagos, and that they should pay tax on that portion. When it comes to the point that every male person is to pay income tax, and yet these rich firms which pay huge dividends up to say

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twenty-five per cent are exempt, well it looks most inequitable. If you say the first form of tax introduced was inequitable, I say that I think this Bill which has just been introduced is more inequitable. I am not against some form of tax, but I should like to see a more equitable form of Bill which will bring everyone in, not only the poorer classes, but also the millionaires. To say a community can progress without taxation is absurd, because after all, if we are claiming improved civic rights, if we are claiming larger representation on our municipal boards, if we are claiming larger representation on our Legislative Council, we are bound to pass through the hard school of taxation in order to be qualified, but I say that this Bill does not cover these points.

I would deprecate any suggestion which would bring the Officer Administering the Government into it; as a matter of fact it is a point I do not want to touch on because it is not a question to be discussed here at the moment. I think all the other official members, however, ought to pay not only upon their incomes, but they should be made to pay on their duty pay, because that is some sort of privilege which they are allowed, and they ought to pay for it. I am not running away from paying tax myself, but I think it should fall equally on every member of the Government.

If the Government is empowered to make regulations as to exemptions, I think those exemptions should be made clear, and they should be specified. It should not be left after all to His Excellency, and I think His Excellency might be well advised in matters of this sort—and it is that which counts, Your Excellency—to take note of the views of this Council, and in this case I hope that this Section will be modified.

The point that struck me forcibly was the limitation of the rights of British subjects, that where the Administrator's assessment did not satisfy a man he could only appeal to a judge, and that the decision of that Judge should be final. Well, Sir, I do not think that the Select Committee has very seriously considered this point of view. If I feel that the Judge who argues over my assessment is not very well advised, I think I should have the option of appealing to the Governor-in-Council, and I don't see why that particular privilege has not been included in this Bill.

It would be out of place if I did not try to elucidate a little the point raised by the Honourable the Second Member for Lagos, when he referred to the Adubi rising—that most regrettable incident. I can assure my Honourable friend that it did not arise principally from the question of taxation, or from the refusal to pay taxes. It arose principally from certain instigations engineered from Lagos; (hear, hear) and at that time the Lieutenant-Governor himself, when I saw him, brought out certain documents which confirmed that. After all the Egbas are not as hard a set of people as they are stated. If they are left to themselves to act on their own initiative, and if people here do not engineer trouble but will leave them alone there is nothing wrong with them. The position should be made clear that the trouble did not arise from any taxation measure, but it was engineered from Lagos; if any question arises, the Government should be in a position to contradict it. (Hear, hear.)

The Member for Calabar suggests that this Bill shows we are advancing too fast, and that we should go "softly, softly." I agree with him, but at the same time you have got to start somewhere, and our cry to the governing body is that they should frame us a Bill, a Bill that would help us, a Bill that would apply equally to all classes, and I hope Your Excellency will agree to withdraw this measure, because otherwise I know there is nothing to stop this Bill from passing as we have no unofficial majority. In my own heart of hearts I am sure that if Your Excellency is convinced that the majority of the unofficial members are against the passing of this Bill, you will reconsider it and will stop it, and that at a future date you will bring a Bill before this house which will be in accordance with the wishes of the people of Nigeria. (Applause.)

The Hon. The Member for Shipping:—

I rise, Sir, to support what has been said by the Honourable Commercial Member about this Bill. I was not present at the time the other Bill was held over, but it seems to me that those people who were responsible for the holding over of that Bill made a great mistake.

At the outset I should like to say that I agree with what the Honourable Member who has spoken to-day said, inasmuch as I do not believe that direct taxation should be imposed upon people who have no direct representation. Yet it seems to be the general opinion of most of the people who have had to deal with this Bill so far, that the principle of taxation should be accepted. Well I am quite prepared to go with that general opinion but at the same time it is my own private opinion that you should not inflict taxation where there is no direct representation. There is an income tax Bill before this Council now, and I can tell you I can confirm what the Honourable Commercial Member for Lagos has said, that the whole of the mercantile community of this place is dead against that income tax Bill, and I think for that reason the question of the withdrawal of the Bill from this Council should be seriously considered.

The mercantile community in this place has a big influence upon the life of the community, upon its trade, upon its profits, and its opinion deserves to be considered. When this Poll Tax (misnamed a General Tax) came before the Council it should have been referred to the Chamber of Commerce for their consideration and comments. As far as I can gather this was not done. I have never yet within all my experience of Legislative Council work in this country known of a general measure of finance concerning the community which has not been referred to the Chamber of Commerce for their due consideration and for their opinion to be given upon it. That is by the way.

Getting down to the Bill itself, in my opinion the levying of this tax is going to be a burden on Government and a burden on many of the people of the community who can ill afford to pay it. In the case of some of the Europeans, their average monthly balance is already so small, that if they have to put up another £5 a year it will be a serious matter.

The same is true of all income tax of all the countries in the world. It starts off as a measure of expediency and goes on and grows and grows and we have income tax as we have it in England to-day. It will happen in this country: no one can stop it. Once the Finance Committee finds it cannot balance its Budget the Chancellor of the Exchequer, or the Treasurer, is going to turn round and take the line of least resistance, and say we will put it on income tax. As I say I am convinced that the onus of the tax will fall upon a big part of the community in this place who can ill afford to pay it, no matter how small it may be.

In the first place you have the whole of the European community, both Government and mercantile, the latter consisting of those in banks and trading companies. In the composition of that European community you have many junior officials in Government service, junior assistants, and so on who are drawing salaries from £250 to £400 or £500 as the case may be. Those men, I am speaking particularly of Europeans, those men both in Government service and in mercantile houses, have a hard job to make ends meet. They have expenses at home, also living here is high. They are taxed on the food they consume and on the clothes they wear, and if they buy clothes out here they must pay a price on which duty has already been added, and a high rate of duty too.

After this, you have the clerks in Government service and in the mercantile service, on whom the collection of the tax will bear hardly, because employers and employees will be called upon to furnish a schedule of salaries paid. Those people too have a certain position to keep up in this country, and the African clerk from the junior clerk up to the assistant chief clerk is infinitely worse off than many other sections of the community. He has a position to maintain, he has to be respectably dressed and to be decent generally.

After those two classes you have the artisan class, who are in a very similar position to the clerical class; if they are called upon to pay tax it will be to them a hardship also, perhaps not at the moment, but later on when it begins to increase, as it certainly will.

There are certain professional classes in this country from whom you might collect a fair tax, but it will need somewhat difficult machinery to find the exact terms on which to assess them. Apart from all those you have a big trading community in this place, as well as in other West African Colonies, and most of that

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trade is controlled by women. You have the wholesale stores selling in big quantities; the merchandise goes to smaller stores, and is again turned over to smaller stores still, and the bulk is sold on the streets by hawkers. How is it going to be possible to get a return of the income those people make, which I know is very considerable? They will be assessed on an income of so much, but that assessment in nine cases out of ten will not be correct.

I feel sure if Government has to create machinery to collect this tax, this income tax, from the people of this Colony, I can see the coming of a very large and very expensive and very cumbersome Inland Revenue Department similar to the British staff at home.

I very strongly recommend in this Council to the unofficial members to put it to Government as well as they can—those who have to speak yet, those who have spoken I can say nothing for—that we think the whole position should be reconsidered. It was a mistake in the first place, without serious consideration, to throw out the General Tax Bill. It was a pity to call it a Poll Tax to begin with as this was stated to be a retrograde method of collecting a tax. Personally I would rather have a retrograde method than a more modern method such as they have in Great Britain.

I submit the whole position should be reconsidered. I am only a bird of passage, but I have most seriously studied this thing, and I think the tax proposals which the Council is asked to consider now are premature and ill-advised, and I submit the whole thing should be left in abeyance; that consideration should be given to the old original General Tax Bill, that a Select Committee should be appointed by this Council to reconsider the provisions of that Bill, and that they should go into it with the idea of making it on a graduated scale. It should not be difficult to do that in this place. You have the original tax Bill as I have already mentioned and it could be altered, so that the community instead of paying so much a head, would pay according to a graduated scale. It would give much greater satisfaction to everybody concerned. (Applause.)

The Hon. the Member for the Oyo Division:—

Your Excellency. What is the necessity for imposing this tax? Last time I spoke on this subject and said that Government has a great deal of surplus balance. If the necessity for imposing taxation is want of money, then that is a different matter, but it was given out last time by His Excellency that because of the people in the interior pay taxes, Lagos should not be exempted. Perhaps that is a reasonable thing. Why should the people of the interior who are a little bit poorer than Lagos people pay taxes, not only on each head, but an income tax as we are forced to pay? We have no official representation and would ask Your Excellency to note this that much care is required in the collection of taxes in the interior; and from what we have learned from this, precautions have been taken to safeguard the people from overpaying. In our country, the police go round to collect the taxes, many of them. In some places those things are done which are not very easily explained. If I say because the people in the interior pay taxes therefore Lagos should pay, we in the interior can say, "Why should you ask us to pay? Lagos does not pay, therefore why ask us?" We have not enjoyed the privileges of cheap water rate, street making, and electric light such as the Government is giving Lagos; why should Lagos not pay? But it seems to me that both the first taxation Bill, and now the new Bill have become unsatisfactory, and the Committee appointed to advise Government as to ways and means of bringing this to your satisfaction have failed. Well the best thing is for Government to reconsider either the General Tax Bill or the Income Tax Bill, as neither of them appears to the people to be justifiable. I also want to correct the impression that we have not developed as fast in Nigeria as people in other countries. Here we have suffered for the last one hundred years from internecine wars, from the slave trade, and from wars between one country and another. When you came, when the British Government came, we found we had a settled Government. We therefore in the interior do not regret paying taxes in some way or another. It depends on the form in which it comes before the people. Well, the General Tax Bill was a little bit better—ten shillings per head. Under the second Bill ten shillings may have to be paid, or £50 may have to be paid. If a man has property amounting to £1,000 or £10,000, instead of paying ten shillings, he has got to pay a great deal more. In that way does



Bill goes through, you will immediately, or at any rate between now and February give your earnest consideration to the remission of the existing import and export duties.

The Hon. the Secretary for Southern Provinces:—

Sir, I propose to confine my remarks to those aspects of the Bill which re-act particularly on the Southern Provinces. This aspect was referred to by the Honourable Member for Calabar, though first I must strongly deprecate his reference to the inhabitants of the Ogoja Province as cannibals, and I hope he will take the first opportunity of withdrawing that calumny. Cannibals to the best of my knowledge do not exist in Nigeria.

