

C.S.

Customs.(Esport Duties
Whale Oil)

No.

628/21

S. of S Des 51

SUBJECT.

1921

17th May

Previous Paper.

397/20

Ordinance No 4 of 1921.Esport Duties Whale OilSeason 1920/21Refund of One half of.

MINUTES.

Copy of Telegram from S of S. 14th May.
(C.S. 397/20) Encl ①S. of S. Des No 51 of 17th May 1921. Encl ②

H.C. the Governor

Submitted

R. Thompson

A.C.A. 23/7/21

H.C.S.

Thomson + Mr. Birnie to see this. approve
Mr. Hamilton.

2. It is not possible to have a meeting of Council
at present owing to absence of members but
Council should meet on relation of one of members
Mr. Birnie draft of ordinance as in para 1 of
despatch can be prepared. Th. 27th May 21

Subsequent Paper.

Hon:Actg:Treasurer,

For your information. please pass papers
to Mr.Binnie to see and return to C.S.O. for necessary action.

K. Thompson

A. C. S. 28/7/21.

Hon: Col: Sec.

Thank you. Noted.

M. Louie Hackett
Ag. Treasurer,
28th July 1921.

Mr. Binnie,

Passed to you as requested.

M. Louie Hackett
Ag. Treasurer,
28th July 1921.

Hon. Col. Secy.

Noted.
Edw. B. Binnie
Ag. Postmaster
30/July 1921

Mr. Hamilton,

To note & return, in that order that draft of
Ordinance may be prepared.

K. Thompson
A. C. S. 2/8/21.

Hon. Col. Sec.

Noted please

J. Hamilton

Spending Magistrate
South Island.

10/8/21.

H.E. the Governor

Draft Bill submitted. Incl: ②

K. Thompson
A. C. S. 24/8/21

H.P.S.

The draft goes beyond instructions of Sqs which we had
advised. I have prepared another draft & shall be glad if you
will make any amendment which may be considered desirable.
24 Aug 21.

P.S. With regard to your draft it is in any
 case necessary that Leg. Co. should be informed
 of what is intended. *By*

25 Aug 21

Hon:Actg:Treasurer,

For the favour of your observa-
 tions please.

2. When submitting draft Bill to His Excellency
 for approval, I thought it better to amend Section 5
 of Ordinance No.1 of 1900, and extend the power there-
 in given, to Duties of Customs on Exports, as well
 as Imports. It seemed to me that if one half of
 export duties was to be refunded, in respect of a
 certain period, the amount would have to be definitely
 stated; also that a similar order may have to be
 given some other time in the future.

3. With regard to the last part of His Excellency's
 minute, I was following as I thought the instructions
 contained in par:XXVII (1) of the Letters Patent
 dated 28th February 1920.

A. C. S.

A. C. S. 26/8/21.

Hon. Col. Sec.

The draft Ordinance
 mentioned in H.E.'s minute of the
 24th instant, conforms to the
 instructions contained in S. of S.
 Despatch of 17th May last. The
 period during which the refund
 of duties collected is to apply
 is from the 1st October 1920 to
 the 30th September 1921 - no
 mention is made in the
 Despatch concerning Imports.

2. Para XXVII (1) has been
 complied with in the Draft

an Enacting Clause has
been duly inserted after the
preamble.

M. Francis Harkett
As Collector

27. 8. 21.

Actg: Collector of Customs,

Provision is already made
in Section 5 of the Tariff Ordinance 1900 for the
temporarily remitting Customs Import Duties. I was
under the impression when submitting my draft, that it
would be necessary to specify the amount to be remitted
if a specific refund had to be made by law. I see now
that I am mistaken. I gather that you have no amendment
to make ?

A. C. S. 29/8/21.

Hon. Col. Sec.

That is so. I have

no amendments to make.

M. Francis Harkett
As Collector.

1. 9. 21.

Extract from minutes of meeting of Executive
Council held on the 9th of September, 1921.

The Council advised that the Bill should be
proceeded with.

G. H. Brown
Clerk of the Executive Council.
9th September, 1921.

Telegram from Secretary of State for
the Colonies - 10th Sept 1921 Encl 3

G.S. Submitted for instruction

15/9/21

Draft telegram to S.G.S. Retained
15 Sept 1921

Telegram to Secretary of State
dated 16th September 1921 Encl⁽²⁾

Ordinance

B.U. 24/9/21

Mr. Col. Treasurer

Will you please see
enclosed draft telegram and
return this morning with any
observations

W.H.H. 24/9/21

Hon:Col:Sec;

The following is the amount of Export
Duty, & Remittance rate which the Crown Agents should
have collected from the Whaling Companies working at
the South Shetlands:-

Export Duty.....	£47,317. 5. 0.
Remittance rate.....	1,419. 10. 3.
Total.....	£48,736. 15. 3.

2. ~~One~~ half of the above stated amount is equal
to £24,368. 7. 7½d.

3. From their Account Current, the Crown Agents
originally collected the following:-

Export Duty.....	£48,736. 15. 3
Remittance rate.....	1,349. 15. 4.
Cost of Telegrams.....	22. 7. 11.
Total.....	£50,108. 18. 6

4. The Crown Agents have since refunded the last
above mentioned Remittance rate, £1,349. 15. 4., As the
Crown Agents have furnished no particulars in their
accounts regarding the charge of "Cost of Telegrams"
~~and~~ amounting to £22. 7. 11, which they have also
transferred, together with the Export Duty and R-mitt

Remittance rate, to the Fund for Research and Development in the Dependencies, I am unable to say how the Crown Agents will treat this sum of £22. 7. 11d, on the receipt by them of the enclosed telegram.

5. It seems to me that the amount which the Crown Agents should refund, with regard to the South Shetlands Whalers, will be half of the amount shewn in paragraph 1, of this minute, i.e.: -£24,368. 7. 7½d.

6. Until such time as the South Georgia Accounts have been received, for the period 1st October 1920 to the 30th September 1921, it will not be possible ^{for me} to say what amount should be refunded to the Whaling Companies operating at South Georgia.

B. Thompson

Colonial Treasurer

24th September 1921.

G.S. Submitted

Attchd 24/9/21

note from Treasurer dated 26 September 1921 (5)

H.C.S.

Question of refunds has been discussed at length with Treasurer May: a note ^{from Treasurer} showing amounts to which can be repaid immediately is attached.

2. Drafts of Telegrams to Crown Agents & Sops are attached: with your please can you see Mr. Chubb before despatch.

3. Treasurer should have copies of Telegrams which are despatched.

Telegram to Crown Agents 27 Sep Encl 6

Telegram to Secretary of State 29 Sep Encl 7

Copies sent to Treasurer. G.H.B.

Ordinance No 4 of 1921 passed in
the Legislative Council at a meeting
held on the 23rd of September 1921

Encl 8.

G.H. Brown
Clerk of the Leg. Council.
28 Sept 1921

Y.S.

Ordinance submitted for formal
assent and sealing

H.H.H. 29/9/21

H.
30 Sept 1921.

Telegram from Crown Agents 11th Oct 1921
Encl 9.

Despatch to S of S No 97 of 17th Oct.
Encl 10.

Y.S.

Despatch submitted

H.H.H. 1/10/21

Minute from Treasurer 20th Oct 1921
Encl 11.

Transferred to
M.P. 1011/21
The minute should be transferred to
Research Fund exp. or perhaps been
facketed as "Research Fund (Dependence)"
in answer of charging in Account of City
Where is G.O. 243/20? H.H.H. 22/10/21

M.P.
Submitted.

2. The Treasurer has in an exp. on another subject (exp. 9/12/21) referred to the question of the manner of charging the Refund of Duty in the Accounts.

1017/21?

3. I have discussed the question with him and he agrees that it need not be charged to Head XX Refunds and Drawbacks or otherwise as new expenditure but that ^{the amount} ~~it~~ can be treated as an expenditure credit and credited to Head XIV Dependence Research Fund and at the same time debited to Revenue Customs Duties 1.2.

3. As the allocation of the Revenue ^{and is now} account has hitherto been charged as an Expenditure and as the Fund itself now appears in the Accounts of the Colony as a Liability it will I submit be better to do as I propose than to charge against the accumulated money of the Fund as the S. of S. lays down in para. 8 of his despatch. Were the Fund merely an Asset as it will be in future the procedure indicated by the S. of S. could be carried out.

The object sought viz. of not adversely affecting the ordinary financial position of the Colony will of course be attained.

H.H.H. 27/1/22

H.P.S.

After discussion with the Treasurer I have written a minute on M.P. referred to in your para. 2 regarding adjustment of Research Fund. The Treasurer is of opinion that after adjustment has been effected procedure indicated by

Sgs can be carried over.

2. I asked the Treasurer verbally what reply should be sent to (Q) and he stated that ~~the sum mentioned~~ he did not wish sum mentioned to be transferred to Research Fund at present. will be pleased to confirm this. Reply can therefore be made to Crown agents by telegram.

— Mr.

11 Nov. 1921.

Hon. Treasurer
Refused

T. 14/4/21

Hon:Col:Sec;

As I explained verbally to His Excellency

it seemed to me to be preferable that the Crown Agents should be definitely instructed on each occasions on which it was thought desirable that certain sums should be transferred to the Fund for Research & Development in the Dependencies.

2. When I made that suggestion, I was under the impression that "the Surplus on the Dependencies Estimates should not accrue to the Surplus Balances of the Colony," (Surplus of Assets), "but should be paid to the Research & Development Fund" as explained in para:8 of Secretary of State's despatch No.137 of the 23rd December 1919, (C.S.41/20); and in consequence it was my object, as Treasurer, "of shewing in the periodical Revenue & Expenditure Accounts, the position of the Fund, from time to time", as explained

Does this follow?

in para:6, of your minute of 28th October, in C.S.1017/21.

3. As I now understand the position, as explained in para:3, of His Excellency's minute of 11th November, (C.S.1017/21), it is proposed to frame the Estimates in future without shewing the Dependencies contribution, but instead that "(f) Dependencies Research & Development Fund will be increased annually by the amount of the Excess of Revenue over Expenditure in the Dependencies, after allowing for a contribution to the cost of Central Administration".

4. If therefore, it is not proposed that the Treasurer should shew in his Monthly Summary of Ledger Balances, (C.O.Reg:344) the position of the Fund, from time to time, but instead, that an annual adjustment will be made in the "Surplus of Assets", (Surplus Balances) of the Colony, there would not then appear to be any objection to the Crown Agents transferring the whole of such sums as may be remitted from time to time by the Magistrate, South Georgia, as well as sums as may also be remitted to the Crown Agents by the Treasurer, in respect of Export Duty on whale and seal oil, (Telegraphic remittances).

K. Thompson
Colonial Treasurer.
15th November 1921.

Mr. Treasurer.

With reference to your paragraph 2 the surplus due to the Research Fund will be paid as explained by the S.A.A. when it is known, which will only be when the accounts are closed for a year are closed.

2. I am under the impression that you do not actually keep a ledger as referred to in para:4 of your minute.

*3. I gather that you recommend that the Crown Agents be instructed ~~to~~ *to**

*I should be
shown.*

Yes 11/17/21

To whom?

K.C.A.

that the balance of the sums remitted should after the refunds have been made stand to the credit of the Research Fund but will you please confirm this.

4. The new arrangement in reference to the manner of dealing with the Research Fund can only come into operation in 1922. As the matter stands at present the refund of duty can be charged as shown in para 3 of my minute of 27/11/21.

T. S. S. S.

Hon:Col:Sec;

With reference to para:3 of your minute above, the "balance of sums remitted", after refunds have been made, (C.A. telegram of 11/X/21), refers to sums remitted from time to time by the Magistrate, Sth: Georgia, regarding which, in para:4 of my minute of the 15th Nov: I suggested, might be transferred, if it is not proposed to shew the position of the Fund, from time to time, in the Monthly Summary of Ledger Balance

2. The Summary of Ledger Balances to which I have referred, is published in the Official Gazette, in accordance with Colonial Regulation 344; the last published summary appeared on page 77 of October 1921 Gazette.

3. With reference to paras: 1 & 4 of your minute above, might I draw attention to the instructions issued to the Crown Agents in C.O.Lr; 12530/21 of the 24th March last, that the monies received under the arrangements which have lately been made in connection

29/11/21

with "Telegraphic Remittances", by the Crown Agents, were to be "credited to a Special Account" for the Fund for Research & Development in the Dependencies". and as shewn by the accounts which I received today from the C.S.O., the Crown Agents have acted on these instructions and have created a Special Account; "Research & Development Fund", similar to the "Land Sales Fund" mentioned in para:5 of my Memo of the 18th January 1921, in G.O.243/20.

4. In as much as the Crown Agents have created an Account similar to the Land Sales Account, there will be a "Balance" standing to the credit of that account, similar to the Land Sales Account, to be shewn in the summary of ledger balances from time to time.

5. With regard to the question contained in the last part of para:4 of your minute above, it seems to me that in as much as the Crown Agents have acted on the S.of S's instructions in C.O.Lr:12530/21 of the 24th March last, and created a special account, "The Research & Development Fund" with the whole of the Export Duties collected in 1921 under Telegraphic Remittance, that, ^{such} ~~any~~ refund ^{as} ~~which~~ may be authorized to be made in connection with the monies so dealt with, ~~that it~~ should be charged against the Fund and ^{against} not the Revenue of the Colony, or otherwise it would ^A adversely affect the ordinary financial position of the Colony, as pointed out in para:6 of S.of S's despatch No.51 of the 17th May 1921.

