

E. AFRICA

29191

RE  
Re 14 MAY 19

29191

209

War

1919

14 May

last previous Paper.

1960

REFUND OF CUSTOMS DUTY CHARGED ON GOODS PURCHASED LOCALLY FOR MILITARY FORCES IN EAST AFRICA.

Submits observations: prepared to agree to principle of payment of duty on military stores which have entered duty free and sold as unserviceable or surplus, but asks that customs duty shd not be paid on these stores; but considers that British Govt is exempt from paying duty in case of C.M.L.

Dear  
It will be glad if you would furnish any notes which you may have on this topic, especially on para 3, where W.D. proposes to rely on the report of the D.M.A., but you may also have views on the other parts of para 3, or on the letter itself.

At. Dept.

for this paper, awaiting accumulation of material. Has he comfortable feeling that it has been reported, rather that the question must be given due consideration when he looks at the C.C.B. Committee, it being understood that in his meantime he will keep a record of the action of the R.D.C. and keep a record of the action of the R.D.C. and which will, presumably, come under review. At this date I can think of no better way of dealing with the

11 Subsequent Paper.

For  
14/5/19

question.

In regard to G.E.D. it seems to me that his work  
care is unavoidable.

G.W. 19

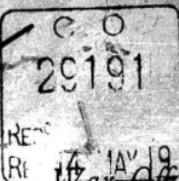
This was left in the hope that the general  
military experience ~~and~~ would  
affect it.

↑ written (I think) in Dec 1919  
See  
now see on 13639/20 2nd

Any further communication on this subject should be addressed to—

The Secretary,  
War Office,  
London, S.W.,  
and the following number quoted.

0165/8939 (F.1.)



London, S.W.

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Sir,

With reference to your letter No. 57862 of 4th December 1918, 62335/18 of 4th January 1919 and 1211/18-19 of 10th January, regarding the question of a refund of customs duty charged on goods purchased locally for the use of the military forces in East Africa, I am commanded by the Army Council to reply as follows:

Para 1. Nyasaland and German East Africa. It would appear from Nyasaland Dispatch No. 151 of 21st October last (copy enclosed with our letter of 4th January) and German East Africa despatch No. 111 of 1st September last (copy enclosed with your letter of 4th December) that no difficulty should be experienced in giving credit to the Nyasaland and East African Common Charges Accounts when the time comes.

British East Africa and Uganda. In view of paragraph 92 of the Report by the Director of Military Audit on military expenditure in East Africa for the year 1916/17, it appears to be clear that the debit to the East African Common Charges Account will have to be based on a computation of the Protectorate Customs Revenue of recent years, as proposed in paragraph 93 of the Report, and I am to enquire whether your Department agrees to this proposal.

With regard to paragraph 1 of your letter of 4th January, the Council do not think that your Department's interpretation of the General Officer Commanding's suggestion that the "Protectorate customs should waive all claims on us and we on them" is correct. They understand the General Officer Commanding to suggest that the Protectors should waive the demand for a rebate of customs duty on goods purchased locally and that the Protectors should waive their claim for payment of customs duty on military stores which originally entered the Protectorates free of duty and which are held as serviceable or surplus. (This excludes the case of German East Africa, dealt with in the paragraph below). In view, however, of the fact that the payment of duty on these stores would inflict the Protectorate Customs Revenue still further and consequently increase pro tanto the payment to be made to the Common Charges Account if the proposal made in the third paragraph of this letter is adopted, I am to enquire whether your Department

J. As the principle of a rebate to the Common Charges Account is accepted (vide my letter 448858/1917 of 11th October 1917 to Treasury Council), it is agreed to the principle of payment of duty on military stores which entered the Protectorates free of duty and which are held as serviceable or surplus. (This excludes the case of German East Africa, dealt with in the paragraph below). In view, however, of the fact that the payment of duty on these stores would inflict the Protectorate Customs Revenue still further and consequently increase pro tanto the payment to be made to the Common Charges Account if the proposal made in the third paragraph of this letter is adopted, I am to enquire whether your Department

Secretary of State,  
Colonial Office,  
S.W.1.

...ees that customs duty should not be paid on these stores.

*Adm 6* With regard to your letters 8287 of 15th February and  
20695 5th April, dealing with the question whether the British  
Government should pay customs duty to the civil administration  
of German East Africa on goods which it has imported into German  
Africa for military purposes duty free and which are sold local  
as unserviceable or surplus, I am to observe that occupied territory  
is enemy territory and is administered by the occupant on behalf  
of the enemy Government according to the law of occupation. As the  
occupied territory technically belongs to a hostile State (Germany)  
it follows that the occupant (the British Government) is exempt  
from paying customs duty. The Council would be glad if instructions  
could be given accordingly.

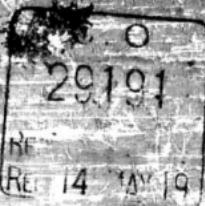
I am,

Sir,

Your obedient Servant,

P D White

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FROM :- General, Dar-es-Salam.

TO :- War Office, London.

AS 6/8/17. Your telegram 26th July 35290 have to report

that East Africa Protectorate refuse rebate of customs duties

on arms and supplies purchased locally. They are demanding

on military stores said as unserviceable which originally  
were Protectorate free of duty for use of Expeditionary Forces.