

Inventory No. 1/11

**Inventory of the Archives of the Collector of Tithes
and Transfer Dues,
1773 - 1844**

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This inventory is written in English.

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FONDS SPECIFICATIONS**Title:**

Archives of the Collector of Tithes and Transfer Dues

Period:

1773 - 1844

Fonds Code:

1/11

Extent:

5.70 lin m

Repository:

Cape Town Archives Repository

Record Creator (origination):

Collector of Tithes and Transfer Dues

Abstract:

An important source of income of the Cape during the eighteenth and nineteenth centuries was moneys received from the levying and collecting of one - tenth on all sales of farm produce, the sale of liquor, licences and transfer dues received on the sale of properties, by the Collector of Tithes and Transfer Dues.

CONTEXT***BIOGRAPHICAL HISTORY***

One of the most important sources of income of the Cape Colony during the eighteenth and up until the nineteenth century was moneys received from the levying and collecting of one - tenth on all sales of farm produce, the sale of liquor licences and transfer dues received on the sale of properties, by the "Collector of Tithes and Transfer Dues".

This officier had his office in Cape Town while in the districts his functions were performed by the landdrosts and heemraden who periodically submitted detailed reports to him. [1] In Cape Town the market master or broker as he was called, was required to pay a levy of 10 per cent to the Collector on all agricultural produce sold. [2]

The following persons held office as Collector of Tithes and Transfer Dues during the period covered by this archives: C Brand (- 1815), WJ Klerck (1815 - 1831), [3] J. Carey (1831 - 1834) [4] and R Rogerson (1834 - 1844). [5] In 1831, Carey was appointed Commissioner of Stamps and Collector of Tithes and Transfer Dues. [6]

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1. K Jeffreys, (ed.): Kaapse Plakkaatboek V, pp.211 - 212 (Kaapse Argiefstukke);CO 5817 Proclamations, Cape of Good Hope: Proclamations, 21.1.1818;CO 5963 Cape of Good Hope Blue Book and Statistical register, 1821, p.6.Imperial Blue Book: OPE 1/1. pp.186 - 198.
 2. TTD 37 List of Tithes Received, 1837 - 1841.
 3. TTD 15 Letters Received: Bell - Klerck, 20.9.1831.
 4. Ibid.: Bell - Carey, 20.9.1831.
 5. Ibid.: From 30 July 1834 all letters were addressed to Rogerson.
 6. Ibid.: Bell - Carey, 20.9.1831.

CONTENT AND STRUCTURE

ARRANGEMENT

A total of fifty - nine volumes, forming accrual to the original archives group, having to be integrated in the order created, necessitated that the inventory be revised in June 1990. As far as was possible the intersorting of the accrual was accomplished with the least disruption to existing series and volume numbering.

Adhering to the principles of arrangement and description the largest proportion of the accrual, which comprises the series Lists of Tax Received (volumes 41 - 47), Applications Received (volume 48) and Declarations Received (volumes 49 - 89), were intersorted and described under the main series Papers Received. This procedure entailed the altering of volume numbers in successive series. To facilitate consultation of the archives, references to old volumes numbers in the inventory as well as a separate conversion list have been provided.

The archives is in a good physical condition and comprises 5,70 lin.m.

DESCRIPTION OF THE SUBORDINATE COMPONENTS

PAPERS RECEIVED

- 1 - 18** Letters Received
1795 - 1842
Bound volumes.
Records after 1806 are not listed.
1 1795 Nov. - 1842 Dec.
Miscellaneous.
- 19 - 31A** Lists of Transfer Dues Received
1795 - 1844
Bound volumes.
Transfer dues paid on erven, loan lands and property.
Records after 1806 are not listed.
19 1795 Oct. - 1817 Jul.
- 32 - 37** Lists of Tithes Received
1795 - 1841
Bound volumes.
Includes lists of persons' names and levies paid.
Records after 1806 are not listed.
32 1795 Oct. - 1802 Dec
33 1796 Nov. - 1803 Dec
34 1801 Oct. - 1806 Jun.
35 1806 Jan. - 1833 Dec.
- 38 - 39** Specific Returns of Tithes and Transfer Dues Received
1796 - 1828
Bound volumes.
Records after 1806 are not listed.
38 1796 Jan. - 1817 Jun.
Also contains returns for March 1843 - December 1844.
- 40** Returns of Tithes and Transfer Dues Received from Different Districts
1815 - 1828
Contains returns from George, 1815 - 1827; Uitenhage, 1816 - 1827;
Swellendam, 1817 - 1827; Grahamstown, 1821; Albany, 1821 - 1826;
Stellenbosch, 1823 - 1828 and Graaff - Reinet, 1824 - 1827.
- 41 - 47** Lists of Tax Received
1829 - 1844
All records after 1806.
- 48** Applications Received
1830 Jan. - 1840 Feb.
Applications to hire butcher's shambles.
After 1806.
- 49 - 89** Declarations Received
1773 - 1844
Declarations by sellers of property.
Volumes 68, 70, 72, 74, 75, 77, 79, 80, 82, 84, 85 and 87 - 89 are bound.
Records after 1806 are not listed.
49 1773 May - 1808 Dec.

PAPERS DESPATCHED

90 Letters Despatched: Miscellaneous
1815 Feb. - 1825 Sept.

91 *LETTERS DESPACTHED: TO AUDITOR - GENERAL:*

PETITIONS

All records after 1806.

LICENSES**94**

Licences: Liquor Matters
1796 Nov. - 1838 Dec.

Includes licenses to sell liquor, lists of liquor brought to the Cape and statements of dues paid in liquor.

FINANCIAL PAPERS

- 95 - 96** Cash Account Books
1826 - 1834
 All records after 1806.
- 97 - 99** General Account Books
1828 - 1841
 All records after 1806.
- 100** Bank Books
1831 Jan. - 1844 Dec.
- 101** Salary Accounts
1815 Jan. - 1838 Sept.
- 102** Salary Receipts
1817 May - 1829 Jan.
- 103 - 104** Receipts
1806 - 1844
 Include receipts for money paid to the Receiver General and money received
 from Civil Commissioners
 Records after 1806 are not listed.

VARIOUS PAPERS

Records after 1806 are not listed.

- 105** Reports of "Patroely Wacht"
1799 Nov. - 1804 Nov.
Contains receipts on money paid for products brought to Cape Town
- 106 - 109** Lists of Arrear Tax
1819 - 1844
- 110** Diverse papers
1796 - 1843
Contains a return of tax dues, 1838; a list of commando tax paid by the various districts, 1812; tax roll, 1827; list of Colonial revenue and expenditure, 1806 - 1815; lists of vendors' names; instructions to Civil Commissioners of districts respecting the receipt and disbursement of public money, 1828; etc.