

KENYA

5/11/49

50149

Recd
Recd 12 OCT 20

BRITISH INCOME
SOCY.

1920

INCOME TAX

October

at previous Paper.

Asks if official view is that a company liable to pay U.K. income tax would be entitled to relief under section 27 of Finance Act 1920 in respect of tax paid in Prot.

5/11/49

The Right Hon. Sec. of State,

I have the honor to acknowledge the receipt of your letter of the 27th inst. in relation to the above matter.

*Yours faithfully,
B. 10/49*

While we cannot advise authoritatively on the matter being one for the Board's attention, we can say that we are unable to advise at this time whether relief is available under section 27 of the Finance Act 1920 in respect of tax paid in Kenya under section 27 of the Finance Act 1920.

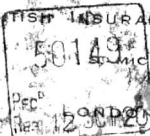
The question is whether relief is available under section 27 of the Finance Act 1920 in respect of tax paid in Kenya under section 27 of the Finance Act 1920.

Kenya Bill cannot be amended so as to provide for the above relief.

Subsequent Paper.

52B.20

BRITISH INSURANCE ASSOCIATION



11th Octr.

1920

Sir,

British East Africa Protectorate
New Income Tax Law
Your reference No. 36986/20

I would refer you to the correspondence on this matter which was exchanged between us in August last.

I shall be obliged if you will let me know whether the official view is that a company liable to pay United Kingdom income tax would be entitled to relief under Section 27 of the Finance Act 1920 in respect of income tax which it may have paid in the British East Africa Protectorate. I take it that the British East Africa Protectorate falls within sub-section 8(a) of that section but I have to advise my Committee at a meeting which is to be held early next week and I shall be much obliged if I may have an official confirmation of my view.

I am, Sir,

Your obedient servant,

SECRETARY

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

50149/20 Kenya.

15 October 1920

Sir,

DRAFT.

Secretary
Finance Association

I am in touch the recd. of your
letter of the 11th of October, relative to
the introduction of income tax in the
Kenya Colony, late East Africa

MINUTE.

- Mr. Hendley 14.10.20
- Mr. [unclear] 14/10
- Mr. [unclear] 14/10
- Mr. [unclear]
- Mr. Grindle.
- Sir H. Lambart.
- Sir H. Rook.
- Sir G. Fidler.
- Col. Amery.
- Lord Milner.

Protestants, and to inform you
that, although the question of relief
under Section 27 of the Finance Act,
1920, is one in which the ultimate

decision rests with the Board of
Inland Revenue. In an opinion that
such relief will, in fact, be granted
in respect of income taxed in Kenya,

under the terms of Section 27 of the Act of
the Act, as ^{the} Kenya Colony is clearly included
in the list of territories to which the Act applies.