

EAST AFR. PROT.
 NYA
 W. AFRICA
 5826

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 5825
 REC'D
 REF 31 JAN 17

9/2

Wa Office

1917

31 Jan.

Last previous Paper.

2122

Customs duty on goods imported for Impl. forces.

Enquires as to exemption from duty or refund of amount equal to duty paid in certain cases of goods imported or purchased locally in Nyasaland W. Africa and possibly other Colonies & Prots.

See for 21st Dec 16

Mr. Biddle

Found tied up with 2400 supplementary estimates before. I believe you have some p.p. to answer.

Mr. Reed -

6.1.17

John Biddle

The Nyasaland papers which Mr. Hatcher has put up do not touch the question of locally purchased goods at all, but you will notice that on 53057/18 we refused remission of duty on goods imported by container, while on 26426/16 we approved it on the strength of the original E.A.P. decision on 60/16004/15. It is impossible to be sure now, but in the absence of reference to 53057/18 in the minutes on 26426/16 I presume that the former paper was not then ^{the latter} connected with it.

We cannot refuse to consult

Next subsequent Paper.

W.O.
 14593

locally purchased dutiable goods, but
first to Niger Dept. to consider as to
the case of the Cameroons force?

1 spec. 6 Oct. 21.17
7 Feb. 21.2.17

~~Niger Dept.~~

~~Mr. Harding~~
~~Mr. Galden~~
~~Mr. Ellis~~
Mr. Strachey

So far as Nigeria is
concerned, I am not aware that
any dutiable articles were purchased
in that country for official
use of the C.E.F. which were
paid for by ~~the~~ Army Funds -
either directly or through the
C.E.F. A/C. The C.E.F. was
not operating in Nigeria at all,
so the case differs from E. Africa.
Its stores were either sent out
from England by the CrAG or
W.O. or drawn from Govt
stocks in W.Afr (Col Govt stocks
in Nigeria, S.C. Leone & possibly
Gambia - & W.O. stocks in
Freetown) or bought ~~locally~~
(a) in the W.Afr Colonies or (b)
locally in the Cameroons.

Those under (a) were
probably mainly local produce
(cattle, palm oil etc). If dutiable,
a rebate on transportation was probably obtained.
Those under (b) are a
matter for the W.O. as they
are credited with the British

locally purchased dutiable goods, but
first to Niger Dept. to consider as to
the case of the Cameroons force?

1 spec. S.C. 21.1.17
H.A.B.

Niger Dept. 21.2.17

~~Mr. Handley~~
~~Mr. Calver~~
~~Mr. [unclear]~~
Mr. Cliffe
Mr. Stachey

So far as Nigeria is
concerned, I am not aware that
any dutiable articles were purchased
in that country for official
use of the C.E.F. which were
paid for by ~~the~~ Army Funds -
either directly or through the
C.E.F. A/C. The C.E.F. was

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from England by the CrAG or
W.O. or drawn from Govt

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in Nigeria, G.C. Sterne & possibly
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Freetown) or bought ~~locally~~

(a) in the W.Afr Colonies or (b)
locally in the Cameroons.

Those under (a) were
probably mainly local produce
(cattle, palm oil etc). If dutiable,
a rebate on transportation was probably obtained.
Those under (b) are a
matter for the W.O. as they
was credited with the British

share of any local Cameroons
revenue.

128

If the W.O. want to raise
this thorny question, it is for
them to show that it arises
& not ask us whether it
does.

[For the present Nigerian
law, see 2nd schedule of
Ord. 32/1916]. For the previous
wording of this exemption, see
18327/16]

C. J. H.
27/2/17

I agree with Mr Harding I doubt if there were any
purchases in Gambia, Sierra Leone and G. Coast that were
not drawn from Govt (Colonial or Imperial) stocks (which are
exempt from duty), but if we might point out that if
there were any purchases under (a), they were probably
local W. African produce or goods manufactured in W. Africa
entirely from local products which with one or two trifling
exceptions e.g. kola nuts and rice are exempt from customs
duties; and that in any case ^{any} local purchases could
presumably be certified as for the use of H.M.'s army in
which case a drawback on all customs duties paid would be
given in S. Leone (sect. 5 Ord. 40/1909) and in G. Coast and Gambia a
drawback of 95% (S.L. sect. 6 of Ord. 139/1904 - Gambia sect. 27 of Ord. 259/1902)

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Nig

W. A. S. H. J. H.
27/2/17

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27/2/17

W. A. S. H. J. H.
27/2/17

As regards the Cameron, it will be
sufficient to say that in the absence of any
evidence to the contrary the T. J. S. is of opinion
that the question does not arise. C.D.

