

1935

1935

38057

KENYA

CO 533/456

38057

MISCELLANEOUS INQUIRIES.

Previous			
		Mr. Roberts Wray	8/3
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23112/A/34		298	11/6
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Mr. Freeston	4/6	298	14/6
Mr. Roberts Wray	21/2	297	20/6
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311	/		
Mr. Freeston	/		
Mr. Freeston	8		
Mr. Flood	8		

FILE A.

 FORM NO. 100-10-100-10-100-100  
 1935 2.04 0.0007

C.I.

1. Messrs. Withers and Co. .... 18th Feb. 35.

Title.  
nominal.

Appln. for remission of death duties on reversionary property passing to the estate of the late W.J. Bellasis.

Library. Can you please <sup>send</sup> copies of  
 Kenya Laws Chapter 181 } and  
 Chapter 53 } amendments  
 Chapter 12 }  
 & copies of the (Statutory) Acts  
 mentioned in the last paragraph  
 of the enclosure to No 1  
 C. J. F. Withers  
 2/12/35

W. J. Gossard  
 (Copies attached  
 to Bill  
 n. 644  
 20/2/35)

Mr Roberts Way

Please see Section 46 of Finance (No 2) Act 1915.

? Send a copy of No 1 & enc to B.I.R. for obsn., enclosing a copy of Chapter 181 Kenya Laws.  
 I suppose Messrs Withers to that the B.I.R. are being consulted & promise a further course in due course.

C. J. F. Withers  
 2/12/35

We have had number of time applications I assume from the somewhat vague letter that they want a remission of death duties payable in this country. If so, our only function is to recommend remission. This we cannot do unless we are satisfied that S. 44 of the Finance Act 1900 as amended by

The Act of 1914 & 1915 applies.

The condition precedent are

(1) that the deceased must have been subject to military law. This is largely a question of fact: see S.176 of the Army Act. I presume "Bowker's Horse" was a cavalry force - if so we especially mention passes (S.176) - (ii). I assume he was not in Africa - if he was S.175 is the one in point.

(2) that he died from wounds inflicted, accident occurring, or disease contracted, within twelve months before death, while on active service against an enemy.

Are there any records of this man's service s/o death?

There are precedents - some quite recent which will show the proper procedure.

*J. G. Colman*  
26/2/35

at the time of the occurrence of the wound disease or accident which caused his death.

(3)

*Colman*

Mr. Freeston.

3

As "Bowker's Horse" did not appear in the medal rolls of East African units and during the War, I spoke to Major Cole who kindly ascertained that it was an irregular cavalry corps recruited in East Africa. The officer to whom Major Cole spoke (Lieut. Middleton who is assisting in the preparation of the history of the East African campaign) said that he would try to trace Mr. Bellasis in the list of enrolments. \* This information is not yet to hand.

On making a further search of the rolls I found the following entry:-

EAST AFRICA MOUNTED RIFLES.  
(British War and Victory Medals)

No. 115 Trooper William Joseph Bellasis.

This appears to be the same man, but the papers which might have helped to show evidence of his death (Deaths of European Unofficials have unfortunately been destroyed under statute.

In the circumstances it would appear to be necessary to consult the local records at Nairobi to obtain a statement of death.

(I have put up a precedent for the remission of death duties on the estates of soldiers killed during the War, which may be of assistance in this case.) *See 5038 & 446*

*M. J. Mitchell*  
23-2-35

\* Middleton has now reported that "Bowker's Horse" was incorporated with the S.A. Mounted Rifles & is unable to trace Mr. Bellasis, but on the 20th of November, 1914, the unit was in action at Longido and a Capt. Sandbach (4th when we have no trace) and eight men were killed. It is probable that Mr. Bellasis was one of the party.

*M. J. Mitchell*

The particulars which Mr. Mitchell has extracted afford a strong presumption, but not proof, that W. J. Bellasis was killed in action. We can either

(a) accept the evidence as good enough,

and write to B.I.R. as in 15 or 2038  
K.R. (below), telling Withers & Co. that we  
are doing so, or

(2) reply to Withers & Co. that the  
case is one which S.O.F.S. would be  
prepared to recommend to B.I.R. for  
exemption, if he could be furnished  
with proof that W.J. Bellis died in  
action; say that the records in  
C.O. do not afford such proof, &  
ask whether Withers & Co. are in a  
position to provide it [Very probably they  
will have a certified copy of a death  
certificate]

? As under to.

