

UNITED NATIONS
TRUSTEESHIP
COUNCIL



Distr.
LIMITED

T/C.2/L.217
23 February 1956

ORIGINAL: ENGLISH

Seventeenth session
Agenda item 4

PETITIONS CONCERNING THE TRUST TERRITORY OF THE
CAMEROONS UNDER FRENCH ADMINISTRATION

Draft Report of the Standing Committee on Petitions

Chairman: Mr. Rikhi Jaipal (India)

Table of Contents

Note by the Secretariat: In order to avoid unnecessary duplication of material which has been already circulated in mimeographed form, the present draft report contains only the material to be added to that contained in the Secretariat working paper (T/C.2/L.202) and the draft resolutions. The original material should be considered as forming part of the draft, except where otherwise indicated.]

1. At its 320th, 324th and 325th meetings on 6, 10 and 13 February 1956, the Standing Committee on Petitions, composed of the representatives of Australia, Belgium, France, Haiti, India and the Union of Soviet Socialist Republics, examined the petitions concerning the Trust Territory of the Cameroons under French administration which are listed in the preceding table of contents.
2. Mr. Raymond Lefèvre participated in the examination as the special representative of the Administering Authority concerned.
3. The Standing Committee submits herewith to the Council its report on these petitions and recommends, in accordance with rule 90, paragraph 6, of the Council's rules of procedure, that the Council decide that no special information is required concerning the action taken on resolution

I. Petitions relating to the payment of taxes and dues (T/PET.5/359, 371, 386, 396, 402, 413, 428, 437, 441, 443, 462, 464, 469, 471, 481, 483, 490, 494, 511, 512, 525, 526, 527, 532, 541, 546, 574, 583, 618, 757, 766, 792)

D. Examination by the Committee

21. The petitions were examined and discussed at the 320th, 324th, and meetings of the Standing Committee (documents T/C.2/SR.320, 324, and).

22. The special representative of the Administering Authority stated that the direct taxes levied in the Territory were the income tax and the personal tax. Income tax was still paid only by a small number of persons and companies in the Territory and the majority of the inhabitants were thus subject only to the personal tax, to which should be added the social solidarity contribution. All men over eighteen years of age were required to pay personal tax unless specifically exempted. Women were not normally taxable unless they owned substantial property. For the purposes of personal tax, taxpayers were classified into four categories paying respectively three times the standard rate, twice the standard rate, the standard rate and one-half the standard rate. The initial classification was carried out by the village chief on the basis of certain simple objective standards such as the size of plantations or the ownership of stores. The initial classification was reviewed by the local Administrator when he came to the village to make the tax census. When the final lists had thus been drawn up the taxpayer could appeal to the Department of Direct Taxation, then to the High Commissioner and finally to the Administrative Disputes Board (Conseil du Contentieux) of the Territory. Among those petitioners whose cases the Administration had been able to investigate none had submitted a complaint.

23. The special representative stated that it was the policy of the Administering Authority eventually to extend the income tax system throughout the Territory. For the present, however, the Administering Authority was obliged to use the system of personal taxation, for it was very difficult to assess the income of the majority of the inhabitants in a country where the economy was still primitive. If income tax was introduced as a general measure in the Cameroons at the present time, the tax revenue would be greatly reduced. The personal tax had been

introduced as a transitional measure between the former head tax and the time when it would be possible to levy an income tax throughout the Territory. It was not possible to give the exact date at which an income tax might be levied. Moreover, the Territorial Assembly, which had virtual sovereignty in matters of taxation, was not at present favourable to it since a higher tax than the present personal tax would be necessary.

24. In the case of Mr. Italen (T/PET.5/443), the special representative stated that the petitioner had misrepresented his financial position and that the tax which he paid was only a little over one per cent of his income.

25. With regard to other complaints contained in petitions T/PET.5/371 and 413, he stated that the collection of a fee for registering a birth was forbidden, that Mr. Mbessong had never asked for a loan from the Provident Society in question. He also stated that customs duties were not charged on goods moved within the Territory and that the author of T/PET.5/483 was undoubtedly alluding to the prohibition upon the export of foodstuffs during times of bad harvests when he protested against the prohibition to export maize and manioc flour.

26. With regard to petitions T/PET.5/757/Add.1 and T/PET.5/766, the special representative stated that tax was levied only in the case of urban building lots and that the building permits referred to by the petitioners were merely authorizations on which no tax was payable.