B. W. Thompson

Colonial Treasurer.

19th November 1921.

N.B:- In para:6 of your minute of 28/X/21 in C.S. 1017/21, you have explained my views, and the action of the Crown Agents, under C.O.Lr:12530/21 of 24/3/21 would not seem to be in accordance with the views expressed by you in the latter part of that paragraph.

B. W. Thompson
Tr:19/XI/21.

Hon. Treasurer,

Have you a record of the W. of the C.S. inf. with C.O. 24 12530/21?

Will you please in returning this send up the C.A. accounts to which you refer. These will be returned as soon as possible.

Yours faithfully
22/11/21

Hon:Col:Sec;

With regard to C.O.Lr:12530/21 of the 24th March last, reference is made in Crown Agents April A/cs, to S.of S.Conf: of the 24th March 1921, (G.O.C.16/21).

2. I enclose herewith Crown Agents Lr:of 5th Oct: covering their Accounts for month ended 30th September 1921, in which is detailed the various Funds and accounts kept by them, separate and apart from the Falkland Islands General Account (A/c Current), which with the Accounts asked for, and which will have to be abstracted and incorporated by the Treasurer in his accounts under Col:Reg:278 & 341.

W. Thompson
Colonial Treasurer.
23rd November 1921.

Y.S.


Submitted

I am afraid that two questions are rather confused in the preceding minutes (1) as to the manner of charging the refund. This can of course be charged to accumulated balances but owing to the manner in which the fund has hitherto shown in the Estimates it will

be rather misleading. It could equally well have been entered as an expenditure credit as in my minute of 27/1 without "adversely affecting the ordinary financial position". ~~It does not~~

I cannot see that the Comm. Enquiry action affects the question of the manner of dealing with the Research Fund accounts. It appears to me to be exactly in accordance with the view I have consistently expressed. The Research Fund is now kept as an account separate and apart from the General Account. I cannot see how it could be kept otherwise or how the Treasurer is to be kept from showing its position from time to time in his monthly summary. It varies as interest accrues.

(2) The question of the reply to the Comm. Enquiry with reference to crediting the £9236.11.12.10 net duty to the Research Fund. Should not part of this accrue to General Revenue? I have not got the letter C.O. 12530/21 which is in S's Conf. 24/2/21.

 25/11/21

H.C.S.

G.O. C 16/1921 containing C.O. letter 12530 of 24/3/21 is now attached.

2. After reading C.O. Regulation 265 and in spite of para 6 of S's Dispatch No 57/21 (herein) I do not see how

Refund of duties under Advise No 4 of 1921 can be shown on the accounts otherwise than as Expenditure Under Head Dependence or how a special warrant for the amount refunded in 1921 can be issued. It is only right that Legislative Council should know the ~~right~~ amount actually refunded under the Law. I do not think it is sound to argue that the Refund is a charge on a "special fund" & not on "Revenue" (the word used in the Regulation). With somewhat undue haste to augment the "special fund" the revenue for the current year has been carried, in effect, I hold, to the Research Fund before all liabilities have been satisfied. What an gross misvalue is to application of C.O. Reg 265?

3. ~~Revenue~~ it has been decided that in 1922 Refunds shall be made according to the average price paid. It is advisable to have some definite method of charging such ^{in the accounts} Refunds which can be made applicable to year 1922 & possibly to subsequent years.

W. S. D. 1921

S of S Despatch N^o 107 of 18th Oct.
Encl¹¹.

(Colonial Office letter to)
whaling firms

Na

Crown Agents Letter 115K/48 28 Oct. 1921.

(Copies of letter from Salvesen
& Southern Whaling &
Sealing Co.) Encl¹²
Encl^{12a}.

Crown Agents Letter 117A/508 25 Nov. 21 Encl¹³.

(Copy of letter from
Rasmussen & Lange) Encl^{13a}.

Minute from Treasurer 6th Dec Encl¹⁴.

Minute from Treasurer 7th Dec Encl¹⁵.

Sgt.

Fullerton

The Treasurer

Will you please see further
correspondence in enclosure 12 & seq.
from the Crown Agents and report as
the question raised therein requires
settlement before instructions as to the
actual amounts to be transferred can
be dealt with.

2. With reference to the
Governor's minute of the 3rd instant
it now appears to me on further
examination of C.R. 265 that a revenue
cannot be debited as I proposed in
my minute of 27/8/21 par. 3.

3. On the other hand to issue a special warrant for the Refund will make the Expenditure side show ~~and~~ in respect of Dependence.

Revenue a contribution of £ 72,500 ~~(estimated)~~ plus ^{Refund} £ 36,250 or whatever the actual figure may be. This would be extraordinarily misleading and would further involve as it appears to me a Revenue credit from the Research Fund of £ 36,250.

4. I do not think difficulty need arise in future years in respect of Refunds; if it is possible to make an estimate ^{provision under} a special ~~fund~~ "Refunds of Customs Duties" will have to be made otherwise a special warrant will be required in that vote - IV 6 in ~~Ests~~ 1922 Estimate.

5. For the present year I do not see why the ~~of~~ instructions cannot be given effect to. That has already been done in the Crown Expenditure Accounts in respect of the sum of £ 24,368.7.7 as shown by (12). They have however charged £ 8,918.6.1 to general account. I suppose they can now debit general account and credit the Fund and then debit the Fund by the payment of the same amount to the two companies concerned.

W. H. H. 10/12/21

Hon:Col:Sec;

In reply to para:1, of your minute:--

Encl:(12); will you please see the explanation given in paras: 1, & 2, of Enclosure (14), in which I have shewn in detail the amount of Export Customs Duty refunded by the Crown Agents to the various Companies in accordance with the telegram which was sent to them dated 27th September (Encl:6), under authority of Ordinance No.4 of 1921.

2. With reference to Enclosures (12a., 12b., and 13), will you please see the explanation given in para:1, of Enclosure (15), in which I have shewn in detail the manner in which the various amounts were arrived at. In each instance, the difference will be found to be the remittance rate @ $3\frac{1}{2}$ %, which the Magistrate, South Georgia, had not previously collected from the Companies concerned.

3. With reference to the Governor's minute of the 3rd Decr; may I draw attention to para:4 of my minute of 6/12/21, (Encl:14), in which I explained that it was in consequence of the action which the Crown Agents had taken on the receipt of the instructions contained in C.O.Lr:12530/21, of 24/3/21, -(Encl: 1, in G.O.C.16/21), in transferring to the Research Fund Account, -"with somewhat undue haste to augment that fund" - all the monies received by them for telegraphic remittances, that it became necessary to charge the refunds of Customs Duty against the accumulated monies of the fund instead of such refunds being met from the monies standing to the credit of the General Account of the Colony, (The Account of Public Revenue & Expenditure). (C.O.Reg:265).

4. That is to say, as a result of the Crown Agents action under authority of C.O.Lr:12530/21, of 24/3/21, the Accounts of the Colony will shew that a certain sum equal to the Customs Export Duty on Oil, together with the remittance rate, had been entered as a charge against

against the Ordinary Revenue of the currency year, and had been transferred to a Special Fund, which now forms a part of the Public Revenue of the Colony, - (usually placed below the line in the Estimates) - & as such, to be shewn as part of the Surplus Balances of Public Revenue. The Crown Agents having taken this action, it became necessary when a further sum had to be entered in the accounts, as a refund of Customs Duty on Oil, - (equal to one-half the amount previously transferred) - that such refund had to be entered as a charged against Public Revenue, - (The Research Fund) - and not against the Ordinary Revenue for the current year, or otherwise it would not have been possible without juggling with the accounts, for the Accounts of the Colony for the current year to shew an equilibrium between current revenue & expenditure, and as explained in para:6 of S.of S.No.51 of 17/5/21, to have done otherwise, would have "adversely affected the ordinary financial position of the Colony".

5. After a careful study of Book-keeping and after many years of accounting it is possible for one to attain a practical knowledge of accountancy. As regards myself, I do not profess to have attained that knowledge and it is not possible for me in a few words to shew the necessity for certain entries to be made in the accounts. I may however explain that according to the principles on which the Estimates are framed, so must the Treasurer keep his accounts, - (the Accounts of the Colony).

6. I may further explain, that under authority of Adjustment Voucher No.5 of 1921, - (Encl: 2~~xx~~ in C.S. 1017/21) - the Research Fund no longer appears in the Accounts of the Colony as a LIABILITY, but instead, it is now shewn in the accounts as a distinct Head of

Public Revenue

Public Revenue, and as such, as an ASSET, similar to the Land Sales Fund.

7. As an Asset forming part of the Surplus Balances of Public Revenue, all payments from the Research Fund will require in future the approval of the Secretary of State and of the Legislature, in the same way as payments from the Land Sales Fund would require similar approval.

8. So long as the Research Fund remained in the accounts of the Colony as a Liability,-(under "Deposits")- forming no part of the Surplus Balances of Public Revenue, payments made therefrom did not require the approval of the Legislature, under the Colonial Regulations. In consequence, as has been explained in my Memo of 19/10/21 in C.S.942/21, the Crown Agents made certain payments therefrom with the approval of the Secretary of State, and in regard to which the Legislature of this Colony may be said to be ignorant of.

9. With regard to Expenditure of Public Revenue it seems to me that the position as well as the necessary procedure is clearly explained in C.O.Reg: 18., 224., 248., 255., & 304. This may be expressed in a few words as follows:- No expenditure can be made from Public Revenue without the authority of the Secretary of State and of the Legislature; every law, vote or resolution, the object or effect of which may be to dispose of or charge Public Revenue must be proposed by the Governor or with his consent.

10. The opinion expressed and the suggestions made by me, both verbally and in my minute ~~herein~~ of 20/10/21 (C.S.1017/21), have all been made with a view of shewing the Research Fund, not only in the Accounts of the Colony, but in the Estimates, as "Public Revenue", and as such, to form part of the Surplus Balances of Public Revenue, in order that all payments which may have to be made therefrom

would have

would have to be in accordance with the provisions of the Colonial Regulations quoted above.

11. In your minute of 25/11/21 herein, you say with regard to refunds authorized by Ordinance No. 4 of 1921, that these "could equally well have been entered as an expenditure credit as in my minute of 27/10/21, 'without' adversely affecting the ordinary financial 'position'. I cannot see that the Crown Agents action 'affects the question of the manner of dealing with 'the Research Fund accounts. It appears to me to be 'exactly in accordance with the views I have consistently expressed. The Research Fund is now kept as 'account separate and apart from the General Account. 'I cannot see how it could be kept otherwise or how 'the Treasurer is to be kept from shewing its position 'from time to time in his monthly summary. It varies 'as interest accrues". Yet in para:6 of your minute of 28/10/21, (C.S. 1017/21) you state that "the Treasurer " has in mind I think the object of shewing in the "periodical Revenue & Expenditure Accounts the position "of the fund from time to time; if that is required I "do not see how a charge on the Expenditure can be "avoided, -on the other hand if the Revenues which "ultimately go to the Fund are merely added to Surplus "Balances there should be no difficulty in transferring "the amount due to the Fund in the Accounts of Assets "when considered necessary."

12. In para:2 of your minute herein of 10/12/21, you say "that the revenue cannot be debited as I "proposed in my minute of 27/10/21, para:3."

W. H. Thompson
Treasurer & Collector.

10th December 1921.

*The first reference is to
periodical
the Statement of Assets &
Liabilities the record
to the Statements of Revenue
& Expenditure - a very
different thing*

TTTTT

See para. 2 of this minute

Y.B.

Submitted.

2. It is regret to have ~~advised~~ in ~~the~~
~~previous~~ the ~~same~~ ~~planned~~ ~~and~~ ~~this~~ ~~question~~.
I concur in the recommendations in
the Treasurer's letter and ask leave to
take action accordingly.

~~TTTT~~ 16/1/24

H.E.S.

In view that accounts may be adjusted &
Reports made before 31st December I have
prepared draft of Memorandum to Comptroller
in accordance with (15): the draft has
been checked with Mr. F. F. F. but will
you kindly have cost and verified in your
office before Memorandum is despatched.

Dr.

14 Dec 24

P.S. Please return papers after Memorandum has been sent
Dr.

Telegram to Capt. 19th Dec. Encl.

Y.B.

Submitted

~~TTTT~~

20/1/24

H.P.S.

Will you please let Treasurer have the
 notice to the Telegram to cover agents
 Section 16.

2 Instructions have now been given for
 refund of export duty in respect of
 all drafts which have been accepted by
 Messrs S. Gupta & Co. in payment of
 export duties & which have already been
 forwarded to Custom agents. At the same
 time as drafts, now in custody of Treasurer
 & which may hereafter be received by Treasurer
 from Messrs Gupta in payment of export
 duties, are forwarded to Custom agents
 for collection the Treasurer should in a
 separate letter give instructions as
 to refunds, if any, which are to be made.
 Ultimately the drafts which Messrs
 Gupta accept in payment of
 export duties will be forwarded by him
 direct to Custom agents for collection.

Yn.

