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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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 officer 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]

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.  

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  

38 - 39  Specific Returns of Tithes and Transfer Dues Received  
1796 - 1828  
Bound volumes.  
Records after 1806 are not listed.  
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  
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.
LICENCES

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

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.