27. As concerns the complaint in petition T/PET.5/469 that Cameroonians had to pay a special tax to provide free medical treatment for indigenous persons, but nevertheless had still to pay for medicaments, the special representative stated that the tax in question was the social solidarity tax which was payable on a sliding scale in addition to personal tax. The purpose of the tax was to contribute funds towards the development of social services and the sums payable varied according to tax categories and according to the services provided in the various regions. The Territory's Health Service distributed all necessary medicaments without charge and only certain patent medicines had to be purchased. During 1954, when the petition was written, the Health Service had distributed 210 million francs worth of pharmaceutical products free of charge.

28. As regards the complaints relating to taxes on merchants contained in petitions T/PET.5/402, 511, 525, 618 and 792, the special representative stated

that small traders did not require licences to carry on their business, nor were they liable to pay market dues in small local markets. Only the owners of shops or of a sizeable business had to obtain a licence, and dues were charged only in the larger markets. The cost of trading licences had not increased in recent years except in the case of licences to sell alcoholic liquor, the purpose of which was to combat alcoholism in the Territory.

29. Concerning the complaints set forth in petition T/PET.5/483, he stated that the only special taxes payable by a commercial carrier were the licence for his vehicle and the traffic permit. Insurance, parking charges, etc. were not taxes.

30. Finally, with regard to the complaint contained in petition T/PET.5/525 that taxes had risen and had become burdensome at the same time as the prices of cocoa and coffee had fallen, the special representative agreed that the facts were as stated. He explained that the personal tax rates were so low in relation to the income of cocoa and coffee producers, amounting in a typical case to about one per cent, that they had no difficulty in paying them.

31. At the request of the Committee, the special representative gave the following figures showing the prices for cocoa and coffee and the basic tax rate (including social solidarity contribution) in the Eseka and Nkongsamba subdivisions.

		<u>Cocoa prices</u>		<u>Coffee prices</u>		<u>Basic tax rates</u>	
	Paid to the producer - francs per kg. December	Price on New York market - cents per lb. December	Paid to producer - francs per kg. December	Price on New York market - cents per lb. Dec.	Eseka Sub- Division	Nkongsamba Sub- Division	
1953	81	43	165	62.65	900	880	
1954	110		145		1545	1265	
1955	61	Oct. 29.38	114	Oct. 47.85	1545	1265	

32. At its meeting, the Committee adopted by votes to with abstention(s) draft resolution I, annexed to the present report, which it recommends that the Council adopt.

I A. Petitions relating to the payment of taxes and dues (T/PET.5/386, 402, 413, 443, 469, 471, 481, 483, 490, 494, 511, 532, 541, 766 and 792)

The Trusteeship Council,

Having examined the petitions relating to the payment of taxes and dues concerning the Cameroons under French administration which are listed in the annex to the present resolution in consultation with France as the Administering Authority concerned (T/OBS.5/61, 64, 72, 73, 74, T/L.),

1. Draws the attention of the petitioners to the observations of the Administering Authority and to the statement of its special representative, in particular that appeals against personal tax classification may be made to the administrative officials who visit localities to make tax assessments, to the Department of Direct Taxation and thence to the High Commissioner and to the Administrative Disputes Board of the Territory;

2. Suggests that if the petitioners wish to pursue their complaints they should avail themselves of the above procedure for appeal, if they have not already done so;

3. Notes that the complaints against the tax system, being confined to a particular area, do not provide a basis for a judgement of the tax system in the Territory;

4. Notes however that there appears to be a great variety of taxes in the Territory;

5. Notes that the Administering Authority has declared its intention to modernize the tax system in particular by eventually replacing the personal tax by a generalized income tax but that to do so immediately would result in a substantial decline in revenue;

6. Notes further that the Territorial Assembly of the Cameroons has the responsibility for the types and rates of taxation in the Territory.

ANNEX I.