[It is noteworthy that the T. & I.O. are  
resp. responsible for much of the delay!]

S.F. Hunt  
25/2

Yes: it is a moral certainty but not a legal one  
as at 't'

1.1.1. 2038

252

above

2 To Messrs Withers & Co. (1 para) 26/2/55

3. Withers & Co.

27<sup>th</sup> February 55

Enclo. letters of Administration, Will & copy of  
judgment on the High Court of Nairobi states that if further  
evidence is required they will have to write to Nairobi.

This is surely good enough.

Dft. to B.I.R.; also to Withers & Co.,  
saying we have done so, & returning  
encd.

Lt. Mr. Robert Wray see aft.

Director  
1/3 etc.

I suggest that we are not entitled to make  
a recommendation unless we are reasonably satisfied  
that the Acts apply, or at least until we have made  
all possible enquiries with a view to satisfying our-  
selves. There seems to be no great urgency, and I  
feel that we ought to make enquiries of the Kenya  
Government.

As regards (1) in my minute of the 21st of  
February, was he a non-commissioned officer or man  
serving with a force raised by order of His Majesty  
beyond the limits of the United Kingdom and of India,  
and serving under the command of an officer of the  
regular forces (Section 176(2) of the Army Act); or a  
non-commissioned officer or man belonging to a force  
raised in a Colony (or protectorate, see Section 180  
(23)) to which the Army Act was at the time in whole  
or in part applied by the law of that Colony (Section  
176(11))? If not, it seems he was not a person  
subject to military law.

As regards (2) in my previous minute, we can

accept

accept as established that he made a will on the 25th of October, 1914, whilst on active service, and that he died some time before the 24th of November, 1915. I think we can also assume that he was at that time on active service. It is said that he died some time on the 3rd or 4th of November, 1914. While I see no reason to doubt it, we have no official confirmation, nor do we appear to have any evidence whatever regarding the cause of death. If, for instance, he died whilst on active service from some disease contracted before he joined the forces, this would not be a case within the Act.

*J. J. G. G.*

5/2/25.

1/5

9 MAR 1935

By air mail  
4/3/35

To Kenya 188 - cons  
(w/c 1, 2 + 3 of small moving)

To Withers etc (3 and.) 11/3/35

J.M.

C. A. Bannister Wade 165 (No. Mail) 30 April 35  
States that Trooper W. J. Bellasis was killed in action at Slagford on 5th Nov. 1914

His services all doubt regarding the circumstances of the Bellasis' death.

Now sent to B.D.R. copies of No 1 Form and No 6 saying that the Sgt desires to recommend this case for relief under the Death Duties (Killed in War) Act, 1914. I inform Withers etc about it being done & return the documents (i.e. those behind No 6) as reported in No 3.

*A. J. G. G.* 9/1/35

This disposal of (2) in my minute of 5/3 3  
The depy makes no attempt to answer our first question. Perhaps the Library can help - We cannot assume that "Barker's Horse" was a unit subject to a local enactment obliging the Army Act - It is not, I believe applied to the K.A.R. or the W.A.F.F. S. 176 (1) of the Army Act does not apply, possibly the W.O. could tell us whether S. 176 (3) does.

X  
The Award made  
Advances apply  
in Army Act when  
in active service  
for

*J. J. G. G.*  
9/4

X I think some Mr  
Roberts might mind what  
is quite correct but I  
refer to the report of it.

This is completely & utterly & patently absurd.  
Everybody knows that the intention of the legislation was to remit death duties on the estates of those killed in action.  
"No 115 Troop" shows that he was in action.  
We know it was the P.E. Mounted Rifles. We know that all the P.E. troops in active service were under the Army Act or the K.A.R. Advances.

I think we can inform the Solicitors that it has now been established from the records that "No 115" ... 1914 (as in the depy.) & return the documents  
write to the Inland Revenue saying so & recommending exemption - we can leave it to them to argue that he was not under the Army Act - if they raise.  
Send a copy to the Solicitors.  
S. J. G. G.  
10.4

I agree. In any case I think it is possible that the legal question arose & satisfied by S. 177 of the Army Act.

