D

(Formerly)

D/1/49/V

D/1/49/V

SUBJECT:

COLLECTION ~~OX~~ AND REFUND OF DUTY ON WHALE OIL.

Landing & Sales Certs. to be retained by Collector of Customs.

CONNECTED FILES.

NUMBER AND YEAR.

547

TELEGRAMS
INLAND & FOREIGN, "SALVESEN, TELEX, LEITH"
INTERNATIONAL TELEX, LEITH 222

ESTABLISHED 1846

TELEPHONE
LEITH 35211 (13 LINES)

CHR. SALVESEN & CO.

H K SALVESEN I.R.S SALVESEN
L M HARPER GOW, M.B.E.

GLASGOW
94 HOPE STREET, C. 2.
GRANTON
CUSTOM HOUSE BDGS

29 BERNARD STREET,
LEITH,

YOUR REF. D.1/49/IV.
OUR REF. HWH/MBH.

17th November, 1954.

The Colonial Secretary,
Colonial Secretary's Office,
PORT STANLEY,
Falkland Islands.

24 DEC

Dear Sir,

511 in Vol. IV
498

We still have for acknowledgement your letter of the 6th August 1954 from which we note that you are prepared to accept the figures given in Table A which accompanied our letter of the 20th May 1954. We are, however, at some loss to understand what is meant by the final paragraph of your letter in which you reiterate the Government's intention to levy duty on the total quantity of oil which was lost from SOUTHERN COLLINS unless we can declare that all or part of this oil originated from Floating Factory.

It seems quite clear to us that if the oil lost by SOUTHERN COLLINS originated from a Floating Factory all the Leith Harbour oil which was on board at the time would have been delivered and landed at destination, and, in those circumstances, would unquestionably have been liable to duty. It seems, therefore, difficult to understand what is implied by the paragraph referred to.

When SOUTHERN COLLINS grounded in 1952 the tanks which were affected by the casualty contained oil both of South Georgia and Floating Factory production. A certain amount of redistribution of cargo had to be undertaken at once in order to minimise the loss and in order to save the ship. In the circumstances, it is quite impossible to say how much South Georgia oil and how much Floating Factory oil was lost as a result of the casualty, but we consider that we have been strictly fair in apportioning the loss between the two productions proportionately to the quantities which the vessel was carrying in the affected tanks at the time of her grounding. We can think of no fairer way of apportioning the loss and we certainly would not feel justified in giving a declaration in the terms suggested in your letter. As we have pointed out above, such a declaration would in any event, in our view, be immaterial to the point at issue.

Bu F

The / Reply at 550

SHEET NO. 2. CHR. SALVESEN & CO. TO The Colonial Secretary, DATE 17/11/54.
PORT STANLEY,
Falkland Islands.

The continued reiteration of Government's intention to levy duty on oil which, in our view, was never exported under any reasonable interpretation is a matter which we regard with considerable concern. Although the amount at stake may not be large in comparison with the very heavy loss which we sustained as the result of the casualty to SOUTHERN COLLINS, we feel that a principle is at stake and that the circumstances throw fresh light on the ambiguities contained in the present legislation. If the definitions in Clause 2 of the Customs Ordinance 1943 are to have any meaning at all they should be complete in themselves and not be overridden without some right of appeal by other Clauses such as Clause 224(3) to which you have referred. In any case, it is pertinent perhaps to point out that Clauses 217, 218 and 219 allow remission of duty, etc., on goods lost or abandoned, although it may be assumed that these clauses apply primarily to imports.

There is, however, another aspect which must be considered. Under present legislation you levy duty on the average market price of No. 1 Grade Whale Oil and it is quite clear that this is based on the average price paid by the purchaser in the U.K. or on the Continent of Europe or wherever else the oil may actually be sold. Oil lost from SOUTHERN COLLINS never reached that market and, consequently, its value has not been taken into account on arriving at an average market price. The oil in fact had been sold to the U.K. Ministry of Food at the lowest Contract price concluded for No. 1 Grade Whale Oil during that Season, and its value, if taken into account, would have slightly reduced the average market price on which duty has been assessed for the Season 1951/52. We have, therefore, to some slight extent already been penalised by having to pay duty on a higher average market value for the remaining oil which did reach the market, and there can surely be no case in equity in charging duty on the oil lost from SOUTHERN COLLINS when all the circumstances are taken into account. We must continue to protest at the Governments present attitude as exemplified in your letter under review and we must once more ask you to give sympathetic consideration to our contention that no duty should be payable on this oil.

Yours faithfully,

PER PRO CHR. SALVESEN & CO.

c/c I am getting Sir Henry Willcox both to take up the legal aspect but in the meantime what is a fair figure to charge them on as they won't suggest one? They are just being penalised as they are insured.

H.C.S.

At page 511 it was agreed to accept Salvesens figures see pages 501 and 502. As Salvesens shipments from this statement amount to 61,601 barrels and only 54,613 barrels were landed I would say that the difference which is 6,988 barrels would be the figure to claim on.

C. of C.
3.1.55.

No. D/1/49/V

Colonial Secretary's Office,
Stanley, Falkland Islands.

550

6th January, 1955.

Gentlemen,

547

I am directed to refer to your letter HWH/MBH of the 17th of November, 1954, on the subject of the levying of duty on oil lost from the "Southern Collins".

This principle of whether or not duty is chargeable was touched on during recent discussions between His Excellency and Captain Salvesen and it was agreed that the issue was not important since the sum involved was not large and the lost oil was insured. As however similar instances must have occurred elsewhere and might reoccur at South Georgia on a larger scale Government is anxious to press for payment if legally entitled thereto.

The matter has accordingly been referred to the Colony's Legal Adviser in London, Sir Henry Webb, Kt. who has been asked to correspond direct with you on the principle involved.

2. As regards the quantity of oil involved Government is prepared to accept your suggestion that the loss should be apportioned between the two productions proportionately to the quantities which the vessel was carrying in the affected tanks at the time of her grounding.

I am accordingly to enquire what quantity of shore station oil is involved according to your calculation.

C/S to check para. 2 before issue.

Checked (Intld) W.J.C. 5.1.55.

am,
Gentlemen,
Your obedient servant,

(Sgd) C. Campbell

COLONIAL SECRETARY.

Messrs. Chr. Salvesen & Company,
29, Bernard Street,
Leith,
SCOTLAND.

B.W. 15/3/55

CC/VP

9/V

Copy in D/6/47/III "Export Duties Whale & Seal Products

SAVING TELEGRAM.

From: The Governor's Deputy, Falkland Islands.

To: The Secretary of State for the Colonies.

Date: 7th February, 1955.

No. 7. DEPENDENCIES. CONFIDENTIAL.

564 in Vol. IV

Your FIDEP telegram No. 107 of 10th December, 1954.

Export Duties on Whale Oil.

Arising out of discussions with Captain H. K. Salvesen, which were conducted in very cordial atmosphere, the following agreements were reached:-

(a) Captain Salvesen agreed to abandon his representations for a change in the present system of export duty on whale oil so long as the price of oil and quantity of the catch maintained approximately the same level as in the last two seasons.

(b) Captain Salvesen agreed not to press for a separate system of taxation for Sperm Oil in view of the relatively small sums involved.

(c) Governor agreed, without prejudice to subsequent review, to sponsor in Executive Council a request by Captain Salvesen that the rate of duty on whale solubles should be reduced by two thirds. This request is reasonable as production of solubles is still in experimental stage and the price is approximately two thirds lower than that obtained for other whale by-products.

2. Captain Salvesen pointed out that his decisions were in no way binding on other companies but it is thought unlikely that they would press their cases without his support.

GOVERNOR'S DEPUTY.

CC/DM

551A

No. W/17.

It is requested that, in any reference to this memorandum the above number and date should be quoted.

MEMORANDUM.

21st. March, 1955

From
The Collector of Customs.

Stanley, Falkland Islands.

To The Honourable,
The Colonial Secretary,
Stanley.

SUBJECT :- Adjustment of Customs Export Duty on Whale Products.

I have the honour to forward herewith for transmission to the Crown Agents for Oversea Governments and Administrations, various Adjustments Certificates, shewing amounts due from, or due to the Whaling Companies at South Georgia as under:-

The South Georgia Company	Refund due	£14.	5.	-d
Tonsberg Hvalfangeri.	Additional amount due	24.	6.	-d
Compania Argentina de Pesca	Additional amount due		17.	8

Collector of Customs.

D/1/49/V

28th March, 55.

Gentlemen,

I am directed to forward herewith, in duplicate, Customs Adjustment Certificates, and to request you to arrange the following:-

See 553

To collect from the South Georgia Company, Limited, the nett sum of £4. 17. 6. being the additional amount due on whale products shipped during the 1953/54 whaling season as detailed in the attached adjustment vouchers.

See 554-555

To refund to the South Georgia Company, Limited, the sum of £19. 2. 6. being the amount overcharged on whale products shipped during the 1953/54 whaling season, as detailed in the attached adjustment vouchers.

See 556

To collect from the Tonsberg Whaling Company, Tonsberg, the nett sum of £24. 16. 1. being the additional amount due on whale oil shipped during the 1953/54 whaling season as detailed in the attached adjustment voucher.

See 557

To refund to the Tonsberg Whaling Company, Tonsberg, the sum of 10/1 being the amount overcharged on whale products shipped during the 1953/54 whaling season, as detailed in the attached adjustment voucher.

See 558

To collect from the Compania Argentina de Pesca, the nett sum of 17/8 being the additional amount due on whale products shipped during the 1953/54 whaling season as detailed in the attached adjustment voucher.

I am,
Gentlemen,
Your obedient servant,

(Sgd) C. Campbell

for COLONIAL SECRETARY.

The Crown Agents for Oversea Governments & Administrations,
4, Millbank,
LONDON, S.W.1.

Copies to: Treasury, Audit.

B/S 64/54
L/C 4/54
FOLIO 114

553

FALKLAND ISLANDS.

ADJUSTMENT OF EXPORT DUTY ON WHALE OIL.

SEASON 1953/54 ORDINANCE-in-Council No. 3 OF 19 48

ADDITION.

Exporter's Name The South Georgia Company, Ltd.,

Exporting Vessel "Southern Opal"

Port and date of shipment Leith Harbour. 17th. April, 1954.

	Barrels.	Duty.		
		£	s.	d.
Quantity of whale meal oil landed as per Landing Certificate dated 7th. September, 1954. and amount of duty payable	677789	169	9	-.
Quantity declared at shipment and amount of duty payable	658266	164	11	6
Duty shortpaid		4	17	6
Remittance Charge added		-	-	-
Additional amount due ... ... £		4	17	6

Dated at Stanley this 18th. day of March, 19 55

Collector of Customs.
18 MAR 1955
FALKLAND ISLANDS

B/E 46/54
L/C 8/54
FOLIO 114

554

FALKLAND ISLANDS.

ADJUSTMENT OF EXPORT DUTY ON WHALE OIL.

SEASON..1953/54... ~~xxxxxxxx~~Order-in-Council 3 No.....OF 1948..

REFUND.

Exporter's Name..The South Georgia Company.....

Exporting Vessel.....Polar Maid.....

Port and date of shipment...Leith Harbour. 7th. April, 1954.

	~~Barrels.~~ lbs.	Duty. £	s.	d.
Whale Meal. Quantity of ~~oil~~ declared at shipment and amount of duty paid	5502672	1375	13	6
Quantity landed as per Landing Certificate dated .....and amount of duty payable	5434597	1358	13	-.
Duty overpaid		17	-.	6
Remittance Charge added		-	-	-
Total amount to be refunded ... ... £		17	-.	6

W. Johnson
Collector of Customs.

18 MAR 1955
FALKLAND ISLANDS

Dated at Stanley this 18th. day of...March,.....19..55...

B/E 37/54
L/C 7/54
FOLIO 114

555

FALKLAND ISLANDS.

ADJUSTMENT OF EXPORT DUTY ON WHALE OIL.

SEASON 1953/54..... Order-in-Council 3 OF 19.48.

REFUND.

Exporter's Name. The South Georgia Company Ltd.,

Exporting Vessel.....s.s."Struan".....

Port and date of shipment....Leith Harbour.....11th. March, 1954.

	Barrels. ~~xxxx~~ lbs.	Duty. £	s.	d.
Quantity of ~~oil~~ Whale Meal ~~xx~~ declared at shipment and amount of duty paid	8389696	2097	8	6
Quantity landed as per Landing Certificate dated 8th. November, 1954 and amount of duty payable	8381269	2095	6	6
Duty overpaid		2	2	-
Remittance Charge added		-	-	-
Total amount to be refunded ... ... £		2	2	-

Collector of Customs.

18 MAR 1955
FALKLAND ISLANDS

Dated at Stanley this 18th day of March, 1955

B/E 12/54
L/C 10/54
FOLIO 210

556

FALKLAND ISLANDS.

ADJUSTMENT OF EXPORT DUTY ON WHALE OIL.

Order-in-Council 3

SEASON 1953/54 ~~ORDINANCE~~ No..... OF 1948

ADDITION.

Exporter's Name... Tonsberg Hvalfangeri

Exporting Vessel... "Orwell"

Port and date of shipment... South Georgia 15/1/54

	Barrels.	Duty. £	s.	d.
Quantity of oil landed as per Landing Certificate dated 9th. June, 1954. and amount of duty payable	5242892	1310	14	6
Quantity declared at shipment and amount of duty payable	5148544	1287	3	-.
Duty shortpaid		23	11	6
Remittance Charge added			4	7
Additional amount due ... ... £		24	16	1

W. J. Grierson
Collector of Customs.

Dated at Stanley this 18th day of March, 1955

B/E 48/54
L/C 15/54
FOLIO 210

557

FALKLAND ISLANDS.

ADJUSTMENT OF EXPORT DUTY ON WHALE OIL.

SEASON...1953/54.. ~~ORDINANCE No.~~ Order-in-Council 3 .....OF 19.48.

REFUND.

Exporter's Name..Tonsberg Hvalfangeri.....

Exporting Vessel..."Orwell".....

Port and date of shipment.....South Georgia.....

	~~Barrels~~ lbs.	Duty. £	s.	d.
Quantity ~~oil~~ products. declared at shipment and amount of duty paid	5465920	1366	10	-.
Quantity landed as per Landing Certificate dated 8th. November, 1954. and amount of duty payable	5463939	1366	-.	-.
Duty overpaid		-	10	-.
Remittance Charge added				1.
Total amount to be refunded ... ... £			10	1.

CUSTOMS
13 MAR 1958
FALKLAND ISLANDS

W. J. Gruson
Collector of Customs.

Dated at Stanley this 18th day of March, ...19.55....

558

B/E 51/53
L/C 20/53
FOLIO 12

FALKLAND ISLANDS.

ADJUSTMENT OF EXPORT DUTY ON WHALE OIL.

SEASON 1952/53 ..... Order-in-Council 3 OF 19..48

ADDITION.

Exporter's Name..Compania Argentina de Pesca.....

Exporting Vessel.....s.s."Harpon".....

Port and date of shipment.South Georgia. 7th. May, 1953.

	~~Barrels.~~ lbs.	Duty. £	s.	d.
Quantity of ~~oil~~ Products. landed as per Landing Certificate dated .....9th. July, 1953..... and amount of duty payable	3608395	902	2	-.
Quantity declared at shipment and amount of duty payable	3604862	901	4	6
Duty shortpaid			17	6
Remittance Charge added				2
Additional amount due ... ... £			17	8

W. F. Gnierson
Collector of Customs.

Dated at Stanley this 18th. day of March, 19 55

Buf.
5/1

Confidential.

BYWAYS,
GRAVEL PATH.
BERKHAMSTED.

18. 2. 1955.

Your No. D/1/49/V of 25.12.1954. 546

Sir,

560 I send herewith a copy of my letter to Messrs. Salvesen from which you will see that I agree with your view of the legal position.