Now the objection raised was that an unfortunate distinction was drawn between the Township and the Protectorate, inasmuch as a provision had been introduced into the Bill granting an exemption from taxation on those incomes below £30, whereas there is no such provision in the Native Revenue Ordinance. This is an obvious anomaly, but it did not escape the attention of the Select Committee, for they introduced the same difference between the Township and the rural districts of the Colony, justifying that differentiation by saying that the economic position of the people outside the municipal area did not require this limit below which there should be exemption. Now this perhaps requires a little explanation and perhaps some justification. No one can question that the economic position of the peasant farmer, who forms the bulk of the population in the rural districts in the Protectorate, differs radically from that of the labouring class which forms so large a proportion of the people or the population of this island, a class which, as the evidence before the Select Committee went to show, on an income up to £30 a year must needs be living up to the limit of the income in view of high rents and the cost of living. The average man in the Provinces, on the other hand, is the agriculturalist who is living in his own house and on his own farm, deriving his income from agriculture and sylvan products. If he is taxed at 6s. he does not pay that 6s. out of cash wages. He pays it by a little additional effort, either by cultivating a little more land, or collecting a little more sylvan produce. He often pays that tax out of potential resources which he may not call upon at other times. I have known districts, for example, where the output of palm oil and cotton is negligible until the time for tax collection comes, when it suddenly leaps up.

Again, in the Southern Provinces the payment of tax is in a large measure a family and communal affair, to an extent that it cannot be among the cosmopolitan labouring class here in Lagos who have severed their family ties and whose resources do not admit of extension beyond the limits of an inelastic wage. In the Southern Provinces, although a tax may be fixed at the flat rate of 6s., it does not follow that every man individually pays 6s. The family or compound club together and pool their resources to make up the amount at which the males, in the aggregate, are assessed. They make a central domestic adjustment, a sort of graduated income tax schedule, such as is contained in this Bill, and one as equitable and as sympathetic. Therefore a 6s. flat rate in the Provinces, without any exemptions, will not fall any more hardly on the men in the Provinces than the same rate on a man in Lagos on an income of £30, for the simple reason that the man in the Provinces is relatively better off. Therefore the anomaly is more apparent than real. It has been introduced to meet the special conditions that prevail in the congested area of Lagos. (Applause).

The Hon. the Member for Calabar:—

May I be permitted to apologise to this Council, and to the people of Ogoja Province, and especially to the Honourable Secretary, Southern Provinces. He said there are no cannibals in Nigeria. If he will take the trouble to apply to the Chief Justice he will be told that not quite three months ago, when charged with murder a man in Calabar admitted that he had killed a man, cooked him and eaten him up. If that is not cannibalism, I do not know what else it is.

The Hon. the Acting Lieut.-Governor, Southern Provinces:—

Your Excellency. My Honourable friend the Acting Secretary of the Southern Provinces has left me very little to say about this Bill. We have heard a great deal of criticism of it, and that

criticism is mostly based in some way or another. at all if I can help it. the Secretary for Nat equity, in the words of the Protectorate goose, well known that we m that make it impossi sance for each bird. now withdrawn aim to what has been gi slightly greater deg about the old Bill people of the Colon tax, or a general t civilisation, an i Now those critic unofficial memb reflected in the that it is perfe Bill. At the s in this Council civilisation in time any pra which, witho talking pure him in Apri face without heard objec the attitud Lagos Mex this day s altogether spoken o to overle that th willow additu into can l T Na of th or y



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criticism is mostly based on the statement that it is inequitable in some way or another. I do not want to use the word "equity" at all if I can help it. I take it that what my honourable friend, the Secretary for Native Affairs meant when he talked about equity, in the words of a colloquialism, is that what is sauce for the Protectorate goose, is sauce for the Colony gander. But it is well known that we must recognise the existence of circumstances that make it impossible to serve up exactly the same brand of sauce for each bird. The old Bill that has been talked about and now withdrawn aimed to give the Colony a near approximation to what has been given for a long time and is being given in a slightly greater degree now to the Protectorate, but we were told about the old Bill that it was degrading, that it branded the people of the Colony as slaves, and it was stated that while a poll tax, or a general tax, as I prefer to call it, is a mark of a degraded civilisation, an income tax is a mark of an ultra-civilisation. Now those criticisms were subscribed to by practically every unofficial member, and the direct result of those criticisms is reflected in the Bill now before this Council. I do not pretend that it is perfect, nor I think do the mover and seconder of the Bill. At the same time I do not think either that any member in this Council will contend we have reached a state of perfect civilisation in the Colony of Lagos. Perfection will come with time and practice. Meantime, what we want is some measure which, without imposing undue hardship on the native—I am talking purely of the natives of the Colony so far—will enable him in April next to look his brother of the Protectorate in the face without shame. The only Honourable Member whom I have heard object to the principle of any taxation, and who maintained the attitude of "Hands off the Colony" is the Honourable Second Lagos Member. He has moved that this Bill be postponed until this day six months; that is to say, he wants the measure shelved altogether, and to have no taxation at all in the Colony. He has spoken of "no direct taxation without representation." He seems to overlook the facts that representation has preceded taxation and that the tax imposed by the Native Revenue Ordinance is not only a direct tax, but it is an income tax. I cannot conceive that that attitude of "Hands off the Colony" can be justified and brought into line with any principle that by any stretch of imagination can be described as Nigerian, as national, or as democratic.

Turning to the Honourable Members who represent the non-Native interests, they are all agreed that we should have some form of taxation in this Colony, but they quarrel with the method, and they would have us go back to where we were in April and build on the old foundation that has been cast, and cast because the members then representing the interests which they now represent practically asked for an income tax Bill. I have no hope of satisfying everybody with a tax Bill. Very few people can be satisfied with any Bill that imposes taxation, but I don't see how we can go on like this having Select Committees time after time, for there is no guarantee that were this Council called together again it would not object to any measure that has been so evolved. The Bill now before the Council is certainly only a very elementary income tax Bill, but it is what has been asked for by Honourable Members, and Honourable Members have now got it. If they suggest any amendment to the clauses to give us a better Bill I have no doubt they will do so. I support the second reading of the Bill.

The Hon. the Acting Chief Secretary to the Government:—

Your Excellency. The motion before the House on which the debate so far has turned is, I believe, a motion by the Honourable Second Lagos Member to the effect that this Bill be adjourned for six months, and in his speech, in support of that motion, he took as a preliminary point that the drafting of the Bill itself was irregular and in contravention of section 15 (2) of the Royal Instructions. That is a legal question which I will leave my Honourable friend the Attorney-General to deal with, and I have no doubt in my own mind that he will be able to deal with it very successfully. That being so, I will come to the general principles of the Bill which he elaborated at some length, and I should be glad to do so, when he asked that the Bill should be adjourned for six months, in other words, that it should be given the hoist altogether. He put forward various grounds on which he considered the Bill should not receive the support of this Council. Some of those grounds as far as I could gather did not seem to me to be entirely complementary. In the first place



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I opposed the introduction of any form of taxation in the Colony on the ground that it is not in accordance with native custom, and suggested that if we now impose taxation on the Colony, we might equally logically force Jangali the cattle tax on the Colony as well. He admitted himself that that analogy was not altogether correct. In my opinion not only is it not on all fours but it has not got a leg to stand on, and is so lame that I do not propose to detain the House by discussing it further.

He then went on to state that no taxation should be introduced unless it was quite clear that additional money was required, and that I gather the logical corollary of that proposition would be that at no time, and under no circumstances, could we vary the rate of taxation until the end of each financial year we discovered how our budget was going to stand.

I do not propose to deal with that matter at any length; it was fully disposed of by His Excellency the Governor when he stated at the last Session:

"I can assure Honourable Members that there is not a shadow of doubt that if the revenue of Nigeria were practically double what it is at present, every penny of it would be spent in highly desirable measures for the development of the country."

Further more, if Honourable Members will turn to the Sessional paper which was laid on the Table to-day, and which formed the subject of a substantive Resolution—the paper referring to the construction of further branch railway lines in Nigeria—there is a paragraph in the despatch to the Secretary of State which lays out very fully the financial position of the country as regards surplus balances, and the purposes to which those surpluses can profitably be devoted. With your permission I will just read this sentence:

"From the latest figures available the surplus balances on March 31st, 1927 (including repayments out of the second half of the 1923 loan recently raised), are estimated to amount to £5,900,000. On the 31st March, 1928, assuming that revenue and expenditure during 1927-28 will follow the approved estimates, the estimated surplus balance will be £5,044,612. The whole of the second portion of the 1923 loan, recently raised, was already earmarked, as appears from the schedule to Ordinance No. 1 of 1923, as amended by Ordinance No. 3 of 1926, so that no money is available from this source. Assuming that £3,500,000 is kept in reserve for emergency purposes the surplus balance on the 31st of March, 1928, is estimated at £1,544,612 and such balance, less the amount locked up in unallocated stores, will be available to finance these projected railway works until a new loan is raised."

I will not weary you by reading on where the financial position is further described, but there is no question whatever that the balances which we have at the present moment can be usefully used, and are being used to the best purposes possible.

The next point which the Honourable Member made was that there should be no direct taxation without representation. I do not know if he subscribes to the reverse of that proposition, that there should be no representation without taxation. At the present moment that is so. When the Bill has passed the Council as we hope—a Bill which largely owes its present form to the attitude adopted by unofficial members at the last meeting—he will have the satisfaction of explaining to his constituents that it will be their duty to subscribe their modest pound to the revenue of the country instead of 10s. which might otherwise have been the result.

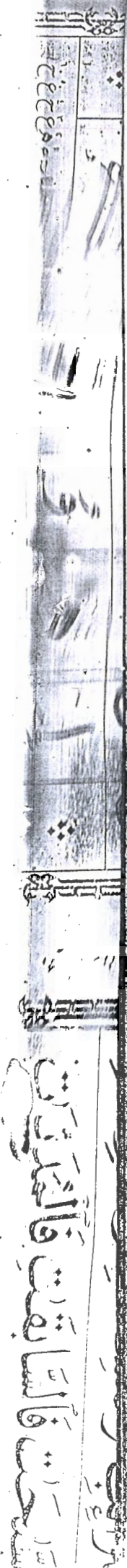
I turn now to the remarks made by the Honourable Commercial Member for Lagos, which were supported by the Honourable Member for Shipping. I gather that he is speaking in support of the amendment inasmuch as he does not like the Bill in its present form, but favours direct taxation on a graduated scale. It was further stated that they regarded it as at least unfortunate that the Chamber of Commerce was not fully consulted by Government before any action was taken in the matter. That I can only

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say leaves me in some surprise in view of the fact that the words I read here were made by the Honourable (substantive) Commercial Member for Lagos when the original Bill was under discussion. He says:

"I should say to start with that I am not acting as spokesman for the Lagos Chamber of Commerce. The Lagos Chamber of Commerce has decided, and rightly I think, that this is a political matter which does not justify them expressing a view one way or the other."

If that was the opinion of the Chamber at that time it was quite clear that even had Government referred the matter to them they would have been unable to give us any advice.