S. J. G. G.  
10.4  
As proposed by me above.  
S. J. G. G. 10.4 above

7 To Withers & Co. (as orig. mail - 62 of 100.3) }  
 8 Bd. of Ireland Revenue (etc 1) - } 15/11/35  
 2/11

9. Withers & Co. \_\_\_\_\_ 16<sup>th</sup> APR '35  
 Acks. No 4.

? sent by  
 J. P. Millis  
 17. 12. 35  
 Malone  
 17/4 atome

10. Crown Agents \_\_\_\_\_ 6 June '35

C.S. nominal  
 Examination

Trans. a letter from Dr. Infield enquiring whether  
 the body of his son who died in Kenya of blackwater fever  
 can be brought to England.

11 To S. Infield (mail - 10 amsd.) 19/6/35

DM

12. S. Infield \_\_\_\_\_ 17<sup>th</sup> June '35.

Acks. No 119 states that he is communicating the  
 information therein to the lady concerned.

Robt  
 C. J. Parsons  
 28/7/35  
 atome

DM

"TIDEMARK,"

SWANWICK SHORE

SOUTHAMPTON.

17. June 35.

The Under Secretary of State  
Colonial Office  
Downing St

Dear Sir.

I am in receipt of your  
N.C. 11 letter of 14 June 38067/a/35.  
and thank you for the same

I will forward your reply  
to the Lady in question and no  
doubt she will now see the  
futility of carrying out her wish  
to have my son's body removed  
to England. Yours faithfully  
Shepherd

C. O.

Mr. Flood. 6/13

Mr.

Mr.

Sir C. Parkinson.

Sir G. Tomlinson.

Sir C. Bottomley.

Sir J. Stuchburgh.

Parlt. U.S. of S.

Parly. U.S. of S.

Secretary of State.

38057/N/35

DOWNING STREET,

C.D.  
R 12 JUN  
D 14

14 June, 1935.

Sgt 2

Sir,

I am etc. to acknowledge the receipt of your letter of the 5th of June addressed to the Crown Agents for the Colonies, in which you enquire as to the possibility of exhumation of your late son's body with a view to moving it to this country.

As you will realise, there are many serious objections to the exhumation of a body in a tropical climate, and it is generally held that such exhumation is most undesirable and <sup>should</sup> certainly not be ~~permitted~~ in any event until a reasonable period has elapsed since burial. To remove the body to England would involve the sending out to Kenya of a leaden shell and a second coffin of sufficient size to contain the

**DRAFT.**

STEPHEN INFIELD ESQ., M.R.C.S.

**FURTHER ACTION.**

/original

original coffin when exhumed, and the expense  
of such a proceeding would be very heavy.

In these circumstances you would  
probably not wish to pursue the suggestion, but  
if you do you should communicate with the Colonial  
Secretary to the Government of Kenya at Nairobi.

It may be that the authorities in Kenya <sup>will</sup> would  
report that exhumation is not practicable, in which  
case nothing further can be done.

I am to add that you may be assured  
that graves in the cemeteries in Kenya are kept  
in good condition and carefully tended.

I am, etc.

(Signed) J. E. W FLOOD

11

Handwritten notes in a box: F 3 50, -8, 1935, and a large '8' to the right.

All communications to be addressed to the Crown Agents for the Colonies, the following reference and the date of this document being quoted.

of Musi. 832.

With the Compliments of the  
Crown Agents for the Colonies.

Handwritten vertical note: *Handwritten P*

4, MILLBANK.

LONDON, S.W.1.

6 6 1935.

Stations :- KIPPAX, 1 mile.  
-GARFORTH, 3 miles.

STEPHEN INFIELD

CROWN AGENTS  
RECEIVED  
-8 JUN 1935  
-TO A.M.  
FOR THE COLONIES

PHYSICIAN AND SURGEON  
AT HOME - MORNING,  
EVENING,  
Except Sunday Evening.

NO SURGERY ON SUNDAY.  
Other times by appointment.

Hovee,  
"demark"  
KIPPAX,  
Swanwick Shore  
Dorset.  
Southampton  
5 - June 35

The Crown Agents for Colonies

Dear Sir.

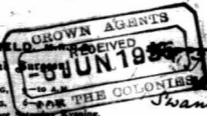
ACKD. BY P.C.