If Messrs. Salvesen still refuse to pay would Government be willing that I should offer to have the dispute settled by the arbitration of a single arbitrator to be agreed upon by me and Messrs. Salvesen? We could probably agree upon some member of the Scottish Bar. If so I should know the amount in dispute. The arbitrator's fee would probably be about £10.10.0 half to be paid by each party – or the whole to be paid by the loser as might be agreed.

I am, Sir,

Your obedient servant.

Hector McNeil

The Hon. Colonial Secretary,
Falkland Islands.

BYWAYS,

GRAVEL PATH,

BERKHAMSTEAD.

February, 1955.

Messrs. Chr. Salvesen & Co.,
29, Barnard Street,
L E I T H, Scotland.

Dear Sirs,

As A/Legal Adviser to the Government of the Falkland Islands and its Dependencies I have been consulted with regard to the dispute between you and the Government as to whether export duty is payable in respect of a quantity of whale oil shipped by you from your whaling station in South Georgia and subsequently lost when the ship ran aground while still within the waters of South Georgia.

I have not seen the correspondence between you and the Government but I am instructed that you contend that, by the definition of "export" in Section 2 of the Customs Ordinance, goods can not be said to have been "exported" until they have been taken out of the Colony <u>and also</u> out of its territorial waters.

In our view the word "or" in the definition is clearly intended to indicate an alternative, the definition being so worded in order to include (a) produce of the land of the Colony - such as wool, and (b) produce of its territoria

waters - such as fish - which may be exported without having been brought to land in the Colony. And the definition must be read with section 209 (3) of the same Ordinance, which states in terms that the time when "exportation" is complete is the time when the goods are put on board the exporting ship, or (in a case not relevant) when the ship "departed from its final anchorage or berth within the Colony or the waters thereof".

It is clear, then, that in the present case, the oil had been "exported" at the moment when it was lost, and the export duty in respect of it had become payable.

I am, therefore, to request that you will arrange for payment of the amount claimed.

Yours faithfully,

(SIR HENRY WEBB)

Bet.

562

Sir Byways, Gravel Path, Berkhamsted.

The Hon. Colonial Secretary,
Stanley.

8. 3. 1955.

Your D/1/49/IV of 23. 12. 1954.

Sir -

See 559-561.

I have now heard from Messrs. Salvesen, who say - "The circumstances in connection with this loss were that Southern Collins, having loaded some whale oil from our Floating Factory Expeditions in extra territorial waters, returned to the whaling station at South Georgia to complete loading a full cargo... at South Georgia she partly completes loading at our Leith Harbour whaling station and then proceeds coastwise to Stromness to take the balance of her cargo from our tank installation at that place. Immediately after leaving Stromness she grounded & suffered shell damage whereby part of her whale oil cargo escaped to the sea..... In the course of these operations whale oil from our Land Station & whale oil from our floating factories perforce became mixed ... and it was quite impossible to establish exactly

(Cont. from 559)

the loss of Land Station oil, which would otherwise have been liable to export duty, & how much was lost from floating factory production. For Duty purposes, however, it has been agreed that the loss should be apportioned between the two productions proportionately to the quantities which the vessel was carrying in the affected tanks..."

1. If the facts are as stated I am of opinion that oil produced from a floating factory operating outside the waters of the Colony would not be liable to export duty when the vessel into which it has been loaded put in to some port in the Colony to complete its cargo, and subsequently left.

2. Was the agreement mentioned made between the Company & some representative Government? It seems to me to be an eminently sensible one in the circumstances.

Reply at 565

I am, Sir, Your obedient servant,

BY AIR MAIL

PAR AVION

AIR LETTER

AEROGRAMME

BERKHAMSTED
PM
MCH
1955

The Hon. Colonial Secretary.
The Secretariat.

STANLEY.
FALKLAND ISLANDS.

Via Montevideo.

First fold here

Second fold here

Sender's name and address :

AN AIR LETTER SHOULD NOT CONTAIN ANY ENCLOSURE; IF IT DOES IT WILL BE SURCHARGED OR SENT BY ORDINARY MAIL.

To open cut here

H.C.S.

Since your visit to this department last Saturday, I have caught up with the attached letter received from the Compania Argentina de Pesca last mail confirming that their 1953/54 production of Whale and Seal Oil has not been sold.

The 12,872,695 kilos (77,696 barrels) of Whale and Seal Oil although produced in the 1953/54 season was not exported until the 1954/55 season, therefore, the duty which is an export duty, falls to be collected at the rate of duty applicable to the season in which it is exported. The rate of duty will not be known for sometime as the 1954/55 season terminated 30th March, 1955.

C of C.

26/4/55.

Returned to B. of B. 4.5.55

KIV 563

Pres. On file early please

564

b. f/b customs

562 for your observations pl.

8
17.5.

H.C.S.

It reads to me that the Colony's Legal Adviser agrees that the South Georgia Oil lost during the mishap is taxable under section 209 (3) of the Customs Ordinance. At page 545 is an extract from the record of the meeting held between His Excellency and Capt. Salvesen to the effect that H.E. would abide by the opinion of his Legal Adviser. Therefore, it would appear Government should press for a reply to the last sentence in para 2 of your letter addressed to Salvesen at page 550.

C of C.
19/5/55,

Mr. Spivey

This has been hanging fire & you don't appear to have seen - may we have your views pl.

8
5/6

H.C.S. I endorse the view of the C of C in that the South Georgia Company is liable to pay the tax in accordance with 209(3) of the Customs Ordinance. I imagine Salvesen bases his argument on the fact that it is the usual practice to make adjustments on whale oil tax in the UK according to the amount lost in transit from corporation and pipe-line wastage etc. I am sure this ruling was never intended to include that lost through damage to a vessel on the high-seas.

A.O SG. 5/6.

D/1/49/V

8th July, 55.

Sir,

562

I am directed to refer to your letter of the 8th of March, 1955, on the subject of a dispute between this Government and Messrs. Chr. Salvesen & Company and to say that Government has accepted the Company's suggestion that the oil lost from the "Southern Collins" should be apportioned between the two productions (i.e. that produced on the high seas and that produced at the shore station) proportionately to the quantities which the vessel was carrying in the affected tanks at the time of the grounding. A copy of my latest letter to Messrs. Salvesen & Company on this subject, to which no reply has been received, is enclosed, for information.

550

2. Regarding your paragraph 1 - it is not the intention to claim export duty on the oil produced on the high seas.

3. The point at issue is whether or not Government is justified in claiming export duty on the oil produced at the Company's shore station at South Georgia and subsequently lost when the "Southern Collins" grounded. I am therefore to ask you to be so good as to proceed as in paragraph 4 of my letter No. D/1/49/IV of the 23rd of December, 1954.

526

I am,
Sir,
Your obedient servant,

(Sgd) S.G. Trees

ACTING COLONIAL SECRETARY.

Sir Henry Webb, Kt.,
c/o The Crown Agents for Oversea Governments & Administrations,
4, Millbank,
LONDON, S.W.1.

B/VP

Copy to Collector of Customs

30/a.

566

Communications to be addressed to
THE CROWN AGENTS
FOR OVERSEAS GOVERNMENTS AND ADMINISTRATIONS
following reference and the date
of this letter being quoted.

O/Falkland Is. 48/9

TELEGRAMS { INLAND: "CROWN, SOWEST, LONDON."
OVERSEAS: "CROWN, LONDON."

TELEPHONE: ABBEY 7730.

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

- 6 JUN 1955

COLONIAL SECRETARY'S OFFICE
30 JUN 1955

Sir,

I am directed to inform you that an amount of £22,792 4s. 6d. has been received from Messrs. Chr. Salvesen & Co., and is stated to be the total of outstanding amounts of export duty on whale and sperm oil for the seasons 1951/2, 1952/3 and 1953/4, with the exception of (i) the duty claimed for oil lost by "Southern Collins" in 1951/52, and (ii) the duty on drummed sperm oil for 1953/54.

The above amount which was referred to in Messrs. Chr.Salvesen's letter of 9th May, 1955, to the Collector of Customs, Port Stanley, was placed to the credit of the Falkland Islands Dependencies account for May.

No copy

I am, Sir,
Your obedient servant,

C.T. — 11/7/55
C/C — 12/7/55
To see
1/7 — dated before filing

The Colonial Secretary,
Port Stanley,
Falkland Islands.

HCS

The duty on drummed sperm oil has now been settled and will appear in G.A.'s June accounts.

6/6
12/7/55

Pol 565
30/9

567

Communications to be addressed to
THE CROWN AGENTS
O[redacted]OVERNMENTS AND ADMINISTRATIONS
the [redacted]ing reference and the date
of this letter being quoted.

4, MILLBANK
LONDON, S.W.1.

O/FALKLAND IS. 48/9.

TELEGRAMS { INLAND: "CROWN, SOWEST, LONDON."
OVERSEA: "CROWN, LONDON."
TELEPHONE: ABBEY 7730.

17th June, 1955.

Sir,

I am directed to inform you that an amount of £81. 3. 0d. has been received from Messrs. Chr. Salvesen & Co., stated to be export duty @ 7/- a barrel on 231. 85 barrels of whale and sperm oil exported during the season 1953/54, on the "Southern Venturer" and the "Southern Harvester".

The above amount, which was referred to in Messrs. Chr. Salvesen's letter of the 9th June, 1955, to the Collector of Customs, Port Stanley, has been credited to the Falkland Islands Dependencies account for June.

to copy

I am, Sir,

Your obedient Servant,

The Colonial Secretary,
Port Stanley,
Falkland Islands.

GFD. b/Customs A.I. H.G. J.I.B. 2/8

LEP

Communications to be addressed to
THE CROWN AGENTS
FOR OVERSEA GOVERNMENTS AND ADMINISTRATIONS
the following reference and the date
of this letter being quoted.

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

568

O/Falkland Islands 48/11.

TELEGRAMS { INLAND: "CROWN SOWEST LONDON."
OVERSEAS: "CROWN, LONDON."
TELEPHONE: ABBEY 7730.

Gentlemen,

I am directed to inform you that an amount of £24,025 5s. 9d. has been received from Aktieselskapet, Tonsbergs Hvalfangeri, Norway, stated to be export duty on whale oil exported from their landstation at Husvik Harbour, South Georgia, computed as follows:-

Season 1951-52	£11,272 8s. 7d.	
" 1952-53	£ 6,025 0s. 4d.	
" 1953-54	£ 6,727 16s. 10d.	
	£24,025 5s. 9d.	

2. The above amount has been credited to the Falkland Islands Dependencies account for June.

I am, Gentlemen,
Your obedient servant,

D. Stacey

Acknowledge H.G. correct ✓
Rel. 7.i.p. Thank you 28/8/55
2/8

H.C.S.
There is still £13,466. 12. 1 to come from the Compania Argentina de Pesca, in respect of the 1952/53 season. I particularly asked for this amount to be settled before the close of Dependencies financial year. H.G. 8/5/54

The Colonial Secretary,
Port Stanley,
Falkland Islands.

MEB

CEP

569

Communications to be addressed to
THE CROWN AGENTS
Please quote reference and the date
of this letter being quoted.

4, MILLBANK,
LONDON, S.W.1

C/Falkland Islands 4d/14.

Telegrams: "Crown Agent London"
Cables: "Crown London"
Telephone: Abbey 7777

Gentlemen,

I am directed to inform you that an amount of £24,029 5s. 9d. has been received from Messrs. Lindberg Hualfangerei, Hamburg, stated to be export duty on whale oil exported from their land station at Grytviken, South Georgia, computed as follows:-

Season 1951-52	£11,272	6s.	7d.
" 1952-53	" 6,025	9s.	1d.
" 1953-54	" 5,731	16s.	10d.
	£24,029	5s.	9d.

2. The above amount has been credited to the Falkland Islands Dependencies account for June.

I am, Gentlemen,
Your obedient servant,

The Colonial Secretary,
Port Stanley,
Falkland Islands.

Communications to be addressed to
THE CROWN AGENTS
Please quote reference and the date
of this letter being quoted.

4, MILLBANK,
LONDON, S.W.1

C/Falkland Islands 4d/14.

Telegrams: "Crown Agent London"
Cables: "Crown London"
Telephone: Abbey 7777

Gentlemen,

I am directed to inform you that an amount of £24,029 5s. 9d. has been received from Messrs. Lindberg Hualfangerei, Hamburg, stated to be export duty on whale oil exported from their land station at Grytviken, South Georgia, computed as follows:-

Season 1951-52	£11,272	6s.	7d.
" 1952-53	" 6,025	9s.	1d.
" 1953-54	" 5,731	16s.	10d.
	£24,029	5s.	9d.

2. The above amount has been credited to the Falkland Islands Dependencies account for June.

I am, Gentlemen,
Your obedient servant,

The Colonial Secretary,
Port Stanley,
Falkland Islands.

b. 8/6.

You minute on reverse - a polite reminder wouldn't have?

10/8.

Noted

DECODE.

TELEGRAM.

~~259~~ 570

From Crown Agents

To The Colonial Secretary

Despatched: 12th Sept., *19* 55 *Time:* 1550

Received: 13th Sept., *19* 55 *Time:* 0900

Following from Sir Henry Webb begins. Salvesen. If possible inform me by cable if ship before accident had complied with Customs Ordinance section 112 or 114 or had received clearance section 137. If not what is the practise in Dependencies regarding these matters. Ends.

BD Vol. 1 Page 136 DI
CD Vol. 1 Page 142

CROWN

B.U.F.
(Intld) JB
13/9

~~R/H~~ See 571
R/H 578

Pg 135 & 136

A.C.S.
Letter in right file & letter to Sir Henry is on page 566, BD

P/L
IR

DECODE.

TELEGRAM.

From Colonial Secretary

To Admin Officer, South Georgia

Despatched : 16th September, *19* 55 *Time :* 0930

Received : .. *19* .. *Time :* ..

No.121. Following query received from Legal Adviser London regarding grounding Southern Collins begins If possible inform me by cable if ship before accident had complied with Customs Ordinance section 112 or 114 or had received clearance section 137. If not what is the practise in Dependencies regarding these matters. Ends.

2. Grateful for your observations.

SECRETARY

GTC
JB/IR

DECODE.

TELEGRAM.

From Colonial Secretary

To Admin Officer, South Georgia

Despatched : 29th Sept., *19* 55 *Time :* 1100

Received : . ....., *19* .. *Time :* ....

571 No.140. My telegram No.121 "Southern Collins".

Grateful for reply.

SECRETARY

Bu 3/10 K

Au 576

GTC
JB/IR

BYWAYS.
GRAVEL PATH.
BERKHAMSTED.

31. 8. 1955.

Sir,

Your D/1/49/V of 8.7.1955.

574-575 Have with a copy of my letter to Messrs. Salvesen. I have today heard from them agreeing to my proposal and I have written to Mr. Kermack to ask if he is at liberty to act as arbitrator, and willing to do so.

I am, Sir,

Your obedient servant.

Colonial Secretary
Falkland Islands.

BYWAYS,

GRAVEL PATH,

BERKHAMSTEAD.

19. 8. 1955.

Dear Sirs,

Your HWH/MBH of 9.3.1955.
Export duty on oil lost from "Southern Collins".

On receipt of your letter referred to above I wrote to the Falkland Islands Government and have now received further instructions.

The Government are anxious to have the point in dispute decided. One way of obtaining a decision would be for the Government to take proceedings for the recovery of the amount of the export duty. Such proceedings, if brought in the Falkland Islands, would commence before a magistrate (the Administrative Officer, South Georgia, I presume), with an appeal to the Supreme Court of the Colony (at present the Governor), and a final appeal to the Privy Council.

But as the amount is small it occurs to me that perhaps it would be simpler and more satisfactory for us to submit the matter to the final decision of a single arbitrator upon an agreed statement of the facts accompanied by a written memorandum from each party of his arguments on the meaning of the relevant sections of the Customs Ordinance. Since the dispute is as to the construction of a law I think the arbitrator should be a lawyer.

But when it comes to suggesting the name of an arbitrator I am in some difficulty. The only member of the Scottish Bar about whom I have any knowledge is Mr.S.G.Kermack, now Sheriff (or should I say Sheriff Substitute) for Glasgow, whom I knew some 25 years ago in Palestine. He, if he is at liberty to act, and willing to do so, would be acceptable to me. The arbitrator's fee should be paid, I suggest, by the loser.