Petitions from:

- "Syndicat des Petits Planteurs" of Mandjap (T/PET.5/386)
Mr. Etienne Njounkam (T/PET.5/402)
Mr. Simon Mbessang (T/PET.5/413)
Mr. Andre Italen (T/PET.5/443)
Population of Mvog-Mbi (T/PET.5/469)
Mr. Abraham Mbock (T/PET.5/471)
Mr. Isaac Penda (T/PET.5/481)
Mr. Louis Yapta (T/PET.5/483)
Mr. Robert Mbedi Ebelley (T/PET.5/490)
Mr. Joseph Taniga (T/PET.5/494)
"Syndicat de Petits Planteurs" of Messondo (T/PET.5/511)
"Union régionale des Syndicats" of Mongo (T/PET.5/532)
Mr. Elias Mbok and Others (T/PET.5/541)
"Association des notables démocratiques camerounais" (T/PET.5/766)
Mr. Isaac Souop (T/PET.5/792)

I.B. Petitions relating to the payment of taxes and dues (T/PET.5/359, 371, 396, 428, 437, 441, 462, 464, 512, 525, 526, 527, 546, 574, 583, 618, 757)

The Trusteeship Council,

Having examined the petitions relating to the payment of taxes and dues concerning the Cameroons under French administration which are listed in the annex to the present resolution in consultation with France as the Administering Authority concerned (T/OBS.5/61, 64, 72, 73, 74, T/L.),

1. Takes note of the observations of the Administering Authority and of the statement of its special representative, in particular that appeals against personal tax classification may be made to the administrative officials who visit localities to make tax assessments, to the Department of Direct Taxation and thence to the High Commissioner and to the Administrative Disputes Board of the Territory;
2. Notes that, if the persons mentioned in the petitions wish to pursue their complaints, they should avail themselves of the above procedure for appeal, if they have not already done so;
3. Notes that the complaints against the tax system, being confined to a particular area, do not provide a basis for a judgement of the tax system in the Territory;
4. Notes however that there appears to be a great variety of taxes in the Territory;
5. Notes that the Administering Authority has declared that it intends to modernize the tax system in particular by eventually replacing the personal tax by a generalized income tax, but that to do so immediately would result in a substantial decline in revenue;
6. Notes further that the Territorial Assembly of the Cameroons has the responsibility for the types and rates of taxation in the Territory.

ANNEX II

Petitions from:

- Local Committee of the "Union des Populations du Cameroun" of Hikoa-Limbuye (T/PET.5/359)
- General Assembly of the "Union des Populations du Cameroun" held at Bafang (T/PET.5/371)
- Local Committee of the "Union des Populations du Cameroun" of Ncm-Ayos Messok (T/PET.5/396)
- General Assembly of the "Union des Populations du Cameroun" of Bafang (T/PET.5/428)
- Committee of the "Jeunesse démocratique du Cameroun" Branch of N'Lohe (T/PET.5/437)
- Local Committee of the "Union des Populations du Cameroun" of Nkonjok-Bekok (T/PET.5/441)
- Central (local) Committee of the "Union des Populations du Cameroun" of Ndôm (T/PET.5/462)
- Central Committee of the "Union des Populations du Cameroun" of Bioumoul (T/PET.5/464)
- "Union démocratique des Femmes Camerounaises", Branch of Fonkouakem (T/PET.5/512)
- Central Committee of the "Union des Populations du Cameroun" of Mom (T/PET.5/525)
- Central Committee of the "Union des Populations du Cameroun" of Ndom (T/PET.5/526)
- Local Committee of the "Union des Populations du Cameroun" of Mbem-Njock (T/PET.5/527)
- Central Committee of the "Union des Populations du Cameroun" of Bafang (T/PET.5/546)
- Central Committee of the "Union des Populations du Cameroun" of Bafang (T/PET.5/574)
- Local Committee of the "Union des Populations du Cameroun" of Mbafam (T/PET.5/583)
- Editorial Board of the Newspaper "Femmes Camerounaises" (T/PET.5/618)
- Committee of the "Union des Populations du Cameroun" of Bangu-Chari (T/PET.5/757)

II. Petitions relating to the activities of religious missions (T/PET.5/415, 418, 424, 441, 464, 485, 487, 489, 490, 497, 504, 510, 518, 524, 525, 536, 537, 766)

(Delete para. 7 of section C)

G. Examination of the petitions

1. The petition was examined and discussed at the 324th, 325th and meetings of the Standing Committee (documents T/C.2/SR.324, 325 and).
2. The special representative of the Administering Authority stated with regard to the complaint that Catholic Missions had obtained signatures to a petition addressed to the United Nations, that the purpose of the petition was to obtain higher budgetary allocations for mission schools from the Territorial Assembly. No copies of this petition had been received by the United Nations. Likewise no petition such as is referred to in T/PET.5/487 had been received from the Marian Congress.
3. With regard to T/PET.5/464, the special representative said that the Administrator of the Babimbi Region did not make a tour to take away their membership cards from UFC members.
4. With reference to the complaint contained in T/PET.5/518 that the Father Superior of the Catholic Mission at Edéa had stated from the altar that members of the UFC would be struck off the lists of the Mission, the special representative stated that the Administering Authority had no legal control over the utterances of priests. It was true that the missions, upon injunctions from their bishops, disapproved of the UFC and are opposed to membership of their communicants in that political party.
5. Concerning the protests of Mr. Yila (T/PET.5/497) against the existence of the letters C.U.F. on identity papers of Cameroonians and against petitions sent by chiefs and people "who want to curry favour with the authorities", the special representative stated that the letters C.U.F. appeared only on passports and not on identity papers and that the chiefs were representatives chosen by their people or by notables.

