

C O  
2483  
REC'D  
25 JAN 12

EAST AFR. PROT.  
2483

on Agent  
Date.  
1912  
Jan  
previous Paper.  
542

*Two Plantations Lt.  
Refund of Stamp Duty.*

*Submit obs on Co's claim, & encloses cover.  
Does not support Co's contention that they have  
paid double duty.*

~~Mr. T. ...~~ Sir G. Fiddes  
~~Mr. G. Fiddes.~~

*The last par. of  $\frac{M-1}{542}$  looks like a  
deliberate misstatement.*

*In reply to 542, give the Company  
the substance of paras. 2 & 3 of this letter,  
or say that the S. of B. has nothing to add  
to the explanations which have already  
been given to them <sup>by the C.A.</sup> or say that it was at  
the express request of one of the parties to the  
transaction that the S. of B. consented to  
the transfer being arranged in this country*

subsequent Paper

instead of in the Protectorate: (see our letter  
of 22 April 1910 on  $\frac{G^2}{11244/10}$ ,  $\frac{G}{19848/10}$ ,  $\frac{G^2}{23108/10}$ , &  
the letters on that paper).

2/13.

Jan. 27

? Proceed as proposed  
cf. 9/2

Alone P.A. 13

Est. 1/10

instead of in the Protectorate: (see our letter  
of 22 April 1910 on  $\frac{C_{10}}{11244/10}$ ,  $\frac{C_1}{19828/10}$ ,  $\frac{C_{10}}{23108/10}$ , &  
the letters on that paper).

dfab.

Jan. 27

Proceed as proposed  
cf. 9/2

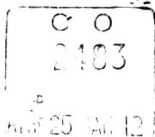
Alone P.A. 13

~~See p. 10~~

Sec.  
E.A.P. 35.

ALL COMMUNICATIONS  
TO BE ADDRESSED TO THE  
CROWN AGENTS FOR THE COLONIES,  
THE ABOVE REFERENCE AND THE  
DATE OF THIS LETTER BEING QUOTED.

TELEGRAMS, "CROWN, LONDON."  
TELEPHONE 1632 VICTORIA.



WHITEHALL GARDENS,  
LONDON, S. W.

24th January 1912.

Enclosures.

Sir,

I have the honour to acknowledge the receipt of your letter of the 11th of January, No. 542/1912, transmitting for our observations a copy of a letter from Voi Plantations Limited, with regard to the Stamp Duty paid in connection with the transfer to them of certain fibre areas in the East Africa Protectorate.

2. The Company are mistaken in saying that the sum of £93.15.0. paid in this country was demanded by our Solicitors in error. It was explained to them by Messrs Sutton Ommanney and Rendall in June last that this duty had been properly adjudicated by the Inland Revenue Department and was paid in accordance with the requirements of English law as laid down by a decision of the House of Lords relating to documents executed in England but dealing with property situated abroad. The Deed of Assignment, although it is a transfer of land in the Protectorate, relates to a somewhat complicated series of transactions in this country in which three English Companies were concerned, and

the

The Under Secretary of State,

&c., &c., &c.,

Colonial Office.

the document could not have been put in evidence or made available for any purpose in this country without being stamped.

3. It has also been explained to the Company that they were not required to pay the same duty twice; but that the duty imposed by the law of the United Kingdom was payable in respect of that part of the transaction which takes place in England, while the duty imposed by the law of the East Africa Protectorate was payable in respect of that part which takes place in the Protectorate. Further explanations with regard to the state of the case were given verbally to the Chairman of the Company at an interview at this office on the 20th of July last.

4. I enclose a copy of the last letter which we have received from the Company on the subject together with a copy of our reply.

I have the honour to be,

Sir,

Your obedient servant,

*R. J. M. M. M.*

8/12/11  
4 encls.

15/12/11.

Messrs Voi Plantations Limited to Crown Agents.

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13, Finsbury Circus,

London. E.C.

9th December 1911.

6  
133  
25 JAN 12

Gentlemen,

With reference to your letter of the 27th ultimo, I beg to inform you that I have remitted to the conveyancer at Nairobi, the consent fees payable on the assignment of the properties to my Company. The payment in respect of the annual rent to 31st August 1912, is already in your hands.

I now beg to enclose excerpt from a letter received by me from the Registrar of documents at Nairobi. The amount demanded by your Solicitors in London was distinctly stated to be for payment of this stamp duty, and the amount was paid by my Company under the belief that the transfer could be registered here, or that those who received the payment could arrange for the registration to be duly effected at the proper place, otherwise why was this payment demanded. After my Company had paid the Stamp duty here, it transpired that the transfer could only be properly effected at Nairobi in the East African Protectorate, and the Registrar there required, before registering such transfer, identically the same sum for duty as the Company had already paid in London.

Under no process of reasoning whatever can double stamp duty be payable on the same transfer.

We

(2)

We wish to work amicably in every way with the Crown Office, but my Company simply cannot afford to pay two stamp duties for one transaction.