Can you give me the following information - My son who was employed by The "Kenya Development Company" in E. Africa Tarimo Camp died last Saturday of Blackwater Fever. The young lady to whom my son was engaged came yesterday, to see me and wished me to ascertain if the body could be disinterred, brought to England and buried here. This is her request not mine but I promised to find out

①  
June

Stations:—KIPPAX, 1 mile.  
—GARFORTH, 3 miles.

STEPHEN INFIELD



Physician and Surgeon  
AT HOME—MORNING,  
EVENING,  
Except Sunday Evening.

No SURGERY ON SUNDAY.

Other times by appointment.

House,  
demark,  
KIPPAX,  
Swanwick Shore  
Nr. Leeds.

Southampton

5-June 35

The Crown Agents for Colonies

Dear Sir.

ACKD. BY P.C.

Can you give me the following information. My son who was employed by The "Kenya Settlement Company" in E. Africa Tarimo Camp died last Saturday of Blackwater Fever. The young lady to whom my son was engaged came yesterday, to see me and wished me to ascertain if the body could be disinterred, brought to England and buried here. This is her request not mine but I promised to find out

Answer (11)

as there may be Sanitary  
regulations to the contrary  
Comd. Webb & Bussledon  
advised me to write to your  
Office. And no doubt you  
would let me know.

If your reply is in the  
negative. I will forward  
it to the lady my son  
was engaged to. and that  
will no doubt set her mind  
more at rest.

Comd Webb told me that any  
effects my son had worn he  
seen after by the Companies  
Agent.

Yours Faithfully  
Stephen Infield

as there may be Sanitary  
regulations to the contrary  
Comd. Webb & Bussledon  
advised me to write to your  
Office. And no doubt you  
would let me know.

If your reply is in the  
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it to the lady my son  
was engaged to. and that  
will no doubt set her mind  
more at rest.

Comd Webb told me that any  
effects my son had would be  
seen after by the Companies  
agent.

Yours faithfully

Stephen Infield.

WITHERS & CO

SIR JOHN WITHERS  
GEOFFREY B. WILLIAMS  
W. H. C. ROLL, M.C.  
K. MACRAE MOIR, M.C.  
F. COVELL  
H. G. A. DUCKWORTH  
E. A. DOUGHTY.

TELEPHONE TEMPLE BAR 2365 (Five Lines)

Telegrams:  
NOTAIRES ESTRAND, LONDON

IN REPLY PLEASE QUOTE

GBW/L

Sir,

William Joseph Bellasis, dead.  
Ref. No. 3057/A/35.

RECEIVED  
APR 1935

16th April, 1935

Howard House  
4 Arundel Street, Strand  
London, W.C. 2.

Not

We are obliged to you for your letter of yesterday's date informing us that it has now been established from the East African War Records that No. 115 Trooper William Joseph Bellasis was killed in action at Longido on the 3rd of November, 1916, and that the case is being recommended to the Board of Inland Revenue for relief under the Death Duties (Killed in War) Act, 1916.

We also acknowledge receipt of the documents we forwarded to you with our letter of the 27th February last, together with a copy of the letter addressed by you to the Board of Inland Revenue.

We are, Sir,

Your obedient servants.

The Under Secretary of State,  
Colonial Office,  
London, S.W. 1.

*WITHERS & CO.*

30854/19/35 Kemp.

15 April, 1935.

C. O.

Sr.

543 8

Mr. Nicholl <sup>11</sup>/<sub>4</sub>  
Mr. Fleming 17/4/35 f.o.  
Mr.

I am etc. to transmit

Mr. Parkinson.  
Sir G. Tomlinson.  
Sir C. Bottomley.  
Sir J. Shuckburgh.  
Permt. U.S. of S.  
Party. U.S. of S.  
Secretary of State.

to you, to be laid before the  
Board of Inland Revenue,  
a copy of a letter from Messrs.  
Widders and Company  
regarding the ~~estate~~<sup>estate</sup>  
from death duty of the estate  
of the late William Joseph  
Rehavis.

DRAFT.

The Secretary,  
Board of Inland  
Revenue.

*See lower Widders P. 2-35 (101)  
(with encl.)*

2. It has been  
*has been*  
established from the records  
that P. 115 Trooper William  
Joseph

FURTHER ACTION.

Copy to Messrs  
Widders (without  
encl.) in acc.  
dfo.