If you agree to this proposal I shall prepare a draft submission and a statement of facts for your approval.

Yours faithfully,

Chr. Salvesen & Co.
Leith.

576

DECODE.

TELEGRAM.

From Admin Officer, South Georgia

To Colonial Secretary

Despatched: 30th Sept., *19* 55 *Time:* 1915

Received: 1st Oct., *19* 55 *Time:* 0900

BD. Vol 1 Page 135 & 136 Vol. 1 Page 142

No.130. Your telegram No.121. "Southern Collins". Customs Ordinance Section No.112 and 114 were not complied as it is not considered practicable to enforce them at South Georgia. Clearance under section No.137 is a normal procedure here and there is no reason to doubt that this section was not complied in this case.

ADMIN OFFICER

P.u. with draft to C/AA for Sir Henry.
(Intld) J.B.
1/10.

GTCEIR

578

GOVERNMENT TELEGRAPH SERVICE

FALKLAND ISLANDS

SENT

Number	Office of Origin	Words	Handed in at	Date
				4.10.58

To CROWN LONDON (DEP ACCOUNT)

570

BD Vol. 1. Pg. 135 & 136.

B.D. Vol. 1. Pg. 142.

YOUR TELEGRAM OF 10TH SEPTEMBER FOLLOWING FOR AIR MARSHAL WEBB ENTIRE TO SOUTHERN COLLINS SHOP SECTION 110 AND 111 CUSTOMS ORDINANCE WERE NOT COMPLIED WITH AS NOT CONSIDERED MACHINABLE AIRFORCE SECTIONS AT SOUTH GEORGIA WERE CLEARED UNDER SECTION 132 TO NORMAL PROCEDURE SOUTH GEORGIA AND TO REASON TO DOUBT SECTION WAS NOT COMPLIED WITH IN THIS CASE STEPS ENDS.

SECRETARY

GM/IER

Bee. 3/11.

5/x.

No mail for Grytviken

578a

U.S.O.

573 Y.i.

B.S.

Y. 4/10

Bu. 11/11 (mine)

Bu. 5/12 (mine)

21/11

Bcc 14/1/36 mine

DEPENDENCIES. D/1/49.

579

No. D6/5.

It is requested that, in any reference to this memorandum the above number and date should be quoted.

MEMORANDUM.

3rd January, 19 56

from The Auditor,

Stanley, Falkland Islands.

The Honourable,

The Colonial Secretary,

STANLEY.

SUBJECT :- Arrears of Dependencies Revenue.

The Collector of Customs appears to be having some difficulty in collecting export duty from Compania Argentina de Pesca and as I shall be commenting on the arrear of £13,466. 12. 1. in the 1953/54 Dependencies Annual Audit Report I consider it proper to bring the matter to the attention of Government before submitting the report to the Director General.

The Collectors difficulties may be seen from the attached correspondence or from the papers referred to therein.

580 - 581

L. Shradell

Auditor.

580

DEPENDENCIES.

Query No. 37/53-54.

AUDIT OFFICE,
STANLEY,
FALKLAND ISLANDS.

30th December, 1955.

I have to request a reply, on this form, to the following query or observation and would refer you to Colonial Regulation 181 which requires all accounting officers promptly to reply to any queries addressed to them, giving fully the particulars or information desired.

(Sgd) L. Gleadell *Auditor.*

To: The Collector of Customs.

Subject Arrears of Dependencies Revenue.

The following amounts appear to be owing by Compania Argentina de Pesca at the date of this query.

Season.	Amount.	Subhead of Revenue.
1950/51.	£13. 13. 0.	7 Guano.
1952/53.	£7,487. 3. 3.	6 Oil.
	£3,225. 18. 7.	6 Oil.
	£2,753. 10. 3.	6 Oil.
1953/54.	£123. 9. 9.	6 Oil.
	£265, 6.10.	6 Oil.

Please state what steps have been taken to collect these amounts.

581

No. A. 2.

It is requested that, in any reference to this memorandum the above number and date should be quoted.

MEMORANDUM.

31st. December, 1955.

From:- The Collector of Customs.

Stanley, Falkland Islands.

To:- The Auditor,

Stanley.

SUBJECT:- Arrears of Dependencies Revenue.

580

With reference to your Query No. 37/53-54 in respect of Arrears of Dependencies Revenue I am to inform you of the following:-

1950/51 Season. It is regretted that this additional amount has not been collected, probably due to the change over with my predecessor. As the amount of £13.13.-. is small I have intention of asking for this sum to be written off, subject to your approval.

1952/53 Season. On the 18th November,1954 a registered letter (No.344) was posted to the Manager Compania Argentina de Pesca enclosing a statement of that seasons transactions showing an additional amount due to Governement amounting to £13,466.12.1d. and I stated in this letter that it would be appreciated if settlement could be made before the close of the Dependencies financial year 30th June,1955. It was observed that at the end of June,1955 the amount had not been settled through Crown Agents and on the 8th August,1955 I reported to Colonial Secretary (see M.P. D/1/49 Part V page 568).

1953/54 Season some difficulty was experienced in getting Pesca's Landing Certificates to hand but on the 5th. October, 1955. I again wrote to C.A.P. enclosing a statementof that season's transactions calling for an additional amount of £388. 16. 7d. and respectfully reminded C.A.P. again that sum of £13,466. 12. 1d. was still outstanding from the previous season.

Copies of both letters were sent to Messrs. Wm. Brandts & Sons, London. Pesca's Agents.

See 568 & 569

(Sgd.) W.J.Grierson.
Collector of Customs.

582

Auditor

579 - We have had a telegram recently wh. indicates that Pesca are in a bad way financially. They are now negotiating to transfer their registration here (or S. Georgia) & thus avoid further embarrassment from Argentine sources. Perhaps you would discuss at some convenient time next week.

17/1.

Mar 7, Rec. 578a

K.V. 578

Above discussed with Auditor & explained position that it is Pesca's intention to transfer their assets & liabilities to the Albion Star Co. of Gibraltar - the latter Co. to be re-registered either at S. Georgia or Falklands.

26/1

6/Customs

J. i.

26/1

A.G.S

Seen, thank you.

J.

6 of 6.

26/1/56

B.U. 30/3

31/1.

583

BYWAYS.
GRAVEL PATH.
BERKHAMSTED 8.1.1956

See 565
573 - 575

Reply at 585

Dear Denton Thompson -

First, many thanks for your cable of good wishes: it was kind of you to think of sending it.

You know, of course, that Salvesen & Co. & I had agreed to have the dispute about export duty on the oil that was lost from their ship to arbitration. We agreed on a Glasgow lawyer (after I had consulted a friend who is a Sheriff in Scotland). I have just received his decision, which, I regret to say, is against the Government. He holds, I think wrongly, that "Colony" includes the territorial waters (as, indeed, it does under the Interpretation Ordinance & in International Law) and that, therefore, there is no "expatriation" until the goods have passed the 3 mile limit. This seems to me to give no effect to s. 209 - but there it is. I am paying him his fee of £10.10.0 (as agreed) by my own cheque, & you will, please, instruct the Crown Agents to reimburse me.

I shall, as soon as possible, let you have draft amendments to Chapter 16, to prevent this ever happening again, and shall also send you the papers. At the moment I am in bed trying to get rid of a cold.

On 7 February my wife & I are going to Majorca - HOTEL ALCINA - PALMA - MALLORCA. SPAIN - for a few weeks (as long as we can make our currency allowance last). Of course, I will keep the Crown Agents informed of my address

But I hope that nothing may work while
crop up, because, as we go by air, I
want be able to take heavy books.

• With all good wishes to you, and
the Colony.

Yours very sincerely.

Henry Walker

Dies pass to
b/Customs & H.S.C. J.i.

J
2/2.

C of Customs ✓
R.S.C. ✓

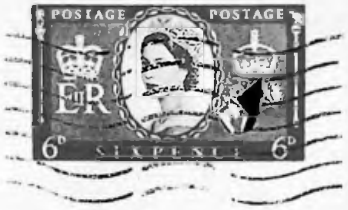
583 To see pl.
when
for ag C.S. 3/2/56

H.C.S Seen, thank you.
JG.
Hon. Col. Sec 3.2.56.
Seen, C.S.
H.B.
3.2.56.

JHA
9

BY AIR MAIL
PAR AVION
AIR LETTER
AEROGRAMME

BERKHAMSTED
6 SPM
8 JAN
1956
HERTS



The Colonial Secretary.
The Secretariat.

STANLEY.
FALKLAND ISLANDS

via Montevideo.

First fold here

Second fold here

Sender's name and address:

AN AIR LETTER SHOULD NOT CONTAIN ANY ENCLOSURE; IF IT DOES IT WILL BE SURCHARGE OR SENT BY ORDINARY MAIL.

H.B.
To see 583 & 584

J
2/2

Bu on H.C.S's return
2/5/56

Bu 24/3/56

To open out

For filing

D/1/49/V

585

8th February, 56.

Sir,

583

I am directed to refer to your letter of 8th January, 1956, addressed to Mr. Denton-Thompson, and to inform you that the Crown Agents have been requested to reimburse you in the sum of £10. 10. -. being the lawyer's fee paid by you on behalf of this Government.

See 586

I am,
Sir,
Your obedient servant,

(Sgd) J. Bound

ACTING COLONIAL SECRETARY.

Sir Henry Webb, Kt.,
c/o The Crown Agents for Oversea Governments & Administrations,
4, Millbank,
LONDON, S.W.1.

WH/JP

For filing

586

D/1/49/V

8th February, 56.

Gentlemen,

I am directed to request you to be good enough to arrange to reimburse Sir Henry Webb in the sum of £10. 10. -. being the fee paid to a lawyer hired by Sir Henry on behalf of this Government. The sum should be debited to the Dependencies General Account.

See 585

I am,
Gentlemen,
Your obedient servant,

(Sgd) W. Hirtle

for ACTING COLONIAL SECRETARY.

The Crown Agents for Oversea Governments & Administrations,
4, Millbank,
LONDON, S.W.1.

B.U. 29/3 (554)

WH/VP

Copies to: Treasury, Audit.

587

D/1/49/IV

JYNATS.
GRAVEL PATH.
BERKHAMSTED.

31. 1. 1956.

546 Rq. in Vol. IV

D/1/49/IV of 23.12.1954.
Government of the Falkland Islands v. Salvesen & Co.

Sir,

589 – 596 1. I send herewith the documents connected with this matter together with the Arbitrator's Award.

2. In my opinion the Award fails to give any practical effect to section 209(3) – which I think was intended to meet just such an event as happened – and also to appreciate that "export" in the definition section refers as much to what is contemplated as to what actually happens. However, as the amount involved is small I agreed that we should accept the Award as final.

Pg. 165 of Bd. Vol. I and

589 – 590 3. In case a similar event should occur I sent a draft Ordinance amending the definition of "export" and also section 209(3) which I hope and believe will be incapable of being construed as the Arbitrator construed the existing definition and section. You will notice that the draft provides that if a ship leaving a place in South Georgia for Europe calls en route at Stanley or elsewhere in the Colony or Dependencies, her cargo will still have been "exported" thereby, otherwise,

589

Ref. 3 JH

P 144 of
Bd Vol. hereto.

the first part of his voyage might have been regarded as "Coasting" (section 146).

I am, Sir,

Your obedient servant.

H Langhorne.

The Colonial Secretary.
Falkland Islands.

STATEMENT OF FACTS.

Loss of Whale Oil from Steam Tanker SOUTHERN COLLINS due to grounding at South Georgia in March 1952.

The South Georgia Company Limited, whose Registered Office is situated at 31 Bernard Street, Leith, owns and operates a Land Whaling Station at South Georgia in the Falkland Islands Dependencies. The Company also owns and operates pelagically in extra-territorial waters in the Antarctic the Whaling Factory Ships SOUTHERN VENTURER and SOUTHERN HARVESTER, together with a fleet of Whalecatchers, Tankers and other vessels. Chr. Salvesen & Company of 29 Bernard Street, Leith, are the Secretaries of the Company and the Managers of all its vessels and operations.

Whale Oil and other whaling by-products produced at the Land Whaling Station at South Georgia are subject to Export Duty under legislation of the Falkland Islands Government but no such Duty attaches to whale oil or other whaling products produced in extra-territorial waters.

Whale oils produced at the Land Station on South Georgia are stored in bulk -

a) at Leith Harbour in storage tanks adjacent to the Factory, and

b) at Stromness which is situated some 3 miles from Leith Harbour on the other side of the Bay.

As a general rule, the whale oils produced at the Land Station are allowed to accumulate in storage until the Whaling Season terminates, when they are shipped to the United Kingdom or the Continent of Europe in bulk in Tankers. The Tankers employed are those owned or operated by the Company and throughout the Whaling Season these vessels are employed in carrying supplies of Fuel Oil to the Land Station and to the two Whaling Factory Ships, relieving the latter of part of their production of whale oil from time to time during the course of the Whaling Season. It follows, therefore, that the Tanker(s) programmed to load whale oils at South Georgia after the termination of the land based Whaling Season will frequently already have on board part cargoes of whale oils which have been loaded from one or both of the Whaling Factory Ships in the open sea. The loading arrangements are, however, such that the various oils are stowed separately in the tanks of the vessels and there is no physical admixture /

admixture which would prevent each parcel of oil being separately identified on the arrival of the carrying Tanker at the final port of discharge.

In the 1951/52 Whaling Season the Steam Tanker SOUTHERN COLLINS was programmed to load whale oils produced by the Land Station at South Georgia and, on her arrival at Leith Harbour, this vessel already had on board a part cargo of whale oils and other by-products which had been loaded direct from SOUTHERN VENTURER and SOUTHERN HARVESTER on the Whaling Grounds. After loading some whale oils from the storage tanks at Leith Harbour, it was necessary for SOUTHERN COLLINS to proceed to Stromness to complete her cargo and the balance of her cargo was loaded from the shore tanks at Stromness.

Almost immediately on leaving Stromness she grounded with the result that she suffered damage to the after part of her hull and part of her liquid cargo escaped to the sea. As several tanks were breached in the grounding, the oil lost from the vessel consisted of oil partly from the Floating Factories and partly from the Land Station. Emergency measures were immediately taken to minimise the loss of cargo and these consisted firstly of pumping oil from the affected cargo tanks to other tanks in the vessel, with the result that there was some admixture of Land Station whale oil with whale oil from the Floating Factories. It has not, therefore, been possible to exactly apportion the oil lost at the time of the casualty between the Land Station production and the Floating Factory production. The Collector of Customs at Port Stanley has, however, agreed that the loss, represented by the differences between the loaded quantities and the quantities finally discharged in the United Kingdom, should be divided proportionately to the quantities of each production shewn as originally loaded.

The exact spot at which SOUTHERN COLLINS grounded is some few hundred yards from the shore at Stromness. It is not disputed that she was within the territorial waters of South Georgia from her first arrival at Leith Harbour until she sailed thence for the United Kingdom.

The full itinerary of the vessel is as follows:-

Arrived at Leith Harbour from Whaling Grounds ..... 23.2.52.
Commenced loading cargo at Leith Harbour ..... 24.2.52.
Completed loading at Leith Harbour ..... 27.2.52.
Moved to Stromness ..... 27.2.52.
Completed loading at Stromness ..... 29.2.52.
Departure /

Departed from Stromness and grounded ..... 1.3.52.
Returned to Berth at Stromness ..... 1.3.52.
Diver in attendance and pumping operations commenced ..... 1.3.52.
Operations continued and temporary repairs effected until 21.3.52.
Vessel proceeded to Leith Harbour .....21.3.52.
Discharge of cargo commenced .....22.3.52.
Vessel undergoing permanent repairs until
Finished reloading cargo ..... 1.4.52.
Vessel passed as seaworthy and sailed for U.K. ..... 3.4.52.

Extracts from the Chief Officer's Log covering the period 1st March 1952 to 2nd April 1952 are attached.

