

EAST AFR. PROT
37101

582
7 0
37101
REC'D
REG'D 7 AUG 16

of Trade
(CJ B)

1916

5 August

last previous Paper.
By
24255

SIGNED INVOICES FOR CUSTOMS

Submits observations. Unable to see how presentation of signed supplier's invoices is per se protection to the revenue.

Mr. Reed
Mr. [unclear]

30 p. 592. 18 Aug 16

I have not
seen them
think they
realize that
(CJ B)

The B. of T. S. commercial information does not, apparently, extend to a knowledge of the fact that the bulk of Howstead Bros' shipments are to their African home - Howstead & Clarke - & the bulk of Gray Dawes & Co's to their African home (or very close representation) Smith Mackenzie. The doubt a fictitious consignee's invoice in these cases would - if detected - be visited with penalties, but it is better to prevent than punish.

? Rabby that in view of the close relations which in many cases exist

next subsequent Paper.

By
943

to
exist between ^{the} ~~subscribers~~ ^{local} ~~merchants~~ in S. Africa, the S. A. ^{Govt.}
is not satisfied that ~~comparisons~~ ^{comparisons}
would necessarily protect
the revenue ~~adequately~~ ^{adequately}; &
that in view of the Governor's
statement that the Ch. of Customs
requirements are now being regularly
complied with, the S. A. thinks
the matter may be allowed to drop.

Copy of ~~correspondence~~ ^{correspondence} to Gov. L.S.

W.S. 7/8/16

I feel that we have not a sufficiently detailed statement of the actual facts to enable us to judge finally in this matter, and I am not clear that under the local arrangements there is any practical difference between the requirements of duplicate invoices for firms with local connections and for firms without them.

But, in any case, it is clear that the requirements of the local Customs is designed in the interests of the Revenue; The Governor shews in the fifth paragraph of his despatch that it has now been regularly complied with; and I should not further argue with Mr Worthington. No 4 J.A.

I would reply to the Governor that the Secretary of State leaves the matter entirely to his discretion.

We might, however, mention the argument which Mr Worthington ^{has on the 2nd inst} ~~has on the 2nd inst~~

at 11/2/16
W.S. 15/8/16
C.H. 15/8/16

COMMERCIAL INTELLIGENCE BRANCH ⁵⁸³

BOARD OF TRADE,

73, BASINGHALL STREET,

LONDON, E.C.

37101

REC^D
REC^D 7 AUG 16

C1325639

5th August, 1916.

3557/6

The Director of the Commercial Intelligence Branch of the Board of Trade presents his compliments to the Under Secretary of State for the Colonies, and with reference to his note of 28th June enclosing copy of a despatch from the Governor of the East African Protectorate with regard to the requirements of the Customs Department of the Protectorate that invoices of suppliers' goods must be signed, Mr. Werthington begs to state that, without wishing to criticise the opinion of the Governor, he is unable to see how the presentation of signed suppliers' invoices is per se a protection to the revenue. The consignors invoice is not likely to be less than the cost of the goods; and the presentation of suppliers' invoices seems rather in the nature of a protection for the local buyer than for the revenue.

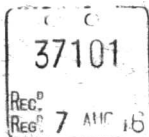
Presby

COMMERCIAL INTELLIGENCE BRANCH,

BOARD OF TRADE,

73, BASINGHALL STREET,

LONDON, E.C.

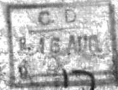


-2-

Possibly the plan may be some protection, though not very much, against two different invoices being used, one for the Customs and one for the buyer.

The plan involves a great deal of trouble to the exporter here who has local connections in East Africa, however, and if it be regarded as a protection against the use of two different invoices, then the question arises, what protection is there in the case of the firm with no local connection against the use of different invoices, one for the Customs and one for the buyer? and why should the exporting firm with local connections be deemed less honest than the exporting firm without local connections?

[Handwritten signature]



S. J.
16 Aug, 1916

Sir,

I have to ask

DRAFT.

E. A. P.

N^o 572

Mr. Sir H. Belgield

MINUTE.

Mr. Cooke 15/8/16

Mr. B. ... 16/8/16

Mr.

Mr.

Mr. Read

Sir H. Just

Sir G. Fiddes

Mr. Steel-Maitland

Mr. Bonar Law

the receipt of your despatch

N^o 235 of the 25th of April
in reference that, as it appears that
~~with regard to the requirements~~

of the Chief of Customs in
reference to the ^{forwarding of papers} issuing of
invoices ^{of goods shipped to} ~~presented at~~
Mombasa ^{where copies compiled with,} ~~and to inform~~

that I am prepared to
leave the matter entirely to
your discretion.

(2) I would mention,
however, that the Director
of the Commercial Intelligence
Bureau of the B. of T., who
has been consulted in the
matter, ^{expressed the view} ~~has pointed out~~ that
the production of supplementary
invoices

invoices involves considerable
trouble to the exporter in
England who has local
connections in East Africa.

^{also}
He points out ~~also~~ that, if
the arrangement is regarded
as a protection against the
use of two different invoices,
one for the Customs and one for the buyer,
the question would arise

whether, in the case of a
firm with no local connections

there can be any protection
against ~~the use of different~~
^{the dishonest practice}

invoices for the Customs &
for the buyer respectively.

He adds that there would
appear to be no reason for
assuming a lower degree of
honesty ^{on the part} ~~in the case of the~~
exporting firm with local
connections than in that of the
firm without such connections.