*See on per...  
attached a copy  
of T. crossed  
to sent  
to Messrs  
Widders on mem  
but a copy of  
att. was sent  
in precedent.  
15m jls 20-31  
K. 100*

*[Signature]*

Joseph Bellasio was killed  
in action at Longido on the  
3rd of November, 1914.

3. The Secretary of State  
desires to recommend this  
case for relief under the  
Death Duties (Killed in War)  
Act, 1914.

I am etc.

(Signed) J. E. W. FLOOD

C. O.

Mr. Niswiler <sup>11/5</sup>  
Mr. Fleming <sup>14/1/35</sup>  
Mr.

Mr. Parkinson.  
Sir G. Tomlinson.  
Sir C. Bottomley.  
Sir J. Shuckburgh.  
Permt. U.S. of S.  
Parly. U.S. of S.  
Secretary of State.

DRAFT.

Messrs. Withers  
and Company.

To A.I.R. - see. Aft.  
Documents  
(orig. one to be)

FURTHER ACTION.

38057/A/35.

12

15 April, 1935.

Gentlemen,

12 APR  
11 15

Kind reference to

the letter from the Dept. of  
(5) the 11th of March, regarding  
the estate of the late Mr.  
William Joseph Bellasio,  
I am etc. to inform you that  
it has now been established  
<sup>from the records of the</sup>  
from the records that  
U. 115 Trooper William  
Joseph Bellasio was  
killed in action at Longido  
on the 3rd of November, 1914.

X

The Sec. of State is

2. A copy of a

accordingly recommending the case to the Board  
~~letter~~ addressed to the Board

(for relief under the Debt Relief (Killed in War) Act 1914

of Inland Revenue) on this

2. A copy of the letter addressed to the Board  
concerning is enclosed, for <sup>your</sup> info with

your information.

The documents

forwarded with your letter

of the 27<sup>th</sup> of February are (3)

returned.

J. E. W.

(Signed) J. E. W. FLOOD

AIR MAIL

KENYA  
No. 168.



13 6  
GOVERNMENT HOUSE  
NAIROBI  
KENYA

RECEIVED

- 9 APR 1935

C. O. REGY

30<sup>th</sup> March, 1935.

Sir,

*NoH*

With reference to your despatch No.188 of the 9th March regarding an application for exemption from death duty payable in the United Kingdom in respect of certain reversionary interests forming part of the Estate of the late Mr. W.J. Bellasis, I have the honour to inform you it has been ascertained from the Officer-in-Charge, East African War Medals and Records Department, that No.115 Trooper William Joseph Bellasis was killed in action at Longido on the 3rd November, 1914.

2. The documents accompanying the letter from Messrs. Withers & Company dated the 27th February are returned herewith.

I have the honour to be,

Sir,

Your most obedient, humble servant,

*Arthur Wood*

ACTING GOVERNOR.

MAJOR THE RIGHT HONOURABLE

SIR PHILIP CUNLIFFE-LISTER, P.C., G.B.E., M.C., M.P.,

SECRETARY OF STATE FOR THE COLONIES,

DOWNING STREET,

LONDON, S.W. 1

B.S.  
A

C. O.

38057/A/35.

- Mr. Grossmith. 7/2/31.
- Mr. *Freeston* 8
- Mr. *Robert Wray* 8/23
- Mr. *Parkinson* 8/23
- Sir G. Tomlinson
- Sir C. Bottomley.
- Sir J. Stuckburgh.
- Permt. U.S. of S.
- Parly. U.S. of S.
- Secretary of State.

C
R
D 9 11

DOWNING STREET,  
March, 1931.

2-DRAFT.

MESSRS. WITHERS & CO.

3

Gentlemen,

I am etc. to acknowledge the receipt of your letter of the 27th February and accompanying documents, regarding the Estate of the late Mr. William Joseph Bellasis.

~~2. I am to inform you that in order that the Secretary of State may satisfy himself that the application for exemption from duty is one which he may properly recommend to the Board of Inland~~

Revenue, it has been found necessary to make certain enquiries <sup>from the Govt. of</sup> in Kenya, which is being done by air mail.

A further communication will be sent to you in due course on receipt of the Governor's reply  
I am, etc.

Signed

FURTHER ACTION.

A.C.O.