2/3/17

As proposed by Mr. Strachey &
Mr. Bottomley.

at once

H. J. R.

2/11/17

Room 3

5826
 REC'D
 Recd 31 JAN 17

Any further communication on this subject should be addressed to—

The Secretary,
 War Office,
 London, S.W.,

and the following number quoted.

0165/8134. (F.I.a.)

War Office,
 London, S.W.

31st January, 1917.

Sir,

I am commanded by the Army Council to acknowledge the receipt of your letter 2122 of 23rd instant, regarding the question of the refund to the common charges account of an amount equal to the duty paid on all goods purchased locally in East Africa for the East African Force. I am also to refer to the second paragraph of War Office letter of 10th instant, numbered as above, regarding exemptions from payment of customs duty on certain classes of goods sent from overseas to East Africa.

I am to enquire whether similar questions do not arise in the case of the Nyasaland Protectorate (in connection with the forces operating under Brigadier General Northey in the southern area of German East Africa), the West African Colonies (in connection with the forces engaged in the recent Cameroons expedition), and possibly other Colonies and Protectorates.

I am,

Sir,

Your obedient Servant,

H. H. White

W.O. P.A.P.
5826/17 Nyasaland
W. Africa

Ind _____
9 March 1917

Sir,

I have the honor to transmit
to you the acc. copy of a letter from
the W.O. regarding a proposal that
the administration of the S.A.P.,

Uganda and G.E.A. should credit
the common charges account with a
rebate equal to the duty paid on
all goods purchased locally for
the Forces. A further letter has
since been rec^d from the W.O. enquiring
whether a similar question does not
arise in Nyasaland in connexion with
the forces operating under Brigadier
General Northey in the southern area
G.E.A.

Amount 38505
by warrant

DRAFT.

Nyasaland
No 51
Smith

MINUTE.

- Mr. Jewell 6/3/17
- Mr. Bottomley 7. 2. 17
- Mr.
- Mr. Grinnell.
- Mr. Lambert.
- Mr. Poach.
- Mr. Fiddes.
- Mr. Steel-Mariland.
- Mr. Long.

10 Jan 1917
(24.22)

2 drafts

W.O.

SPP

5826

Nyasaland

17

W. Africa

48'

~~12~~ 9 March 1917

Sr.

I write to ask the rest of

DRAFT.

Secretary

War Office

MINUTE.

- Mr. Jewell 6/3/17
- Mr. Borthwick 7/3/17
- Mr. Harding 7/3/17
- Mr. Grindley
- Mr. Lambert
- Mr. Read
- Sir G. Fitch
- Mr. Steel-Maitland
- Mr. Long

Mackey agrees
and

initially for comment

2 drafts

Your letter of the 31st of Jan.,
 (no 15/834 (F.I.)) asks to request
 you to inform the AC that the
 Govt of Nyasaland has been
 asked for a statement of their
 view on the proposal that the
 Govt of that Protectorate should
 credit the common charges
 account with a rebate equal to
 the duty paid on all goods
 purchased locally for the

Forces.

2. The only other ^{case} ~~territory~~ instance
in which ~~the case is a similar~~
~~which might have arisen~~
question might have arisen
appears to be the ~~Jamerson~~
that of the Cameroons ¹⁸⁹⁴ Force.
~~the S. is of opinion in the~~
absence of any evidence to the
contrary, the S. ~~is of opinion~~
that the question does not arise
in that connexion

but the S. has
no reason to suppose
that any charge
has fallen on Army
Funds in respect of
customs duties levied
in the W African Colonies
on goods supplied for
the use of H.M.'s
forces in the Cameroons