The general arguments against the Bill seem to me to be somewhat contradictory, and they are rather crystallised. I think in the speech by the Honourable Member for the Oyo Division who, I understood, said all he realised from the debate was that nobody liked to pay. On the other hand the original Bill was withdrawn because it was said to be too simple a measure and not a sufficiently scientific measure, and that it was really an insult to Lagos to suggest that it should be imposed here. The Committee appointed by the Governor has brought forward a measure which, while introducing the principle of income tax, does not pretend to be a perfect or scientific document. That Bill is criticised by the Honourable Member for Calabar on the ground that it is disgraceful that Calabar should pay 10s. while other gentlemen here are going to pay a different sum, and almost in the same breath the Honourable Member for the Egba Division gets up and deprecates the Bill because it is not a highly scientific Bill which will provide for the taxation of incorporated companies and so forth. Therefore I think the Honourable Member for the Oyo Division has clearly summarised the position. Nobody wants to pay, therefore in whatever form we produce a Bill, arguments will be adduced against calling on the public to part with their money in the particular manner proposed.

The Hon. the Acting Attorney-General:—

Sir, as the mover of this motion, I only propose to say a few words in winding up the debate, and I shall confine those few words first to the speeches that have fallen from the Honourable the Second Lagos Member and then I shall make a few remarks on the speeches made by the group of members centred round the Member for the Lagos Chamber of Commerce.

Now with regard to the speech of the Second Lagos Member, he made one objection to this Bill that it was irregular in construction, and he said that that was his view although he was not a lawyer. I am glad the Honourable Member said he was not a lawyer because I cannot conceive of a lawyer making an objection of this nature which I can only describe as semi-frivolous and almost foolish. The objection the Honourable Member took was that this Bill did not conform with Section 15 (2) of the Royal Instructions providing for the Government of the Colony of Nigeria. Now sub-section (2) reads:

"Each different matter shall be provided for by a different Ordinance, without intermixing in one and the same Ordinance such things as have no proper relation to each other; and no clause is to be inserted in or annexed to any Ordinance which shall be foreign to what the title of such Ordinance imports, and no perpetual clause shall be part of any temporary Ordinance."

The Honourable Member's point was that the title of this Ordinance, which for the moment is a General Tax Ordinance, and will be an Income Tax Ordinance, is inconsistent with the Second Part of the Schedule because for some obscure reason the rate which was to be decided in accordance with the terms of that Section would be thereby decided by the Administrator.

If the Honourable Member will take the trouble to read Section 3 (1) of the Bill he will see that both in the Colony and Lagos itself, and in the municipal area of Lagos, the tax is payable on income, and therefore I say that it is an income tax, whether the rate is decided in accordance with the first part of the Schedule or whether the rate is fixed by the Administrator himself.

So much for what I call the frivolous and rather foolish objection of the Honourable Member, but I come now to something which I cannot describe as altogether foolish and that is a statement which he made with regard to an alleged statement by my honourable colleague, the Acting Solicitor-General in the course of the conduct of a case in Court. The idea of the Honourable Member was to show typical views taken by Europeans in this Colony with regard to Africans with whom they are associated in this country. The statement said to have been made by the Acting Solicitor-General was, that the natives of Nigeria need not be treated with justice. The Acting Solicitor-General, Mr. Blackall, informs me that that statement is absolutely without foundation and I can only conclude that as the Honourable Member does not mention that he heard it himself, he is relying upon some gossip he heard at some street corner or at some meeting of the National Democratic Party. I advise the Honourable Member to take the hint which I gave in my opening speech this morning, and cultivate a little sense of political responsibility.

With regard to the Honourable Member, I must confess that throughout the course of events which have led up to and are responsible for the introduction of this Bill into Council, his attitude has been one of considerable disappointment to me, and not only to me but to his colleagues with whom he served on the Select Committee which advised His Excellency that the Bill which now appears before Council, should be put forward. One would have thought that an Honourable Member appointed by the Legislative Council to advise His Excellency on a matter of this sort, even if he had no constructive ideas of his own, would have entered upon the deliberations of that Committee with the idea of assisting or helping Government in their task. That would have been the reasonable thing to anticipate, and I think every member of the Committee did anticipate this, but I regret to say that the Honourable Member sadly disappointed us. Generally speaking, it may be said that a professional engagement prevented him from attending the meetings of the Committee; when he did come to these meetings, he gave at first the impression that he was in favour of some measure of taxation for the Colony, but one which he was disinclined to divulge, but as the deliberations of the Committee went on one became pretty certain that the only thought in the mind of the Honourable Member was a determination at all costs to avoid the imposition of direct taxation in the Colony. So much for the Honourable Member and I hope his constituents are pleased with his performance.

I come now to the group of members represented by the Honourable Member for Commerce, and the Banking and Shipping Members. One fully appreciates the earnestness with which they have approached this Bill, and their desire to do what they can in the interests of the whole country, but I must say this, that for such an amazing display of inconsistency the annals of Parliamentary debates would be searched in vain. Here we have the Honourable Member for the Chamber of Commerce and the Honourable Member for Banking and the Honourable Member for Shipping all agreeing that in April last they wanted an income tax Bill; two of these members served on the Committee and an income tax Bill is brought forward. Now we come here to-day and these same three members take an exactly contrary view and they ask for a Select Committee to be formed to consider the provisions of this Bill. Assuming that the Government met their suggestion and formed a Select Committee, in another two months' time we shall have the Honourable Members for Banking and Shipping and the Honourable Commercial Member for Lagos saying they want another Select Committee. What is the poor unfortunate Government to do in such a case? They cannot constantly be putting up Bills so that Honourable Members can knock them down again or have them referred to Select Committees; there must be some end to these proceedings.

Again with regard to the Honourable Commercial Member, the Honourable Chief Secretary has pointed out that the Chamber of Commerce was not interested in this matter, yet they suddenly became interested when the idea was on the tapis that the General Poll Tax should be turned into an income tax. They had ample opportunity to ask that their views should be put before the Committee then sitting. This they failed to do, and speaking

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personally, I feel somewhat disappointed with the attitude they have seen fit to adopt. One does not know what to do with regard to their views.

I do not think there is anything more to be said except that Honourable Members should not vote for the motion that the Bill be read this day six months.

His Excellency:—

I will not detain Honourable Members very long because most of the points have been covered by my honourable colleagues, but I must confirm the astonishment of the Honourable Attorney-General at the extraordinary behaviour, unprecedented in my experience, of non-official European Members. They definitely said last April: "We will not have a Poll Tax; we would rather go to the stake." Now they say: "Nothing else but a Poll Tax," and they have voted against the withdrawal of the old Bill. During the debate on the Bill in April last the Honourable Member representing the Lagos Chamber of Commerce said this was a political matter with which the Chamber had nothing to do. They have now suddenly discovered that they have a good deal to do with it and I think I can supply the explanation. Under the old Bill they would not have to pay more than 10s. a year; now they may have to pay a considerable amount, and I wonder which part is wagging the dog now. I foresee that the real danger at the back of their minds is that after we have passed the tax on individuals we shall inevitably lead on to the taxation of firms and companies, and in my opinion that must come; hence all the alarm in the camp. I need only say that if this is the kind of advice that we get from our European Members then I am rather sorry for the Government. I rather gathered from the Honourable Banking Member that he had not a very great opinion of the Select Committee's Report, and that had it been left to him he could have made a simpler scheme. It is quite easy to say: "Do this, that or the other," and I wonder in what way the present Bill would have been better if it proposed a graduated Poll Tax.

On the face of it a graduated Poll Tax seems rather a contradiction of terms; what I suppose they do mean is that they would have every section of the community paying its appropriate amount. I submit, if my definition is correct, that that is what we have got. We have said that everybody earning between £30 and £50 shall each pay 6s.; every person who earns another rate of income shall pay something else; that is to say all of one earning capacity pay the same. It is a Poll Tax in one sense, though a graduated one, and the man earning a higher income has to pay a higher amount of tax.

A certain amount has been said about there being no need for this tax because the Colony can do without it. It is quite true that the amount received from the tax in Lagos may not be very much but it is a matter of principle, apart from the justification which is put forward for taxation at all. I would remind you that we are drawing on our surplus balances and as far as we can see we shall do so very considerably in the future. Our budget this year on paper shows a deficit of £900,000. If that turns out to be correct, it has all got to come out of surplus balances. It may not be correct and our position may be improved before the end of the year, but even if we do as well this year as last in overcoming our deficit, there will, as far as I can see be a real deficit at the end of the financial year of anything from £400,000 to £500,000. That does not alarm me. Our surplus balances are here and when the time comes it is necessary to use them. In a growing country like this there are many directions in which we have to launch out and we must have money to do it. We will have to expand in the way of education, hospitals and medical comforts, and no one of those departments brings in revenue to any extent. We have to expand more in the matter of roads—railways have already been touched upon. Roads, it is said, pay for themselves as soon as they are made; they must, however, first be made. All these things are costing money and they are not, so far, bringing in any revenue. Further, as you are aware, we are pledged to a new Carter Bridge which is put down roughly at £450,000. We are also pledged to the Benue Bridge at a cost of £900,000. We are not exactly pledged, but we must inevitably spend a sum of anything up to £800,000 or £900,000 on the

drainage of Lagos—spread over a number of years is true. These three items alone come to over £2,000,000. Then there are the new railway lines, the cost of which comes to £1,020,000, and the relaying of the Ibadan-Offa line at a cost of £115,000. You may say at once: "Yes, this is all very well; that does not come out of revenue, but out of loans." Assuming it comes out of loans; our present debt charges are estimated at £1,331,279. We have already agreed that we must put our finances in order and not show a deficit in our sinking fund when the time comes. For that purpose we propose shortly to increase our sinking fund by a supplementary vote of £250,000 per annum.

The second half of the 1923 loan, which was raised the other day, needs a sinking fund of £50,000. Now I have mentioned above items costing up to nearly four million pounds on new work, but that is not all. We shall want money for Harbour Works; it cannot be very long before we shall want a wet dock, and there are many ways in which we must inevitably spend loan money. Supposing we only raise a £5,000,000 loan, the money to be set aside in sinking fund and interest on that will come to £300,000; and it cannot be more than a year or two before we must raise five millions pounds in loan. That is going to mean an additional charge of £600,000, making the annual payment for debt charges about £2,000,000—actual hard cash out of the till. We hope we are gentlemen in this connection; we try to pay our debts. That two million pounds has to be met before anything else is paid. I do not say we shall not pay—I am convinced we shall. We have faith in the future of this country, but what I do want you to get out of your minds is the idea that this is a land with a widow's crust of surplus balance.

