

EAST AFR. PROT

C.O
13963REC^d
REF: 26 APR 13

13963

World Marine
Insurance Co.

1913

25 Apr.

on previous Paper

14911/4

Stamp duty on marine insurance policies

Enquiry

Mr Bottomley

This appears to be a revival of the old complaint that foreigners in G.A. are able to ignore stamp duties in their own. (see 14911/4 and previous papers) The question was still undecided in 14911/7, and depended on the possible abandonment by Germany of extra-territorial rights in Tangier's dominions. (see F.O. 17695/56) F.O. was negotiating with Germany.

From the conv. between Great Britain and Germany of Feb. 25th & March 15th 1907 (p. 12407 of He to let's Treaties vol. 107. ~~107~~) it appears that Germany has now surrendered such rights

So if ^{stamp duty} ~~tax~~ is charged on Marine Insurance Policies it will be charged on all firms, British or Foreign.

From the encl. to Gov. despatch of 28th March 1906 (15539/6) it appears that the Act in force is the Indian Stamp

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

to join the N.M. Insurance Co. that the Indian Stamp Act No 2 of 1899 appears to be in force in E.A.P. and set out the scale of duties on p. 67. (I have ascertained that no law acts stamp duties have been passed subsequently in E.A.P.)

and to round off the correspondence
? copy of this letter and our reply, to F.O with reference to the previous correspondence on the subject of the exemption of German Funds from stamp duty, and see that in view of the exchange of notes between Great Britain and Germany on Feb 25th and March 15th 1907 (p 1240-1 of Heatslet's Treaties) the Treaty provides that stamp duties in these cases are now chargeable on all items in E.A.P, British or Foreign, now that Germany has abandoned extraterritorial rights in League of Nations dominions

~~Mr. Thompson~~ H. F. D. 2/1/13
If you agree. (MS 2.5.13)

Mr. Rand

I agree as to the letter to F.O. but is there any reason for breaking our rule against advising in stamp law? shouldn't we

? reply that they can inspect the laws in the Library on any day Johnson 11 x 5

meanwhile write to F.O. as proposed so as to be ready for the case if they mean to raise the old question again
C.D. 5757/13

As proposed by Mr. Thompson

THE
WORLD MARINE INSURANCE CO
LIMITED.

Telegraphic Address:
FOREIGN - "ORBICL. LONDON"
HOLLAND - "ORBICL. STOCK. LONDON"

132
C. O
13063
25th April 1913
REC
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. Shaw

Underwriter.

7 May 1913

Ans. 17068

Sir,

With reference to the letter from the Dept. No. 34474 of the 25th of Sept. 1906, I am etc to transmit to you for the com. 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 Germany dated

The U.S. Post
L.O

Downie 5/5/13

Bostonby 5/5/13 fr.

M. M. Insurance Co. 20th April
13963

2 dft.