Air Mail

15  
H

Mr. Grossmith 1/3/35  
Mr. ~~Phillips~~ 8  
Mr. ~~Robertson~~ 8-3  
Mr. ~~Parkinson~~

38057/A/35.

DOWNING STREET,  
8 March, 1935.

Handled by No 6

Sir G. Tomlinson  
Sir C. Ballomley.  
Sir J. Shuckburgh.  
Permt. U.S. of S.  
Parly. U.S. of S.  
Secretary of State

Sir,

I have etc. to transmit to you  
copies of correspondence with Messrs.  
~~Withers & Co., Solicitors acting on~~  
~~behalf of Mr. R. P. Bellasis and his~~  
~~Attorneys~~, regarding an application  
for exemption from death duty payable  
in this country in respect of certain  
reversionary interests forming part  
of the Estate of the late Mr. William  
Joseph Bellasis, who is said to have  
died on active service in East Africa  
on the 3rd-4th November 1914 while  
serving with the unit "Bowker's  
Horse".

DRAFT.

KENYA.

NO. 188

GOV.

From Withers & Co. 18/2/35 (1)  
By Hand.  
To Withers & Co. 24/2/35 (2)  
From Withers & Co. 27/2/35 (3)  
27/2/35 original

**FURTHER ACTION.**

In order that I may be satisfied that the application is one

under section 14  
of the Finance Act  
1908 as subsequently  
amended

which may properly be recommended to  
the BOARD OF INLAND REVENUE.

be obliged if you will ~~inform me~~  
*the occurrence of the cause of*  
whether, at the time of <sup>his</sup> death,

*furnish me with all available  
information to assist me  
in determining*

Mr. W. J. Bellasis was a person subject

to military law within the meaning of

Sections 175 <sup>or</sup> 176 ~~or 190~~ of the Army

*interpolated in the legend of section 190*  
Act, and whether his death was from

wounds inflicted, accident occurring,

or disease, contracted within 12 months

before his death, while on active service

against an enemy.

I have to request that the

documents accompanying the letter from

Messrs. Withers & Co. dated the 27th

February may be returned with your

reply, ~~and it would be convenient if~~

I have, etc.

(365) P. OUI.

STEP

WITHERS & CO

SIR JOHN WITHERS  
GEORGE B WILLIAMS  
W H & ROLLO M C  
K MACRAE MOIR M C  
F COVELL  
H & A DUCKWORTH  
E A DOUGHTY

TELEPHONE TEMPLE BAR 2365 FIVE LINES

Telegrams  
NOTAIRES ESTRAND LONDON

IN REPLY PLEASE QUOTE

GBW/L

Sir,

RECEIVED  
2 FEB 1935  
C. O. LEGY

16 3

Howard House  
4 Arundel Street Strand  
London W.C 2

Encls.

27th February, 1935

*3*  
*pl*

William Joseph Bellasis, decd.  
Ref. 38057/A/35.

ACKD. BY F.O.

We beg to acknowledge with thanks the receipt of your letter to us of the 26th inst.

We send herewith Letters of Administration with copy Will annexed. You will see that the Will was made on active service. Letters of Administration would not, of course, have been granted at Nairobi without evidence of death having been submitted.

We also enclose certified copy of Judgment in H.M. High Court of Nairobi, which states that the Will was made on active service on the eve of an action.

We hope this will be sufficient evidence of the fact that the late Mr. Bellasis died in action. If further

*copy of Will in orig to Kenya (4) 1/35*

The Under Secretary of State.

evidence is required we shall have to write out to  
Nairobi for it.

We shall be obliged if you will return the  
enclosures after you have inspected them.

We are, Sir,

Your obedient servants,

W. H. S. S.

The Under Secretary of State,  
Colonial Office,  
S.W.I.

39.05 1/A/35

27 Feb. 1935

C. O.

- Mr. Nicholls <sup>25</sup>/<sub>2</sub>
- Mr. Vanning <sup>25/2/35</sup>
- Mr.
- Mr. Parkinson
- Sir G. Tomlinson
- Sir C. Bottomley
- Sir J. Snuckburgh
- Perms. C.S. of S.
- Party C.S. of S.
- Secretary of State

(1)

Gentlemen,

I am glad to ask  
 the receipt of your letter of  
 the 18<sup>th</sup> of February, G.B.W./L,  
 regarding the estate of the  
 late Mr. William Joseph  
 Bellasus

DRAFT.