There is one other matter which has, fortunately, not arisen, but which has been a spectre in our midst for some time, and that is a famine in the North. Two or three months ago the position gave rise to anxiety but fortunately at the moment things are better. We have taken what steps we can to provide for any emergency that may occur, but I can assure you that if the worst did happen—I do not think it will now—it would have meant buying up to thirty or forty thousand tons of rice per month. It would have cost us £20 per ton to land that rice in Lagos; therefore, assuming we bought 30,000 tons a month that would have meant a cash outlay of £600,000 a month. If you multiply that by four that is £2,400,000 which this Government would have had to put up out of surplus funds. Of course we would have got a good deal of that back, but not all of it, and there would have been at the end of the period a net loss on the famine transaction. Though I do not think such a position will arise now fortunately, yet it might develop, if not this year, then next, and we must be ready for an emergency of this kind.

I have enlarged upon the financial aspect because you must clearly understand that in countries like this what may seem a large balance of six million pounds is not really so when you consider what has to be done with it.

To sum up, there is one thing we are quite satisfied about in this Bill; it is a beginning—simple, it is true—but it is a thousand times better than the old Bill and there is no doubt that with time and experience it will improve. All we ask you to realise is that we are determined that taxation is to come. We have made a start in a simple manner: we do not quite know how it is going to work out because we have never had a similar experience. We expect opposition and obstruction at first, but as time goes on we shall see where the rough corners are and we shall polish the Ordinance until it becomes more and more workable and equitable. Let us take a broad view of the matter: we have got a Bill, let us do our best with it and improve it with experience. I am sure it can and will be done. The policy of the Government throughout Nigeria is to remove inequalities and to ensure that the incidence of taxation throughout the country will be, as far as is humanly possible, on the same level.

I will now put the amendment that is before the Council; those in favour say "Aye," those to the contrary say "No."

Aug. 28rd, 1927]

The amendment  
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The amendment was put to the vote and lost. The original motion that the Bill be read a second time was then put and carried by seventeen votes to ten, members voting as follows:

For—17.

Against—

- The Hon. the Member for the Oyo Division.
- The Hon. the Member for the Colony Division.
- The Hon. the Acting Resident of the Colony.
- The Hon. the Postmaster General.
- The Hon. the Director of Public Works.
- The Hon. the General Manager of the Railway.
- The Hon. the Acting Secretary, Southern Provinces.
- The Hon. the Acting Deputy Chief Secretary.
- The Hon. the Secretary for Native Affairs.
- The Hon. the Comptroller of Customs.
- The Hon. the Director of Marine.
- The Hon. the Acting Treasurer.
- The Hon. the Director of Medical and Sanitary Services.
- The Hon. the Acting Attorney General.
- The Hon. the Acting Lieutenant Governor, Northern Provinces.
- The Hon. the Acting Lieutenant Governor, Southern Provinces.
- The Hon. the Acting Chief Secretary to the Government.
- The Hon. the Commercial Member for Lagos.
- The Hon. the Banking Member.
- The Hon. the Member for Shipping.
- The Hon. the Third Lagos Member.
- The Hon. the Commercial Member for Kano.
- The Hon. the Member for the Egba Division.
- The Hon. the Member representing the Niger African Traders.
- The Hon. the Member for the Ibo Division.
- The Hon. the Member for Calabar.
- The Hon. the Second Lagos Member.

His Excellency:—

I now adjourn Council until 10 a.m. tomorrow. I shall be glad if Unofficial Members will meet in Finance Committee.

Council adjourned at 5 p.m.

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**DEBATES**  
IN THE  
**LEGISLATIVE COUNCIL OF NIGERIA,**  
ON  
**Wednesday, 24th August, 1927.**

Pursuant to notice the Honourable the Members of  
the Legislative Council met at the Council Chamber  
at 10.30 A.M. Wednesday, 24th August, 1927.

PRESENT :—

- The Officer administering the Government,  
The Honourable Mr. F. M. Baddeley, C.M.G.
- The Acting Chief Secretary to the Government,  
The Honourable Mr. H. M.-M. Moore,
- The Acting Lieutenant-Governor, Southern Provinces,  
His Honour Lieut.-Col. F. Jenkins, C.M.G.
- The Acting Lieutenant-Governor, Northern Provinces,  
His Honour Mr. C. W. Alexander.
- The Acting Attorney-General,  
The Honourable Mr. J. C. Howard.
- The Acting Director of Medical and Sanitary Service,  
The Honourable Dr. T. B. Adam.
- The Acting Treasurer,  
The Honourable Mr. A. H. Hodges.
- The Director of Marine,  
The Honourable Captain R. H. W. Hughes, C.B., C.S.I.,  
C.M.G., D.S.O., R.D., R.N.R.
- The Comptroller of Customs,  
The Honourable Mr. F. A. Clinch.
- The Acting Secretary for Native Affairs,  
The Honourable Mr. G. J. F. Tomlinson.
- The Acting Deputy Chief Secretary,  
The Honourable Mr. K. L. Hall.
- The Acting Secretary, Southern Provinces,  
The Honourable Mr. W. E. Hunt.
- The General Manager of the Railway,  
The Honourable Mr. E. M. Bland, C.M.G.
- The Director of Public Works,  
The Honourable Mr. C. L. Cox.
- The Postmaster-General,  
The Honourable Mr. G. Righton.
- The Resident of the Colony,  
Mr. C. H. Findlay, (Extraordinary Member).
- The Second Lagos Member,  
The Honourable Dr. C. C. Adeniyi-Jones.
- The Member for the Colony Division,  
The Honourable Mr. Kitoyi Ajasa, O.B.E.



The Member for Calabar,  
The Honourable Mr. K. Ata-Amonu.

The Member for the Ibo Division,  
The Honourable Mr. I. O. Mba.

The Member representing the Niger African Traders,  
The Honourable Mr. S. C. Obianwu.

The Member for the Egba Division,  
The Honourable Mr. S. H. Pearse.

The Member for the Oyo Division,  
The Honourable Mr. E. H. Oke.

The Commercial Member for Kano,  
The Honourable Mr. J. W. Speer.

The Third Lagos Member,  
The Honourable Dr. J. A. Caulerick.

The Member for Shipping,  
The Honourable Mr. J. Whitfield (Provisional).

The Banking Member,  
The Honourable Mr. L. M. Herapath (Provisional).

The Commercial Member for Lagos,  
The Honourable Mr. H. R. Roulledge (Provisional).

## ABSENT:—

The Commandant,  
The Honourable Mr. R. A. Roberts, C.B.E., Senior Resident.

The Honourable Mr. E. J. Arnett, C.M.G., Senior Resident.

The Honourable Captain W. A. Ross, C.M.G., Senior Resident.

The Honourable Mr. G. W. Webster, M.B.E., Senior Resident.

The Honourable Major J. M. Fremontle, C.M.G., M.B.E., Senior Resident.

The Honourable Mr. J. C. C. P. Sciortino, Senior Resident.

The Honourable Captain P. Lonsdale, Senior Resident.

The Honourable Mr. E. H. B. Laing, Senior Resident.

The Honourable Mr. W. Buchanan Smith, M.C.

The Secretary, Northern Provinces,

The First Lagos Member,

The Member for the Rivers Division,

The Mining Member,

The Commercial Member for Port Harcourt.

The Commercial Member for Calabar,

## MINUTES.

The Hon. the Acting Chief Secretary to the Government:—

I rise, Sir, to move a small amendment in the last few lines of the Minutes. As they read at present, the Minutes run:—"The amendment was put and lost by ten votes to seventeen votes." The original motion was carried."

As a matter of fact I do not think there was a count on the amendment. It was the second reading that was carried by seventeen votes to ten. I therefore move that the last two lines of the Minutes be deleted and the following substituted therefor:—

"The amendment was put and lost. The second reading of the Bill was then carried by seventeen votes to ten votes."

*The amendment was adopted.*

## RESOLUTIONS.

The Hon. the Acting Chief Secretary to the Government:—

I beg, Sir, to move the following resolution:

Be it resolved: That, this Council approves the expenditure of £122,578 19s. 11d. as detailed in the Supplementary Estimates for 1926-27, and of £255,340 as detailed in the Supplementary Estimates for 1927-28, which were laid on the table and passed the Finance Committee on August 23rd, 1927."

The Hon. the Treasurer:—

I beg to second the motion.

*The resolution was adopted.*

## THE GENERAL TAX (COLONY) ORDINANCE, 1927.

On the motion of the Honourable the Acting Attorney-General, seconded by the Honourable the Acting Secretary for Native Affairs, the Council resolved itself into Committee to consider the Bill clause by clause.

The Hon. the Acting Attorney-General:—

*Title.* I beg leave, Sir, to move the following amendment: for the words "A General" substitute the words "An Income."

*The motion was agreed to.*

*Clause 1.* I beg, Sir, to move that the word "General" be substituted by the word "Income," and that the words "shall come into force on the 1st April, 1928" be deleted, and in the marginal notice the words "and commencement" be deleted and the word "and" inserted after "title."

The object of this amendment is, first with regard to substituting the word "Income" for "General" that it seems a more suitable title to the Bill, and with regard to the deletion of the words "shall come into force on the 1st April, 1928," we want to make it clear in the Ordinance that this Bill comes into force the moment that His Excellency's assent is given, although tax is not payable first of all except in respect of the year commencing 1st April, 1928. I shall make this clear in a further amendment adding a new sub-clause to Clause 3.

*The motion was agreed to.*

*Clause 2.*—Sir, I beg leave to move the following amendment. For the word "General" substitute the word "Income." This is consequential on the amendment to Clause 1.

*The motion was agreed to.*

*Clause 3.*—I beg leave, Sir, to move the following amendment to sub-section (1). For the word "General" substitute the word "Income," and in the marginal note substitute for the word "General" the word "Income."

The Hon. the Member for Calabar:—

Your Excellency, I want to say something about Clause 3—

The Hon. the Acting Attorney-General:—

I don't want to interrupt the Honourable Member, but I have other amendments to this Clause. It may be better if I move my amendments first, otherwise I think we shall get into a muddle.

His Excellency:—

The amendment that the Attorney-General has moved is that the word "Income" be substituted for the word "General." This does not restrict the right of Honourable Members to move other amendments. The motion is that Clause 3 as amended stand part of the Bill.

*The motion was agreed to.*

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move the following amendment to Clause 3: that sub-section (5) (b) shall be deleted and the following substituted:

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“(b) in assessing the chargeable income of any person shall deduct therefrom any sum in respect of which it has been proved to his satisfaction that such person has paid income tax in the Protectorate of Nigeria under the Native Revenue Ordinance.”

This is to bring it into line with sub-section (5) (a) that it is the amount of the chargeable income which is charged for tax in the Protectorate which is deducted from the assessment, and not the tax itself.

His Excellency:—

Does anyone wish to speak on this amendment?

The Hon. the Banking Member:—

Your Excellency. Are we to understand from this amendment that Clause 5 is entirely deleted from the Bill and that the only outgoings and expenses that may be deducted from any chargeable income are those mentioned in the new sub-clause (b)?

