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ZANZIBAR  
30269

C.O.  
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SEP 09

Office of Individual

Foreign

1909

10 Sept

et Previous Paper.

23666

23666  
1/6/09

Ans. by Mr. [unclear]

Rating of Subjects of Treaty Powers

Reports as to principle acted upon of this so  
sound that will on expiry of German Treaty in 1911, be  
no longer any bar to levy of T. Bar taxation upon subjects  
of Treaty Powers provided it is imposed by a Decree wh. will  
be entered by the G. Court. No. 111 agent has been inst. to  
report as to any fresh Treaty desired in Germany. C.O. will be consulted

Mr. Zidler

Now send 5/11: on 23666  
as amended?

H. J. K.

11/11

subsequent Paper

1/6/09

C.O.

50269

11 SEP 09

FOREIGN OFFICE

September 10 1909.

362

In any further communication on this subject, please quote

No. 30579/09.

and address—

The Under-Secretary of State,  
Foreign Office,  
London.

Sir:-

*to*

In reply to your letter 23666/09 of the 13th ultimo, relative to the rating of the Subjects of Powers having Treaties with Zanzibar, I am directed by Secretary Sir E. Grey to state, for the information of the Secretary of State for the Colonies, that this Department has in this matter proceeded throughout upon the assumption that, in the absence of any specific provision in a Treaty conferring extra territorial rights against the payment of taxes, the immunity, which the subject of a Treaty Power does in fact enjoy from the levy of local taxes, is due to the inability of the local sovereign to enforce his will upon a recalcitrant individual who refuses to pay the taxes imposed. This condition, however, has ceased to operate in Zanzibar because the jurisdiction over the subjects of all the Treaty Powers has been transferred to the British Court, and so long as the British Authorities are willing to enforce the

Sultan's

The Under Secretary of State,  
Colonial Office.

*oman Embassy  
August 7*

(30579/09)

Sultan's imposition of taxation the subjects of the Treaty Powers can be made to pay the taxes that the Sultan levies on them.

On the expiration, therefore, of the German Treaty in 1911, which contains in Article IX.2-Second (b) a specific provision against German subjects being liable to any Zanzibar taxation other than that enumerated in Articles VII and VIII, there will, if the above stated principle is sound, be no longer any bar to the levy of Zanzibar Taxation upon the subjects of Treaty Powers, provided that such taxation is imposed by a Decree which will be enforced by the British Court.

I am also directed by Sir E. Grey to enclose herewith translation of a note which has been addressed to him by the German Charge d'Affaires, from which it will be observed that the German Government admit that their Treaty with Zanzibar expires in 1911. I am to add that Sir E. Grey is advised that after that date there will be no Power enjoying such Treaty Rights in the Protectorate as will prevent rates from being levied on their subjects either in Zanzibar or Mombasa.

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(30579/09)

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His

(30579/09)

His Majesty's Agent in Zanzibar has been instructed to furnish a report on the terms of any fresh Treaty which the Zanzibar Government may wish to conclude with Germany, and I am to state that as soon as Mr. Clarke's observations are received they will be submitted to the consideration of the Earl of Crewe.

I am,

Sir,

Your most obedient,

humble Servant,

*F. G. Campbell*

SEP 09 August 7, 1909.

Sir,

The British Ambassador at Berlin addressed to the German Government under date of February 1, 1906, a note relative to the question of the treaty relations between the German Empire and Zanzibar. The German Government replied to this note on August 7 of the same year.

The British Government have not yet replied to the proposals contained in the latter note.

As the expiration of the existing treaty would result in the year 1911 in an absence of any treaty ( einen vertraglosen Zustand schaffen ), the German Government would be grateful for information of the matter.

I have etc.,

(sd.) Kuhlmann

Sir E. Grey, Bart.,

&amp;c. &amp;c. &amp;c.