

E. AFRICA

29191

RE
14 MAY 19

209

29191

War

1919

14 May

at previous Paper.

W 960

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

Submits observations: prepared to agree to
principles 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.I.A.

Doc

I should be glad if you would furnish any
opinion which you may have to make on
this letter, especially on para 3, where W.O.
refers to reply on the report of the D.M.A.,
but you may also have views on the
other points raised in the letter
a.c.c.


At. Ad. Ad. Ad.

(The paper against accumulation
of surplus stores). I have the comfortable feeling that
it has been suggested, rather than the question must be
submitted for consideration when the total of the C.C. Co. comes
to be decided, it being understood that in the meantime
the Ad. Ad. would keep a record of the transactions of the
kind which will then, presumably, come under review. At
his date I can think of no better way of dealing with the

at subsequent Paper.

Quackia.

As regards F.E.A. it seems to me that his h.o.
case is unanswerable.


9. 10. 19

This was kept in the hope that the general
suiting of handwriting ~~with hand~~ would
differ from it

7 written (I think) in Dec 1919
SW
- was rec on 13639/20 S.A.P.

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.)

C.O.
29191

REC'D
RE War Office,
14th 19

210
London, S.W.

Sir,

Adms
1 With reference to your letters Nos 57862 of 4th December 1918, 52335/18 of 4th January 1919 and 1211/18-1919 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 advise you as follows:

2 Nyasaland and German East Africa. It would appear from Nyasaland despatch No. 151 of 21st October last (copy enclosed with your letter of 4th January) and German East Africa despatch No. 111 of 10th 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.

3 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 credit to the East African Common Charges Account will have to be based on a comparison 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.

4 With regard to paragraph 5 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 War Office should waive the demand for a rebate of customs duty on goods purchased locally and that the Protectorates should waive their demand for payment of customs duty on military stores which originally entered the Protectorates free of duty and which are sold as unserviceable or surplus (see telegram of 6th August 1917 from the War Office, copy enclosed).

5 As the principle of a rebate to the Common Charges Account is accepted (vide your letter 48858/1917 of 11th October 1917 to Treasury) the Council are prepared to agree to the principle of payment of duty on military stores which have entered the Protectorates free of duty and which are sold as unserviceable 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 increase 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.

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

Admin 6

Admin 18A

With regard to your letter ~~2295~~ of 15th February and 20695 of 5th April, dealing with the question whether the British Government should pay customs duty to the civil administration in German East Africa on goods which it has imported into German East Africa for military purposes duty free and which are sold locally 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,

M. N. White

29191
RE 14 '17

FROM :- General, Dar-es-Salaam.

TO :- War Office, London.

5/8/17. Your telegram 26th July 35290 have to report
that East Africa Protectorate refuse rebate of customs duties
on goods and supplies purchased locally. They are demanding
on military stores sold as unserviceable which originally
were Protectorate free of duty for use of Expeditionary Force.