6. With regard to the complaint of the Nkonjok-Bekok Local Committee of the UPC (T/PET.5/441) that the priests maintain forced labour on their plantations, he stated that mission schools often have a small plantation, which never exceeds three hectares, attached to them. These plantations are worked by the pupils and volunteers from the local communities in order to raise food and money to supply the needs of the school for textbooks, etc. There is no question of forced labour.
7. With reference to the complaint contained in T/PET.5/424 that the priest at Bafang agreed to perform a marriage ceremony for a certain Mr. Armand only after taking away his UPC membership card from him, the special representative stated that Mr. Armand did not have to obtain a religious marriage since for all legal purposes a civil marriage, for which no fee is charged, would have sufficed.
8. With regard to the complaints concerning payment of priests in connexion with baptisms and deaths (T/PET.5/415) and an assault said to have been committed upon two women by the Father Superior of the Bafang mission (T/PET.5/510), the special representative stated (a) that no specific fees were charged for religious ceremonies, although there was a practice of giving gifts to missionaries, (b) an investigation into the complaint against the Father Superior had failed to locate any woman claiming to have been beaten by him; the Father Superior had denied the charge.
9. Finally, in connexion with T/PET.5/766, he stated that no missionaries were engaged in stock breeding or trade.
10. At its meeting, the Committee adopted by votes to with abstention draft resolutions II, A and B, annexed to the present report, which it recommends that the Council adopt.

T/C.2/L.217

English

Annex II

Page 4

II.A. Petitions relating to the activities of religious missions
(T/PET.5/415, 485, 487, 489, 490, 497, 504)

The Trusteeship Council,

Having examined the petitions listed in the attached annex concerning the Cameroons under French administration in consultation with France as the Administering Authority concerned (T/CBS. / , T/L.),

Draws the attention of the petitioner to the observations of the Administering Authority and to the statements of its special representative.

ANNEX III

Petitions from:

- Mr. Michel Penka (T/PET.5/415)
- Mr. Isaac Yila (T/PET.5/485)
- Mr. Simon Pierre Ibang Mang (T/PET.5/487)
- Head Chief Louis Abel Mahop (T/PET.5/489)
- Mr. Robert Mbedi Ebelley (T/PET.5/490)
- Mr. Jean Djomo (T/PET.5/497)
- "Evolution sociale Camerounaise" (T/PET.5/504)

II.B. Petitions relating to the activities of religious missions (T/PET.5/418, 424, 441, 464, 510, 518, 524, 525, 536, 537, 766)

The Trusteeship Council,

Having examined the petitions listed in the attached annex concerning the Cameroons under French administration in consultation with France as the Administering Authority concerned (T/OBS.5/ , T/L.),

Takes note of the observations of the Administering Authority and the statements of its special representative.

ANNEX IV

Petitions from:

- General Assembly of the Population of Babimbi (T/PET.5/418)
- Various Committees of the "Union des Populations du Cameroun" (T/PET.5/424)
- Local Committee of the "Union des Populations du Cameroun" of Nkonjok-Bekok (T/PET.5/441)
- Central Committee of the "Union des Populations du Cameroun" of Bioumoul (T/PET.5/464)
- Central Committee of the "Union des Populations du Cameroun" of Bafang (T/PET.5/510)
- Local Committee of the "Union des Populations du Cameroun" of Long-Sanho (T/PET.5/518)
- Local Felix Moumie Committee of the "Union des Populations du Cameroun" (T/PET.5/524)
- Central Committee of the "Union des Populations du Cameroun" of Mcm (T/PET.5/525)
- Local Committee of the "Union des Populations du Cameroun" of Bihiang (T/PET.5/536)
- Local Committee of the "Union des Populations du Cameroun" of Song Simut (T/PET.5/537)
- "Association des notables démocratiques camerounais" (T/PET.5/766)