HWH/MBH.
25.10.55.

SOUTHERN COLLINS.

Extracts from Chief Officer's Log.

1st March, 1952:

0530 Commenced singling moorings fore and aft. 0539 R.S.B. 0630 s.s. STINA made fast alongside. 0655 Shore moorings let go. Commenced heaving anchors and buoy moorings aft. 0722 Anchors aweigh and let go buoys aft. 0724 All clear aft. 0728 s.s. STINA cast off. 0758 Full away. Black Rocks bearing 340° distant about ½ mile. Ship's head altered to port so as to come to Course 009°. Courses 009° to Master's Advice N.N.W. 2 29-24. 0803 Sighted kelp close ahead, altered hard to port. 0803 Engines rung astern. Vessel struck 0805 Full ahead. In all, there were three distinct shocks. Signs of whale oil were seen on the water. On inspection the pumproom was found to be partly flooded with whale oil and water. It was then decided to return to harbour. 0815 Vessel heading back to Stromness. 0930 Vessel passing Harbour point. 1003 Let go both anchors. 1010 Ropes ashore forward. 1130 Vessel in position. Ropes ashore aft. 1200 Vessel moored fore and aft. F.W.E. On further inspection it was found that starboard wing tanks 3, 4 and 6 had gained in ullage and therefore were holed, also boiler room tank and after diesel tank were under pressure. Mr. Bjelland, Lloyd's Agent, called in for consultation and advice. Diving barge alongside. 1615 Diving operations commenced. 1650 Commenced pumping to No. 4W ashore with portable pumps. Pumping operations continued throughout the night.

2nd March, 1952:

0600 Diving operations continued - pumping operations continued.
0700 Commenced pumping No. 6S ashore with portable pumps.
1335 Commenced pumping operations in pumproom.
2000 Diving operations ceased for the day.
Pumping operations continued throughout night.

3rd March, 1952:

0238 Commenced pumping No. 3S.
0600 Diving operations continued.
0830 Pipe line burst. Stopped pumping.
2000 Diving operations ceased for the day.
Pumping continued throughout night.

4th March, 1952:

0600 Pumping continued. Diving operations continued.
2000 Diving operations ceased for the day.
Pumping operations continued throughout night.

5th March, 1952:

0600 Pumping operations continued. Diving operations continued.
2000 Diving operations ceased for the day.
Pumping operations continued throughout night.

6th March, 1952:

0600 Pumping continued. Diving operations continued.
2000 Diving operations ceased for the day.
Pumping continued throughout night.

7th /

7th March, 1952:

0600 Pumping continued.
1800 Crew employed baling and washing out pumproom.
2000 Diving operations ceased for the day.
Pumping continued throughout night.

8th March, 1952:

0600 Pumping continued. Diving operations continued.
0730 No. 3S drained.
2000 Diving operations ceased for the day.
Pumping continued throughout night.

9th March, 1952:

0600 Pumping continued. Diving operations continued.
2000 Diving operations ceased for the day.
Pumping continued throughout night.

10th March, 1952:

0600 Pumping continued. Diving operations continued.
2000 Diving operations ceased for the day.
Pumping continued throughout night.

11th March, 1952:

0600 Pumping continued. Diving operations continued.
2000 Diving operations ceased for the day.
Pumping continued throughout night.

12th March, 1952:

0600 Pumping continued. Diving Operations continued.
2000 Diving operations ceased for the day.
Pumping continued throughout night.

13th March, 1952:

0600 Pumping continued. Diving operations continued.
2000 Diving operations ceased for the day.
Pumping continued throughout night.

14th March, 1952:

0600 Pumping continued. Diving operations continued.
0930 Messrs. Bjelland, Larsen and Olsen, also Capt. Baikie and Capt. Swanson held survey and discussed diver's reports and conferred as to work necessary for seaworthy certificate.
1800 Crew commence washing diesel oil tank. Engine room.
2000 Diving operations ceased for the day.
Washing and pumping continued throughout night.

15th March, 1952:

0100 Ceased washing for the night, owing to wedges becoming dislodged. Diesel oil tank closed.
0600 Diving operations resumed. Resumed pumping diesel tank.
1800 Engineroom Tank repaired. Members of crew resumed cleaning Tank.
2000 Diving operations ceased for the day.
Cleaning tank continued throughout night.

16th /

16th March, 1952:

0600 Diving operations continued. Shore gang commence discharging cargo from hold. Crew ceased washing Diesel Tank.
1200 Ceased discharging from cargo hold.
1900 Shore repairers commence welding in Engineroom tank.
2000 Diving operations ceased for the day.
Work in diesel tank continued throughout night.

17th March, 1952:

1000 Commenced constructing cement box in Diesel Oil Tank. Crew employed.
1400 Divers inspected after cofferdam.
Work in Diesel Oil Tank continued throughout night.

18th March, 1952:

0600 Crew and Shore Gang resumed work in Engineroom Diesel Oil Tank.
1600 Completed constructing cement box in diesel tank.

19th March, 1952:

20th March, 1952:

1630 Completed cementing Diesel tank. Commenced welding.
Welding continued in Diesel Tank throughout night.

21st March, 1952:

0600 Commenced singling moorings.
0615 Steering gear, telegraph, etc., tested and found to be operating satisfactorily.
Vessel proceeding to Leith Harbour. Helm and Engine movements to Captain McNaughton's advice.
0835 m /v PAUL made fast alongside for'd to aid in manoeuvring.
0900 Vessel proveeding to anchorage off Hansen Pt. due to severe wind squalls.
0942 Engines left on stand by.
1130 PAUL cast off.
Vessel lying at anchor. Brgs. checked regularly.

22nd March, 1952:

1105 Vessel proceeding alongside TS/S SOUTHERN VENTURER at Leith Harbour. Engine and Helm orders to Captain McNaughton's advice. Movements as per Movement Book. M/V PAUL in attendance.
1200 Vessel alongside TS/S SOUTHERN VENTURER. Ropes ashore for'd and aft on buoy.
1210 Vessel in position and M/V PAUL cast off.
1230 Pipeline(whale) connected to TS/S SOUTHERN VENTURER 1252 FWE.
1400 Vessel securely moored fore and aft.
1520 Commenced pumping No. 3 port to SOUTHERN VENTURER.
1910 Ceased discharging No. 3P and commenced discharging 4P.
2135 Ceased discharging 4P and drained 3P.
2245 Resumed discharging 4P.

23rd March, 1952: /

23rd March, 1952:

0130 Completed discharging No. 4P.
0140 Commenced discharging No. 6P to SOUTHERN VENTURER.
0445 Completed discharging No. 6P.
0530 Commenced blowing pipe line.
0535 Ceased blowing pipe line - gate valve closed.
0600 Commenced disconnecting pipe line.
0630 Whale Oil pipe line disconnected and taken on board SOUTHERN VENTURER.
Repairs continued on Engineroom tanks.
1325 Commenced hauling ship off SOUTHERN VENTURER to allow that vessel to depart.
1425 Vessel hauled off clear.
1520 SOUTHERN VENTURER clear. Commenced heaving vessel back alongside SOUTHERN OPAL.
1540 Vessel alongside SOUTHERN OPAL.

24th March, 1952:

0600 Repairs continued on Engineroom tanks.
1030 Commenced to ballast 5P.
2100 Ceased Ballasting.

25th March, 1952:

0600 Repairs continued on Engineroom tanks.

26th March, 1952:

0600 Commenced Butterworthing 3P and pumping whale oil washings ashore. Commenced pumping watery fuel oil ashore from fore deep tank.
Repairs continued in Engineroom Tanks.
1315 Ceased Butterworthing owing to pipe line ashore bursting.
1800 Resumed Butterworthing No. 3P.
2300 Ceased Butterworthing for the night. Completed No. 3P.

27th March, 1952:

Welders commenced strengthening Bulkheads in 5S.
0930 Commenced Butterworthing 4P and pumping whale oil washings ashore.
1200 Completed pumping watery fuel oil ashore.
1300 Shore labour commenced fitting bends and lengths of piping for suctions in all sound tanks aft, complying with requirements laid down by Surveyors.
Continued Butterworthing throughout the night.

28th March, 1952:

0420 Ceased Butterworthing. Commenced discharging Sperm Oil from No. 1P to SOUTHERN OPAL.
0600 Repairs resumed.
1630 Ceased discharging Sperm Oil to SOUTHERN OPAL.
2000 Repairers ceased work for the day.

29th March, 1952:

0600 Repairs continued.
1300 Repairers cease work.

30th March, 1952: /

30th March, 1952:

0630 Resumed discharging Sperm Oil to SOUTHERN OPAL.
1220 Completed discharging No. 1 P.C. & S. Tanks of Sperm Oil to SOUTHERN OPAL.
1550 Commenced Butterworthing No. 1 across and pumping washings ashore. Butterworthing continued throughout the night.

31st March, 1952:

0415 Completed Butterworthing No. 1 across.
0445 Completed draining Gate valve closed.
0310 Commenced bunkering.
0900 Commenced loading from shore Grade 2 Whale Oil into 1C.
1130 Commenced transferring contaminated oil from No. 6C to 1S.
1300 Completed loading No. 1C and commenced blowing line.
1320 Completed blowing line.
1325 Completed bunkering.
1415 Commenced loading Grade 3 Whale Oil from SO. OPAL into 1P.
2000 Finished loading from SO.OPAL and commenced blowing line.
2030 Ceased blowing line.
2150 Commenced loading Grade 3 Whale Oil from shore into No. 1P.

1st April, 1952:

0130 Ceased loading No. 1P and commenced blowing line.
0150 Completed blowing pipe line. Tank and Gate valves closed.
0430 Ceased transferring oil from No. 6C.
0600 Repairers continued work.
0700 Resumed transferring from No. 6C.
1000 Ceased transferring from No. 6C and shifted suction into 6S.
1015 Commenced transferring from No. 6S.
1435 Ceased transferring from No. 6S.
2000 Repairers ceased work for the day.

2nd April, 1952:

0900 Telegraph, steering gear, etc., tested and found satisfactory.
1400 Captain McNaughton on board. M/V PAUL in attendance aft. Messrs. Larsen and Olsen, Captain Baikie and Captain McNaughton visited ship and inspected all repairs and work as recommended by them. Emergency pump fitted on deck was operated. Everything was to their complete satisfaction and seaworthy certificate was granted.

593

The Government of the Falkland Islands v Chr. Salvesen & Co.

Case for the Government.

1. The matter in dispute between the Government and the Company is whether export duty is payable in respect of a quantity of whale oil which, having been loaded for export into the Company's ship at their whaling station at Leith Harbour and from their tank installation at Stromness (both in South Georgia), was lost when the ship ran aground shortly after leaving Stromness on her voyage to Europe and while still within the territorial waters of South Georgia.

2. The Colony of the Falkland Islands and its Dependencies consists of the islands of East and West Falkland and of South Georgia (about 800 miles distant), South Orkney and South Sandwich (about 450 miles further off), South Shetland (about 500 miles south of the Falklands) and Graham Land, which forms part of the Antarctic Continent.

3. Section 5 of the Customs Ordinance gives power to the Legislative Council by resolution to impose " ... export duties of customs upon any goods whatsoever which may be ... exported from the Colony", and Article 3 of the Customs Order, 1948, provides:

"3. The following export duties shall be payable in lieu of any duties payable prior hereto:- . . . .

on Whale Oil and Seal Oil -

The duty shall be assessed on the average market price per ton for the season of first grade oil and shall be at the rate of 6d per barrel of 40 gallons for each £5 or part of £5 of such average market price.

This duty will be levied on all whale oil produced within the Colony or its territorial waters or within any of the Dependencies or their territorial waters."

4. Section 2 of the Customs Ordinance defines "export" as "to take or cause to be taken out of the Colony or the waters thereof" and the Company has contended that therefore it is only when a ship carrying goods for export leaves the territorial waters of the Colony or Dependency in which they were put on shipboard that the goods become liable to duty, and that, consequently, duty is payable only in respect of the goods actually on board at that moment.

5. In the submission of the Government this argument takes no account of the other provisions of the Ordinance, and, in particular, of the very explicit provisions

of section 209. Before a ship leaves the Colony on a voyage to a place outside the Colony the master must obtain "clearance" by giving to the proper officer an account of all cargo and stores on board (section 137); and section 209 (3) provides explicitly that "the time of exportation of any goods shall be deemed to be the time when the same are put on board the exporting ship", and if it be contended that this is in any way inconsistent with the definition of "export" contained in section 2 the answer is that all the definitions in that section are declared to be subject to the requirements of the context in which the particular word occurs.

6. It is therefore submitted -

1. that on the true construction of the Ordinance and Order "export" means either to take out of the Colony (or Dependencies) to a place outside the Colony (or Dependencies) goods which have been produced within the Colony (or Dependencies) - such as wool, or the whale oil in the present case - or, as the case may be, to take out of the waters of the Colony or Dependency goods which have been produced within those waters - such as whale oil prepared in a factory ship operating therein (Ordinance, Section 2 and Order, paragraph 3);

2. that the fact that the goods are being "exported", and not "carried coastwise" (section 146), is proved by their being consigned to some place outside the Colony and Dependencies;
3. that the time of exportation is the time when the goods are put on board the exporting ship (Section 209 (3); and, consequently,
4. that goods are liable to duty once they have been put on board the exporting ship, though they may be lost before reaching their intended destination, and even, as in the present case, before the ship has left the territorial waters of the Colony or Dependency.

THE GOVERNMENT OF THE FALKLAND ISLANDS v CHR. SALVESEN & COMPANY.

CASE FOR CHR. SALVESEN & COMPANY.

(1) The oil lost from SOUTHERN COLLINS as a result of the grounding was, at the material time, the sole property of the Company and had not been sold on "Free on Board" or similar terms which might have resulted in a legal title in the goods passing to a Buyer upon first shipment.

(2) The Company agrees that Section 5 of the Customs Ordinance of 1943 gives power to the Legislative Council of the Colony of the Falkland Islands by resolution to impose Export Duties of Customs upon the whale oil and other whaling by-products which are produced at the Company's Land Whaling Station at South Georgia.

The Company also agrees that at the material time the Export Duty on whale oil was assessed on the average market price per ton for the Season of first grade oil at the rate of 6d. per barrel of 40-gallons for each £5 or part of £5 of such average market price.

(3) The Company contends, however, that the whale oil lost from their Tanker SOUTHERN COLLINS when she grounded at Stromness on 1st March 1952 is not liable to be assessed to Export Duty on the grounds that this oil was not exported within the meaning of the Customs Ordinance of 1943 or within any cognate or grammatical meaning of the word "export.

Section 2 of the Customs Ordinance of 1943 contains the "Definitions" customary in a Law of this nature and inter alia defines "export" as follows:-

> "Export with its grammatical variations and cognate expressions means to take or cause to be taken out of the Colony or the waters thereof".

A /

A later part of the same Section defines "waters of the Colony" and attaches to them the 3-mile limit which has been customary in British and Colonial legislation for many years.

(4) The Company contends that the words "take or cause to be taken out of" must be construed as the physical removal of goods or produce beyond the confines of these two definitions. This view is supported by a reference to "import" also in Section 2 defined as meaning "to bring or cause to be brought within the Colony or the waters thereof". It has been argued on behalf of the Government that "take" may apply to fish or other things caught or gained in the territorial waters which may be "exported" without being first brought to land. No evidence, however, has been submitted that this construction has ever been applied or that Export Duty has been collected in comparable circumstances since the Customs Ordinance came into force and the Government's interpretation must therefore be considered as without precedent.

The Company point out that the "average market price" on which the Duty on whale oil is levied is the average price realised by sales in the United Kingdom and on the Continent of Europe of the oil produced and shipped by all Whaling Companies operating on South Georgia. This price includes freight, insurance and other elements necessarily incurred by the Exporter in carrying and delivering the goods to an overseas market. By a Regulation made on 22nd April 1948 under the Customs Ordinance 1943 the Exporter is required to deliver a Certificate of Landing shewing the quantity of oil discharged at destination and the actual assessment of Duty is made on the quantity so certified. The Exporter is also required to deliver the Certificate of Sale shewing the price at which the oil so landed has been sold. It is therefore evident that "export" implies something more than the physical loading of the oil upon a ship at a loading berth in South Georgia.