The Hon. the Acting Attorney-General:—

I think the Honourable Member is under a misapprehension. It is clause 3 sub-section (5) (b) that is under discussion.

The Hon. the Banking Member:—

I am sorry.

*The motion was agreed to.*

The Hon. the Acting Attorney-General:—

I beg leave to move that the following sub-clause (6) be added to Clause 3.

“(6) ‘Year of assessment’ means the period of twelve months commencing on the 1st day of April, 1927, and each subsequent period of twelve months.”

*The motion was agreed to.*

The Hon. the Member for Calabar:—

Your Excellency. With reference to Clause 3. I notice it states “any male person.” Am I to understand that if an infant of twelve months of age happens to have an income, he is to be asked to pay tax?

The Hon. the Acting Attorney-General:—

Sir, assuming that the infant to which the Honourable Member refers was in the fortunate position of having an income, I see no reason why he should not pay tax.

The Hon. the Member for Calabar:—

Sir, I was going to move that there should be an amendment to that clause. I should like to see included within the scope of that clause, commercial firms, banking, and other combines.

His Excellency:—

Do you propose any specific amendment? That is the only proposal you can make, either to have something inserted or omitted. Will you let me have your amendment in writing? I shall be glad if Honourable Members will have their amendments written out for my convenience. It will save the time of the Council.

*The amendment was handed in.*

His Excellency:—

Are you willing for me to move your amendment?

The Hon. the Member for Calabar:—

I wish it, Your Excellency.

His Excellency:—

The Hon. Member for Calabar wishes to insert after the word “income” in Clause 3, the words “of banking and commercial firms and all other corporations,” and after the words “male person” the words “of seventeen years and upwards.”

There are two amendments there. We will take the first one: "to insert after the word 'income' the words 'of banking and commercial firms and all other corporations.'" Will those of that opinion say "Aye," those against "No."

We will take a vote on that amendment.

Honourable Members voted as follows:—

FOR 7.

The Hon. the Banking Member.  
The Hon. the Member for the Oyo Division.  
The Hon. the Member for the Egba Division.  
The Hon. the Member representing the Niger African Traders.  
The Hon. the Member for the Ibo Division.  
The Hon. the Member for Calabar.  
The Hon. the Second Lagos Member.

AGAINST 20.

The Hon. the Commercial Member for Lagos.  
The Hon. the Member for Shipping.  
The Hon. the Third Lagos Member.  
The Hon. the Commercial Member for Kano.  
The Hon. the Member for the Colony Division.  
The Hon. the Acting Resident of the Colony.  
The Hon. the Postmaster-General.  
The Hon. the Director of Public Works.  
The Hon. the General Manager of the Railway.  
The Hon. the Acting Secretary, Southern Provinces.  
The Hon. the Acting Deputy Chief Secretary to the Government.  
The Hon. the Secretary for Native Affairs.  
The Hon. the Comptroller of Customs.  
The Hon. the Director of Marine.  
The Hon. the Acting Treasurer.  
The Hon. the Director of Medical and Sanitary Services.  
The Hon. the Acting Attorney-General.  
His Honour the Acting Lieutenant-Governor, Northern Provinces.  
His Honour the Acting Lieutenant-Governor, Southern Provinces.  
The Hon. the Acting Chief Secretary to the Government.

*The motion was therefore declared to be lost.*

His Excellency:—

I will now put the second amendment, that after the words "male person" in Clause 3, insert the words "seventeen years and upwards." Those of that opinion say "Aye" those against "No."

The "Ayes" clearly have it.

*The motion was therefore declared to be lost.*

The Hon. the Member for Calabar:—

Your Excellency. I have another amendment I should like to make. It is to add a sub-clause (e) to Clause 3 (1):

"Sub-clause (e) duty pay."

The Hon. the Acting Attorney-General:—

With regard to the amendment which is now proposed, Sir, I do not think there is any necessity for him to add it. It is included already under the term "gain or profits from . . . employment." I think it would be superfluous if those words were added.

The Hon. the Member for Calabar:—

In the case, Your Excellency, I withdraw my amendment. I should like to have it on record that the Attorney-General said it is there, and that it would be superfluous to add it.

The Hon. the Banking Member:—

Sir, I should like to make a further amendment to Clause 3 (1). It is the deletion of the word "male" in the last line but one. I can see no reason Sir, why, having now decided to call this an Income Tax, it should not be paid by any person of either sex. Income tax has no gender and should apply to all incomes from whatever source they are derived whether they are derived by males or females. I am sure my sisters, both European and African, will acquit me of any ungallant attempt to drag them into paying income tax, but my real reason is that from fifty to seventy per

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cent. of the native women; and that the inducement to those on business, to attend aware that it was become an actual take due note of it the life of me see can assure you that that is an ev

Under the I of the Ordinance Council to exempt and I see no reason by my Honour should not be argument is— why a lady do not pay her argument ap I should be that nursing Ordinance.

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cent. of the native traders in the municipal area of Lagos are women, and that the inclusion of the word "male" is a direct inducement to those who happen to have wives and are carrying on business, to attempt to evade the provisions of this tax. I am aware that it was foreshadowed earlier that if that evasion did become an actual accomplished fact, that the Government would take due note of it and bring in an amendment, but I cannot for the life of me see, Sir, why we should not anticipate that, and I can assure you and all the Honourable Members of this House that that is an evasion which will most certainly be employed.

Under the Regulations in the final clause 19, sub-section (b) of the Ordinance on page 9, power is given to the Governor-in-Council to exempt any class of persons from liability to pay tax, and I see no reason why that particular class of persons mentioned by my Honourable friend the Member for the Colony Division should not be excluded if Government so desires. A further argument is—if the ladies will excuse me—that I see no reason why a lady doctor drawing a salary of shall we say, £1,000, should not pay her income tax the same as I with my £1,000. The same argument applies to all lady officials and to nursing sisters, though I should be the first to submit and later on would beg to see, so, that nursing sisters be excluded from the provisions of this Ordinance.

The Hon. the Acting Secretary for Native Affairs:—

May I point out, Sir, that this particular point was carefully considered by the Select Committee and we came unanimously to the opinion that it would be impracticable at the outset to tax women, and it was certainly indicated in the course of yesterday's debate that as time goes on and as the Bill is amended it may be necessary to bring women within its scope, but there would be insuperable difficulties at the present time, having regard to the short time before the Bill comes into operation.

The Hon. the Banking Member:—

I would like to point out, Sir, to the Honourable the Secretary for Native Affairs that whether you agree to tax female or not does not matter to me. It is the principle of the Bill that I want to get right at the start. Under that sub-clause (b) to which I have referred, the Governor can, if he sees fit, for the first, second or for the first three years exclude women. The point is that it should be definitely stated there that all persons, whether male or female, are going to be taxed to prevent the evasions which will be attempted by certain individuals in this town.

I don't mind if you exempt them temporarily under the Regulations. My point is that provision to include them should be there, and personally I can see no insuperable difficulties which provision should not be made to tax women from the outset of this Ordinance.

The Hon. the Member for the Egba Division:—

In support of that, Your Excellency, I think it would be a dangerous loophole if male persons only were to be taxed. The bulk of the trade in this country is done by women or at least forty to fifty per cent. of it—and if the ladies are left out, Sir, these trading natives will evade tax in a way that will be burdensome upon the male section and will create a loophole which will be very dangerous indeed, because some of them may find it more convenient to trade under the names of their wives and so evade this income tax. Therefore I think, Sir, instead of "every male person" we should state "any person;" drop the word "male" and let the clause stand.

The Hon. the Member for Colony Division:—

I entirely disagree with the remarks of my Honourable friend, Sir. Yesterday, he said in the course of the debate that we should move slowly. I am sure the Select Committee thought we should move slowly, and therefore they did not include females. I want Honourable Members not to be rash. No argument has been adduced to show that there will be any attempt at evasion of this tax; it will be a good thing when it does arise because debts will be more easily collected than hitherto, and owing as I do the condition of trade in this Colony, I think for 10 per cent. of the women who are trading here are trading under a terrible loss, as firms themselves know. They cannot meet their liabilities

unfortunately, and—I am speaking of the African ladies—many of them have to feed their husbands; they are the people who have to feed the children, clothe them, pay for their schooling and so on, and with all these hardships you are now asking them to pay income tax upon what does not exist.

The Hon. the Member for Calabar:—

Sir, with reference to what has been said by the Honourable gentleman there. Regular trading centres have been started where the trade is done by women, yet we are told that as things are the tax is impossible, for the women are not in a position to pay. It is not going to be impossible, and if women here in Lagos look after their husbands—who, as a matter of fact should look after their wives—I don't see that that is any reason why they should be exempted.

The Hon. the Member for the Colony Division:—

Sir, I cannot stray from the argument of equity, that these people, who, under the hardship of having to keep their husbands and children, might not be exempted under Clause (b) of the Regulations if Government takes that view of the matter.

The Hon. the Second Lagos Member:—

On the ground of expediency, Sir, even though the principle involved may be correct, I am agreeing with those who are asking that women should be excluded, because at first there will be difficulty in getting even the men accustomed to paying the tax. If after a considerable and reasonable period of time men have become accustomed to it, there will be no difficulty, if Government so desires, in including women. I am appealing for their exclusion on the ground of expediency, and I therefore support the suggestion that women be excluded.

The Hon. the Member for Niger African Traders:—

I entirely disagree with the proposal to include women at this stage, Sir. The Bill introduces an entirely new thing; and the Government says that it is not intended principally as a revenue-making proposition. I do not feel, therefore, that it is wise at the present time to include women. If afterwards it is found expedient to include them, it should be considered then, but at this stage I do not think it is advisable.

The Hon. the Commercial Member for Kano:—

Sir, I strongly support the suggestion of the Honourable Banking Member. I don't know whether it is realised that a considerable amount of trading is done by women in the North. I am speaking in regard to particular sections of the community. In Kano the Syrian community—the men—do the bulk of the ground nut trade, but in the interior, even in the Syrian community, you will find the women are there, and we know as far as Kano is concerned, that they are the wealthiest classes, and yet under the present Bill they will be exempt. None of us wish to inflict any hardship; as it was pointed out by the Honourable Banking Member, that is provided for.

The Hon. the Third Lagos Member:—

I rise, Sir, to support the suggestion which has been made that the ladies of this town and community in general be exempt for the time being, until the Bill which is before Council now shall have gone through the initial stages, so that the male members of the community will get accustomed to it and will have an opportunity of telling the women folk what they are expected to contribute towards the income tax of the country. At present if women are included there will be a lot of dissensions and contentions in different homes, so that if we allow a considerable time, say four years, so that the community and the inhabitants thereof may become accustomed to the idea of paying income tax which is just now falling to us, I think the time will then be ripe when the women folk can be added to the collection of the tax. At present I don't see my way clear to supporting the suggestion that women should come in, because the idea of income tax being levied in the Colony has already met with great opposition from every member of the community, and to bring this new suggestion

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in would, in my opinion therefore I suggest that considerable time until payment of income tax

The Hon. the Banking Member:—  
Is it not a fact, Your Excellency, which are exempt from paying an income tax?