14 January 1922.

Treasurer

To note

ttttt 17/1/22

Hon:Col:Sec;

Noted. Might I draw attention to para:4
of ~~Minute~~^{my} minute of 6th December last, and the suggestion
therein made (Encl:14) to transfer the sum of £8,918:
6/1d, from the General Account to the Research Fund,
by Adjustment Voucher (Enclosed with (14)), in order
that refunds made by Crown Agents, (October Accounts)
may be charged against the Research Fund, instead of
against General Account, as shewn at present in the
Crown Agents Accounts. Please ^{be} para:3 of your minute
of 16/12/21.

B. W. Thompson

Colonial Treasurer.
21st January 1922.

Y.B.
Submitted

ttttt 23/1/22

Transfr autoriza & recommendation

by Treasurer.

23 January 1922

Ho. Treas.

Accordingly

ttttt 25/1/22

Hon: Col: Sec.

Adjustment Voucher N° 9 withdrawn, and
copy filed herein.

B. W. Thompson

Treasurer
26. 1. 22

S. of S. despatch No 122 — Encl (18)

Copy sent to Registrar & notice
published in Gazette N. P. 126/22
9th. 12file Minute from Treasurer 3rd July 1922
Encl (19)y.l.
submitted

H.H.H. 9/2/22

10 July 1922

#

Hon. Secs.

In a minute of the 3rd /
April in ref 541/21 ^{attached} you have drawn
attention to sect. (16) herein in connection
with the Magistrate S. George's
letter of 15th January in the above ref.
You have also drawn attention to
(13) herein which has not yet
apparently been answered.

2. Will you kindly advise
as to the further action necessary

H.H.H. 11/4/22

Hon:Col:Sec;

The Magistrate reports in his letter
that he has collected the Remittance Charge @ 3% on
all sums remitted by the various Companies at South
Georgia from the 16th February to the 5th August last
In the telegrams referred to, the Crown Agents were

instructed to deduct these charges from the Export Duty on whale & seal oil refunded by them. It would therefore seem that the following amounts are due to the respective Companies.

(a) The Vestfold Company, ...	£ 271. 10. 11d.
(b) Chr:Salvesen & Co. ...	262. 8. 0d.
(c) Cia Argentina de Pesca.	184. 10. 8d.
(d) Tonsberg Company. ...	109. 10. 6d.
(e) The Sthn:Whaling & Sealing Co.	154. 5. 3d.
	<hr/>
	£ 982. 5. 4d.

B. Thompson

Colonial Treasurer.

15th April 1922.

Letter from Crown Agents of 19 Jan 1922 - Encl (20)

H. Treasurer

Will you please advise further

to para 2 of (20)

2. It is not quite clear as to how the amounts from above by you are made up. They do not appear to bear relation to the figures from by the Magistrate as to the amounts collected (I presume that he calls Chr. Salvesen, the South Georgia Co. although the amalgamation appears to be worked under the former title).

15/4/22

Hon:Col:Sec;

The sum of £982. 5. 4d to be paid to the five Companies named in my previous minute of 15/4/22, covers not only one-half the remittance charge collected by the Magistrate in respect of export duties on whale & seal oil, but ^{also} the amounts to be deducted by the Crown Agents from the export duties to be refunded by them to these Companies as well.

well.

2. I do not think it was understood at the time when the instructions were sent to the Crown Agents, to deduct one-half the remittance charge from the amount of export duties to be refunded by them, that the Magistrate, South Georgia would collect this remittance charge.

3. In as much as the Magistrate South Georgia has collected the full remittance charge, as from the 16th February last, -(the date on which the charge became due)-, one-half of such charge in respect of export duty should be refunded together with the whole of the amounts that the Crown Agents were instructed to deduct from the refunds of export duty.

4. The following shows how the amount of £982.5.4 given in my previous minute was arrived at:-

(a) VESTFOLD COMPANY.

Magistrate's letter of 15/1/22.	£135. 15. 5.
Telegram of 27/9/21. ...	47. 18. -
- do - 19/12/21. ...	87. 17. 6.
	<u>£271. 10. 11.</u>

(b) CHR: SALVESEN & Co.

Magistrate's letter of 15/1/22.	£129. 16. 9.
Telegram of 27/9/21. ...	71. 5. -
- do - 19/12/21. ...	61. 6. 3.
	<u>£262. 8. 0.</u>

(c) CIA ARGENTINA DE PESCA.

Magistrate's letter of 15/1/22.	£ 67. 12. 11.
Telegram of 27/9/21. ...	71. 7. 5.
- do - 19/12/21. ...	12. 17. 0.
Letter of 18/1/22. ...	32. 13. 4.
	<u>£184. 10. 8.</u>

(d) TONSBERG Co.

Magistrate's letter of 15/1/22.	£ 15. 12. 11.
Telegram of 19/12/21. ...	91. 5. 0.
Letter of 18/1/22. ...	2. 12. 7.
	<u>£109. 10. 6.</u>

(e) SOUTHERN COMPANY.

Magistrate's letter of 15/1/22.	£ 68. 19. 3.
Telegram of 27/9/21. ...	85. 6. 0.
	<hr/>
	£154. 5. 3.

5. As I understand the matter, the remittance charge is payable at the time the money is due, and not at the time when the cheques are cash^d by the Crown Agents, and that such charge is payable on all sums remitted; not payable on export duties alone. Therefore no such charge is payable on sums collected previous to the 16th February 1921, nor will any refund of such remittance charge be made in respect of remittances over and above export duties.

A. H. Simpson

Colonial Treasurer.

22nd April 1922.

J.B. Submitted

The above appears to be a correct exposition. As the C.A. is asked to make refunds accordingly
TTTTT 25 April 1922

H.C.S.

There is a dispatch from Sops containing 2 enclosed letters to the Whaling Companies explaining about the remittance charge. Can I have a please? it may be G.O. C18/20 which is, I think, with Chief Clerk.

M.

26 April 1922

Y.B. Submitted.

2. I regret that it has not been possible to trace the confidential G.O. neither have I so far been able to find the correspondence referred to which must be in that G.O. conf.

~~TTTTT~~ 20/4/22

H.C.S.

a dispatch was received from Sgts some weeks ago approving acquisition of investment + coin portion of Nth fund which had been recommended in a telegram sent in December. The telegram was ~~sent~~ in G.O. ^{Confidential.} 18/20. which ~~is~~ was attached to Sgts report.

30 April 1922

Y.B. Submitted with G.O. 18/20

~~TTTTT~~ 1/5/22

H.C.S.

Will you please ask Comm agents to make reports accordingly & explaining how misunderstanding arose.

2 At some time will you please send to Comm

Agmts a copy of C.O. letter 37648/1920

of 2nd Decemr 1920 which was sent to
Messrs Salomon & Co & the Southern Whaling
& Sealing Co advising that the percentage charge
was reduced to 1% with effect from the
5th August 1921.

see subsec.
② in G.O.C. 18/20
H

H
2 May 1922

Hon. Treas.

I send herewith the draft of
a letter to the Comm Agents. I shall
be glad if you will consider it before it
is issued.

1. I am not clear as to the
reason for the difference between one half
the amount of 3% of the remittance charge
as stated in the Magistrate's letter of 15/1/22
and the sum shown as ~~to~~ the repayable
in this account in your minute of 22/4/22.
I will go further into this at your office
if you will let me know when you
have had time to go through the letter.

H
5/4/22.

Hon:Col:Sec;

I think you now understand that the
difference mentioned in para:2 of your minute above
is explained in para:5 of my minute of 22/4/22, i.e.,
the Magistrate charged the remittance rate, on all
payments made to him by cheque instead of in cash

2. With regard to para:3 of draft letter, I think
that all "Refunds" should be debited to the Research
Fund in order to avoid complications in the accounts.

H Thompson

Colonial Treasurer
6th May 1922.

Y.R.

Submitted with the letter which
it is proposed to send to the
Crown Agents. Your grace

ttttt 9/5/22

Thank you: letter to J.O.A.

M.

11 May 1922

Letter to Crown Agents, 12.5.22. Encl. (21)

Crown Agents letter of 8th April 1922 — Encl. (22)

Letter to Crown Agents of 12th May 1922 Encl. (23)

See 1 A copy of (23) to Legation S. S.

ttttt 2/6/22

Letter to Magistrate S. Georgia 2nd June 1922
with copy of encl. (23) — Encl. (24)

Letter from Magistrate S. Georgia of 20th June 1922
encl. (25)

Crown Agents letter of 10th July 1922 — Encl. (26)

Hon. Treas.

Refered

ttttt 14/9/22

Hon. Ch. Secy

Thank you. Notice

W. Thompson

File
ttttt

26/10/22

TELEGRAM.

From : Secretary of State for the Colonies

To : Governor

Dispatched : 14th May..... 19²¹ *Time.* 10

Received : 15th May..... 19²¹ *Time* 10 a.m.

14th May: With reference to your despatch of 9th September No. 92, in view of collapse of market have come to conclusion that it is necessary that one half of export duties on whale and seal oil should be refunded in respect to whaling year 1920/21 only. Await arrival of explanatory despatch by next mail.

Secretary of State for the Colonies.

COPY.

FALKLAND ISLANDS.

No. 51

DOWNING STREET,

17th May, 1921.

Sir,

With reference to my telegram of the 14th inst.,
I have the honour to transmit ^{to} you a copy of
correspondence with certain of the whaling interests
relative to the increased duties imposed, as from
the 1st October, 1920, on whale and seal oil
exported from the Dependencies of the Falkland
Islands.

Messrs Ch.S. & Co.
14th Jan. 1921
To do.
7th Feb. 1921
Messrs Ch. & Co.
11th Feb.

do.
28th March
Association of W.C.
18th April
To B. of T. 24th
March
B. of T. 7th April

To S. Whaling Co.
17th May.

2. I also enclose a copy of correspondence with
the Board of Trade from which you will see that the
Board confirm the statements as to the stagnation
of the market.

3. In the circumstances I was unable to resist
the conclusion that some temporary measure of relief
should be afforded to the industry. I therefore
telegraphed to you on the 14th inst., in the
following terms:-

"Your despatch 9th September No. 92 in view
of collapse of market have come to the conclusion
that it is necessary that one half of export duties
on whale and seal oil should be refunded for
whaling year 1920-21 only. Await arrival of
explanatory despatch by next mail."

4. I therefore request that you will now
invite the Legislative Council to pass an Ordinance
authorising

GOVERNOR

J. MIDDLETON, ESQ., C.M.G.

&c., &c., &c.,

authorising the refund of one half of the duties as proposed in my telegram. I enclose a copy of a letter which I have caused to be addressed to the various whaling interests informing them of this proposal: and I request that, when the consent of the Legislative Council has been obtained, you will give directions for the necessary refunds to be made. In addition to the repayment of duty it will be of course necessary to refund the equivalent of the 3% charge on the amounts refunded on cases in which such charge has already been paid. No claim to interest would of course be admitted. In so far as refunds are necessary through the Crown Agents for the Colonies you will no doubt consider the desirability of giving instructions by telegraph, having regard to delays in mail communication.

5. I think it desirable to explain that in arriving at my decision I was not influenced solely by the existing trade depression which is of course not peculiar to the whaling industry. The duties in question can however be differentiated from taxation imposed for the ordinary requirements of the Government since the increases from 3½d. a barrel (the rate in force up to the 1st October 1919) to the present rate of 5/- a barrel were imposed for special research purposes mainly in the interests of the whaling industry itself. As the proposed researches, however desirable, cannot be regarded as of immediate necessity, I did not feel that some measure of relief could properly be refused on this account. You will observe however from the correspondence enclosed

in

in this despatch that it has been made clear to the whaling interests that the proposed relief is in respect of the period 1st October 1920 to 30th September 1921 only: and I would point out that, even when this relief is given, the effective rate of duty for the year will represent an increase of 1/- a barrel over the rate charged in the preceding year.

6. The proposed refunds will of course be charged against the accumulated moneys of the Research and Development Fund and will not therefore adversely affect the ordinary financial position of the Colony or its Dependencies.

I have the honour to be,

Sir,

Your most obedient,

humble servant,

(sgd) Winston S. Churchill.

ENCLOSURE TO DESPATCH
No. 57 OF 17 May
CHR SALVESEN

29, Bernard Street,

Leith

14th January, 1921

Sir,

We have the honour to refer to previous correspondence under your reference Nos 23591 and 59545 regarding the increased export duty on whale oil produced in the Dependencies of the Falkland Islands.

As you are aware there has recently been a tremendous slump in all values and vegetable and animal oils have been particularly affected. For example, Linseed oil, which stood at £120 per ton in the early part of last year, is to-day quoted at £35. Mainly as a result of the economic exhaustion on the Continent and the consequent adverse exchange conditions there is absolutely no market for whale oil at the present time. In this country there are large stocks lying unsold and considerable quantities are in store on the hands of consumers. Further, as far as is known, last season's South African production has not yet found a market. When moreover it is considered that the catch during the present season at South Georgia, the South Shetlands and South Orkneys is estimated at 350,000 barrels, it will be apparent that the prospect of an early revival in the price of whale oil is extremely remote. This season's expedition to the Sub-Antarctic were fitted out at a time when costs were at their highest level and must result in heavy losses to the companies concerned at the prices which one may expect will be realised on the basis

of

of the figures now ruling.