The /

The Government, nevertheless, contend that as SOUTHERN COLLINS had loaded cargo at Leith Harbour and/or Stromness for the United Kingdom the first departure of the vessel is sufficient to attach Export Duty to the locally produced cargo then on board despite the fact that no Certificate of Landing, as required by the Regulation of 22nd April 1940, could be furnished for the oil lost from her after grounding. Furthermore, as this oil never reached market the price which would have been realised for it was not taken into account in calculating the "average market price" for the Season. That the average market price on which the Government levied Duty for the Season 1951/52 was slightly higher than would have been the case had this oil reached market is not apparently disputed.

(5) The Government contends that Section 209(3) provides a definition of the time of exportation and that this definition is in itself sufficient to attach Export Duty to the oil which is the subject of the present dispute. It is noted, however, that the qualification "If for any purpose of the Customs Laws it becomes necessary to establish the precise time" which prefaces (1) of that Section in relation to Imports does not appear as a preface to (3) in relation to Exports. In the absence of such a qualification the Company contends that the definition in Section 209(3) cannot be taken as over-riding the definitions in Section 2.

The action of loading goods into a vessel can, at the time of such loading, merely demonstrate an intention to remove them to another place. Even if the goods or the vessel had been "entered outwards" in the terms of Section 122, or the conditions of outward entry relaxed in the terms of 123, export can hardly become an accomplished fact until the vessel has cleared the waters of the territory from which she sailed. If the Government's contention is tenable, it means that if a vessel in the process of loading /

loading cargo becomes a loss or a constructive total loss that portion of the cargo already loaded and destroyed with her becomes liable to Duty while the portion still awaiting shipment alongside on the Quay does not. Similarly, it would imply that if for any reason the projected voyage was abandoned or circumstances arose which necessitated the cargo to be discharged back to the shore before the departure of the vessel, Export Duty would still be chargeable.

The Company contends that "entry outwards" as provided in Sections 122 and 123 of the Ordinance can be construed only as notices of intention both in respect of vessel and cargo and that "export" only becomes an accomplished fact when the vessel carrying the goods has obtained an official clearance as provided by Section 137 of the Ordinance and has embarked upon a foreign voyage by departure from the Colony. As the jurisdiction of the Colony continues to run during her passage through territorial waters, she does not effectively become a "foreign going" ship until these waters have been cleared.

(6) It is therefore necessary to consider the procedure generally followed at South Georgia and which was applicable in the case of SOUTHERN COLLING. The official clearance of ships is the duty of the Resident Magistrate or the Customs Officer and applications would normally be made for this purpose at the official residence at King Edwards Cove reachable only by sea from Leith Harbour. Arrangements are, however, made by the Whaling Companies to provide transport so that the officials concerned can visit the Whaling Stations for any necessary purposes including those of entering and clearing ships and every endeavour is made to comply with the laws as strictly as circumstances will permit. Whatever latitude may be permitted in other matters it is essential that the Master of any vessel departing from South Georgia on a foreign going voyage should have in his possession the /

the Bill of Health which is only issued to his vessel at the time of official clearance for he will be required to produce this on the arrival of his vessel at destination or at an intermediate port. The responsible official must therefore be available at the place of departure when clearance is required.

A Customs charge of 10/- is made for each occasion on which a ship is entered or cleared at South Georgia and such Customs charges are included in the monthly accounts rendered by the Resident Magistrate to the Company. The movements of SOUTHERN COLLINS are detailed in the Statement of Facts and it is agreed that she left Stromness at 0728 hours on 1st March 1952, preparations for her departure having commenced at 0530 hours. In the light of this early start it might be assumed that the Master would obtain clearance on 29th February, the day prior, but it might equally be assumed that the vessel intended to obtain clearance at Leith Harbour after completing her loading at Stromness since either course might have been followed in the light of past practice. There is no evidence that SOUTHERN COLLINS was a "cleared" ship when she left Stromness and all that can now be stated with certainty is that -

(a) no Customs charge for the clearance of SOUTHERN COLLINS was made in the Magistrate's account for February or March 1952, and

(b) the only valid clearance for the vessel was that which allowed her sailing from Leith Harbour on 3rd April 1952 for which the customary Customs charge was made in the Magistrate's account.

(7) It is therefore submitted that:-

(a) The Customs Ordinance and Regulations are uncertain and conflicting in their purport and that the Company is justified in the contention that the oil lost from SOUTHERN COLLINS after grounding was not "exported" within the meaning of the Ordinance and Regulations.

(b) /

(b) The Government is entitled to claim Export Duty only on the oil of South Georgia production contained in the cargo of SOUTHERN COLLINS as declared on her official clearance from the Island on 3rd April 1952.

HWH/MBH.
28.11.55.

The Government of the Falkland Islands v Chr. Salveson & Co.

Reply.

In reply to the Company's case the Government says -

1. Par.4. (a) The Customs Ordinance provides for the possible exportation of products won within the waters of the Colony without ever being brought to land : it is immaterial if in fact no such products have ever been won or exported.

(b) The certificate prescribed by the Customs Regulations requires the amount of whale oil discharged at destination to be shown in order that the rate of export duty payable may be ascertained. The rate - "6d per barrel of 40 gallons for each £5 or part of £5 of the average market price per ton " - is assessed on the average market price per ton of the oil, while the amount of the duty payable is ascertained by applying that rate to the quantity of oil exported, not to the quantity certified to have been discharged, though normally there would be no appreciable difference between the two quantities. Obviously the rate of duty can never be ascertained until a shipment has been discharged and sold, but that does not mean (as the Company's case would seem to imply) that "exported" means "taken out of the waters of the Colony and

discharged at its destination."

2. Par.5. Section 209 of the Customs Ordinance. A definition of the time of importing, or exporting, can only have been included in the Ordinance in case, for any purpose of the Customs Laws, it should become necessary to establish the precise time of importing or exporting. Therefore, it is submitted, no argument can be based on the presence of the words "If for any purpose of the Customs Laws etc." in sub-section 1 and their absence in sub-section 2. Common sense rejects the idea that export duty would be charged if a projected voyage was abandoned and the goods discharged back to the shore.

3. Par. 6. Whether or not the Southern Collins obtained formal clearance at Stromness before sailing on 1st March, 1952, it is admitted (see Statement of Facts p.2) that she then started on her voyage to the United Kingdom : if, in the events that happened, the Resident Magistrate or Customs Officer made no charge for the clearance upon that date, that cannot affect the legal position, which, it is submitted, is governed by the fact that the oil, at the time when it was lost, was on its way from South Georgia to Europe.

THE GOVERNMENT OF THE FALKLAND ISLANDS v CHR. SALVESEN & COMPANY.

FURTHER REPLY BY THE COMPANY.

1. The statement in the reply on behalf of the Government to the Company's Case that the amount of Export Duty payable is ascertained by applying the rate of duty assessed to the quantity of oil exported is not strictly correct. The "average market price for No. 1 grade Oil" is found by dividing the total sales value of No. 1 grade Oil shipped by all the Whaling Companies operating on South Georgia (as determined by the Certificates of Sales which they are required to furnish) by the total quantity of No. 1 grade Oil (as determined by the Certificates of Landing). This establishes the rate of Duty. This same rate of Duty is also applied to Oil of grades 2, 3 and 4, which are progressively lower in value than grade 1, but for which Certificates of Sale and Certificates of Landing must also be furnished.

The salient fact, however, is that since the coming into force of the Regulation made on 22nd April 1948 which required the delivery of these Certificates, Export Duty has in all cases been levied on the actual quantity of Oil certified in Form B to have been landed. If this were not so, the Certificate of Landing would be meaningless and unnecessary, for it must be obvious that the price at which Whale Oil can be sold is not influenced by minor, or indeed major, losses of oil en route to destination. In fact, it has for many years been customary for Whaling Companies to sell their Oil, and thus establish a price, "Subject to production" either before the Season commences or during the course of the Season when the total quantity likely to be produced can be no more than mere estimation.

2. Specimens of Form B and Form E are attached.

HWH/MBH.
9.12.55.

Mail

596A

R.S.L.
B/Customs } For observation pl.

6/4.

Hon. Col. Sec.
No obs. t. y.
H.B.
11.iv.56.

A.C.S.
Seen. thank you.

J.B.
C of C.
11/4/56.

A.C.S.
Note for Ex. Co. Bill. for consideration of amending ordinance on 24/4.

12/4

A.C.S.
Note made for Ex. Co.
12/4/56
Bill 24/4.

Bill. for H.C.S. to see on 10/5

24/4

H.C.S. Pl. see from 557.
10/5

~~250~~ 597

No. W/17.

It is requested that, in any reference to this memorandum the above number and date should be quoted.

MEMORANDUM.

7th June, 1956.

From Collector of Customs,

Stanley, Falkland Islands.

To The Honourable,

The Colonial Secretary,

Stanley.

SUBJECT:- Adjustment of Export Duty on Whale Products, 1954/55 Season.

598-605

I have the honour to forward herewith for transmission to the Crown Agents for Overseas Governments and Administrations, various Adjustment Certificates showing amounts due to be refunded to the undermentioned Whaling Stations:-

The South Georgia Company, Ltd.			£71. 3. 0.
A/S Tonsberg Hvalfangeri.	Refund	£33. 9. 7.	
	Additional	9. 15. 11.	23. 13. 8.
		Total Refunds	£94. 16. 8.

Collector of Customs.

25T.
598

FALKLAND ISLANDS.

ADJUSTMENT OF EXPORT DUTY ON WHALE ~~OIL~~ PRODUCTS.

SEASON 1954/55 ..... ORDER-IN-COUNCIL ~~XXXXXXXXXX~~ ..... 3 OF 19 48

ADDITION.

Exporter's Name THE TONSBERG HVALFANGERI.

Exporting Vessel M/V "TEIE"

Port and date of shipment SOUTH GEORGIA 10th April, 1955.

	~~XXXX~~ lbs.	Duty. £	s.	d.
Quantity of ~~oil~~ Meat Meal landed as per Landing Certificate dated 14th July, 1956 and amount of duty payable	5,808,837	1,452	4	6
Quantity declared at shipment and amount of duty payable	5,770,072	1,442	10	6
Duty shortpaid		9	14	0
Remittance Charge added			1	11
Additional amount due ... ... £		9	15	11

W J Grimson
Collector of Customs.

Dated at Stanley this 7th day of June, 19 56.

CUSTOMS
7 JUN 1956
FALKLAND ISLANDS

~~252~~
509

FALKLAND ISLANDS.

ADJUSTMENT OF EXPORT DUTY ON WHALE ~~OIL~~ PRODUCTS.

SEASON 1954/55 ORDER-IN-COUNCIL ~~OXXXXXXXXXX~~ 3./ OF 1948.

REFUND.

Exporter's Name THE TONSBERG HVALFANGERI.

Exporting Vessel M/V "TEIE"

Port and date of shipment SOUTH GEORGIA 10th April, 1955.

	~~Barrels~~ lbs	Duty. £	s.	d.
Meat Meal Quantity of ~~oil~~ declared at shipment and amount of duty paid	4,374,322	1,093	12	0
Quantity landed as per Landing Certificate dated 1st September, 1955. and amount of duty payable	4,241,750	1,060	9	0
Duty overpaid		33	3	0
Remittance Charge added			6	7
Total amount to be refunded ... ... £		33	9	7

L J Gleeson
Collector of Customs.

Dated at Stanley this 7th day of June, 1956.

CUSTOMS
7 JUN 1956
FALKLAND ISLANDS

~~2~~ 600

FALKLAND ISLANDS.

ADJUSTMENT OF EXPORT DUTY ON WHALE ~~XXXX~~ PRODUCTS.

SEASON 1954/55 ORDER-IN-COUNCIL ~~XXXXXXXX~~ No. 3 OF 19 48.

REFUND.

Exporter's Name THE SOUTH GEORGIA COMPANY, LTD.

Exporting Vessel "SOUTHERN HARVESTER"

Port and date of shipment SOUTH GEORGIA 10th April, 1955.

	~~XXXX~~ lbs.	Duty. £	s.	d.
Whale Solubles Quantity of ~~XX~~ declared at shipment and amount of duty paid	10,563,840	880	6	6
Quantity landed as per Landing Certificate dated 10th October, 1955 and amount of duty payable	10,434,522	869	11	0
Duty overpaid		10	15	6
Remittance Charge added		-	-	-
Total amount to be refunded ... ... £		10	15	6

W. J. Grimson

Collector of Customs.

CUSTOMS
7 JUN 1956
FALKLAND ISLANDS

Dated at Stanley this 7th day of June, 1956.

~~254~~
601

FALKLAND ISLANDS.

ADJUSTMENT OF EXPORT DUTY ON WHALE ~~OXX~~ PRODUCTS.

SEASON 1954/55 ORDER-IN-COUNCIL ~~XXXXXXXXX~~ 3 OF 19 48.

REFUND.

Exporter's Name THE SOUTH GEORGIA COMPANY, LTD.

Exporting Vessel "SOUTHERN GARDEN"

Port and date of shipment SOUTH GEORGIA 12th April, 1955.

	~~XXXXX~~ lbs	Duty. £	s.	d.
Meat Meal Quantity of ~~xx~~ declared at shipment and amount of duty paid	17,095,590	4,273	18	0
Quantity landed as per Landing Certificate dated 10th October, 1955 and amount of duty payable	16,934,687	4,233	13	6
Duty overpaid		40	4	6
Remittance Charge added		-	-	-
Total amount to be refunded ... ... £		40	4	6

W J Grierson
Collector of Customs.

Dated at Stanley this 7th day of June, 19 56.

CUSTOMS
7 JUN 1956
FALKLAND ISLANDS

255
602

FALKLAND ISLANDS.

ADJUSTMENT OF EXPORT DUTY ON WHALE PRODUCTS.

SEASON 1954/55 ORDER-IN-COUNCIL 3 OF 19.48.

REFUND.

Exporter's Name.....THE SOUTH GEORGIA COMPANY, LTD.

Exporting Vessel.....'PAPENDRECHT"

Port and date of shipment.....SOUTH GEORGIA 9th February, 1955.

	lbs.	Duty. £	s.	d.
Quantity of Meat Meal declared at shipment and amount of duty paid	673,322	168	8	0
Quantity landed as per Landing Certificate dated 17th May, 1955 and amount of duty payable	666,686	166	13	6
Duty overpaid		1	14	6
Remittance Charge added		-	-	-
Total amount to be refunded ... ... £		1	14	6

L J Grierson
Collector of Customs.

CUSTOMS
7 JUN 1956
FALKLAND ISLANDS

Dated at Stanley this 7th day of June, 19.55.

~~256~~ 603

FALKLAND ISLANDS.

ADJUSTMENT OF EXPORT DUTY ON WHALE ~~XXXX~~ PRODUCTS.

SEASON 1954/55 ORDER-IN-COUNCIL ~~XXXXXXXXXX~~ 3 OF 1948.

REFUND.

Exporter's Name THE SOUTH GEORGIA COMPANY, LTD.

Exporting Vessel "SOUTHERN OPAL"

Port and date of shipment SOUTH GEORGIA 2nd April, 1955.

	~~XXXX~~ lbs	Duty. £	s.	d.
WHALE SOLUBLES Quantity of ~~X~~ declared at shipment and amount of duty paid	7,762,944	646	18	4
Quantity landed as per Landing Certificate dated 11th October, 1955 and amount of duty payable	7,667,848	638	19	10
Duty overpaid		7	18	6
Remittance Charge added		-	-	-
Total amount to be refunded ... ... £		7	18	6

W. J. Emerson
Collector of Customs.

CUSTOMS
7 JUN 1956
FALKLAND ISLANDS

Dated at Stanley this 7th day of June, 1956.

~~257~~
604

FALKLAND ISLANDS.

