

EAST AFR. PROT  
57396

C O  
57396  
RECEIVED  
17 OCT 1919

See Mr. Bottomley's Co.  
Misses

1919  
Feb

MAJ. GENERAL SIRE. NORTHEY'S

Last previous Paper.  
See 28639

Requests information as to pay in order to complete return of income for super tax for year ended 5th April last. Enquires as to liability for tax.

Mr. Bottomley  
Mr. Calder

Reply that the emoluments of the Gov. of the E.A.P. are £3000 a year + £1000 duty, all drawn while actually in the Prot. that the salary is paid from Prot funds and is not taxable while the Gov. is ~~actually~~ ordinarily resident ~~and~~ outside the U.K.

C. J. 8.10.19

Gen. Northey arrived in this country on 18<sup>th</sup> Aug 1918 & left on December 18<sup>th</sup>. He came on full pay from E.A.P. on 18<sup>th</sup> Aug. As an army officer he would be liable to Income Tax for the period prior to 18<sup>th</sup> Aug, but I do not think he is liable for the period subsequent to that date as he was not in the country. It is, however, a doubtful point whether his liability to income tax for

Subsequent Paper

the period 1<sup>st</sup> April - 17<sup>th</sup> Aug 1918 may not under  
them liable also for the period up to 18<sup>th</sup> December,

I think we may leave his agents to carry  
the point with the relevant Revenue authorities.

Reply that he arrived in this country  
on 18<sup>th</sup> August 1918 and that from that date his  
agent - Government of E.A.P. & High Commissioner

Zanzibar had effect, although he did not  
embark for East Africa until 18<sup>th</sup> December,

that as from 18<sup>th</sup> Aug he was paid £3000 as  
by Govt. of E.A.P. and £500 by High Commissioner

Zanzibar from the date of arrival in  
E.A.P. on 31<sup>st</sup> Jan 1919 he was paid an additional  
£1000 monthly allowance, twenty a month, for

payable only while he is actually in E.A.P., that  
as his remuneration is paid wholly from E.A.P.

Zanzibar funds here, not liable to S.G. in  
respect of it when he is not in this country,

but that the question of whether he is liable  
for the period 18<sup>th</sup> Aug - 17<sup>th</sup> December inclusive

is not one which the High Commissioner can advise.

10.10.19

10.10.19

*Handwritten:* 10/10/19  
1919

28 Lincoln's Inn Fields  
London W.C.2

2nd October 1919

57395

7 11 19

Sir,

Major General Sir E. Northey, K.C.M.G., C.B.

To enable us to complete General Northey's Return of his income for Super Tax we shall be obliged if you will kindly let us have a note of his taxable pay for the year ended 31st April last.

We understand from Messrs Cox & Co. that as from the 18th August 1918 such pay has been issued through your office.

We understood from General Northey before he left England that his pay, being in respect of his office as the Governor of British East Africa, was not liable to tax, and if this is so neither would it be liable to Super Tax. Will you kindly inform us on this subject.

We are, Sir,

Your obedient servants,

*Handwritten:* Eric & L

The Secretary,  
India Office,  
Whitehall, S.W.1.

5/13/19

DRAFT

Miss [Name]

October 1919

MINUTE.

Handwritten notes and initials on the left side of the page.

- 1. Grindle.
- 2. Lombard.
- 3. Bead.
- 4. Prades.
- 5. [unclear]
- 6. Milner.

I have received the copy of your letter to the SO of the 2nd of Oct & to inform you that Miss General has by her letter Henry C. arrived in this country on the 18th Aug 1919 & that his wife as well as her C. M. East. He has for some time had office from that date & returned to his post & is at the moment in the office with the duties of his office until the 19th Dec.

C. J.

(2) From the 19th July Lieut Shorter was  
paid salary at the rate of £100 per  
month for Class C. The rate of £100 per  
month for Zanzibar is for the  
entire of the year in Zanzibar  
and elsewhere. The residence in  
addition to £100 per month as duty allow-  
ment being payable only while  
the post is actually in the post.

(3) As Lieut Shorter's remuneration  
is paid wholly from the Zanzibar & Zanzibar  
funds he is not liable to income  
tax in respect of it when he is not  
in the country. The question whether  
he is liable for tax in respect of the  
amount of his residence here, 19th August to  
17 Dec 1914, is not one on which the  
Lieut Shorter can advise you.

(Signed) H. J. READ.