It will be seen from the above considerations that this is not an opportune time for imposing heavy additional taxation on the whaling industry and that a tax of 5/- per barrel (amounting to £87,500 on the estimated production of 350,000 barrels) places an undue burden upon the companies interested. Attention is also drawn to the fact that as a result of the slump in values the cost of fitting ^{out} and maintaining the proposed scientific expedition, which was to be a charge on revenue raised in the Dependencies i.e. from the export and other duties, will be appreciably less than was originally estimated. We had seriously contemplated suspending our operations at South Georgia during the present season but unfortunately our commitments were too far advanced to justify such a course. It will be appreciated, however, from this fact that there exists an exaggerated idea as to the potentiality of the whaling industry for bearing taxation.

In conclusion we respectfully submit that if the Secretary of State is not prepared to revoke entirely the increased export tax he will at least issue instructions for a postponement of its application until such time as the industry is reasonably able to bear it. It can be in no one's interest to "kill the goose that lays the golden eggs"

We have etc.,

(Sgd) CHR SALVESEN & CO.,

THE UNDER SECRETARY OF STATE

COLONIAL OFFICE

LONDON

S.W.1.

No.2422/1921.

Downing Street,

7th February, 1921.

Gentlemen,

I am directed by Viscount Milner to acknowledge the receipt of your letter of the 14th January, regarding the export duty on whale oil produced in the Dependencies of the Falkland Islands.

2. As you are aware, the duty has been increased in order to provide a fund from which the expense of certain projects highly desirable in the interests of the preservation and development of the resources of the Dependencies can be defrayed. Lord Milner is not satisfied that the increase is beyond the ability of the industry to pay, and in these circumstances he does not think that there are sufficient grounds for revising the rate of duty for the coming season.

I am, etc.,

(SD) G.GRINDLE

MESSRS CHR.SALVESEN AND COMPANY.

CHR SALVESEN & Co.,

29, Bernard Street,

Leith

11th February, 1921

Sir,

We have the honour to acknowledge receipt of your letter No. 2422/1921 of the 7th inst., from which we regret to note that the Secretary of State is not satisfied that the whaling industry is unable to bear the increased export duty. We are so certain of the correctness of our contention that we can only attribute its non-recognition to a failure on our part to present the facts of the case with sufficient lucidity. The precarious position of the Whaling industry is clearly reflected in the decline in the value of the shares in the Norwegian companies, as demonstrated by a comparison of the present quotations with those ruling nine months ago. The following are the figures for four of the principal companies operating in the Dependencies of the Falkland Islands

	28/4/20	8/2/21
Hektor	140/150	67.5/75
Sandefjord	235/255	45
Tonsberg	305/310	100
Ornen	442/452	102.5/105

You will observe that the depreciation has ranged from 50% in the case of the Hektor Company to 82% in that of the Sandefjord.

From the number of whale catchers engaged and the reports received up to date by cable and wireless we estimate this season's catch in the sub-Antarctic at approximately 350,000 barrels and, as there is still no demand for whale oil and the prospects of a revival are remote, the storage facilities in this country and Northern Europe

Europe will be taxed to their utmost when the whalers and cargo steamers return in the early summer. In all probability many of the steamers will have to lie up with their cargoes undischarged.

At the present time there are stored unsold at Glasgow over 22,000 barrels of Whale oil; in London there are also large quantities; Messrs. Crosfield are reliably reported to have sufficient of this commodity to keep their works busy for the next 12 months and it is known that Messrs. Lever Bros. have enormous stocks. Moreover as the continental market is not yet open owing to the adverse exchanges and economic exhaustion, it is difficult to see where an outlet is to be found for this season's southern production.

We have thought it right to put the facts of the case fully before you because we are convinced that a Government Department will not willingly cripple an industry which is not only an important source of revenue to a Crown Colony but also rendered meritorious services during the war. We trust that the Secretary of State will reconsider the advisability of removing the increased duty or at least of postponing its application in the light of the above information and the trend of the market at the present time.

We have etc.,

(Sgd) CHR SELVESEN & CO.

THE UNDER SECRETARY OF STATE
COLONIAL OFFICE
S.W.1.

CHR. SALVESEN

29, Bernard Street,

Leith

28th March, 1921.

Sir,

Export Duty on Whale Oil

We have the honour to acknowledge receipt of your letter No. 6654/1921 of the 24th instant, from which we are glad to note that the question of the export duty on Whale Oil produced in the Dependencies of the Falkland Islands is receiving your careful consideration.

If any further proof were necessary of the correctness of our contention that the whaling industry is unable to bear a duty of 5/- per barrel, it is supplied by the present situation. There is absolutely no demand for Whale Oil and the price indicated is on a level with that ruling before the war. In this connection we cannot do better than quote from a letter received on the 25th instant, from Messrs. Meade-King Robinson & Co Ltd., who, as you know, are the most important Agents for the sale of Whale Oil in this country. They write:- "It is not unlikely that a number of the Norwegian Whaling steamers will be sent home with their cargoes on board. There is no market for Whale Oil at the present time. Buyers talk of £20/25 per ton as the value of whale oil when contrasted with other produce, but our troubles arise principally from financial difficulties. Manufacturers have no confidence. Credit is frozen".

It is no exaggeration to say that the whaling industry has never had to face such a critical period. The deepest depression prevails in Norwegian whaling circles and the members of the Whaling Association have decided that

if

if they are unable, as they certainly will be, to obtain a price for their production which will cover expenses, to lay up the floating factories, store the oil and not to whale next season. It is also reported that the Norwegian State is to be approached and asked to guarantee the expenses, to meet which the Banks have advanced 25,000,000 kroner. The companies are reported to have no money and the security in the way of vessels has of course enormously depreciated as well as the oil.

The whaling stations in Ireland, the Hebrides, Shetland (North) and the Faroe Islands are not to be worked this summer.

As you are aware, the whaling expeditions to the Sub-Antartic were fitted out last year, when costs were at their highest - as much as 120/- per ton was paid for coal in South Wales - and it is clear that when working expenses are three to four times higher than before the war and only a pre-war price, if any, can be realised for the production big losses will inevitably be incurred.

Many other arguments against the increase in the export duty might be brought forward, as, for example, that it constitutes an unfair handicap on whale oil as compared with other oils and fats which are not subject to any duty, but we think we have said enough in this and previous letters to demonstrate conclusively that the whaling industry is less able at the present time to bear additional taxation than at any stage in its history. It is unnecessary to point out what a vicious circle would be involved by increasing the taxation of an industry which is already threatened with

economic

economic extinction, so as to provide funds for research into the possibility of extending that very industry, and you will appreciate that export duty amounting to £87,500 on an estimated production of 350,000 barrels would administer an effective coup de grace to an industry which not only performed meritorious war service to this country but also has been the mainstay of the revenue of the Falkland Islands and Dependencies.

We have etc.,

(Sgd) pro CHR SALVESEN
N G. Salvesen

THE UNDER SECRETARY OF STATE
COLONIAL OFFICE
LONDON, S.W.1.

DEN NORSKE HVALFANGERFORENING

THE ASSOCIATION OF NORWEGIAN WHALING COMPANIES

Sandefjord den 18th April 1921
Norge

21800 & 57477/1920

Sir,

With reference to previous correspondence regarding the export duty on whale oil, which was raised from 1/6d to 5/- a barrel as from 1st October 1920, we hereby beg to revert to the matter as being of utmost importance to the whaling Companies operating at South Shetland and South Georgia.

Since writing our letter of 17th November last the oil market has collapsed, and at present whale oil appears to be unsaleable. The Compania Argentina de Pesca is reported to have offered a cargo of whale oil which arrived at England some time ago by the s/v "Fortuna" on the basis of £34. - a ton for No. 0/1, without finding buyers. As regards the Norwegian South Georgia Companies this price means about 2/3 of the cost of production only, and therefore all the South Sea Whaling Companies have been compelled to make arrangements to have the cargoes stored pending an improvement of the oil market. To most of the Companies the prices which at present might be obtainable will be ruining, notwithstanding the successful season, especially at South Shetland.

In your esteemed favour of 7th May last the following appeared.

"In view of the high prices now realised for oil, Lord Milner is satisfied that a further substantial increase

increase in the duty is justifiable"---

As compared to the years prior to the war the expenses now are 4-5 times higher whilst the value of the oil has dropped almost to the prewar level. In view of the altered circumstances it seems to us that the question ought to be reconsidered once more with a view to reduce the duty. considering the low prices now ruling the amount accrued from the increase of the export duty means an actual loss to the Companies.

A Whaling Company which contemplates to commence operations from the Norwegian West Coast this year will have to pay a duty of kr.2.-a barrel to the Norwegian Government. This duty is considered as being very high, but with the present rate of exchange on Pound Sterling it means 1/7d only.

We beg to draw your attention to the fact that 2 of the South Shetland Companies viz.the "Hektor" Whaling Co. and the "Odd" Whaling Co. did not operate last season 1919/1920 These companies resumed operations this season 1920/21 and they have consequently not realised the high prices a year ago, which we understand primarily caused the increase of the duty. We therefore respectfully suggest that the case of these two companies is being dealt with separately.

We are, etc.,

Den Norske Hvalfangerforening
(Sgd) JOHAN RASMUSSEN

direktionens formand.

THE UNDER SECRETARY OF STATE

COLONIAL OFFICE

S.W.1.

S/6654/1921

21
DOWNING STREET,

24th March, 1921

Sir,

I am directed to state that the Secretary of State will be obliged if the Board of Trade will be so good as to assist him in the following matter.

2. The Board is aware that there is an extensive whaling industry carried on in the waters of the Dependencies of the Falkland Islands, but chiefly by Norwegian interests only two of the firms engaged being British, namely Messrs. Chr. Salvesen of Leith, and the Southern Whaling and Sealing Co., which is under the control of Messrs. Levers Ltd.,

3. The export duty on whale oil was recently raised to 5/- a barrel (i.e. 30/- a ton) in order to provide funds for research and other objects through which the Whaling industry will benefit.

4. Representations have, however, been made to the Secretary of State, that having regard to the present position of the oil market, the application of the increased rate of duty should at least be postponed. It is argued that there are at the present time large stocks of whale oil in this country lying unsold, and considerable quantities in store in the hands of consumers; that the storage facilities in this country and in Northern Europe will be taxed to the utmost when the produce of the current whaling season reaches Europe; that there is absolutely no market for whale oil at the present time; and that the prospect of a revival in the demand for and price of whale oil is remote.

5. Before considering the matter further, the Secretary of State would be glad to receive such advice as the Board of Trade may be able to furnish as to existing stocks of whale

whale oil now in this country, and as to the present position and future prospects of the market for such oil

6. I am to request the favour of a reply to this letter at the earliest convenience of the Board.

I am, etc.,

(Sgd) G. GRINDLE

THE SECRETARY

BOARD OF TRADE

Copy.

L.M. 1358

BOARD OF TRADE
(INDUSTRIES AND
MANUFACTURES DEPARTMENT)

GREAT GEORGE STREET,

LONDON, S.W.1.

7th April, 1921.

Sir,

Your Reference 6654/1921.

In reference to your letter of March 24th respecting Whale Oil, I am directed by the Board of Trade to reply to the questions in paragraph 5 of your letter as follows:-

- (1) The Board are not aware of the extent of existing stocks of Whale Oil in this Country, but understand that, while there is now no stock in public warehouses, there is a very considerable stock privately held.
- (2) The present position is that owners are holding at £30 per ton, that there is absolutely no market at this price and that the trade has for some time been stagnant.
- (3) The future prospects of the market are difficult to forecast, but taking into account the existing prices of other oils, and in particular Linseed Oil at £23 per ton, the price of £30 per ton for Whale Oil appears unduly high, and it is improbable that there will be any business until this price is lowered, or, alternatively, the value of other oils increases.

The principal uses for Whale Oil are:-

1. for Soap-making and to a certain extent for leather dressing, in respect of the lower grades,

and

The Under Secretary of State,

Colonial Office,

S.W.1.

and

2. hardening by a hydrogenising process for the manufacture of compound cooking fats, in respect of the best quality.

3. it is also used for quenching and tempering steel in tool making, as a lubricant on screwing machines and in the jute industry.

Owing to the present price asked, the Board understand that no whale Oil is now being hardened.

As of possible interest, I am to draw your attention to the enclosed copy of a paragraph from the current number of the Oil and Colour Trades Journal.

I have, etc.,

(SD) Percy Ashley

Copy.

The Oil and Colour Trades Journal

April 2 1921.

Whaling Stations to be closed - It is stated in reliable quarters that, owing to the high costs of production and the reduced prices obtainable for fish oil, the proprietors of all the Northern whaling stations, which include those in Ireland, Harris, Shetland, Iceland, and the Faroe Islands, have decided to close them up, and not to start fishing in April, the month which usually marks the opening of the season. It is stated further that it may be necessary to bring the whaling stations in South Georgia, including the South Shetlands, to a standstill, as current prices involve the proprietors in a very heavy loss.

12/ May, 1921.

Gentlemen,

(1 to 3)

With reference to your letter of (1) 13th May '20
the (2) 28 March
(3) 18th April

(4)

the letter from this Department of the 7th May 1920
I am directed by Mr. Secretary Churchill to inform you
that, having given further consideration to the question
of the increased export duty imposed as from the 1st
October 1920 on whale and seal oil exported from the
Dependencies of the Falkland Islands, he has come to
the conclusion that some temporary measure of relief
should be afforded to the industry in view of the
present condition of the market.