ADJUSTMENT OF EXPORT DUTY ON WHALE ~~PRODUCTS~~ PRODUCTS.

SEASON 1954/55 ORDER-IN-COUNCIL ~~XXXXXXXXXX~~ 3 OF 19 48.

REFUND.

Exporter's Name THE SOUTH GEORGIA COMPANY, LTD.

Exporting Vessel "SOUTHERN VENTURER"

Port and date of shipment SOUTH GEORGIA 30th March, 1956

	~~XXXXX~~ lbs.	Duty. £	s.	d.
Whale Solubles Quantity of ~~XX~~ declared at shipment and amount of duty paid	10,238,144	853	3	8
Quantity landed as per Landing Certificate dated 10th October, 1955 and amount of duty payable	10,112,727	842	14	8
Duty overpaid		10	9	0
Remittance Charge added		-	-	-
Total amount to be refunded ... ... £		10	9	0

W. J. Grimson
Collector of Customs.

CUSTOMS
7 JUN 1956
FALKLAND ISLANDS

Dated at Stanley this 7th day of June 1956.

~~216~~ 605

FALKLAND ISLANDS.

ADJUSTMENT OF EXPORT DUTY ON WHALE ~~OIL~~ PRODUCTS.

SEASON 1954/55 ORDER-IN-COUNCIL ~~GAZETTE~~ 3 OF 19.48.

REFUND.

Exporter's Name THE SOUTH GEORGIA COMPANY, LTD.

Exporting Vessel "SOUTHERN VENTURER" 30th March, 1955.

Port and date of shipment SOUTH GEORGIA.

	~~Barrels~~ lbs.	Duty. £	s.	d.
Meat Extract Quantity of ~~oil~~ declared at shipment and amount of duty paid	17,472	4	7	6
Quantity landed as per Landing Certificate dated 27th February, 1956 and amount of duty payable	17,271	4	6	6
Duty overpaid			1	-
Remittance Charge added		-	-	-
Total amount to be refunded ... ... £		-	1	-

L J Grierson
Collector of Customs.

Dated at Stanley this 7th day of June, 19 56.

CUSTOMS
7 JUN 1956
FALKLAND ISLANDS

D/1/49/V

606.

11th June, 56.

Gentlemen,

598-605

I am directed to forward herewith, in duplicate, Customs Adjustment Certificates, and to request you to arrange the following:-

600-605

To refund to the South Georgia Company, Limited, the sum of £71. 3. 0. being the amount overcharged on whale products shipped during the 1954/55 season as detailed in the attached adjustment vouchers.

599

To refund to the Tonsberg Whaling Company, Tonsberg, the sum of £33. 9. 7. being the amount overcharged on whale products shipped during the 1954/55 whaling season, as detailed in the attached adjustment voucher.

598

To collect from the Tonsberg Whaling Company, Tonsberg, the sum of £9. 15. 11. being the additional amount due on whale products shipped during the 1954/55 whaling season, as detailed in the attached adjustment voucher.

I am,
Gentlemen,
Your obedient servant,

(Sgd) D. R. Morrison

for COLONIAL SECRETARY.

The Crown Agents for Oversea Governments & Administrations,
4, Millbank,
LONDON, S.W.1.

/M

Copies to: Treasury, Audit.

601

Nil 587 onwards pl.
19/6/56

608

No. W.77.

It is requested that, in any reference to this memorandum the above number and date should be quoted.

COLONIAL SECRETARY'S OFFICE 28 JUN 1956 FALKLAND ISLANDS

MEMORANDUM.

27th. June, 1956.

The Honourable,

The Colonial Secretary,

Stanley.

The Collector of Customs.

Stanley, Falkland Islands.

SUBJECT :- Compania Argentina de Pesca.

563
579
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With reference to the correspondence filed in C.S. File D/1/49 Part V on the arrears of Revenue due to Government by the Compania Argentina de Pesca, I have to report a further snag which is holding up the collection of additional revenue in respect of the 1954/55 season.

Pesca shipped their 1952/53 1953/54 production of Whale and Seal Oil in November, 1954 and as far as can be ascertained is still stored in Rotterdam, therefore the average market price of 1st. Grade Oil for the 1954/55 season cannot be determined until this oil is sold, which means that approximately £20,000 due to Government by the three Companies is tied up until Pesca decide to sell.

Two letters have been addressed to the Manager, Compania Argentina de Pesca* enquiring if the oil has been sold, my first was dated 16th. December, 1955 the second 5th. May, 1956 sent under Registered Cover (Receipt No. 261) but no acknowledgement has been received.

* In Montevideo.

W. J. Grimson

Collector of Customs.

Copy sent to:- Assistant Treasurer. (F.I.D.S.)

COMPANIA ARGENTINA DE PESCA

Year of Production	Year of Export	Amount paid	Revenue Outstanding	Comments
1952/53	1952/53	£25,357.15.-d.	£13,466.12. 1d.	Amount paid at 5/-d a barrel, outstanding amount to be collected at 2/6d a barrel . See (25) on Customs File.
1953/54	1953/54	956. -. -.	388.16. 7d.	Sperm Oil only exported. Main production not exported until November, 1954. (1954/55 Season)
~~1953/54~~ 1953/54	1954/55	£18,883. 5. -d.	7,553. -. -.	Pesca now one year behind. Revenue outstanding estimated at the balance between the ~~cost~~ cost per barrel 7/-d and the 5/-d per barrel paid in South Georgia (£18,883. 5. -d.) Receipt No. 5630 of 30.11.54. The oil is stored at Rotterdam pending its sale. (See letter at (23) on Customs File)
1954/55	1955/56	£13,367.10.-d.	5,347. -. -.	Oil landed at Rotterdam. Balance (estimated at additional 2/-d. per barrel) is not due yet. South Georgia Receipt No. 6151 refers to the amount paid at South Georgia.
			£26,755. 8. 8d.	

Oil is now exported

full revenue

MCS

Your query on 608. C of C. regrets an error was made in the year.

DKW
29/6/56

J.E.

We spoke the other day about answer of Chief from Pesca. We have worked out the details and they are incorporated in the draft telegram at back cover. — which is self explanatory.

B.G.P.
30/8/56.

MA
30

DECODE.

TELEGRAM SENT.

From GOVERNOR *to* SECRETARY OF STATE.

spatched: 3rd July 1956 *Time:* 1600 *Received:* : *Time:* :

Confidential No:132. Whale Oil Duty.

It is estimated that the Compania Argentine de Pesca is now in debt to the Dependencies Administration to the extent of £26,755. 8. 8. in respect of duty on whale oil exported from South Georgia. This figure is made up as follows:-

(a) 1952/53 year of production 1952/53 year of export. Duty paid at the rate of 5 shilling per barrel amounted to £25,357. 15. 0. Balance due at the rate of an addition 2/6d, per barrel amounts to £13,466. 12. 1.

(b) 1953/54 year of production 1953/54 year of export. Sperm oil only exported. Amount paid was £956 and balance due is £388. 16. 7.

(c) 1953/54 year of production 1954/55 year of export. Duty paid at the rate of 5/0d. per barrel amounted to £18,883. 5. 0d. Balance due at the estimated rate of an additional 2/-d. per barrel amounts to £7,553. This oil is stored at Rotterdam.

(d) 1954/55 year of production 1955/56 year of export. Duty paid at the rate of 5/-d. per barrel amounted to £13,367. 10. 0d. Balance outstanding is approximately estimated at £5,347.

2. Under the present system duty on whale oil from South Georgia is levied in respect of the year of export and final figures of duty payable by the Companies, which pay 5/-d. per barrel before export, in respect of a season's production can only be assessed when all oil exported by the three Companies has been sold and an average selling price, on which the duty is based, has been determined.

3. Pesca fell a year in arrears with regard to the export of their 1953/54 production ((c) above) and it is understood that this oil is still held in Rotterdam. Until this is sold final payments due from the other Companies in respect of 1953/54 production cannot be assessed. The same applies to (d) above and while this oil has only comparatively recently been shipped to Rotterdam and consequently the Company might normally expect some latitude as regards disposal andpayment of duty any substantial delay in sale as in the case of (c) above will mean serious complications and greater arrears of revenue

4. The delay in the export of their 1953/54 production was not entirely Pesca's fault but this does not excuse the continued delay in disposing of it. Moreover there is no excuse for the delay in payments due under (a) and (b) above.

Continued.....5.

Copy to F.I.D.S. Treasurer.
" " Collector of Customs.

DECODE.

TELEGRAM SENT.

From GOVERNOR *to* SECRETARY OF STATE.

Despatched : 3.7.56. *Time :* 1600 *Received :* *Time :*

tel.132. cont.

5. Approaches made to the Company's Head Office direct and through the Montevideo Office have proved fruitless and it is assumed that any further attempt would be unlikely to succeed in view of Ryan's present difficulties with the Argentine Government. The Company's South Georgia Manager, Lieutenant Colonel Pierce-Butler (c/o Williams Brandt's Sons & Company 36 Fenchurch Street London) is now in London and I should be grateful if you would approach him on behalf of this Government with an intimation that (1) early steps should be taken for the disposal of oil referred to in (c) and (d) above and for the settlement of outstanding duty in respect of these items (2) payments in respect of the items under (a) and (b) must be made without further delay.

6. Finally if Foreign Office consider it worth while I should be grateful if our Embassy in Beunos Aires might be requested to make a similar approach to Ryan.

GTC : PT

612

H/C

596A resubmitted pl.
6/7/56

613

DECODE.

TELEGRAM SENT.

From SECRETARY OF STATE *to* GOVERNOR

Despatched: 20.7.56. *Time:* 1710 *Received:* 21.7.56. *Time:* 1000

175. 610

FIDEP ~~1A~~. Confidential. Your tel. 132 (Colonoy series but presumably FIDEP). Whale Oil Duty.

Balance totalling £13,855. 8s. 8d. paid to Crown Agents and credited to Dependencies fund July.

Items (c) and (d) of your tel. are being taken up by Company's Head Office and they will forward handling certificate to you at the first opportunity and make arrangements to pay this duty without further delay.

GTC : FT

Copy to F.I.D.S. Treasurer
" " Collector of Customs.

GOVERNMENT TELEGRAPH SERVICE

FALKLAND ISLANDS

614

SENT

Number	Office of Origin	Words	Handed in at	Date
			21st July 1956	

To

CHAPELRIES LONDON. a/c H.O.

613

UNNUMBERED STOP YOURTEL FIDEP 160 STOP THIS SHOULD BE COLONY SERIES

O.A.G.

Time

EARLY ACTION Pl.

615

1. P.A

Please make a clean draft and send it to Collector of Customs and H.M. with the file. [illegible] 25/7/56.

2. Collector of Customs & H.M.

Any comments on the attached draft and Bill. If not pl. pass to Registrar. No comments [illegible] 26/7/56.

3. Registrar

Pl draft Objects and Reasons which Sir Henry tells has failed to do. Any comments?

[illegible]

Y. H.,

I have not drafted Objects and Reasons at the moment, as I am not happy about the new Sub-section 3 of Section 209 for it refers only to "goods prohibited to be exported".

2. For the sake of uniformity I do not consider the inclusion of the words "or Dependencies" in the definition "Export" essential, for the Ord. will be applied to the Dependencies "with such formal alterations as to names, localities ..... and otherwise, as may be necessary to make it applicable to the circumstances".

Application of Colony Laws Ord. 5.3. Vol. I p. 707.

H.B.
26.vii.56.

Y.H.
We spoke. I concur with respect in Your Honour's views – that the exportation of goods generally is covered by the new definition and that the definition should stand unaltered.
Draft Objects and Reasons submitted, pl.

H.B.
28.vii.56.

616

ACS.

1. This should be noted for Exec. Council.

2. Memo and the draft Bill can now be filed

[illegible]
5.8.56

NB Noted for next ExCo
[illegible]
3/5/56

Memo. No 13 for ExCo. issued from 0465/C - Customs Legislation - Customs Ord. 1/43.

O/Falkland Is.
48/10

Communications to be addressed to
THE CROWN AGENTS
FOR OVERSEA GOVERNMENTS AND ADMINISTRATIONS
and the above reference quoted.

TELEGRAMS: { INLAND: "CROWN, SOWEST, LONDON."
OVERSEA: "CROWN, LONDON."
TELEPHONE: ABBEY 7730.

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

26th July, 1956.

Sir,

I am directed to inform you that the sum of £13,855 8s. 8d. has been received from Messrs. Wm. Brandt's Sons & Co. Ltd. on account of Messrs. Compania Argentina de Pesca S.A., Buenos Aires, in settlement of export duty on Whale and Sperm Oil exported from South Georgia Island during 1952/53 and 1953/54. This amount has been credited to the Falkland Islands Dependencies account for July 1956.

I am, Sir,
Your obedient Servant,

F. T. Lines

Received C.A.R.V. 212 of 18th July, 1956

The Colonial Secretary,
FALKLAND ISLANDS.

O. 1010.

MDN CEP

614 (617)

This payment by Lescei

clear (a) & (b) of 610.

MBS

A7/FIDS. 24/9/56

A.D.FIDS

613. have you received certs

mentioned at 613?

MBS

Secretariat

31/12/56

A.C.S.

I have not received any

"Handling Certificates", they usually

go to the Customs Dept. I believe

MBS

3/1/57

C.o.C.

Can you say if certs. have

been received yet please?

MBS.

3/1/57.

H. C. S.

A

These Sale Certificates have not been received in spite of our efforts.

GB
6/6.
14. 1. 57.

B

A/T F.S.T

To note above pl
Seen pl
C 15/1/57

Hon. C.S.

Thank you. ? We should send a reminder for the certificates. Without this revenue Dependencies balances at Crown Agents will be in a serious position in view of H.M.G.'s financial arrangements.

AAJ.
16/1/57.

D

H.C.S.

Draft Fel 2. f.c.

AA 24/1/57

E

C. Customs

Discussed
25/1

Pl. discuss the next time you are in Secretariat.

24/1

F.

A.T. F.S.

Would you kindly 'vet' the draft telegrams at S.C. in case I have missed any points.

25/1

620

H.C.S.

A

I have nothing further to add to draft.

MBS. 28/1/57.

Y.H.

610, 613

B.

Handling (sales) certificates are still outstanding & if they fail to arrive on Saturday mail I think we shd. take matter up again with S/S as in arrge at 6.c.?

31/1

C.

Prof. C.S.

When we telegraphed 610 Pieter Botha was in custody - as was Ryan. I think such action could be taken with one of the principals concerned. Consequently Colonial Office will have to go to

(1) Cultivar Brandt & Sons

(2) Ryan through our Embassy in B.A.

For various reasons I am inclined to avoid (2) at the moment. I would prefer (1) but lets try direct. (I have little confidence in whole-sale handling of our affairs at the moment)

What about attached draft — provided nothing comes in on Saturday.

H.H.

Spoke

Ref: D/1/49/N

621

CONFIDENTIAL.

Government House,
Stanley,
Falkland Islands.

1st February 1957

D/O

I shall be very grateful if you would give us some assistance with regard to a small matter connected with the Compania Argentina de Pesca.

In July 1956 we had to invoke the aid of the Colonial Office in persuading Ryan to pay outstanding duty owing on whale oil exports from South Georgia amounting to approximately £14,000. At the time these discussions were held in London the Company's representatives gave an undertaking that they would forward to this Administration the Sales Certificates in respect of oil obtained in the 1953/54 year of production and exported in 1954/55 and oil obtained in the 1954/55 year of production and exported in 1955/56.

I should explain that all three whaling companies in South Georgia pay a flat rate of 5/-d. per barrel before export in respect of the season's production. The balance of duty (which is calculated on a sliding scale basis) is assessed on the average price obtained for their oil by all three companies and until this average price can be calculated the companies are not being billed and the duty remains unpaid.

We estimate that in respect of the production and export years quoted above, the Compania Argentina de Pesca owes the Dependencies Administration the sum of approximately £13,000. An additional factor is, of course, that we need to know the average price obtained for their production by all three companies operating in South Georgia. We have reason to believe that some of the oil in question has been stored in Rotterdam for some time but most, if not all of it, should have been sold by now.