The Hon. the Member for the Colony Division:—  
It is the case that they are not exempt.

The Hon. the Member for the Colony Division:—  
Your Excellency will eventually find out if the world takes place it

The Hon. the Member for the Colony Division:—  
What will you do to ensure that the people who come to find out what their

The Hon. the Member for the Colony Division:—  
Sir, all right with this amendment. I am sure the Committee will be careful of women and in general in the back in the



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in would, in my opinion, create unrest and dissatisfaction, and therefore I suggest that the inclusion of females be left for a considerable time until we men have become accustomed to the payment of income tax in the regular way.

The Hon. the Banking Member:—

Is it not a fact, Your Excellency, that under the Native Revenue Ordinance, which applies to the Protectorate, women are not exempt from paying the tax, which in itself is in many respects an income tax?

The Hon. the Acting Chief Secretary to the Government:—

It is the case that under the Native Revenue Ordinance women are not exempt.

The Hon. the Commercial Member for Lagos:—

Your Excellency. I think there is a general idea that women will eventually have to be taxed, so I think it will be a good idea if the word "male" is deleted right away so that if any evasion takes place it can be dealt with right away.

The Hon. the Member for the Egba Division:—

What will be the position, Sir, when the women in the Protectorate who are all paying their taxes and making no objection, come to find out that the women in Lagos are exempt? I wonder what their feelings will be?

The Hon. the Acting Attorney-General:—

Sir, although personally speaking I have a good deal of sympathy with this amendment, yet I feel that the Government cannot accept it, because the matter was carefully considered by the Committee which was appointed by His Excellency to say what amendments should be made to the original Bill, and this Committee came to the conclusion, after giving the matter very careful thought, that the disadvantages in regard to the inclusion of women within the scope of this Bill outweighed the advantages, and hence they were excluded. As the Government have adopted in general the report of the Committee, they feel they cannot go back on it now, but there will be no difficulty, as I pointed out in my speech on the second reading of this Bill, in amending it if it is found that these evasions are taking place.

On the other hand I think if women were included there would be no case for exempting them under Clause 19 (b) of the Bill which is not meant for a whole class of persons like this. As there would be no case for exempting them, they would therefore be included, and their inclusion would entail much additional work for the Administrator already overburdened in his first year of tax collection, and would also cause considerable hardship. On these grounds the Government must oppose this amendment.

His Excellency:—

I should like to add a few words to that. The Government do not contemplate exempting women for all time. In an Ordinance of this kind of which we have no experience and which is bound to create a good deal of friction I think we shall be well advised to adopt the advice of the Select Committee to begin with and give its suggestions a fair trial. I must say though that I was rather impressed with the Banking Member's suggestion to add the word "female" and then leave them exempt under a ruling by the Governor-in-Council. The objection to that is that if you put in the word "female" in the Ordinance, it is true the Governor-in-Council might exempt them, but he could also cancel the exemption, and seeing the importance of the matter it is one which should be discussed in full and open discussion in Council. Although on the face of it the resolution seems a good one, it would not be workable, and therefore we must resist it.

The question is that Clause 3 (f) as amended stand part of the Bill. Those in favour say "Aye," those who are not content say "No."

The Hon. the Banking Member:—

I would not press for a division on it Sir.

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His Excellency:—

Very well. The "Noes" have it.

*The motion was defeated.*

The Hon. the Banking Member:—

May I ask a question, Sir? I understood the Attorney-General to say just now that in view of the fact that this Bill has reached this House on recommendations by the Select Committee, he therefore rather—so I understood him to say—considers that this House is pledged to accept those recommendations. May I ask if that is the intention, because if it is, there is no earthly use our offering any amendments at all?

His Excellency:—

Not of necessity, but Government pays special attention to the recommendations of the Committee and unless there is a strong case put up, I do not see why we should depart from these recommendations. We do not of course accept them absolutely, that is a matter for the Council.

The Hon. the Member for Shipping:—

Sir, sub-section (3) to Clause 3 allows for the imposition of tax on people who are resident in the Colony for three months. I beg to move, Sir, that this word "three" be deleted and be replaced by the word "six." I do this for several reasons. Take a case, for instance, my own case—where I come to Nigeria in a relieving position and in that position I have to serve in Lagos for a period of three months perhaps, or perhaps longer, up to four or five months as the case may be. In that case I take it, from my reading of the clause, I should be called upon in the year of assessment to pay income tax in the Colony on the whole of my salary and emoluments for that year. I stand open to correction from the Hon. Attorney-General, but that is how I read it.

You have also the case of persons, visitors, who come to this country with various projects and who sometimes stay over three months, and those business visits are for the benefit of this Colony, for its trade and so on. Those people should be considered too, and for those reasons I think the period should be extended to six months.

The Hon. the Acting Attorney-General:—

There is one point I should like to make on that amendment. I think the Honourable Member is under a misapprehension in assuming he would have to pay income tax, if he is only resident for three months, in respect of his salary during the whole year. The words are: "accruing in or derived from Nigeria."

The Hon. the Commercial Member for Lagos:—

Sir, referring to Clause 3, sub-section (5). With regard to the chargeable income of any person made in the year of assessment, it is alright with regard to salaries, but with regard to a business I think the average profits for the last three years should be taken into consideration, the last three years prior to the year of assessment.

The Hon. the Acting Attorney-General:—

With regard to this point, Sir, which is raised by the Honourable Member for Lagos Chamber of Commerce. It is rather a technical matter for financial experts I think and not a legal matter, but the latest opinion is, and the law in England has been so amended recently, that business profits should be assessed on the last preceding year, and not on the three preceding years.

His Excellency:—

The question is, that the Honourable Shipping Member's amendment stand part of the Bill. Those in favour say "Aye," those to the contrary say "No."

(To the Honourable Shipping Member). Do you request a Division?

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The Hon. the Member for Shipping:—

No, Sir.

*The amendment was defeated.*

His Excellency:—

If there are no further amendments, I move that Clause 3 stand part of the Bill.

*The motion was carried.*

*Clause 4.*

The Hon. the Member for the Egba Division:—

Your Excellency. I should like to see these words included in this Clause: "Missionaries and war pensioners."

*The amendment was handed in and was read by His Excellency to the Council.*

His Excellency:—

The question is that this amendment, put by the Honorable Member for the Egba Division, stand part of the Bill. Does anyone wish to speak on this amendment?

*The amendment was defeated.*

*Clauses 5, 6, 7 and 8 were passed without amendment.*

The Hon. the Banking Member:—

Your Excellency, before Clause 9 is read may I say that when dealing with Clause 5, I entirely overlooked sub-section (2) in which I meant to say something. Am I in order in going back to that?

His Excellency:—

Yes.

The Hon. the Banking Member:—

What I want to suggest, Sir, is that sub-clause (5):

"A list of such trades, businesses, professions, vocations and employments together with the average incomes earned by persons so engaged as fixed by the Administrator shall be published in the Gazette."

although it is not going to mention anybody by name, yet it is going to disclose confidential information which the Administrator gets. It seems to me, Sir, that if a small trading firm having business premises in such and such a position, is being assessed on an income of say £200 a year, it is definitely publishing the fact that Mr. So and So is earning £200 a year, and I do not think, in view of the fact that it is nobody else's business except the Government's what income a man is drawing, that that list should be published in the Gazette. The Administrator is called upon to "notify, in such manner as he deems fit, each person whose name appears on the assessment lists of the amount of his chargeable income and the amount of tax payable by him," and I cannot see what the reason is for the inclusion of that sub-clause (2) to Clause 5.

The Hon. the Acting Attorney-General:—

The only object of this Clause is to provide for the Government giving notice of assessment. Generally speaking it is to advise all persons engaged in the trade whose average incomes have been fixed in this way as to what income has been fixed. That is the only object of it and it is not disclosing the income of any particular business. For instance to say that the average income of a fisherman or a tailor or a canoe man is fixed at such and such a figure is not to say that that is the income earned by that individual fisherman, tailor or canoe man.

His Excellency:—

The Honourable Member will notice that no names are published.

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The Hon. the Banking Member:—

Supposing tailors are assessed at £200 a year, this is giving away information that a tailor in Broad Street is earning £200 a year and the information might just as well be given under the man's own name. Further, if under the clause, as the Attorney-General says, the intention is to notify businesses of the amount of assessment, and yet the Administrator has power to notify such persons, why publish it? And if he publishes in the Gazette under "Banking Employment, £1,000," it will be perfectly obvious to everyone here that my salary is £1,000 a year.

His Excellency:—

Your salary will not be published.

The Hon. the Banking Member:—

No, Sir, but if I happened to own a motor business here, what difference is it going to make?

The Hon. the Acting Attorney-General:—

The whole point is that when a person who is going to be charged with tax receives notice from the Administrator of his individual assessment, he can check it with the return made by himself. On the other hand if the average incomes fixed by the Administrator are not published in some sort of way, he will not be able to check it to see that he has been charged accordingly.

The Hon. the Banking Member:—

Your Excellency. If an individual is notified by the Administrator of the amount of assessment he can check it by his own returns. No man will send in to Government an account of salary, etc., without keeping a return of his income because in many cases he will have given less. I press therefore for an amendment. I move that sub-clause (2) to Clause 5 be deleted.

The Hon. the Acting Resident of the Colony:—

I do not think, Your Excellency, that the Honourable Member need have much fear of the clause, because in actual practice it will be found that very few trades in Lagos itself will come within its scope—very few trades indeed—and in actual practice it will be found that this clause applies to purely native industries, such as fishermen and craftsmen: and trades such as tailoring will be called upon to submit a return as individuals, as male persons paying an individual income tax; so his fear of having his income disclosed in the Gazette is, I think, not altogether justified.

The Hon. the Banking Member:—

If I may say so, Sir, that argument leaves me perfectly cold. What I want to stop is the power for this. It is no argument for the retention of the clause to say that in actual practice it is not likely that many trades will be included. There is no reason why power should be given the Government to include any such trade if they think fit.

His Excellency:—

The question is that Clause 5 (2) as amended stand part of the Bill.

The Hon. the General Manager of the Railway:—

May I have a declaration, Sir, of the Government's views on this matter?

His Excellency:—

The Government do not accept this amendment.

The Hon. the Banking Member:—

May I ask for a decision, Sir?

His Excellency:—

Certainly.

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Honourable Members voted

For the Amendment 11.

The Hon. the Commercial Member for Lagos.

The Hon. the Banking Member for Lagos.

The Hon. the Member for Lagos.

The Hon. the Commercial Member for Kano.

The Hon. the Member for Division.

The Hon. the Member for Division.

The Hon. the Member for Niger African Trades.