2. Mr. Churchill therefore proposes to recommend
the Colonial Government to agree to the remission,
with effect as from the 1st October 1920, of one half
of the duty of 5/- a barrel charged in respect of
shipment made between that date and the 30th September
1921. It must however be clearly understood that this
relief is proposed as an exceptional measure and for the
period 1st October 1920 to 30th September 1921 only.

3. It will be necessary to obtain the consent of the
Legislative Council of the Falkland Islands to the
proposed remission of duties and Mr. Churchill is
accordingly communicating with the Governor on the subject
In the meantime he is not in a position to authorise any
refund of the duties already paid.

4.

- (1) THE SOUTHERN WHALING AND SEALING COMPANY.
- (2) MESSRS CHR. SALVESEN AND COMPANY.
- (3) THE ASSOCIATION OF NORWEGIAN WHALING COMPANIES.
- (4) MESSRS W. BRANDT'S SONS AND COMPANY

4. You will no doubt communicate a copy
of this letter to your principals, the Cia Argentina (4)only
de Pesca.

I am,

Gentlemen,

Your obedient servant,

(Signed) G BRINDLE

TELEGRAM.

From : The Secretary of State for the Colonies.

To : The Governor.

<i>Dispatched :</i>	10th September.....	19	21	<i>Time.</i>	12 noon.
<i>Received :</i>	13th September.....	19	21	<i>Time.</i>	12. 4 p.m.

With reference to my despatch of 17th May No. 51,
refund of duties, has it been agreed to: if so, when
will Crown Agents receive instructions?

Secretary of State for the Colonies.

TELEGRAM.

From : The Governor.

To : The Secretary of State for the Colonies.

Dispatched : 16th September..... 19 21 *Time.* 10. 15 a.m.

Received : 19 ... *Time.*

SAHLITE UNQUIETLY CUSHIONS RECOSEMOS OXIDENLO
METEORIC ABALROAM OVERDID LANDGRABS ANCESTRAL
SAINFOIN ADIANTARIA INLAYERS CUNEAL.

MIDDLETON.

September 15th: With reference to your telegram of 10th September, Customs duties, regret that owing to unofficial members of Legislative Council absence from the Colony, Ordinance not passed: meeting of legislature arranged for September 26th after which instructions will be given by telegraph to Crown Agents.

H.E. the Governor,

5

628/21.

I beg to submit the following with regard to the refunds to be made by the Crown Agents, :-

- (a) Refund of one-half of Export Duty collected at the South Shetlands, less 3% on half of Duty (~~plus remittance~~) transferred by Crown Agents to Research & Development Fund.

C.S.232/21...Ornen Co.(Orn II).....£3,193. (of £6386.)
233/21...Southern Co.,(Svendfoyn). 3,283.2/6d.(of £6566.5/s)
244/21...Nor Co...(Bombay).....£2,343.5/s. (of £4686.10/s)
265/21...Bryde & Dahl.(Thor I)... 3,334.12/6d.(of £6669.5/s)
269/21...Odd Co..(Guvernoren).....£3,588.2/7d.(of £7176.5/3d.)
300/21...Hektor Co.(Ronald).....£5,150. (of £10300.)
306/21...Norge Co..(Solstrief).... 3,476.5/s. (of £6952.10/s)

- (b) Refunds to be made immediately on export duty collected and accounted for, from South Georgia.

Brandt, for C.A. de Pesca.....£2,307. 12/7d. (of £4758)
Sth:Whaling & Sealing Co.
Liverpool..... 2,758. 4/s. (of £5687)
Salvesen & Co..... 2,303. 15/s. (of £4750)
Sandefjord Co.(Vestfold)..... 1,548. 14.6d. (of £3193.5/s)

2. The amounts given in (a) were remitted by Cable.

3. The amounts given in (b) were remitted under cover of Treasurer Advice List numbered, 8 to 11 of the 11th July 1921

W. Thompson

Colonial Treasurer.
26th September 1921.

18388 - 5. 0

8918 6. 1

9269 19 11

(6) 628/21

TELEGRAM.

From : The Colonial Secretary

To : The Crown Agents for the Colonies.

Dispatched : 27th September..... 19 31 *Time.* 4. p.m.
Received : 19 ... *Time.*

SAINTDONO LANDBARON ARCHFLAMEN REFUND ALARMENT DUSKINESS OIL SHIPPED
BETWEEN OCTOVALVE TURFINNESS AND SAINTISM AMOUNTS RECHARTER CAVALCAVIA
RESEARCH FUND FILAMENT FIRSTLY UNBOUND 52/K/48 ALARMENT NIGHTINESS
STAGHARN FILAMENT RECHANGE UNEMPTYED ORNEM UNENABLED SOUTHERN UNENCHANT
HOR UNENJOY BRIDEDANL UNENRICH OLD UNEQUABLE HEXTOR UNERECTED MORGE
ALBERANDO RECHARTER PINCOPS PICKINGPEG PHILTERED SCARABAEUS IMPUTATUM
ALARMENT REMITTANCE CHARGE TOTALISANT PAID SUMMERWARD AS DUSKINESS
SILVERGOD CROUPADE COLONY CRISPLIKE TELEGRAMS PHOLADITE SCARCERO
REALISM YOU SILVERGOD SECONDLY REPRUNING REFUND RETAVANO DUSKINESS
PANURGY MAGISTRATE SOUTH GEORGIA BY DRAFTS FOOTSTOOLS MUMM YOU WITH
TAPBOLE LETTERS JEMIMA NYADALE TO NIEVALE INCLUSIVE BRANDT CLUBMOATER
FOR ARGENTINA DE PESCA FIGRESCAM PHILOZOIC SCEPTRED SOUTHERN WHALING
SEALING COMPANY LIVERPOOL FIGSCOROE PHILOPTERA SCALECARP SALVESSEN
CLUBMOATER FIGRESCAM PHILOMOT SCHOOLMAN SANDEFJORD COMPANY FIGGERIES
PHIL-ROBY SCHOOLBANK ALBERANDO RECHARTER PILULAR PHOCENIC SCALPERING
DRAFTS IMPUBERIST REMITTANCE CHARGE PARKISH WHICH DECIMATRUS AMOUNTS
RECHARTER LATER ACCOUNTS RAEDNKE FROM SOUTH GEORGIA.

SECRETARY.

September 27th. Legislative Council has authorized refund half the amount export duties on oil shipped between 1st October last year and 30th September: amounts to be refunded should be charged against Research Fund as follows:- firstly, with reference to your letter, of 5th May, 52/K/48, half the amount mentioned in previous telegrams as follows should be refunded: my telegram of 11th March ORNEM, my telegram of 12th March SOUTHERN, my telegram of 14th March HOR, my telegram of 23rd March BRIDEDANL, my telegram of 26th March ODD, my telegram of 2nd April HEXTOR, my telegram of 5th April MORGE: total amount to be refunded £24,368 7/7 which includes half the amount remittance charge which was paid at same time as export duty. Place to credit of Colony cost of telegrams £22 7/11 recovered by you. Secondly, request you will refund in respect of export duties paid to Magistrate, South Georgia by drafts forwarded to you with Colonial Treasury letters 11th July No. 8 to No. 11 inclusive, Brandt & Company for Argentina de Pesca £2307 12/7, Southern Whaling & Sealing Company Liverpool £2758 4/-, Salvesen & Company £2305 15/-, Sandefjord Company £1543 14/6. Total amount to be refunded £8918 3/1: drafts did not include remittance charge 5% which has been deducted from amounts to be refunded: later accounts not received yet from South Georgia.

TELEGRAM.

From : The Governor

To : The Secretary of State for the Colonies.

Dispatched : 27th September.....19 21 *Time.* 4 p.m.

Received :19 *Time.*

SAINTDONO UNIPOLAR LANDBARON ADORNADO REFUND DUSKINESS
INLAFIDATE CUNEAL SILVERGOD RANCARAB ACCOUNTS IRRADICMUS
PEROLEBIS RECHARGING DUTIES RETAVANO SEASICK FROM SOUTH
GEORGIA DRAFTS FLEDGED NOMOFILACE COLLECTED.

MIDDLETON.

27th September. With reference to my telegram of 15th September, Legislative Council has agreed to refund export duties: instructions have been sent by telegraph to Crown Agents. Pending receipt of accounts it is not possible to refund duties in respect of several shipments from South Georgia, drafts for which not yet collected.

(L. S.)



I ASSENT,

J. Middleton,

Governor.

FALKLAND ISLANDS.

Ordinance No. 4 of 1921.

(27th September, 1921.)

An Ordinance to provide for the refund of one half of the duties of Customs levied and collected, on Whale and Seal Oil, between the 1st of October, 1920 and the 30th September, 1921, under Section 7 of the Tariff Ordinance, 1900, as amended by the Tariff (Export Duty) Amendment Ordinance, 1920.

WHEREAS it is expedient that one half of the duties of customs levied and collected upon Whale Oil and Seal Oil between the first day of October in the year One thousand Nine hundred and Twenty and the thirtieth day of September in the year One thousand Nine hundred and Twenty-one shall be refunded.

BE IT THEREFORE ENACTED by the Governor of the Falkland Islands with the advice and consent of the Legislative Council thereof, as follows:—

1. This Ordinance may be cited as the Tariff (Amendment) Ordinance, 1921. Short Title.

2. One half of the duties of Customs which were levied, collected and paid upon Whale Oil and Seal Oil, between the first day of October in the year One thousand Nine hundred and Twenty and the thirtieth day of September in the year One thousand Nine hundred and Twenty-one, under Section 7 of the Tariff Ordinance, 1900, as amended by the Tariff (Export Duty) Amendment Ordinance, 1920 shall be refunded. Refund of duties of Customs.

Passed in the Legislative Council this 23rd day of September, 1921.

G. R. L. Brown,

Clerk of the Legislative Council.

Assented to by the Governor and given under the Public Seal of the Colony this 27th day of September, 1921.

H. Henniker Heaton,
Colonial Secretary.

(9)

C.S. 628/21

TELEGRAM.

From : The Crown Agents for the Colonies.

To : The Colonial Secretary.

Dispatched : 11th October..... 19 21 *Time.* 7 p.m.

Received : 15th October..... 19 21 *Time.* 10. 50 a.m.

Encl (6)

With reference to your telegram of the 1st October, latter part, after refunds have been made should balance of sums remitted with Colonial Treasury letters July 11th amounting to £9236 12/10 stand to the credit of Research Fund.

Crown Agents for the Colonies.

FAIKLAND ISLANDS.

No. 97.

GOVERNMENT HOUSE,

STANLEY,

17th October, 1921.

Sir,

With reference to paragraph 4 of your despatch, No. 51, of the 17th of May, I have the honour to transmit herewith, for the signification of His Majesty's pleasure, two authenticated and twelve printed copies of Ordinance No. 4 of 1921, authorizing the refund of one-half of the duties on whale and seal oil levied and collected between the 1st of October, 1920 and the 30th of September, 1921.

I have the honour to be,

Sir,

Your most obedient,

humble servant,

J. Middleton.

THE RIGHT HONOURABLE

W. L. S. CHURCHILL, M.P.,

SECRETARY OF STATE FOR THE COLONIES.

(112)

628/21

A
I
* Encl (7)

Reference to previous correspondence:-

Governor's Telegram of 6th October, 1921.

FALKLAND ISLANDS.

No. 107.

Downing Street,
18th October, 1921.

Sir,

I have the honour to transmit to you, for your information, the papers noted below on the subject of the refund of export duties on whale oil.

I have the honour to be,
Sir,

Your most obedient,
humble servant,
WINSTON S. CHURCHILL.

The Officer Administering the
Government of the Falkland Islands.

Date.	Description.
1921.	
11th October.	To Messrs. Chr. Salvesen & Son.
"	" The Association of Norwegian Whaling Companies.
"	" Messrs. Wm. Brandt's Sons & Company.
"	" The Southern Whaling and Sealing Company.

11a
ENCLOSURE TO DESPATCH

No.

104 OF

18

Oct/21

49770/1921

Downing Street,

11 October, 1921.

Gentlemen,

With reference to the letter from this Department of the 28th September, I am directed by Mr. Secretary Churchill to inform you that a telegram has been received from the Governor of the Falkland Islands stating that the Legislative Council have agreed to the proposed refund of one-half of the export duties on Whale Oil in respect of the year 1920-21, and that instruction have been sent to the Crown Agents for the Colonies accordingly.

2. The Governor adds that pending the receipt of accounts it is not possible to refund duties in respect of several shipments from South Georgia, drafts for which are not yet collected.

I am,,

Gentlemen,

Your obedient Servant,

(Signed) G. GRINDLE

MESSRS CHR. SALVESEN & COMPANY

THE ASSOCIATION OF NORWEGIAN WHALING COMPANIES

MESSRS. Wm. BRANDES' SONS & COMPANY.

THE SOUTHERN WHALING & SEALING COMPANY.

115 K
Sec. Falks. 48

ALL COMMUNICATIONS
TO BE ADDRESSED TO THE
CROWN AGENTS FOR THE COLONIES
THE ABOVE REFERENCE AND THE
DATE OF THIS LETTER BEING QUOTED

TELEGRAMS. "CROWN, LONDON."
TELEPHONE. 7790 VICTORIA



MILBANK.

WESTMINSTER.

