

EAST AFR. PROT

C.O.

13963

R63
RFG 26 APR 13

13963

World Marine
Insurance Co.

1913

25 Apr.

on previous Paper

14911/19

Stamp duty on marine insurance
Policies

Request.

Dr. B. Bottomley

This appears to be a revival of the old complaint that foreigners in E.A. are able to ignore stamp duties in these cases. (see 14911 and previous paper) The question was still undecided in 1906/07, and depended on the possible abandonment by Germany of her territorial rights in Tanganyka dominion. (see F.O. 17695/06) F.O. was negotiating with Germany.

From the cor. between Great Britain and Germany of Feb. 25th & March 15th 1907 (p. 12404 of Heft 16/1907 and 10. XXV) it appears that Germany has now surrendered such rights.

So. i.) ^{stamp duty} tax is charged on Marine Insurance Business. It will be charged on all firms, British or Foreign. From the end. to Gov. disp. of 28th March 1906 (133396) it appears that the Act is force in the Indian

Stamp

1068

Stamp Act No. 2 of 1899. (This act is to
be found in the volume attached, page 13 and 67.)

In view the H.M. Revenue & Customs
have Stamp Act No. 2 of 1899 appear to
be in force in S.A.P., and set out the
scale of duty on p. 67. (I have ascertained
that no new acts stamp duties have been
passed subsequently in S.A.P.)

and to round off the correspondence

? copy of this letter or reply, to S.O.
in it refers to the previous correspondence
on the subject of the exemption of German
Funds from stamp duty, and says
that in view of the exchange of notes
between Great Britain and Germany
on Feb 25th and March 15th - 1907 (p. 1260-1
of Heckscher's Treaties) the S.O. persuades
that stamp duties in these cases are now
chargeable on all sums in S.A.P., British
or Foreign, now that Prussia has abandoned
extra territorial rights in Lanziger dominions.

H.F.D. 4/1/13

Mr. Ferguson
If you agree. W.R.B. 2.5.13 ~~about~~

Mr. Rawlins

I agree as to the letter to F.O. but
is there any reason for troubling
our self against advising on German
law? Shouldn't we

? reply that the Com understand
the law in the Army on any such
day Johnson 11-2-5

Meanwhile write to F.O. a proposal
so as to be ready for the Co. if they
mean to retain the old system again
C.G. 5/5/13

WORLD MARINE INSURANCE CO
LIMITED.

Telegraphic Address:

FOREIGN—"ORBICLE, LONDON."
LAND—"ORBICLE, STOCK, LONDON."

133
23 Finch Lane
London C.O.
25th April 1903
13063

Rec'd

26 APR 13

Secretary of State for the Colonies,
Downing Street, S.W.

Dear Sir,

STAMP DUTY on Marine Insurance Policies issued in
East African Protectorate

We shall be obliged if you will be good enough to inform us +

- (1). If all Marine Insurance Policies issued in the East African Protectorate are required by Law to have Revenue Stamps affixed?
- (2). If so, what is the Scale of Duty chargeable?

Awaiting the favour of your reply,

We are, Dear Sirs,

Yours faithfully,

E.G. Shand
Underwriter.

M. 9 / 13963 / East Afr. Post

153

7 May 1913

Mr H. S. J.

L. O.

Darwin 5/5/13

Bathurst 5/5/13 fr.

Sir

With reference to the letter from this Dept. No 34474 of the 25th of Sept. 1906, I am etc to transmit to you for the concr. of Secretary Sir E. Pres. the accompanying copy of letter received from the Undersecretary of the World Marine Insurance Co Ltd respecting the stamp duties imposed on Marine Insurance Policies in the E. Afr.

2. In view of the

exchange of views between Great Britain and Canada dated

W. M. Innes, M.A.,
13963
20 April

2 dff.

Dated the 26th of Feb^r 1907

and the 10th of March 1907

respecting Jurisdiction in
Zanzibar, from which it
appears that Seiman has
now abandoned extra territorial
rights in the dominions of the
Sultan of Zanzibar, Mr.

It is however that Seiman
fins in the S.A.P. are no
longer except from stamp
duties of this kind.

I am -

9m. 9/13963/Part A/c. Post.

134

C.D.
R. 6 MAY
0 0

7 May 1910

Sir,

I am etc to ackn. the

DRAFT.

Underwriter.

(13963) receipt of your letter of the
old Marine Insurance Co Ltd 25th of April, respecting

the Stamp Duty on Marine
Insurance Policies in
the S.A.P.

MINUTE.

Mr. Downie 5/5/13

Mr. Bottomley 5/5/13 for

Sir G. Fiddes.

Sir H. Just.

Sir J. Anderson.

Lord Brinnell.

Mr. Harcourt.

for concurrence

2. In reply I am
to inform you that it
is not customary for the
Dept to supply info
on points of Colonial
Law: you are, however,
at liberty to visit
the C.O. and to inspect
the laws in the library
on any weekday between

11am and 5pm READ

for the use

2 M.P.

I am