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Honourable Members voted as follows:—

For the Amendment 11.

- The Hon. the Commercial Member for Lagos.
- The Hon. the Banking Member.
- The Hon. the Member for Shipping.
- The Hon. the Third Lagos Member.
- The Hon. the Commercial Member for Kano.
- The Hon. the Member for the Oyo Division.
- The Hon. the Member for the Egba Division.
- The Hon. the Member representing Niger African Traders.
- The Hon. the Member for the Ibo Division.
- The Hon. the Member for Calabar.
- The Hon. the Second Lagos Member.

Against 16.

- The Hon. the Member for the Colony Division.
- The Hon. the Acting Resident of the Colony.
- The Hon. the Postmaster General.
- The Hon. the Director of Public Works.
- The Hon. the General Manager of the Railway.
- The Hon. the Acting Secretary, Southern Provinces.
- The Hon. the Acting Deputy Chief Secretary.
- The Hon. the Secretary for Native Affairs.
- The Hon. the Comptroller of Customs.
- The Hon. the Director of Marine.
- The Hon. the Acting Treasurer.
- The Hon. the Acting Director of Medical and Sanitary Service.
- The Hon. the Acting Attorney General.
- His Honour the Acting Lieutenant Governor, Northern Provinces.
- His Honour the Acting Lieutenant Governor, Southern Provinces.
- The Hon. the Acting Chief Secretary to the Government.

The amendment was therefore lost.

The Hon. the Member for Calabar:—

In connection with that, Sir, may I ask for information? The Honourable General Manager of the Railway has asked whether in connection with this matter, he could vote according to his conscience, and Your Excellency tells him that Government would not entertain the amendment. Am I to take that to mean that official members are here to vote for the Government if their conscience tells them that this is not right?

The Hon. the Acting Chief Secretary to the Government:—

I do not think this is a question of private conscience, Sir. We are only dealing with the matter of a Government Bill, and when the Government require to pass that Bill they naturally have to rely on the majority which they have. In a matter of this sort there is no question of conscience arising.

The Hon. the Member for Calabar:—

If the General Manager had had no private conscience apart from the official conscience, would he have asked this question?

Clause 5 was therefore passed without amendment. Clause 9 was passed without amendment.

Clause 10.

His Excellency:—

The Honourable Banking Member will note that this information is not published in the "Gazette."

The Hon. the Banking Member:—

Once the amendment was lost, Sir, I am not very much interested.

Clause 10 was passed without amendment.

Clause 11.

The Hon. the Acting Attorney-General:—

With regard to Clause 11, I beg leave, Sir, to move the following amendment:—

Substitute a comma for a full stop after the word "assessment" and add the following words:—

"provided always that no appeal shall lie from the decision of the Administrator fixing the average income earned by persons trading as in section 5 hereof mentioned."

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It is considered by the Government that there should be no appeal to the Supreme Court in connection with a decision of the Administrator fixing the average of trades, in the same way that an appeal is given to the Court in regard to individual assessment.

The Administrator will make an absolutely impartial inquiry, and in connection with that will invoke the assistance of assessors in order to help him—assessors acquainted with what incomes are actually earned by people in such trades.

The Hon. the Member for Egba Division:—

Am I to understand, Sir, that there is a special Assessment Board?

The Hon. the Acting Attorney-General:—

The Administrator will have assessors to help him.

The Hon. the Member for Egba Division:—

I am asking if there will be a standing assessment board?

The Hon. the Acting Attorney-General:—

There is power to set up one, but whether it will be a standing assessment board I am not in a position to say until the administrator shall have been able to make enquiries to see in respect of what trades this provision shall apply. There is power under the Regulations to set up an assessment board.

His Excellency:—

I would refer the Honourable Member to Clause 19 (a). Under that clause helpers will be appointed with local knowledge to assist the Administrator in assessing his averages.

The Hon. the Member for Calabar:—

May I ask, Sir, what particular end the Government has in view in objecting to people going to the Supreme Court? We are already familiar with the Supreme Court system, and our judges are on the whole as impartial as the Administrator. They can always look at a case from an impartial point of view. I don't say the Administrator is not impartial, but judges are impartial, and I do not see any particular reason why Government should object to an inhabitant of Lagos appealing to those judges of the Supreme Court.

The Hon. the Acting Attorney-General:—

In answer to the question of the Honourable Member for Calabar, it is considered doubtful in a matter of this kind whether a Supreme Court is a suitable tribunal to deal with such a matter. In the case where we have an administrator who is absolutely impartial, and is also being assisted by two or three persons with local knowledge who will make their inquiries into what are the incomes earned by persons in various trades, no question of law can arise. It is a question of fact and I say that the Supreme Court is an unsatisfactory tribunal to inquire into a case of this nature, and on these grounds alone Honourable Members will agree that a Supreme Court should not constitute a Court of Appeal in this matter.

The Hon. the Banking Member:—

What is the position, Sir, of an individual who happens to have been brought under the averaging assessment in a certain trade, and proves conclusively to his own satisfaction that he is not earning that assessment, but who has not been called upon to give evidence to the administrator? If he is assessed on an average income of £50 a year, and he is only getting £25, there is a feeling of injustice if he cannot take the matter further than the Administrator.

The Hon. the Acting Attorney-General:—

In such a case as that it is up to this aggrieved person to convince the Administrator that he can be taxed on the returns given, that is to say that his returns are easily ascertainable. It is only appeals from decisions of the Administrator fixing the incomes that are in question. An individual with a grievance of that nature can go to the court and say: "My income is readily ascertainable; I can prove it, why should I be assessed under the averaging clause?"

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The Hon. the Banking Member:—

That simply means that averaging as far as that particular trade is concerned is done away with?

The Hon. the Acting Attorney-General:—

If his income is readily ascertainable, that is to say if he can convince the Administrator that his returns have some value.

His Excellency:—

Does the Honourable Member press for an appeal from the Administrator in such matters?

The Hon. the Member for Calabar:—

Yes, Sir, I press for an appeal from the Administrator.

His Excellency:—

When I say "appeal," I do not necessarily mean an appeal to the Supreme Court. Have you any objection to an appeal to a Board of Commissioners? The Honourable Attorney-General has pointed out the inappropriateness of the Supreme Court in such a matter.

The Hon. the Member for Calabar:—

I can always be sure of the impartiality of a Judge, Sir, but not always of a Board of Commissioners.

The Hon. the Banking Member:—

Most Members, Sir, would like to have a board of assessment.

The Hon. the Acting Attorney-General:—

In view, Sir, of this desire on the part of the Honourable Member for Banking I will withdraw the amendment I have just proposed and will propose that this Clause—It shall be amended by adding the following sub-clause:—

*Sub-clause 8.*

"Notwithstanding anything in this section contained  
"no appeal from a decision of the Administrator fixing  
"the average incomes earned by persons trading as in  
"section 5 hereof mentioned shall lie to the Supreme  
"Court but such an appeal shall be heard and  
"determined by a board of commissioners consisting  
"of three persons being non-officials appointed by the  
"Governor for such period, on such conditions and at  
"such remuneration as may be prescribed. The  
"decision of such Board of Commissioners shall be  
"final and conclusive."

His Excellency:—

Would that meet your wishes?

The Hon. the Banking Member:—

It would, Sir.

His Excellency:—

A private person has the right of appeal to the Supreme Court. The board of commissioners is for mass assessments. We will agree to put that amendment in. The question is that the amendment proposed by the Honourable Attorney-General stand part of the Bill.

*The motion was agreed to.*

The Hon. the Member for Calabar:—

*Sub-clause (6)*

Your Excellency. I ask that the sub-clause be deleted because it is an infringement of the rights of the people of the Colony.

The Hon. the Acting Attorney-General:—

Your Excellency. To show that Government is always ready to listen to reasonable amendments put forward, I will move the following amendment to this sub-clause (6).

"Delete the full stop and substitute a semi-colon."

Add the following proviso—

“ Provided that the Judge hearing such appeal may, if he so desire and shall on the application of the appellant or the Administrator, state a case on a question of law.”

I think that will satisfy the Honourable Member for Calabar.

His Excellency:—

I will put the question that the amendment to sub-clause (6) stand part of the Bill.

*The motion was agreed to.*

*Clauses 12, 13, 14 and 15 were passed without amendment.*

*Clause 16.*

The Hon. the Member for Egba Division:—

May I suggest, Sir, that instead of 6200 the fine shall be £100, and instead of two years' imprisonment, one year's imprisonment? I think those penalties are too heavy, Sir, because people might, if nothing happens to prevent it, find themselves landed in prison for good.

The Hon. the Acting Attorney-General:—

I have no objection to that amendment, Sir.

*The amendment was then handed in.*

His Excellency:—

The Government will agree to that amendment. The question is that Clause 16 as amended stand part of the Bill.

*The motion was agreed to.*

*Clause 17 was agreed to without amendment.*

*Clause 18.*

The Hon. the Acting Attorney-General:—

I beg leave to move the following amendment to sub-section (2)

- Substitute a comma for the full stop after the words “ that year ” and add the following words:—
- “ Unless it is proved to the satisfaction of the Administrator that such failure or neglect to deliver a true and correct return did not proceed from any fraud or willful act or omission on the part of that person.”

*The motion was agreed to.*

*Clause 19.*

The Hon. the Member for Calabar:—

With reference to Clause 19, Sir, I am going to move that sub-clause (b) be deleted. The sub-clause reads “ For the exemption of any class of persons from the liability to pay tax.”

I submit that the proper course should be that a list of people who should be exempted should be embodied in the Bill to give everyone opportunity to know whether they are exempted or not. These regulations are not clear and sometimes regulations are made and some of us do not know what has happened and then we find ourselves in trouble, but if these exemptions are embodied in the Bill, people will know whether they are exempt or not.

The Hon. the Member for Egba Division:—

I support that amendment because it is sound in principle.

The Hon. the Commercial Member for Lagos:—

I beg leave, Sir, to move that exemptions be specifically stated. The Bill might be extended and I think it is only fair we should know the exemptions.

His Excellency:—

The amendment proposed is that Clause 19 sub-section (b) be omitted altogether.

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The Hon. the Acting Attorney-General:—

On behalf of the Government, Sir, I object to the amendment. As far as has been decided at present practically the only people who will be exempted from the provisions of this Bill are those persons who have no income whatsoever. That of course, only arises as far as the Colony is concerned, and not in Lagos where the minimum limit of chargeability for tax is £30.

*The amendment was defeated.*

*Schedule A. Part I.*

The Hon. the Acting Attorney-General:—

With regard to Schedule A, I beg leave to move that the letter "A" be deleted. As there is only one schedule there is no necessity for that letter A.

*The motion was agreed to.*

The Hon. the Banking Member:—

I beg to move, Sir, that Part I of the Schedule be deleted and that the words "tax shall be paid by persons residing within the municipal area of Lagos at the rate of 2d. in the £" be included in the Schedule.