LONDON, S.W. 1.

28th October, 1921

Sir,

With reference to your telegram of the 1st October, respecting the refund of one-half of the export duties on whale oil in respect of the year 1920-21, I have the honour to report that, in accordance with the instructions conveyed therein, we have paid to the under-mentioned Companies the amounts specified against their names :-

Hektor Whaling Co.	£5,150. 0. 0.
Odd " "	£3,588. 2. 7.
Norge " "	£3,476. 5. 0.
Bryde & Dahl Whaling Co.	£3,334.12. 6.
Southern Whaling Co.	£3,283. 2. 6.
Ornen Whaling Co.	£3,193. 0. 0.
Nor " "	£2,343. 5. 0.
Brandt's & Co. (for Argentina de Pesca)	£2,307.12. 7.
Southern Whaling & Sealing Co.	£2,758. 4. 0.
Salvesen & Co.	£2,303.15. 0.
Falkland Is.Co.(for Sandeffjord Co.)	£1,548.14. 6.

2. The first seven amounts have been charged against the Research and Development Fund as desired; the last four amounts have been debited against the Falkland Islands general account as the remittances in these cases were credited to that account.

3. The sum of £22. 7. 11d. paid to us in respect of the refund of cost of telegrams has been transferred from the Research and Development Fund to the general account.

4. With reference to the payments to Messrs Chr.Salvesen & Co.

12.X.21 and the Southern Whaling & Sealing Co., I enclose a copy of letters
13.X.21
& enclos. which we have received from these companies, claiming additional amounts and shall be glad if you will inform us what answers should be given thereto.

I have the honour to be,

Sir,

Your obedient servant,

W. Paton

for Crown Agents.

The Colonial Secretary,

Falkland Islands.

12a
Messrs Chr. Salvesen & Co. to Crown Agents

29, Bernard Street,
Leith
12th October, 1921.

Gentlemen,

We are in receipt of yours of yesterday handing us cheque for £2,303. 15. 0. for which thanks and receipt is being passed through our bankers. This amount is presumably to cover rebate of 50% on duty paid on whale oil per s.s. "Heko", but we would point out that the amount of duty paid by us was £4,750. 50% of which is £2,375, making a difference of £71. 5. 0. We shall therefore be glad if you will take the matter up with the Government of the Falkland Islands if necessary, and let us have a remittance for the difference in course.

Yours etc.

per pro. Chr. Salvesen & Co.

(Sgd) N.G.K. Salvesen

The Southern Whaling & Sealing Co. to Crown Agents

Royal Liver Building,

Liverpool,

13th October, 1921

Gentlemen,

We have the honour to acknowledge receipt of your favour of the 11th instant enclosing receipt form for £2758. 4. 0. in respect of a refund of 2/6d per barrel on whale oil exported from South Georgia during the year 1921, for which we thank you.

Attached please find statement of account relating to shipments of oil from South Georgia and from which you will note that the amount to be refunded is £2843. 10. 0. leaving a balance in our favour of £85. 6. 0. cheque for which amount we shall be glad to receive at your early convenience.

I am, etc.

THE SOUTHERN WHALING & SEALING CO. LTD

(Sgd) A. Radcliffe

13th October, 1921

Crown Agents for the Colonies,

Dr. to THE SOUTHERN WHALING & SEALING COMPANY

Royal Liver Building,

Liverpool

To claim for refund of 2/6d per
barrel on oil shipped from South
Georgia during 1921, as per
Magistrate's receipts in our
possession :-

	January 31st	4358 Barrels	£544. 15. 0.	
	May 31st	18390 "	<u>2298. 15. 0.</u>	2843. 10. 0.
11th Oct.	By cheque			2758. 4. 0.
				<hr/>
		Balance due S.W. & S. Co.Ltd.		£ 85. 6. 0.
				<hr/>

117 A
508.

ALL COMMUNICATIONS
TO BE ADDRESSED TO THE
CROWN AGENTS FOR THE COLONIES,
THE ABOVE REFERENCE AND THE
DATE OF THIS LETTER BEING QUOTED.

TELEGRAMS, "CROWN, LONDON"
TELEPHONE, 7730 VICTORIA.



MILLBANK,

WESTMINSTER,

LONDON, S.W. 1

2nd November, 1921.

Sir,

With reference to our letter of the 28th
October No. K Sec. Falks. 48, respecting the refund of one
half of the export duties on whale oil in respect of
the year 1920-21, I have the honour to enclose a copy
of a letter which we have since received from Messrs.
26.10.21. Johan Rasmussen Og Alex. Lange respecting the payment of
£1548. 14s. 6d made to the Sandefjord Company, and
claiming an additional amount of £47. 18s. 0d.
We shall be glad to learn what reply should be given
to the firm.

I have the honour to be,

Sir,

Your obedient Servant,

The Colonial Secretary,
Falkland Islands.

for CROWN AGENTS.

Z.

13a
628/21
Messrs. Johan Rasmussen og Alex. Lange,

to Crown Agents.

M/H.

Sandefjord, 26th October, 1921.

Gentlemen,

With reference to your letter of the 11th instant to the Falkland Islands Co. re the bill for £3195. 6. 0 drawn on that firm by the Sandefjord Whaling Co. in settlement of the export duty on 12773 barrels of Whale Oil shipped from South Georgia by the S/V "Rajore" in February this year we beg to draw your attention to the fact that the total export duty on that cargo of Whale Oil amounts to £3193. 5. 0 . Of this amount 50% were to be repaid with £1596. 12. 6 but as you have only remitted to the Falkland Islands Company £1548. 14. 6 we should be obliged to receive your information regarding the difference £47. 18. 0

We remain etc.,

Johan Rasmussen Og Alex. Lange

(Sd). Alex Lange.

FALKLAND ISLANDS.

MINUTE



C.S. No.....

Departmental Number.

From Treasurer & Collector

Date 6th December 1921.

To The Honourable
The Colonial Secretary

SUBJECT.

REFUND OF CUSTOMS EXPORT DUTIES.

Ordinance No. 4 of 1921.

Reference
Numbers.

C.S.628/21.

I beg to report for the information of the Governor, that in accordance with the instructions contained in the telegram of the 27th September 1921 (C.S.628/21), the Crown Agents in October last, have made the following refunds from sums previously transferred from the General Account, to the Research Fund Account, viz:-

The Ornen Co.....	£3,193.	
The Southern Co.....	3,283.	2. 6
The Nor Co.....	2,343.	5.
Bryde & Dahl.....	3,334.	12. 6
The Odd Co.....	3,588.	2. 7.
The Hektor Co.....	5,150.	
The Norge Co.....	3,476.	5.
		£24,368. 7. 7d

2. The Crown Agents have also refunded from the General Account of the Colony, in the same month, the following:-

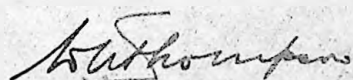
W.Brandt.....	£2,307.	12. 7
The Sth:Whaling & Sealing Co.....	2,758.	4.
Salvesen & Co.....	2,303.	15.
The Falkland Islds: Company.....	1,548.	14. 6
		£8,918. 6. 1d.

3. From the above it will be seen that as the records
of the

of the Crown Agents transactions for the month of October 1921, stand at present in their accounts a sum of £24,368. 7. 7d has been refunded by them and paid from the monies standing to the credit of a Fund for Research & Development in the Dependencies as explained in para:6 of S. of S No.51 of the 17th May 1921, that it should be charged against the Fund and not against the Revenue of the Colony, or otherwise it would adversely affect the ordinary financial position of the Colony, whereas in the case of the sum of £8,918. 6. 1d, also refunded at the same time, this amount was not previously transferred to the Fund, but was refunded from their ~~General~~ General Account and as such is chargeable to Head XX, Drawbacks & Refund, on the Estimates in accordance with Colonial Reg:265.

4. I am of opinion that all refunds authorized by Ordinance No.4, of 1921, should be treated in the same way; either charged against the Research Fund, or against Head XX, on the Expenditure side of the 1921 Estimates. In view of the instructions issued by the Secretary of State in Despatch No.51 of the 17th May 1921, and the action previously taken by the Crown Agents in accordance with instructions received by them from the Secretary of State, in accordance with which they had transferred to the Research Fund Account from their General Account, all sums received by them for Telegraphic Remittances in respect of Whale oil Export Duty, I am inclined to think that the sum of £8,918. 6. 1d, should first have been transferred by the Crown Agents to the Research Fund, before the sums in question were refunded to the respective Companies concerned. I therefore submit for approval an "Adjustment Voucher" to permit the Treasurer to make this correction in the Crown Agents Accounts when he is abstracting and incorporating in his accounts, the Crown Agents Account for the month of October 1921.

5. The Treasurer's abstract of the Crown Agents Accounts must be supported by the records as entered in the Crown Agents Accounts or by Adjustment Vouchers. (Reg:342).



Colonial Treasurer.

6th December 1921.

FALKLAND ISLANDS.

MINUTE



C.S. No.....

Departmental Number.

From Treasurer & Collector

Date 7th December 1921.

To The Honourable
The Colonial Secretary

SUBJECT.

REFUND OF CUSTOMS EXPORT DUTIES.

Ordinance No.4 of 1921.

Reference
Numbers.

C.S.628/21.

With reference to the Telegram of the 27th September (C.S.628/21), I am inclined to think that the Crown Agents should be instructed by telegram to transfer from this Colony's General Account to the Research Fund Account a sum of £9469. 18. 11d, remitted with Colonial Treasury letters of the 11th July, Nos 8 to 11, which amount is made up as follows:

W. Brant & Co (C.A. De Pesca):-

Half Export Duty.....£2,379.

3% remittance rate..... 71. 7. 5d. £2,450. 7. 5

Sthn: Whaling & Sealing Co:-

Half Export Duty.....£2,843. 10. 0.

3% remittance rate..... 85. 6. 0. £2,928. 16. 0.

Falkland Isld Co, (Vestfold Co):-

Half Export Duty.....£1,596. 12. 6.

3% remittance rate..... 47. 18. 0. £1,644. 10. 6

Salvesen & Co:-

Half Export Duty.....£2,375.

3% remittance rate..... 71. 5. 0. £2,446. 5. 0.

Total.....£9,469. 18. 11.

2. I also think that the Crown Agents should be ~~instruc~~ instructed to transfer from the General Account of the Colony, to

Colony to the Research Fund, a further sum of £ 16,886, remitted with Treasurer's Lrs: Nos. 14 and 15 of the 19th September and 31st October, which amount is made up as follows:-

Export Duty paid at South Georgia by the undermentioned Cos:-

Vestfold Co.....	£5,858.	5.	0.	
Salvesen & Co.....	4,087.	10.	0.	
C.A.de Pesca.....	856.	15.	0.	
Tonsberg Co.....	6,083.	10.	0.	
	<u>£16,886.</u>	0.	0d.	

3. Also that the Crown Agents should be further instructed that after the above named sum of £16,886., has been transferred to the Research Fund Account, that the following sums may be refunded by them to the Companies concerned, under authority of Ordinance No. 4 of 1921, viz:- Falkland Islands Co, (Vestfold Co), £2,841. 5s., Salvesen & Co., £ 1,982. 8. 9d., Brandt & Co (C.A.de Pesca), £415. 10s 6d., Tonsberg Handelsbank, (Tonsberg Co), £2,950. 10/s., which sums are made up as follows:-

Vestfold Co:-

Half Export Duty.....	£2,929.	2.	6d.	
less 3% remittance rate...	<u>87.</u>	17.	6.	
		£2,841.	5.	0d

Salvesen & Co:-

Half Export Duty.....	£2,043.	15.	0	
less 3% remittance rate....	<u>61.</u>	6.	3.*	
		1,982.	8.	9.

C.A.de Pesca:-

Half Export Duty.....	£ 428.	7.	6.	
less 3% remittance rate...	<u>12.</u>	17.	0.*	
		415.	10.	6.

Tonsberg Co:-

Half Export Duty.....	£3,041.	15.	0.	
less 3% remittance rate...	<u>91.</u>	5.	0.*	
		2,950.	10.	0.

Total.... £8,189. 14. 3d.

K. Thompson
Colonial Treasurer.
7th November 1921.

December

TELEGRAM.

From : The Colonial Secretary.

To : The Crown Agents for the Colonies.

Dispatched : 19th December..... 19 21 Time. 4.10 p.m.

Received : 19 ... Time.

UNDERRAIDED 48 PAGANDOM TAPBOLT LETTERS JEMIMA NYADALE
TO NYBVALE PINACLOTH PHYSIOCRAT SCORBUTIC TABACUM RESEARCH
FUND FROM ALIHAR SILVERGOD RECEDINGS TAPBOLT LETTERS
SAILEROAD 14 ODORATE 15 REPROVIGNA TABBAOTH FROM ABIHAR
TO RESEARCH FUND PINCHBECK PIETRUCOLA PHILOSTIZE ALBERTNESS
ACCOUNTS ACALPHEAN REFUND BEFORE DAZZLEAPE FACEABRIXO
COMPANY FOR VESTFOLD COMPANY PIGSTAIL PHRATORIS SCALSTONE
SALVESEN PIGOLIATE PIABILE SCARIPICHI BRANDT PICKMEUP
PHLOGODE SCATTERING TONSBURG COMPANY PIGSTICKER PHYLLOBEN
SCARRI ALBERANDO RECHARTER PILOTISM PIANOCOVER SCHOLIASTS
DRAFTS IMPUBERIST REMITTANCE CHARGE PARKISH WHICH DECIMATRUS
AMOUNTS RECHARTER RUBYCOLOUR PAGANETO UNDERRAIDED 48
UNDERMIRTH 508 SILVERGOD BRANDTS DRAFT NYADBELL RETAVANO
OIL SIDEROSA SIAM AMORECIDO RANDSTOSS FOOTRACE.