We have been having a good deal of trouble with this Company and particularly with their transport the "Harpon" whose crew is engaged in fairly large scale pure smuggling. In fact we had very serious trouble at Grytviken in December when their crew mutinied and threatened Government officials with violence.

There is a good deal of talk of Ryan selling out to the Albion Star Company which is now registered in South Georgia, and we are anxious of course to see this transaction go through. On the other hand, Ryan is doubtless engaged in delaying tactics for reasons best known to himself and doubtless to you. But be that as it may, this Government is anxious to get the Sales Certificates and the outstanding duty paid as soon as possible. I might add that we fully appreciate that Ryan is probably in a very difficult position but I am afraid we cannot condone these delaying tactics very much longer, and will have to take a firm line with the Company unless they meet our requirements.

I shall be very grateful if you would make a discreet approach to the Company on our behalf letting it be known that we are now becoming extremely impatient and enquire what they propose to do about honouring the undertaking they gave to the Colonial Office six or seven months ago.

(Signed) A. G. Denton-Thompson.

See 623

KIV 620 C

Commercial Secretary,
H. M. Embassy,
BUENOS AIRES,
Argentina.

AGDT/PT

622

A

b. of b.

To see reverse – any sign of the certificates on this mail?

4/2.

H.C.S

B.

No certificates received this mail.

b. of b.

19.2.07.

Bel. 15/3.

C.

b. of b.

I suppose B Stee stands in respect of subsequent mails?

15/3.

H.C.S.

Yes, paid 'B' still stands.

b. of b. H.m.

19.3.07.

Bel. 10/4

20/3

CODE.

TELEGRAM.

From British Ambassador ~~EVANS.~~ BUENOS AIRES.

To GOVERNOR.

Despatched.	26th March 1957	*19*	*Time:*	1026
Received:	26th March 1957	*19*	*Time:*	1400

CONFIDENTIAL.

621

Your letter about Compania Argentina de Pesca.

Ryan states certificates 1953 to 1955 sent to Collector of Customs 27th July and 10th August 1956. He instructed Pierce Butler, local manager, to approach you to clarify situation. Seems anxious to comply but mystified by your claim. Details by letter.

EVANS.

SEE 625

06/PT

ACS
Telegrams filed at 159 & 160 herein

624

N.B.

See also correspondence on.

SECRET D/28/47.

29.3.57.

Copy nD/28/47.

625

DECODE.

TELEGRAM.

From OFFICER ADMINISTERING GOVERNMENT.

To PRODROME BUENOS AIRES.

Despatched :	9TH APRIL	*19* 57	*Time :*	1200
Received :	.....	*19* ..	*Time :*	...

Confidential.

623 Your telegram 26th March. Pesca. Most grateful for your assistance. No trace of certificates here or South Georgia. I am seeing Pierce Butler next few days and will telegraph further.

see 632

OFFICER ADMINISTERING GOVERNMENT.

GTC/FBR.

626

Y.H.

Reference our meeting with Lt. Col. Peirce-Butler I submit a draft letter for your consideration in which I have embodied the agreements made with him.

W.S.T.
11/4/57.

WHALE OIL PRICES.

GRADE 1	... ...	£90. per ton.
" 2	... ...	£87. " "
" 3	... ...	£60 " "
" 4	... ...	£50 " "
Sperm	... ...	£60 " "

COMMERCIAL DEPARTMENT
SARMIENTO 443

TELEPHONE
U.T. 31 RETIRO 4982

1005/31/57

BRITISH EMBASSY,
BUENOS AIRES.

CONFIDENTIAL

March 30, 1957

In reply to your letter about Compañía Argentina de Pesca and confirming telegram No.13 of March 25, I am writing to say that I have at last succeeded in interviewing Mr. Ryan in his office. He has been in Montevideo for some time.

He told me that he could not understand about the certificates not having been presented to you. He called in an employee who provided the attached two copies of letters to the Collector of Customs at Port Stanley, dated July 27 and August 10, 1956. I wonder whether these will help to solve the problem. Mr. Ryan expressed his anxiety to clear things up and informed me that on March 21 he wrote to his local manage, Pearce Butler, to approach you to elucidate Pesca's exact liability for taxes. He read an extract of this letter to the effect that Pesca could not pay Albion Star would have to.

This does not seem altogether satisfactory but if you require me to take a stronger line with Ryan please let me know.

Yours ever,

R F C Hall

(R.F.C.Hall)

A.G.Denton Thompson, Esq.,
O.H.G.,
Government House,
Port Stanley.

RH/ST

COMPAÑIA ARGENTINA DE PESCA
SOCIEDAD ANÓNIMA
BUENOS AIRES

Fórmula No. 1

August 10th. 1956.

The Collector of Customs
Port Stanley
FALKLAND ISLANDS.

Dear Sir,

WHALE AND SEAL OIL SHIPPED FROM GRYTVIKEN
IN OCTOBER 1955 FOR DELIVERY AT ROTTERDAM

Enclosed please find the following documentation in connection with the above shipment:-

Certificate of Sale: covering 3.477.857 kilos Whale Oil No. 1
1.242.011 kilos Whale Oil No. 2
1.238.863 kilos Whale Oil No. 3
1.933.004 kilos Whale Oil No. 4

Certificate of Sale: covering 1.222.597 kilos Seal Oil No. 1

We trust you will find the enclosed in order, and remain,

Yours very truly,

COMPAÑIA ARGENTINA DE PESCA S.A.

Manager

JEP:rfc
2 Enclos.

630

Fórmula No. 1

COMPAÑIA ARGENTINA DE PESCA
SOCIEDAD ANÓNIMA
BUENOS AIRES

27th. July 1956.-

The Collector of Customs,
Port Stanley,
FALKLAND ISLANDS.

Dear Sir,

WHALE AND SEAL OIL SHIPPED PER m.t."GAUTHIOD" FROM GRYTVIKEN IN NOVEMBER 1954 FOR DELIVERY AT ROTTERDAM

Enclosed please find the following documentation in connection with the above shipments:-

Certificate of Sale: covering 7.324.268 kilos Whale Oil No. 1
2.301.542 " Whale Oil No. 2

Certificate of Sale: covering 3.246.885 kilos Seal Oil No. 1

The Certificate of Landing corresponding to this shipmen was forwarded to you with our letter dated 10th March 1956.

Yours very truly,

COMPAÑIA ARGENTINA DE PESCA S.A.

Manager

JEP:rfc
2 Enclos.

Ref: D/1/49/V

631

Government House,
Stanley,
Falkland Islands.

13th April, 1957

D/O

At our meeting on the 10th April, 1957, in connection with the arrears of duty on whale oil owed by the Compania Argentina de Pesca, you agreed that your Company would make an interim payment of £23,094. 7. 6d. to the Falkland Islands Dependencies Government as soon as possible and in any case before the 30th June, 1957. This sum represents arrears of duty on whale oil as detailed below:-

Year of Export.	Amount.
1954/55	£9,877. 16. 8.
1955/56	£13,216. 10. 10.
Total :	£23,094. 7. 6d.

It is to be understood that the above amount is subject to adjustment on receipt of the Certificates of Sale for the two seasons. I understand that these were sent by the Compania Argentina de Pesca to the Collector of Customs in Stanley on the 27th July and 10th August, 1956, but, as I explained to you, they have not been received in the Colony and must be presumed lost. You agreed to arrange for copies to be sent to the Collector of Customs at the first possible opportunity.

I should be grateful if you would confirm that the above is a correct interpretation of the agreement reached in the course of our discussion.

(Signed) A. G. Denton-Thompson.

Colonel K. S. Pierce-Butler,
STANLEY.

AGDT/FT

Original filed at D/1/49/V/
Copy to file D/2/4/7/
Copy to

DECODE.

TELEGRAM.

From O.A.G.

To PRODROME, BUENOS AIRES.

Despatched .	26th April 1957	*19*	*Time :*	1430
Received :	:	*19*	*Time :*	:

CONFIDENTIAL.

My telegram of the 9th April. Pesca.

I have seen Pierce Butler and he has given undertaking that Pesca's liabilities will be met in full by end of June and that duplicates of certificates will be forwarded to this Government earliest opportunity.

OFFICER ADMINISTERING THE GOVERNMENT.

06/PT:NH.

GOVERNMENT TELEGRAPH SERVICE

FALKLAND ISLANDS

SENT

63B

Number	Office of Origin	Words	Handed in at	Date
				1/6/47.

To

Wm. BRANDT & SONS. 36 FENCHURCH STREET, LONDON.

PLEASE PASS FOLLOWING MESSAGE TO FINNEY BUTLER TO WHICH REPLY IS URGently REQUIRED BEING GRATEFUL INFORMATION ON FOLLOWING POINTS STOP (1) WHEN IS THE CONTRACTED AMOUNT OF £23,000 GOING TO BE PAID STOP MY LETTER OF 13TH APRIL REFERS STOP (2) CAN YOU CERTAIN YOU INTEND TO TAKE UP LICENCES ON SIX ADDITIONAL CATCHERS STOP I MUST EMPHASISE BOTH THESE MATTERS ARE OF VERY REPEAT VERY CONSIDERABLE IMPORTANCE.

628

COLONIAL SECRETARY.

Reply at 1.35.

COPIES FILED IN D/28/47 & D39/47.

ACDT
ENG.

GOVERNMENT TELEGRAPH SERVICE

FALKLAND ISLANDS

SENT

634
~~6364~~

Number	Office of Origin	Words	Handed in at	Date
				5/6/57.

To

SALVESEN, LEITH, SCOTLAND.

filed in D/9/47.

YOUR TELEGRAM 31ST MAY STOP I REGRET LICENSING OF SIX ADDITIONAL CATCHERS CANNOT BE SANCTIONED.

COLONIAL SECRETARY.

AGDT.
MNG.

Time

DECODE.

635

TELEGRAM.

From RYAN, C/O BRANDTSONS.

To COLONIAL SECRETARY.

Despatched : 5/6/57. *19* *Time :* 1240.

Received : 5/6/57. *19* *Time :* 1400.

PIERCE BUTLER PRESENTLY JAPAN UNAVAILABLE UNTIL ABOUT 12TH $23000 PAID 14TH MAY TO CROWN AGENTS PER BRANDTS. INTEND TAKING UP LICENCES SIX ADDITIONAL CATCHERS WHICH NOW NEGOTIATING AND WILL REVERT SOONEST.

RYAN. C/O BRANDTSONS.

D/L. NOTE I HAVE INFORMED H.E. & SEC.F.I.D.S. & A.T. F.I.D.S.

AGDE/ 5/6/57.

Reply at 63[illegible]

COPIES FILED IN

D/28/47 & D/9/47.

GOVERNMENT TELEGRAPH SERVICE

FALKLAND ISLANDS

SENT

Number	Office of Origin	Words	Handed in at	Date
				5/6/57.

To

RYAN, C/O BRANDTSONS. 36 FENCHURCH STREET, LONDON.

MANY THANKS YOUR PROMPT ACTION AND REPLY.

COLONIAL SECRETARY.

AGDT.
MNG.

Time

637

A.T./Fids.

With reference to pages ~~174~~ 629 and ~~172~~ 630, these Sale Certificates have not been received at this Office.

In view of the above I think Pesca should be asked to forward copies of the Sale Certificates as the information we require can only be obtained from these Certificates.

It would appear from 174 that Pesca have paid £23,000 of the arrears which must not be overlooked when the final figure is known.

C of C.
10.6.57.

638

H.C.S.

C. of C's minute above. You mentioned the other day that Ryan was in London, if he is still there we could ask him for the copies of the sales certificates. Now that the arrears are in the 1957/58 Estimates we will need the certificates as soon as possible.

12/6/57.

See 318 + 319 in D/6/47/II

639

GOVERNMENT TELEGRAPH SERVICE

FALKLAND ISLANDS

SENT

Number	Office of Origin	Words	Handed in at	Date
				12/6/57.

To

RYAN. C/O BRANDTSONS. 36 FENCHURCH STREET, LONDON.

GRATEFUL YOU MAIL COPIES OF SEALING CERTIFICATE IN RESPECT 1954/55 1955/56 SEASON.

COLONIAL SECRETARY.

COPIES TO COLLECTOR OF CUSTOMS.

A.T. FIDS.

Reply at 640

8/6/47/II

See 318, 319 in

JB

Time [illegible].

DECODE.

~~177~~
640

TELEGRAM.

From RYAN.

To COLONIAL SECRETARY.

Despatched: 13/6/57. *19* *Time:* 1211

Received: 13/6/57. *19* *Time:* 1600.

639
~~178~~ YOURTEL YESTERDAY COPIES SALES CERTIFICATES ALREADY MAILED AWAITING CONNECTION MONTEVIDEO ALSO ARRANGING SEND 1956/57 CERTIFICATES SOONEST.

RYAN.

COPY TO C/CUSTOMS AND A.T. F.I.D.

(INTLD) JB.
14/6.

See 318 + 319 in 3/6/47/II

Bll. 2/8 (mice)
8/10/6

P/L
~~MNG~~.

Communications to be addressed to
THE CROWN AGENTS
FOR OVERSEA GOVERNMENTS AND ADMINISTRATIONS
the following reference and the date
of this letter being quoted.

O/Falkland Is. 48/10.

TELEGRAMS { INLAND: "CROWN, SOWEST, LONDON."
OVERSEAS: "CROWN, LONDON."
TELEPHONE: ABBEY 7730

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

20th May, 1957.

Sir,

I am directed to inform you that the sum of £23,000 has been received from Messrs. Wm. Brandt's Sons & Co.Ltd. on account of Messrs. Compania Argentina de Pesca S.A., Buenos Aires, in settlement of export duty on Whale and Seal Oil exported from South Georgia Island during the seasons 1954/55 and 1955/56. This amount will appear credited in the Falkland Islands Dependencies account for May, 1957.

I am, Sir,
Your obedient servant,

The Colonial Secretary,
FALKLAND ISLANDS.

NK

CLP

D/I/49/V

13th December, 57.

Gentlemen,

This Government would be very grateful if you would give us some assistance with regard to a matter which is connected with the Compania Argentina de Pesca and which will require an approach to Messrs. Wm. Brandt's Sons & Co. Ltd.

2. As you are aware, all three Whaling Companies in South Georgia pay a flat rate of 5/- per barrel of oil before export in respect of the season's production. The balance of duty (which is calculated on the basis of a sliding scale) is assessed on the average price obtained for their oil by all three Companies and until this average price can be calculated the Companies are not billed and the balance of duty remains unpaid.

3. For the purpose of calculating the duty payable by the three Companies Sales Certificates are required. This Government has not yet received from Pesca Sales Certificates in respect of oil obtained in the 1953/54 year of production and exported in 1954/55 and oil obtained in the 1954/55 year of production and exported in 1955/56.

4. Some months ago the assistance of the British Embassy
621 in Buenos Aires was invoked in an attempt to obtain these
628 Sales Certificates. In reply the Embassy advised us that they had contacted Mr. Ryan who had intimated that he could not understand why the Certificates had not been received by this Government inasmuch as they had been forwarded under cover of letters addressed to the Collector of Customs at Stanley dated 27th July and 10th August, 1956. In fact the Embassy forwarded to us copies of these letters. 629, 630.

5. The fact remains, however, that the Sales Certificates have not been received and until they are obtained a considerable amount of duty remains outstanding in respect of the other two Companies (Pesca having met their outstanding commitments subject to adjustment when the final selling price is calculated). I enclose for your information copies of the two letters forwarded to us by our Embassy.

6. It does not appear as if an approach to Ryan direct or through the Manager in South Georgia is likely to meet with much success and it is apparent that in the circumstances the best course of action would be to take the matter up with Messrs. Wm. Brandt's Sons & Co. Ltd. (Address - 36 Fenchurch Street, London).

/In these

The Crown Agents for Overseas Governments & Administrations,
4 Millbank,
LONDON S.W.1.