Under this Schedule, Sir, a man drawing £500 a year is going to pay £5, and a man earning £599 is also going to pay £5, and I think you will find if the rate is reduced to 2d. in the £, which reduces the *per centum* rate to 16s. 8d., your yield is going to be greater and the incidence of the tax as far as the salaried class is concerned is going to be fairer.

The Administrator will not have any more difficulty in collecting the tax at 2d. in the £, and this method is in fact less complicated than the Schedule which finishes up "and so on, tax of £1 being payable for every additional £100 of chargeable income or part thereof."

The Hon. the Acting Attorney-General:—

Sir, on behalf of the Government I regret to say I must object to this amendment though I agree with the Honourable Member that possibly the rate he proposes is more consistent than a one *per cent.* rate. On the other hand this point was very carefully considered indeed, and the Government have come to the conclusion that the work of the Administrator in collecting this tax will be very considerably lightened if the tax rises in these jumps instead of at the uniform rate suggested by the Honourable Banking Member. Perhaps the Resident of the Colony would endorse the views which I have just given to Honourable Members of this Council.

The Hon. the Resident of the Colony:—

Sir, I should like to endorse the views of the Honourable the Attorney-General in this respect. The whole object of this Bill has been to keep it as simple as possible, and if we are going to start the tax at 2d. in the £ it will add considerably to the duties of the Administrator. It is very difficult to find out what incomes are in certain cases in Lagos, and I cannot see how that work is going to be in any way lightened if we have a more complicated method of assessment. It will be fairer to the African community if the rates remain as laid down in Part I of the Schedule.

The Hon. the Banking Member:—

Your Excellency, that argument does not appeal to me the least bit in the world. Those of us who are going to pay this tax are salaried classes whose incomes Government will have a list of which will be just as precise as Government's own salary list, and I contend there should be no difficulty—unless the Administrator is no mathematician—in working out the tax at 2d. in the £ on a salary say of £599, which is just inside or outside a definite scale.

There is no getting away from the fact that when you are dealing with the Africans or Syrians your assessments are going to be a minimum assessment. The chances are it will be a fair assessment of actual incomes earned by those people, and surely if you have a precise list of salaries—and the greater portion of your tax

is going to be collected as a result of the precise lists which are handed in to Government—a tax of 2d. in the £ is not going to be any extra bother to the Administrator.

His Excellency:

I don't think it is going to help the salaried clerks as the Honourable Member points out. As the Schedule stands a clerk on £50 a year pays 10s., and a clerk on £99 19s. 11d. also pays 10s.; if the latter were assessed at 2d. in the £ he would pay considerably more.

The Hon. the Banking Member:—

I don't suggest it will assist him, Sir, but it will be much fairer. Why should a man earning £99 19s. 11d. pay the same tax as a man earning only £50. Again, a man earning £99 19s. 11d. can more easily afford the tax than a man drawing a tax of 10s. on £99 19s. 11d. happens to accumulate another penny income in the course of the year and is foolish enough to put it in his return; he will pay another 10s.

His Excellency:

Yes, but he would not do it.

The Hon. the Banking Member:—

If the Administrator, or the Attorney-General or the Resident of the Colony can give us any information as to the particular direction in which the job of work of the Administrator will be increased, I shall be glad to hear it. At present it is a matter of arranging and if the Administrator cannot work out the amount on his salary, if he puts the job on to me, I will work it out for him.

The Hon. the Resident of the Colony:—

The Honourable Banking Member is referring only to Government officials and those people who are fortunate enough and unfortunate enough to have definite incomes. They only form a small part of the population of the Colony and the remainder are only liable to be taxed on their general income, and it is for those people that the Bill has been brought forward as much as for Government officials and employees in European firms, and it is going to be very difficult in rural areas to assess, under section 5, the incomes of prescribed trades if you have to account for every twopence.

At present you might say that a fisherman receives between £50 and £100 a year and you are going to tax him according to the schedule, but if you like the rate 2d. in the £, you have got to say that a fisherman receives £75 4s. 2d. or something similar. Therefore it would be difficult to assess such people outside the municipal area of Lagos.

His Excellency:

I just want to point out to the Honourable Member that this scale is not mathematically correct. We admit that, but to start with I think we shall be wise to stick to this schedule, and if things go right then we can polish it up on the lines suggested by the Honourable Banking Member.

The Hon. the Banking Member:—

I am sorry to press this point, Sir, but the Resident has not satisfied me at all. If he assesses fishermen at £50 a year, and this year a fisherman earns £75 4s. 2d. he will still only pay 10s. Then he says the salaried classes are in a minority as far as the assessment of tax is concerned. I quite agree, but they are ninety per cent. of the people who are going to pay this tax, and they are going to provide ninety per cent. of the revenue that you will derive from this tax.

If he has got £200, and between £500 and £600, why should he not say these are so many at a scale of 2d. in the £? I would provide him with a clerk to do the donkey work that is required.

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The Hon. the

I don't quite understand on the Banking Member's Bill accords with the Member's banking adhered to them. N. m. N. some to class

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The Hon. the Acting Attorney-General:—

I don't quite understand the insistence of the Honourable Banking Member on this point. It seems to me that the present Bill accords more with the wishes of my honourable colleague, the Member for Banking and the group of members of his Council which he has gathered round him, than the old Bill did. They say they want a graded poll tax, graded in regard to classes; this tax does not put them into classes, from £100 to £200, from £200 to £300 and so on. Now apparently the Honourable Member for Banking wants something else. If he has a rate of 2d. in the £ there will be no classes whatever.

The Hon. the Banking Member:—

If we are going back to the old Bill then I am entirely with the Honourable Attorney-General and I am prepared to debate the provisions of the poll tax with him, but I take issue with him, and I do not see why classes should be dropped, if the tax is made 2d. in the £. If you decide that the people to be assessed are a small minority of the population, what is to interfere with your saying that the rate should be 2d. in the £? It is quite easy with regard to the majority of those who are going to pay this tax to make it 2d. in the £. It is fairer and your yield will be much greater.

The Hon. the Resident of the Colony:—

You mentioned, "by the minority of the population." It was said that the trades would not be very many; the particular number of trades scheduled under section 5 would be in the minority, not the number of people assessed under that clause.

His Excellency:—

I will put the amendment of the Honourable Banking Member before the House.

The Hon. the Banking Member:—

I would like a division, Sir, and I would like it to be recorded.

Honourable Members voted as follows:—

FOR THE AMENDMENT.

- The Hon. the Commercial Member for Lagos.
- The Hon. the Banking Member.
- The Hon. the Member for Shipping.
- The Hon. the Commercial Member for Kano.
- The Hon. the Member for the Oyo Division.
- The Hon. the Member for the Egba Division.
- The Hon. the Member representing the Niger Africa Traders.
- The Hon. the Member for the Ibo Division.
- The Hon. the Member for Calabar.

AGAINST IT.

- The Hon. the Third Lagos Member.
- The Hon. the Member for the Colony Division.
- The Hon. the Second Lagos Member.
- The Hon. the Acting Resident of the Colony.
- The Hon. the Postmaster-General.
- The Hon. the Director of Public Works.
- The Hon. the General Manager of the Railway.
- The Hon. the Acting Secretary, Southern Provinces.
- The Hon. the Acting Deputy Chief Secretary to the Government.
- The Hon. the Secretary for Native Affairs.
- The Hon. the Comptroller of Customs.
- The Hon. the Director of Marine.
- The Hon. the Acting Treasurer.
- The Hon. the Acting Director of Medical and Sanitary Services.
- The Hon. the Acting Attorney-General.
- His Honour the Acting Lieutenant-Governor, Northern Provinces.
- His Honour the Acting Lieutenant-Governor, Southern Provinces.
- The Hon. the Acting Chief Secretary to the Government.

The amendment was therefore declared to be lost.

It was agreed that Schedule Part I stand part of the Bill. Schedule Part II was agreed to.

Enactment and Title.

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move the following amendment:—

For the words 'A General' substitute the words 'An Income'.

The amendment was carried.

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The Hon. the Acting Attorney-General:—

I beg leave to move, Sir, that Council do now resume.

*Council resumed.*

The Hon. the Acting Attorney-General:—

Sir, I beg to move that the Ordinance to Regulate the Levying and collection of an Income Tax in the Colony be now read and passed.

The Hon. the Acting Secretary for Native Affairs:—

I beg to second the motion.

His Excellency:—

The question is that an Ordinance to regulate the Levying and Collection of an Income Tax in the Colony be read a third time and passed. We will take a vote on the motion.

Honourable Members voted as follows:—

For—11.

The Hon. the Member for the Oyo Division,  
The Hon. the Member for the Colony Division,  
The Hon. the Acting Resident of the Colony,  
The Hon. the Postmaster-General,  
The Hon. the Director of Public Works,  
The Hon. the General Manager of the Railway,  
The Hon. the Acting Secretary, Southern Provinces,  
The Hon. the Acting Deputy Chief Secretary to the Government,  
The Hon. the Secretary for Native Affairs,  
The Hon. the Comptroller of Customs,  
The Hon. the Director of Marine,  
The Hon. the Acting Treasurer,  
The Hon. the Acting Director of Medical and Sanitary Service,  
The Hon. the Acting Attorney-General,  
His Honour the Acting Lieutenant-Governor, Northern Provinces,  
His Honour the Acting Lieutenant-Governor, Southern Provinces,  
The Hon. the Acting Chief Secretary to the Government.

AGAINST—10.

The Hon. the Commercial Member for Lagos,  
The Hon. the Banking Member,  
The Hon. the Member for Shipping,  
The Hon. the Third Lagos Member,  
The Hon. the Commercial Member for Kano,  
The Hon. the Member for the Egba Division,  
The Hon. the Member representing the Niger African Traders,  
The Hon. the Member for the Ibo Division,  
The Hon. the Member for Calabar,  
The Hon. the Second Lagos Member.

*The Bill was read a third time and passed accordingly.*

#### AN ORDINANCE TO AMEND THE ARMS ORDINANCE.

The Hon. the Acting Attorney-General:—

Sir, I rise to move that a Bill entitled an Ordinance to Amend the Arms Ordinance be read a second time.

This Bill makes a small amendment in the Arms Ordinance. That amendment is that the control of common gunpowder is removed from the scope of this Ordinance. It has been thought that this is no longer required in view of the fact that the control of common gunpowder is no longer required in accordance with the International Convention for the Control of Arms.

Section 4 is designed to improve the working of section 27 (2) of the Arms Ordinance.

I formally beg to move that this Bill be read a second time.

The Hon. the Acting Secretary for Native Affairs:—

I beg to second the motion.

*Bill read a second time.*

The Hon. the Acting Attorney-General:—

Sir, I beg leave to move that Council go into Committee to consider the Bill clause by clause.

*Council in Committee.*

*Clause 1.*