There is evidently a legal obligation to pay the stamp duty to the Registrar in the East African Protectorate, and I am remitting the amount by an early mail.

Owing to the extraordinary amount of work entailed in this matter, our legal costs in connection with this transaction are worth publishing as a warning to others who contemplate doing land business in a Crown Colony. My Company in no way wishes to incur additional costs, but it is impossible for them to let the matter of payment of this double duty rest where it now is, and I am instructed to ask you to favourably consider our request for the refund at an early date of the amount wrongly paid on this side.

Your early attention to this matter, and the refund of the amount will greatly oblige.

I am, Sirs, etc.,

VOI PLANTATIONS LIMITED.

Signed.- H.Garton Ash.  
Secretary.

C/O  
2.33  
REGD 25 JAN 12

75

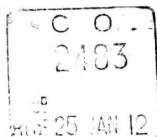
Excerpt from letter received from Registrar of Documents  
dated 4th September 1911.

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"While I am unable to give any opinion on the  
action of the Home Inland Revenue authorities in insist-  
ing on the documents being stamped in England, I know  
of no necessity for such Stamp Duty to be paid there.  
Whatever the action of those authorities it cannot effect  
the situation here."

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Crown Agents to Voi Plantations Limited.

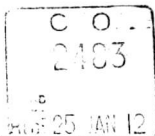
15th December 1911.

Gentlemen,

I have to acknowledge the receipt of your letter of the 9th December on the subject of the stamp duties in the United Kingdom and in the East Africa Protectorate on the deed of assignment dated the 25th March 1911.

2. Our Solicitors reported to us at the time that they had received a communication from your Solicitors on the subject of the stamp duty paid in this country, to which they had replied that it had been properly adjudicated by the Inland Revenue Department and paid in accordance with the requirements of the English law as laid down by a decision of the House of Lords relating to documents executed in England but dealing with property situated abroad. We think, therefore, that you must be mistaken in saying that the amount demanded by them in London was distinctly stated to be for payment of the duty payable at Nairobi.

3. You do not refer in your letter under acknowledgment to the letter which we addressed to your Chairman on the 17th July last or to my interview with him on the 20th July in which the state of the case was explained. I am sorry that you should still feel that your Company has ground for dis-satisfaction, but I am afraid I cannot add anything to the



Crown Agents to Voi Plantations Limited.

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2. Our Solicitors reported to us at the time that they had received a communication from your Solicitors on the subject of the stamp duty paid in this country, to which they had replied that it had been properly adjudicated by the Inland Revenue Department and paid in accordance with the requirements of the English law as laid down by a decision of the House of Lords relating to documents executed in England but dealing with property situated abroad. We think, therefore, that you must be mistaken in saying that the amount demanded by them in London was distinctly stated to be for payment of the duty payable at Nairobi.

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the

(2)

explanations already given, and in any case the Crown Agents for the Colonies have no power to grant any relief.

I have the honour etc.,

Signed.- R. L. Antrobus.

*Law*

Cl.  
2483

Lat

C.D.  
15 FEB 1912

78

16 Feb 1912

~~Signature~~

Sir,

I am etc to ack. the

receipt of your letter of the  
5th of Feb. Jan., and in reply

to inform you that he has  
been in communication with

the Co. for the Colonies  
with regard to the Claim only

by your Voi Plan (L. 1015, L. 1016)  
paid in this country by  
~~the Plantations Committee~~

in connection with the transfer  
of ~~the~~ <sup>your</sup> certain place and

in the East.

2 It appears that you are  
mistaken in supposing that

the sum of £98.15.0 paid  
in this country was demanded

by the Collectors  
of the Plantations of the Co.

DRAFT.

Secretary,  
Plantations, London.

MINUTE.

Mr. ~~Adams~~ 2

Mr. Bates 14 f.B.

Mr. Fiddes.

Sir H. Just.

Sir J. Anderson.

Lord Emmott.

Mr. Harcourt.

in error. In the country,  
 the Ct. state that it  
 was explained to you <sup>Company</sup> / 5  
 Messrs Sutton, the manager,  
 and Rendell in June last  
 that this duty had been  
 properly adjudicated by the  
 Island Revenue Dept. and  
 was paid in accordance  
 with the requirements of  
 English law as laid down  
 by a decision of the House  
 of Lords relating to documents  
 executed in England but  
 dealing with property situated  
 abroad. The Dept. of  
 Assignment, although it  
 is a transfer of land in  
 the Probudish, states to  
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series of transactions in  
 this country in which <sup>three</sup> ~~two~~  
 English Companies were  
 concerned, and the  
 document could not have  
 been put in evidence or  
 made available for any  
 purpose in this country  
 without being stamped.  
 3. The Ct. state that  
 it has also been explained  
 to you <sup>Company</sup> / ~~that~~ <sup>they</sup> were  
 not required to pay the  
 same duty twice, but  
 that the duty imposed by  
 the law of the U.K. was  
 payable in respect of that  
 part of the transactions  
 which takes place in England,  
 while the duty imposed by the