*Messrs. Wickers & Company*

C.	D.
25	25
25	25

2. The case is one  
 which the Secretary of State  
 would be prepared to  
 recommend to the Board  
 of Inland Revenue for  
 exemption from death duty,  
 if he could be furnished

*Wickers*

FURTHER ACTION.

*copy to Wickers (4)*

with proof that W. Bellasis  
died in action. The records  
in the Colonial Office do not  
afford such proof, and I  
am to ask whether you are  
in a position to provide it

I am etc

WITHERS & CO

SIR JOHN WITHERS  
GEOFFREY B. WILLIAMS  
W. C. ROLLINS  
W. MACRAE MOIR M.C.  
T. COVELL  
H. G. DUCKWORTH  
E. A. DOUGHTY

Howard House  
4 Arundel Street Strand  
London W.C. 2

Encl.

18th February, 1935

TELEPHONE TEMPLE BAR 2365 FIVE LINES

Telegrams

NOTA RES ESTRAND LONDON

GBW/L

Sir,

William Joseph Bellasis, decd.

Mr. William Joseph Bellasis, who was enrolled in Bowker's Horse, died on 3rd-4th November, 1914, on Active Service in the East Africa Protectorate. Letters of Administration with Will annexed were taken out in the District Delegate's Court at Nairobi on 24th November, 1915 by his Brother, Mr. Richard Fausenberg Bellasis.

Some reversionary property in this country has now fallen into the Estate and we are applying on behalf of the Attorneys of Mr. Richard Fausenberg Bellasis, who resides at Rieki, Kiambu, Kenya, in the Principal Probate Registry here for resealing of the original Grant. The value of this reversionary property is £2,433. 11. 1. and the whole Estate does not exceed £5,000. in value.

We understood that under the Death Duties (Killed in

The Under Secretary of State for the Colonies.

*copy to Kenya 1935*

*John (L)*

*4/2/35*

War) Ordinance 1915 the Governor had power to remit Estate Duty where the value of the Estate did not exceed Rs. 75,000. which at the time the Ordinance came into force was equivalent to £5,000.

We applied to the Secretary of His Majesty's Eastern African Dependencies for an Exemption Certificate, but he referred our letter to the Registrar of the Supreme Court of Kenya. We enclose a copy of his letter to us dated 17th ult. We then applied to the War Office, making the usual application for remission, but we are informed that their authority to recommend remission of Estate Duty is limited to Officers and other Ranks of the Imperial Service and does not include the personnel of Colonial Forces.

On behalf of Mr. E.F. Bellasis and his Attorneys we now beg to make application for remission of Death Duties on the property now passing, having regard to the fact that Mr. William Joseph Bellasis was, in fact, killed on Active Service in His Majesty's Dominions.

We are, Sir,

Your obedient servants,

*W. J. Bellasis & Co.*

Date 17th January, 1935.

Mesars. Withers & Co.,  
Howard House,  
4 Arundel Street,  
Strand, London, W.C.2.,  
England.

Sirs,

W.J. Bellasis deceased.  
Probate and Administration  
Cause No. 5 of 1915.

The Acting Registrar General has passed to me a copy of your letter of the 31st ultimo, and I note that you are applying in the Principal Probate Registry for re-sealing of the original Grant of Letters issued by the District Delegate of this Court on the 24th day of November 1915.

In your letter you state that some reversionary interest has now fallen into the estate, and in the circumstances I cannot imagine that the Governor of this Colony can remit estate duty which will require to be paid in England on the reversionary interest which appears to be English Estate. The power of the Governor here is restricted, in my view, to the remission of estate duty payable on estate in Kenya, and I should imagine that your proper course is to apply for remission of the estate duty in England under the Death Duties (Killed in War) Act, 1914 (q.v.) Perhaps you will consider this suggestion. You might also find it interesting to refer to Section 46 of the Finance (No. 2) Act, 1915, which applies Section 2 of the former Statute to Succession and Legacy Duty.

I am, Sirs,

Your obedient servant,

(Sgd) Murray M. ?

Registrar,  
Supreme Court of Kenya.

Copy to  
The Acting Registrar General  
in acknowledgment of his 102/175/35 of 14th inst.