

DOMESTIC

EAST AFR. PROT.

C. O.
42185

No. 42185

P. D.
8. 3. 02

(Subject.)

Foreign

1905

Navy

Government Paper

Stamp Duty on Insurance Policies

Exemption of Some Items

Observations & suggestions on question

(Minutes.)

Mr. Read

What is the present Egypt
 policy with regard to Comoros which
 has what type of currency and is
 involved by the unionism of the
 two : and with what other
 states is it connected by foreign
 in a similar way.

M.M. 29/11

Attn
K. J. R.Mr. Read.Letter from the Insurance Co
 attached.? Reply that the matter is under
 consideration.

Government Paper

42185/02

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very considerable but that it is not
yet possible to give a definite copy

of the letter.

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18

11/15/1

at one

No Ellis

? Remind Comr.

10m 2/4

11/15/4
at one

R. J. Ellis

C. O.
42185

28.10.05

763

FOREIGN OFFICE,

November 27th, 1905.

Sir:-

I laid before the Marquess of Lansdowne your
b7c
letter 40391/1905 of the 18th instant enclosing
copies of correspondence respecting the non-payment
of Stamp Duty on Insurance Policies by German firms
in the East Africa Protectorate, and enquiring whe-
ther anything can be done to remedy the anomaly com-
plained of.

I am directed by Lord Lansdowne to state, for
the information of Mr. Secretary Lyttelton, that, so
long as Germany possesses extraterritorial rights
within the mainland dominions of the Sultan of Zanz-
ibar, it is impossible to enforce upon German firms
the payment of stamp duty in those dominions.

The only method which suggests itself to Lord
Lansdowne of placing British firms on an equal foot-
ing with German firms in this respect is to remit the
ta

Under Secretary of State,
Colonial Office.

704

tax in question in the case of persons who are subject to British Jurisdiction for the rest of the period during which the extraterritorial rights of Germany continue to exist. The abandonment of these rights by Germany cannot now be long delayed.

I am to observe that in the despatch from the Acting Commissioner for the East Africa Protectorate, copy of which accompanied your letter, language is used which suggests that German subjects escape the stamp duty and similar impositions in all parts of the Protectorate. This is, of course, not the case, the only part of the Protectorate in which the Treaty between Germany and Zanzibar has effect being the mainland dominions of the Sultan.

I am,

Sir,

Your most obedient,

humble Servant,

F. A. Elliott

DRAFT.

E.A.P. Compt.

O.A.B

MINUTE.

Mr.

Mr.

Mr. Astorius.

Mr. Fox.

Mr. Lucas.

Mr. Graham.

Sir M. Omanney.

The Duke of Marlborough.

Mr. Lyttelton.

E.O to F.O 18 Nov
F.O to C.O 21 Nov

F.O
42185

E.A.P.

705

E.A.P.

30 November 05

Circ No 5559

Sir You will have seen the last extract
inclosed of your des.
No. 556 of the 12th ult
y to transmit to you
for your info information
from the accompanying
copy of what is
in the original & the
exception of human
errors from the original
of Stamp Duty on
Insurance Policies in
the ports of the dominions
of the Sultan of Langkawi
enclosed under the
to A.P.
Please to regard

Copy
Circ No 5559

Has you make a report
what loss of revenue
would result from
the suggested revision
of the law in the case
of persons subject
to British jurisdiction:
to also whether there
are any other taxes
which are levied by
foreigners in a similar
way.

DRAFT.

Mr. Secretary

The War Office Revenue C^o

L¹⁵

MINUTE.

Mr. Lee 16.

Mr. Pitt 17

Mr. Antrobus.

Mr. Cox.

Mr. Lucas.

Mr. Graham.

Sir M. Omannay.

The Duke of Marlborough.

Mr. Lyttelton.

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42185

EAT

706

18 January 1806

fuller

In reply
with reference to

your letter to the
Department of the 13th of

January, I am directed
by the Earl of Elgin to
inform you that the
question

you raised in your

letter of the 1st of
September last is

receiving every
consideration, but that

as he is not yet in

a position to give

Let you make report
what loss of revenue
would result from
the suggested revision
of the law in these
of persons subject
to British jurisdiction:
Also whether there
are any other taxes
which are avoided by
foreigners in a similar
way.

J. G.

70
42785

786

DRAFT

~~REARMAMENT~~

The War Office, London C.
L¹⁴⁵

MINUTE.

Mr. Lotte 16.

Mr. Phipps 17

Mr. Antrobus.

Mr. Cox.

Mr. Lucas.

Mr. Graham.

Sir M. Omanney.

The Duke of Marlborough.

Mr. Lyttelton.

8 January 1808

gentlemen

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