SECRETARY.

With reference to your letter of 28th October, 48,
paragraph 2, Colonial Treasury letters July 11th, No.
8 to No. 11, £9469 18/11 should be transferred to
Research Fund from General Account. With reference
to Colonial Treasury letters 19th September, 14,
31st October, 15, request that you will transfer from
General Account to Research Fund £16886 and when accounts
have been adjusted refund before 31st December, Falkland
Islands Company for Vestfold Company £2841 5/-, Salveson
£1982 8/9, Brandt 415 10/6, Tonsberg Company £2950 10/-,
total amount to be refunded £3189 14/3: drafts did not
include remittance charge 3% which has been deducted from
amounts to be refunded, see also paragraph 4 your letter
28th October, 48, your letter of 2nd November, 508.
Brandt's draft No. 9 in respect of oil shipped in steamer
"Siam" 15th April just received forwarding by next mail.

COLONY OF THE FALKLAND ISLANDS.
HEAD OF SERVICE

SUB-HEAD

RESEARCH FUND.

1. CUSTOMS EXPORT DUTIES.

To the Honble. the Treasurer,

You are hereby authorised to make the following adjustment

Description
of
Transaction.

To transfer a sum of £8,918. 6. 1d, from the General Account (Crown Agents) to Research Fund Account in order that refunds authorized by Ordinance No.4 of 1921, may be charged against the Research Fund as instructed by the Secretary of State in Despatch No.

£ 8,918:6:1d. 51 of 1921.

C.S.No

628/21.

By Command,

H. H. H.

Colonial Secretary.

Date.....19.....

C. S. 329/21.

628/21

COPY.



18

G
3

Falkland Islands
No. 122.

Downing Street,
17th December 1921.

Sir,

I have the honour to acknowledge the receipt of your despatch No. 97 of the 17th of October, 1921, and to inform you that His Majesty will not be advised to exercise his power of disallowance with respect to Ordinance, No. 4 of 1921, of the Legislature of the Falkland Islands, entitled "An Ordinance to provide for the refund of one half of the duties of Customs levied and collected on Whale and Seal Oil, between the 1st of October, 1920 and the 30th September, 1921, under Section 7 of the Tariff Ordinance, 1900, as amended by the Tariff (Export Duty) Amendment Ordinance, 1920".

I have the honour to be,

Sir,

Your most obedient, humble servant,

(Sgd) Winston S. Churchill.

The Officer Administering
the Government of
the Falkland Islands.

No. C.S.628/21.

(It is requested that, in any reference to this letter, the above Number and the date may be quoted.

MINUTE.

19

3rd February 1922...19

From.....Colonial Treasurer.....

Stanley.

To

THE COLONIAL SECRETARY,

Stanley, Falkland Islands.

With reference to His Excellency's minute of 14th January last in C.S.628/21, will you kindly submit the attached copy of instructions sent to the Crown Agents with regard to the drafts from South Georgia remitted by last mail. I regret to report that through an oversight the attached letter missed the mail.

A. H. Thompson
Colonial Treasurer.

TREASURY.

Stanley, Falkland Islands.

18th January 1922.

Gentlemen,

With reference to my Advice Letter No.17/21 of the 15th December last, I am directed to request you kindly to transfer from your General Account a sum of Two thousand three hundred and fifty three pounds (£2353.) to the Fund for Research and Development in the Dependencies and when this adjustment has been made, to refund to Wm.Brant on behalf of the Sociedad Argentina de Pesca a sum of One thousand and fifty six pounds four and two pence (£1056: 4: 2d), being half export duty on Oil shipped from Stn:Georgia, less 3% remittance rate (£32:13:4d), and to refund to the Tonsberg Whaling Company a sum of Eighty four pounds nineteen and eleven pence, (£84:19:11d), being half export duty, less 3% remittance rate (£2:12:7d). The total amount to be refunded amounting to One thousand one ~~hundred~~ hundred and forty one pounds four shillings and one penny, (£1141: 4: 1d).

2. The drafts did not include remittance rate of 3% which has to be deducted from amount to be refunded.

I am,

Gentlemen

Your obedient servant.

Colonial Treasurer.

The Crown Agents for the Colonies

4. Millbank

London. S.W.1

628/21

114
508

ALL COMMUNICATIONS
TO BE ADDRESSED TO THE
CROWN AGENTS FOR THE COLONIES,
THE ABOVE REFERENCE AND THE
DATE OF THIS LETTER BEING QUOTED.

TELEGRAMS, "CROWN, LONDON."
TELEPHONE, 7790 VICTORIA.



4, MILLBANK,

WESTMINSTER,

LONDON. S.W. 1.

19th January, 1922.

Sir,

With reference to your telegram of the 19th December regarding the Research and Development Fund, I have the honour to inform you that we transferred on the 29th December the sum of £26,355 18s.11d. from our general account to the Research Fund and have refunded the amounts stated in your telegram to the four whaling companies mentioned. Owing to the fact that the telegram did not reach this office until the 28th December, it was not possible to refund all these amounts before the 31st December as requested by you. The amount paid to the Falkland Islands Company was debited to the Research Fund on the 30th December, 1921, and the remaining three appear in our January account. It will be seen from our Research Fund account for December that the payment to the Falkland Islands Company was stated to be on behalf of the Sanderford Company; ~~we should have stated~~ ~~that~~ this error was owing to a mutilation of your telegram, the payment being intended for the Vestfold Co. We have since ascertained that the money has reached its proper destination.

9.1.22.
10.1.22.
14.1.22.
11.1.22.

2. I enclose a copy of letter which we addressed to Messrs. C. Salvesen and Co. and the Southern Whaling and Sealing Co. together with a copy of the replies which we have received thereto and have to request that you will inform us what answer should be given to the two companies.

3. With reference to your telegram of the 17th January, I have to inform you that no remittances have yet been received direct from South Georgia. We have noted that

The Colonial Secretary,
FALKLAND ISLANDS.

any

any remittances received therefrom should be credited
to our general account pending receipt of instructions
from you.

I have the honour to be,

Sir,

Your obedient servant,

W. J. Barton

for Crown Agents.

CROWN AGENTS TO MESSRS. SALVESEN & CO.

A/508.

9th January, 1922.

Gentlemen,

In reply to your letter of the 30th December D.C.M. respecting a payment of £1982 2s.9d. made to you in accordance with instructions received from the Government of the Falkland Islands, we have to inform you that the difference of £61 6s.3d. mentioned by you appears to be accounted for by the deduction of the remittance charge of 3% which has been made from the sum of £2043 15s.0d.

The deduction of the remittance charge of 3% also appears to explain the difference of £71 5s.0d. referred to in your letter of the 12th October last.

I am etc.

for Crown Agents.

A/508.

CROWN AGENTS TO THE SOUTHERN WHALING & SEALING CO.

10th January, 1922.

Gentlemen,

With further reference to your letter of the 13th October, regarding the refund to be made to you in respect of duty on whale oil, we are informed by the Government of the Falkland Islands that the difference of £85 6s.0d. mentioned in your letter is accounted for by the deduction of the remittance charge of 3% which has been made from the sum of £2843 10s.0d.

We trust that the matter is now clear.

I am, etc.

for Crown Agents.

Messrs. Salvesen & Co. to Crown Agents.

29 Bernard Street,

LEITH.

14th January, 1922.

Gentlemen,

We duly received your favour, A/508 of the 9th inst. and are surprised to learn that the differences in question are accounted for by the deduction of a remittance charge of 3% having been made from the amount of rebate on the duty paid on Whale Oil. It is observed that when duty is paid by us, it is done so by way of drafts endorsed in your favour and it is difficult to understand how, when you send us a rebate a deduction of 3% is made. We would thank you therefore to take this matter up with the Government of the Falkland Islands with a view to having this heavy charge annulled or at least greatly reduced. The industry moreover is at present not in a position to stand such a charge.

Yours faithfully,

per pro CHR. SALVESEN & CO.

H.G. Salvesen.

THE SOUTHERN WHALING & SEALING CO.LTD. TO CROWN AGENTS.

A.18.Exchange Buildings

LIVERPOOL.

11th January, 1922.

Gentlemen,

We are in receipt of your letter of the 10th instant, with reference to the duty upon Whale Oil for the season 1920-21, and note that in making a refund to this Company of 2s.6d. per barrel you had deducted £85 6s.0d. which you now inform us is on account of a deduction of the remittance charged of 3% made from the sum of £2,843 10s.0d. As the latter amount represents the full refund of 50% on the 5s. per barrel paid for the 1920/21 season shipment, we shall be glad to know the exact nature of the deduction of 3% remittance charge.

We are etc.

THE SOUTHERN WHALING & SEALING CO.LTD.

Sd. A.Radcliffe.

Office Manager.

628/21.

12th May, 22.

Gentlemen,

I am directed by the Governor to acknowledge the receipt of your letters No. 117 A/508 of the 2nd of November, 1921, and No. 14 A/508 of the 13th of January, 1922, relative to the refunds made to five whaling companies in respect of export duty and remittances.

Telegram to
Crown Agents
27/9/21.

- do -
19/12/21.

2. At the time when instructions were sent to you in respect of the refunds to be made, this Government was not aware that the Magistrate, South Georgia, had collected the remittance charges in full locally. One half of such charges should accordingly be refunded to the whaling companies concerned together with the whole of the amounts which have already been deducted from the payments made.

3. I am therefore to request you to be good enough to refund the following sums to the Companies named and to debit the Research Fund with the amounts :-

(1) Vestfold Company.

One half of amount collected by Magistrate and remitted direct to Crown Agents	... ..	£135. 15. 5.
Deducted from refund made, vide telegram of 27th September, 1921	... ..	47. 18. 0.
Deducted from refund made, vide telegram of 19th December, 1921	... ..	87. 17. 6.
Total amount to be refunded...	£271. 10. 11.	

The Crown Agents for
the Colonies,
4, Millbank, London, S.W. 1.

(2) Chr. Salvesen & Company.

One half of amount collected by Magistrate and remitted direct to Crown Agents	£129. 16. 9.
Deducted from refund made, vide telegram of 27th September, 1921 ...	71. 5. 0.
Deducted from refund made, vide telegram of 19th December, 1921 ...	61. 6. 3.

Total amount to be refunded ...	£262. 8. 0.

(3) Compañia Argentina de Pesca.

One half of amount collected by Magistrate and remitted direct to Crown Agents	£ 67. 12. 11.
Deducted from refund made vide telegram of 27th September, 1921 ...	71. 7. 5.
Deducted from refund made, vide telegram of 19th December, 1921 ...	12. 17. 0.
Deducted from refund made on letter from Colonial Treasurer of 13th January, 1922	32. 13. 4.

Total amount to be refunded ...	£184. 10. 8.

(4) Tonsberg Company.

One half of amount collected by Magistrate and remitted direct to Crown Agents	£ 15. 12. 11.
Deducted from refund made, vide telegram of 19th December, 1921 ...	91. 5. 0.
Deducted from refund made, on letter from Colonial Treasurer of 13th January, 1922	2. 12. 7.

Total amount to be refunded ...	£109. 10. 6.

(5) Southern Company.

One half of amount collected by Magistrate and remitted direct to Crown Agents	£ 66. 19. 3.
Deducted from refund made, vide telegram of 27th September, 1921 ...	35. 6. 0.

Total amount to be refunded ...	£154. 5. 3.

4. I am further directed to forward to you, with reference to the remittance charge, a copy of Colonial Office Letter No. 37648/1920 of the 2nd of December, 1920, addressed to Messrs Salvesen and Company and the Southern Whaling and Sealing Company. The percentage charge on remittances was reduced from 3% to 1% with effect from the 5th of August, 1921, but that does not affect the refunds which are now under notice as the export duties dealt with were levied and collected prior to that date.

I am,

Gentlemen,

Your obedient servant,

H. Henniker-Heaton,

Colonial Secretary.

7
116 A
Falks. 508

ALL COMMUNICATIONS
TO BE ADDRESSED TO THE
CROWN AGENTS FOR THE COLONIES.
THE ABOVE REFERENCE AND THE
DATE OF THIS LETTER BEING QUOTED

TELEGRAMS. "CROWN. LONDON."
TELEPHONE. 7780 VICTORIA



22

4. MILLBANK,
WESTMINSTER,
LONDON, S.W. 1.

8th April 1922

Sir,

In continuation of our letter No.14 of the 19th January, I have the honour to transmit the accompanying copy of a further letter from Messrs. Chr. Salvesen & Company, with regard to the remittance charge of 3% made on amounts payable by them in respect of export duty on whale oil, and to request the Colonial Government's instructions in the matter.

2. In our letter No.34 of the 9th March, relating to the operations of the Southern Whaling Company, we drew attention to the charge of 3% which is being made as compared with that of 1% referred to in the Governor's telegram to the Secretary of State dated the 11th August last.

I have the honour to be,
Sir,
Your obedient Servant,

The Colonial Secretary,
Falkland Islands.

J. W. P. Owen
for Crown Agents.

HCR

Messrs. Chr. Salvesen & Co. to Crown Agents.

29, Bernard Street,

Leith.

15th March 1922.

Gentlemen,

We are in receipt of your favour
O/Misc. 219 of 13th inst. handing us Falkland Islands
tariffs as mentioned for which please accept our thanks.

What we particularly desired was to
get some fuller information regarding the remitting
charge of 3% which the Government of the Falkland Islands
is making on the drafts issued by our Manager at South
Georgia on us, and in your favour. It would be obliging
if you could give us any indication of how this charge
could be avoided, as the state of the Whaling Industry
at the present moment calls for the strictest economy.

We consider that in the Island of
South Georgia these drafts are equivalent to cash, and
therefore not subject to remitting commission. If, however,
the Government of the Falkland Islands would accept a
draft on us payable at our bankers, the Royal Bank of

Scotland/

Scotland, London, as being the equivalent of cash, and thereby save the remitting charge, we are willing to arrange that such drafts be duly honoured on presentation. In any case, we feel that the commission has been somewhat overcharged.

When the duty was increased to 5/- per barrel 3% was charged on the total duty payable, and when the Government of the Falkland Islands subsequently reduced the duty to 2/6d per barrel, we were charged 3% on the amount refunded, which was surely an error and should be repaid to us.

We shall thank you to place our remarks before the Government of the Falkland Islands and await your reply.

Yours faithfully,
per pro CHR. SALVESEN & CO.

(Sgd) N. G. Salvesen.

27.10.

23

628/21.

12th May,

22.

Gentlemen,

I am directed by the Governor to acknowledge the receipt of your letters No. 117 A/508 of the 2nd of November, 1921, and No. 14 A/508 of the 19th of January, 1922, relative to the refunds made to five whaling companies in respect of export duty and remittances.

Telegram to
Crown Agents
27/9/21.

- do -
19/12/21.

2. At the time when instructions were sent to you in respect of the refunds to be made, this Government was not aware that the Magistrate, South Georgia, had collected the remittance charges in full locally. One half of such charges should accordingly be refunded to the whaling companies concerned together with the whole of the amounts which have already been deducted from the payments made.

3. I am therefore to request you to be good enough to refund the following sums to the Companies named and to debit the Research Fund with the amounts :-

(1) Vestfold Company.

One half of amount collected by
Magistrate and remitted direct
to Crown Agents £135. 15. 5.

Deducted from refund made, vide
telegram of 27th September,
1921 47. 18. 0.

Deducted from refund made, vide
telegram of 19th December, 1921 87. 17. 6.

Total amount to be refunded... £271. 10. 11. ✓

Crown Agents for
the Colonies,

Millbank, London, S.W. 1.

(2)

(2) Chr. Salvesen & Company.

One half of amount collected by Magistrate and remitted direct to Crown Agents	...	...	...	£129. 16. 9.
Deducted from refund made, vide telegram of 27th September, 1921	...	71. 5. 0.		
Deducted from refund made, vide telegram of 19th December, 1921	...	61. 6. 3.		

Total amount to be refunded	...	£262. 8. 0.		-----

(3) Compañía Argentina de Posca.

One half of amount collected by Magistrate and remitted direct to Crown Agents	...	...	...	£ 67. 12. 11.
Deducted from refund made vide telegram of 27th September, 1921	...	71. 7. 5.		
Deducted from refund made, vide telegram of 19th December, 1921	...	12. 17. 0.		
Deducted from refund made on letter from Colonial Treasurer of 18th January, 1922	...	...	...	32. 13. 4.

Total amount to be refunded	...	£134. 10. 8.		-----

(4) Tonsberg Company.

One half of amount collected by Magistrate and remitted direct to Crown Agents	...	...	...	£ 15. 12. 11.
Deducted from refund made, vide telegram of 19th December, 1921	...	91. 5. 0.		
Deducted from refund made, on letter from Colonial Treasurer of 18th January, 1922	...	...	...	2. 12. 7.

Total amount to be refunded	...	£109. 10. 6.		-----

(5) Southern Company.

One half of amount collected by Magistrate and remitted direct to Crown Agents	...	...	...	£ 68. 19. 3.
Deducted from refund made, vide telegram of 27th September, 1921	...	85. 6. 0.		

Total amount to be refunded	...	£154. 5. 3.		-----

4. I am further directed to forward to you, with reference to the remittance charge, a copy of Colonial Office Letter No. 37648/1920 of the 2nd of December, 1920, addressed to Messrs Salvesen and Company and the Southern Whaling and Sealing Company. The percentage charge on remittances was reduced from 3% to 1% with effect from the 5th of August, 1921, but that does not affect the refunds which are now under notice as the export duties dealt with were levied and collected prior to that date.

I am,

Gentlemen,

Your obedient servant,

H. Henniker-Heaton,

Colonial Secretary.

(24)

628/21

2nd June,

22.

Sir,

I am directed by the Governor to forward to you, for your information, the attached copy of a letter sent to the Crown Agents for the Colonies on the 12th May, dealing with the refunds made to the Whaling Companies in South Georgia in respect of export duty and remittances.

I am,

Sir,

Your obedient servant,

H. Henniker-Heaton
Colonial Secretary.

The Stipendiary Magistrate,
South Georgia.

S.G.No.48/22.
M.P.628/21

The Magistrate's Office,
South Georgia,
20th.June 1922.

Sir,

I have the honour to forward herewith for your information copies of correspondence with the Tonsbergs Hvalfangeri relating to a refund of the export duty on whale oil for the year 1921.

2. It will be seen that the Tonsberg Hvalfangeri supposing they be entitled to a ~~half~~ refund of half the export duty and remittance rate, they are still due the amount of £182-10-0 $\frac{1}{2}$.

3. When the additional $\frac{1}{2}\%$ was claimed from this company to make their remittance rate 3%, it was wrongly collected on the total amount which included the 2 $\frac{1}{2}\%$ which they had already paid. I have therefore refunded to this company the sum of £5/9^d being the amount paid by them in excess.

4. Vouchers for this amount appear in the South Georgia accounts for the month of May.

I have the honour to be ,

Sir,

Your obedient servant,

Eos B Baines

Magistrate.

The Honourable,
Colonial Secretary,
Falkland Islands.

Correspondence dealing with the refund of half the amount of Export duty paid on whale oil by the Tonsbergs Hvalfangeri.

- (i) Letter from the Crown Agents to the Tonsberg Hvalfangeri.
- (ii) do The Tonsberg Hvalfangeri to Crown Agents.
- (iii) do the Crown Agents to the Tonsberg Hvalfangeri
- (iiii) the Tonsberg Hvalfangeri to the Magistrate.
- (iiiii) the Magistrate to the Tonsberg Hvalfangeri.

Copy.

The Magistrate's Office,

South Georgia,

23rd. May 1922.

Sir,

I have the honour to acknowledge the receipt of your letter of the 19th inst., on the subject of a refund of duty on whale oil which has been made to you by the Crown Agents for the Colonies.

2,. From the records in this office, it would seem that, you are still due the amount of £182 -10-0 $\frac{1}{2}$ arrived at as follows:

Duty paid on 24334 barrels oil @5/-	£6083-10-0
3% remittance rate	182-10-1
	<hr/> 6266-0-1
Refund of half	3133-0-0 $\frac{1}{2}$
	<hr/> 3133-0-0 $\frac{1}{2}$
Less £2950-10-0 paid by Crown Agents	2950-10-0
Balance due	<hr/> £ 182-10-0 $\frac{1}{2}$

3. Your accounts between February and August, the period for which you were asked to pay $\frac{1}{2}$ % extra to make up 3% are as follows:

February	£12	:	9	:	6	@2 $\frac{3}{4}$ %	6 - 3
April	208	:	4	:	2	@2 $\frac{3}{4}$ %	5 - 4 - 1
June	6085	:	12	:	6	@2 $\frac{3}{4}$ %	152 - 2 - 10
18th. February this year,	£6306	:	6	:	2	@2 $\frac{3}{4}$ %	157 :13 - 2

When the collection of the additional $\frac{1}{2}$ % was made, it was wrongly collected on the whole amount of £6463-13-4, the difference of 15/9 will now be refunded to you.

In total difference, I have the honour to be,

In a letter dated 23rd. May 1922, Sir,

an explanation as to Your obedient servant,

therefore feel very much obliged to you, if you will please give the enclosed your attention, and return it to me at your convenience.

(sga.) *Edw. B. Binning*

Magistrate.

Tonsbergs Hvalfangeri,
Husvik Harbour.

COPY

Husvik Harbour, South Georgia

10th. May 1922.

Edw. B. Binnie Esq.,
Magistrate.

King Edward Cove.

Sir,

Enclosed I beg to hand you copy of correspondence between the Crown Agents at London and my company's headoffice at Tonsberg in connection with refund of one half of the Export duty paid for S.S. "Orwell's" cargo from here in June 1921.

As you will see there has been refunded to my company the sum of £2950 : 10 : 0 or equivalent to one half of the export duty less 3%. Thus it appears that not only has the commission of 2½% on £3041 : 15 : 0 - one half of the export duty in question - as well as the additional commission of ½% paid later on, not been refunded to my company, but furthermore a commission of 3% has been deducted.

In my company's communication to the Crown Agents, dated 13th. February this year, the difference between the amount refunded and the amount supposed to be so is stated to be £167 : 5 : 11, but to this amount there has to be added the additional ½% or £15 . 11 . 9 making an amount of £182 ; 17; 8 in total difference.

In a letter dated 22nd, March this year my company asks for an explanation as far as this difference concerns, and I should therefore feel very much obliged to you, if you will kindly give the matter your attention and inform me accordingly at your convenience.

At the same time I should be glad for being handed a

Trusting ~~will~~ you will be good enough to excuse the
trouble I cause you by all this

Yours faithfully

Manager

COPY.

4 Millbank, Westminster,

London, S.W.1. 23rd. Febry. 1922.

Gentlemen,

In reply to your letter of the 13th. February respecting a payment of £2950 ;10;0 made to you in respect of export duty on whale oil, I have to inform you that the difference of £167;5;11 referred to would appear to be accounted for as follows:

2½% commission (respecting which we have no information)	£76 : 01 ; 01
Deduction of 3% remittance charge from the sum of £3041-15-0.....	<u>91 ; 5 ; 0</u>
	£167 ; 5 ; 11

I may add that the payment of £2950-10-0 was made in accordance with instructions from the Government of the Falkland Islands.

I am, Gentlemen

Your obedient servants

sgd. N.N.

for Crown Agents

To Tonsbergs Whaling company,

Tonsberg.

Copy.

Tonsberg 13th. February 1922.

The Crown Agents for the Colonies,
Westminster,
London S.W.1.

Sirs,

Your favour of December 29th, and cheque for £2950;10
We beg to inform you that our steamer Orwell brought to
Europe 24334 barrels oil and 23 salted ox hides for which
deposited £26237 ;15;4.

In this amount was included Customs Officers service
and 2½% commission.

When it was decided that we should get 2/6 per barrel
in return we had found that to be as follows:

24334 barrels oil @ 2/6	£3041 ; 15 ; 0
2½% commission	76 ; 0 ; 11
	<hr/>
	£3117 ; 15 ; 11
We received a credit note for	2950 ; 10 ; 0
	<hr/>
difference	£ 167 ; 5 ; 11
	<hr/>

We should be very grateful if you kindly could give us an
explanation to the above, and,

Have the honour to be

Your most obedient servants

pr.pr.A/S Tonsbergs Hvalfangeri

sgd. Hans Borge.

Copy.

4 Millbank, Westminster,
London S.W.1.

Gentlemen,

We have been requested by the Government of the
Falkland Islands to refund to you the sum of £2950;10;0
and accordingly enclose a receipt form for this amount
,which I have to request you will pass through a bank
for collection as soon as possible,

I am, Gentlemen,

Your obedient servants

sgd. N.N.

for Crown Agents.

To the Tonsbergs Whaling company,
Tonsberg.

81 A
508



ALL COMMUNICATIONS
TO BE ADDRESSED TO THE
CROWN AGENTS FOR THE COLONIES
THE ABOVE REFERENCE AND THE
DATE OF THIS LETTER BEING QUOTED

TELEGRAMS, "CROWN, LONDON"
TELEPHONE, 7730 VICTORIA.

4, MILLBANK,
WESTMINSTER,
LONDON, S.W. 1.

10th July, 1922.

Sir,

With reference to your letter of the 12th May 1922, No. 628/21, regarding the Research and Development Fund, I have the honour to inform you that we have refunded the amounts mentioned therein to the various Whaling Companies concerned, with the exception of the amount shewn to be refunded to the Vestfold Company.

In this connection I would refer to our letter of the 24th March 1922, No. 39 A/508 in which we reported to you that we had refunded the sum of £135.15. 6 to Messrs Johan Rasmussen og Alex. Lange on behalf of the Vestfold Company. We have accordingly refunded to the Vestfold Co. the sum of £135.15. 5 only; this amount representing the difference between the sum authorised by your letter under reference, and the amount which we had already refunded.

I have the honour to be,
Sir,
Your obedient servant,

The Colonial Secretary,
Falkland Islands.

pererson
for Crown Agents.