See 648

See 668

AGDT/SJA

7. In these circumstances it would be very much appreciated if you would contact Messrs. Wm. Brandt's Sons & Co. Ltd. on behalf of this Government and endeavour to obtain from them certificated true copies of the original Sales Certificates.

I am,
Gentlemen,
Your obedient servant,

(Sgd.) A.G. Denton-Thompson.

COLONIAL SECRETARY.

645

C. of C.
A.T. F.ST
to note & ack pl.
DLm for C.S. 17/12/57

H.C.S 646

Noted, thank you
L.J.G.
C of C.
19.12.57.

647

H.C.S.
Noted, thank you.
MHT.
20/12/57.

Bell. 15/12 (mc)
31/1
20/12

648

Communications to be addressed to
THE CROWN AGENTS
OVERSEA GOVERNMENTS AND ADMINISTRATIONS
the following reference and the date
of this letter being quoted.

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

TELEGRAMS { INLAND: "CROWN, SOWEST, LONDON."
OVERSEA: "CROWN, LONDON."
TELEPHONE: ABBEY 7730.

O/Falkland Is. 48/10

27th January, 1958.

Sir,

643

I am directed to refer to your letter No. D/I/49/V of the 13th December, 1957, and to inform you that Messrs. Wm. Brandt's Sons & Co. Ltd. have written to the Compania Argentina de Pesca S.A. for certified true copies of the Sales Certificates required, and have promised to pass them to the Crown Agents as soon as they receive them.

2. They will, of course, be forwarded to you by airmail as soon as they come to hand.

I am, Sir,
Your obedient servant,

649

The Colonial Secretary,
STANLEY,
Falkland Islands.

650

C/Customs
A.T. F.D

Sen 4th. 22.2.58.

CEP/AAM

D/I/49/V

652

Communications to be addressed to
THE CROWN AGENTS
FOR OVERSEA GOVERNMENTS AND ADMINISTRATIONS
the following reference and the date
of this letter being quoted.

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

O/Falkland Islands 48/10

18th February, 1958.

TELEGRAMS { INLAND: "CROWN, SOWEST, LONDON."
OVERSEA: "CROWN, LONDON."

TELEPHONE: ABBEY 7730.

Sir,

643
654

With further reference to your letter No. D/I/49/V of the 13th of December, 1957, I am directed to forward the enclosed copy of a letter addressed to the Collector of Customs, Port Stanley, on the 9th of May, 1957, from Messrs. Compania Argentina de Pesca S.A., together with copies of the undermentioned Certificates of Sale:-

Certificate of Sale	Whale Oil	m.t.	"GAUTHIOD"	December 1954
" " "	Seal Oil	"	"	" "
" " "	Whale Oil	"	"HUSVIK"	November 1955
" " "	Seal Oil	"	"	" "
" " "	Sperm Oil	s.s.	"MABEL RYAN"	June 1954

It is observed that these certificates have not been certified as true copies of the originals, and Messrs. Wm. Brandt's Sons & Co. Ltd. have kindly agreed to ask the Company for certified copies as required. These will, of course, be passed on to you as soon as received.

It is understood that these documents represent the correspondence which failed to reach you, and you will no doubt let the Crown Agents know if any other documents are required.

I am, Sir,
Your obedient servant,

The Colonial Secretary,
Stanley,
FALKLAND ISLANDS.

653.

To A.C.F.O. [illegible]
&
[illegible]

CEP/JSH

PAÑIA ARGENTINA DE PESCA
SOCIEDAD ANÓNIMA
BUENOS AIRES

9th. May 1957.

The Collector of Customs
Port Stanley
Falkland Islands

Dear Sir,

Mr. Pierce-Butler has handed to us your letter of the 13th ultimo with an explanation of the statements of duty paid and duty due on Whale Oil exported by our Grytviken Station for seasons 1954/55 and 1955/56 and we are sorry to learn that our correspondence dated 27th July and 10th August 1956 has gone astray.

On checking the said statements we note that the quantity of barrels landed does not agree with the quantity of oil discharged figured in the respective Certificates of Landing, calculating at 170 kilos per barrel.

For your guidance we enclose a detail for each season of the quantity of oil discharged per vessel and also the Certificates of Sales. You will observe that there is a difference of 974.491 barrels in season 1954/55 and 1,102.116 barrels in season 1955/56.

We shall appreciate if you will kindly look into these differences at your earliest convenience.

Meanwhile, our Mr. Ryan is flying to England on the 13th instant and will arrange for a payment on account of £23,000 to the Falkland Islands Dependencies Government.

With anticipated thanks for your attention to this matter, we remain,

Yours very truly,
COMPAÑIA ARGENTINA DE PESCA S.A.

(Fdo.) A R. L. RYAN

President

7 Enclos.

SEASON 1954/55

QUANTITY LANDED

EXPORT DATE 26.11.54 - VESSEL "GAUTHIOD"

	BARRELS SEAL OIL	BARRELS WHALE OIL	TOTAL BARRELS	DIFFERENCE
CERTIFICATES OF LANDING	19,099.323	56,622.411	75,721.734	
COLLECTOR OF CUSTOMS STATEMENT			76,696.225	974.491.

SEASON 1955/56

QUANTITY LANDED

	BARRELS SEAL OIL	BARRELS WHALE OIL	BARRELS SPERM OIL	TOTAL BARRELS	DIFFERENCE
EXPORT DATE 24.10.55 - VESSEL "HUSVIK"					
CERTIFICATES OF LANDING	7,191.747	46,421.970	-	53,613.717	
COLLECTOR OF CUSTOMS STATEMENT	7,284.300	47,019.500	-	54,303.800	690.083
EXPORT DATE 20.12.55 - VESSEL "CONQUISTADOR"					
CERTIFICATES OF LANDING	-	-	1,461.764	1,461.764	
COLLECTOR OF CUSTOMS STATEMENT	-	-	1,480.570	1,480.570	18.806
EXPORT DATE 4.4.56 - VESSEL "CONQUISTADOR"					
CERTIFICATES OF LANDING	6,540.141	22,731.747	-	29,271.888	
COLLECTOR OF CUSTOMS STATEMENT	6,624.300	23,024.275	-	29,648.575	376,687
EXPORT DATE 8.4.56 - VESSEL "HARPON"					
CERTIFICATES OF LANDING	-	-	1,285	1,285	
COLLECTOR OF CUSTOMS STATEMENT	-	-	1,301.540	1,301.540	16.540
				TOTAL	1,102.116

COMPAÑIA ARGENTINA DE PESCA S.A.

STATEMENT OF DUTY PAID AND ESTIMATED DUTY DUE ON WHALE OIL.

SEASON 1955/56.

Export Date.	Vessel.	Quantity Shipped. Barrels.	Duty Deposited on export.	Date Landed	Quantity Landed.
24.10.55	"Nusvik"	7,162 Seal Oil) 46,308 Whale ")	- £ 13,367. 10. 0.	22. 11. 55	7,284.300 47,010.500
20.12.55	"Conquistador"	1,496 Sperm	372. 10. 0.	12. 1. 56	1,480.570
4. 4.56	"Conquistador"	28,085 Whale Oil) 6,629 Seal ")	- 7,416. 0. 0.	13. 5. 56	28,024.275 6,624.300
8. 4.56	"Harpon"	1,285 Sperm Oil	321. 5. 0.	13. 6. 56	1,301.540
		85,909	£ 21,477. 5. 0.		86,734.48 Barrels

Estimated amount due on 86,734.48 barrels at 8/- per barrel ...	£ 34,693. 15. 10.
Amount paid on 85,909 barrels at 5/-	21,477. 5. 0.
Estimated additional amount due to F.I.Government	£ 13,216. 10. 10.

Collector of Customs.

CIA. ARGENTINA DE PESCA S.A.

STATEMENT OF DUTY PAID AND ESTIMATE OF DUTY DUE ON WHALE OIL.

SEASON 1954/55.

Export Date	Vessel	Quantity Shipped Barrels.	Duty Deposited on export.	Date Landed.	Quantity Landed
26. 11. 54	M/T "Gauthoid"	56,494 W.O. 19,039 Seal Oil	£ 18,883. 5. 0.	28.12.54	76,696,225 Barrels
		75,533			76,696.225 Barrels

Estimated amount due on 76,696.225 barrels at 7/6 per barrel ...	£ 28,761. 1. 8.
Amount paid on 75,533 barrels at 5/- per barrel	18,883. 5. 0.
	£ 9,877. 16. 8.

Collector of Customs.

THE OIL, ETC., (EXPORT) REGULATIONS 1948

FORM E.

CERTIFICATE OF SALE

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calender months of the date of clearance of the exporting vessel.)

Exporting Vessel "GAUTHIOD" Master's Name G.K.Gullfeldt

Port and Date of Shipment Grytviken November 26th 1954. Port and Date of Discharge Vlaardingen - Holland December 20th/23rd 1954.

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Details of Produce sold and Price obtained at Sale, etc.

Station Marks... C.A.P. SEAL OIL No.1

Marks	Quantity in lbs. weight	Gross Price obtained	Duty Payable
		PER TON F.A.S.	
GRADE No.1	2,431 Tons	£65.5.0	

Total Weight 2,431 Tons Total Duty due £

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

CIA. ARGENTINA DE PESCA S.A.

Exporter

THE OIL, ETC., (EXPORT) REGULATIONS 1948

FORM E.

CERTIFICATE OF SALE

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley Falkland Islands within six calender months of the date of clearance of the exporting vessel.)

Exporting Vessel "HUSVIK" Master's Name J.F. Johansen

Port and Date of Shipment Grytviken October 24th 1955. Port and Date of Discharge Vlaardingen - Holland November 22nd. 1955.

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Details of Produce sold and Price obtained at Sale, etc.

Station Marks.... C.A.P. WHALE OIL

Marks	Quantity in lbs. weight	Gross Price obtained	Duty Payable
		PER TON F.A.S.	
GRADE No.1	3,321 Tons	£65. 5. 0	
GRADE No.2	1,216 Tons	£62. 5. 0	
GRADE No.3	1,215 Tons	£47.10. 5	
GRADE No.4	1,871 Tons	£34.13. 7	
Total Weight	7,623 Tons	Total Duty due	£

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

CIA. ARGENTINA DE PESCA S.A.

Exporter

THE OIL, ETC., (EXPORT) REGULATIONS 1948

FORM E.

CERTIFICATE OF SALE

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calender months of the date of clearance of the exporting vessel.)

Exporting Vessel "MABEL RYAN" Master's Name E. Schwaan

Port and Date of Shipment Grytviken April 16th 1954. Port and Date of Discharge Rotterdam - Holland June 9th. 1954.

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Details of Produce sold and Price obtained at Sale, etc.

Station Marks... C.A.P. SPERM OIL GRADE No.1

Marks	Quantity in lbs. weight	Gross Price obtained	Duty Payable
		PER TON F.A.S.	
GRADE No.1	279 Tons	£49. 7. 6	
Total Weight	279 Tons	Total Duty due	£

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

CIA. ARGENTINA DE PESCA S.A.

Exporter

THE OIL, ETC., (EXPORT) REGULATIONS 1948

FORM E.

CERTIFICATE OF SALE

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calender months of the date of clearance of the exporting vessel.)

Exporting Vessel "HUSVIK" Master's Name J.F. Johansen

Port and Date of Shipment Grytviken October 24th 1955. Port and Date of Discharge Vlaardingen - Holland November 22nd. 1955.

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Details of Produce sold and Price obtained at Sale, etc.

Station Marks... C.A.P. SEAL OIL No.1

Marks	Quantity in lbs. weight	Gross Price obtained	Duty Payable
		PER TON F.A.S.	
GRADE No.1	1,019 Tons	£65. 5. 0	
Total Weight	1,019 Tons	Total Duty due	£

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

CIA. ARGENTINA DE PESCA S.A.

Exporter

THE OIL, ETC., (EXPORT) REGULATIONS 1948

FORM E.

CERTIFICATE OF SALE

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calender months of the date of clearance of the exporting vessel.)

Exporting Vessel "GAUTHIOD" Master's Name G.K. Gullfeldt

Port and Date of Shipment Grytviken November 26th 1954. Port and Date of Discharge Vlaardingen - Holland December 20/23rd. 1954.

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Details of Produce sold and Price obtained at Sale, etc.

Station Marks... C.A.P. WHALE OIL

Marks	Quantity in lbs. weight	Gross Price obtained	Duty Payable
		PER TON F.A.S.	
GRADE No.1	4,427 Tons	£70.0.0	
GRADE No.1	2,781 Tons	£60.0.0	
GRADE No.2	800 Tons	£56.0.0	
GRADE No.2	1,442 Tons	£62.5.0	
Total Weight	9,450 Tons	Total Duty due	£

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

CIA. ARGENTINA DE PESCA S.A.

Exporter

A/T FIST 664

For info

9/3/58

665

H.C.S. This seems to be what we have been waiting for. so the file should go to Mr. Grieson as soon as possible for action. Perhaps he can give an idea as to how long it will take to collect the arrears from Salvesons and Lonsbergs.

MPS.

8/3/58.

C of C 666

For necessary action

10/3/58

667

Recalled for b/w.

22/3/58.

D11/49/V

668

Communications to be addressed to
THE CROWN AGENTS
FOR OVERSEA GOVERNMENTS AND ADMINISTRATIONS
the following reference and the date
of this letter being quoted.

4, MILLBANK,

LONDON, S.W.1.

O/Falkland Is. 48/10

4th March, 1958.

TELEGRAMS { INLAND: "CROWN, SOWEST, LONDON."
OVERSEA: "CROWN, LONDON."

TELEPHONE: ABBEY 7730.

643

Sir,

With reference to your letter No. D/I/49/V of the 13th of December, 1957, and further to the letter addressed to you on the 18th of February, I am directed to forward the enclosed certified copies of the certificates relating to shipments in the m.t. "GAUTHIOD", "HUSVIK" and s.s. "MABEL RYAN" in 1954 and 1955, which have now been received through Messrs. Wm Brandt's Sons & Co. Ltd. from the Compania Argentina de Pesca S.A., Buenos Aires.

670-674

I am, Sir,
Your obedient servant,

The Colonial Secretary,
Stanley,
FALKLAND ISLANDS.

669

C/Customs
A.F.I.D } To see early pl

26/3/58

CEP/JSH

The Oil, etc., (Export) Regulations, 1948.

FORM E.

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel "GAUTHIOD" *Master's Name* G.K. Gullfeldt

Port and Date of Shipment Grytviken November 26th. 1954. *Port and Dates of Discharge* Vlaardingen - Holland December 20th/23rd. 1954.

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd. London.

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks C.A.P. WHALE OIL

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.*	*Duty Payable.*
		PER TON F.A.S.	£
GRADE No.1	4,427 Tons	£70.0.0	
GRADE No.1	2,781 Tons	£60.0.0	
GRADE No.2	800 Tons	£56.0.0	
GRADE No.2	1,442 Tons	£62.5.0	
Total Weight	9,450 Tons	*Total Duty due £*	

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate. We certify that this is a true copy of the original Certificate.

COMPANIA ARGENTINA DE PESCA
BOCHAS ARGENTINA

Date..... .....
Exporter.

I certify that the above is a correct statement of the products sold at a sale held at ..... *on the* ..... *of* .....*19*.....

.....
Broker or Agent.

The Oil, etc., (Export) Regulations, 1948.

FORM E.

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel "GAUTHIOD" *Master's Name* G.K. Gullfeldt

Port and Date of Shipment Grytviken November 26th. 1954. *Port and Dates of Discharge* Vlaardingen - Holland December 20th/23rd. 1954.

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd. London.

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks C.A.P. SEAL OIL No.1

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.*	*Duty Payable.*
		PER TON F.A.S.	£
GRADE No.1	2,431 Tons	£65.5.0	
Total Weight	2,431 Tons	*Total Duty due £*	

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate. We certify that this is a true copy of the original Certificate.

COMPAÑIA ARGENTINA DE PESCA
SOCIEDAD ANONIMA

Date..... .....
Exporter.

I certify that the above is a correct statement of the products sold at a sale held at ..... *on the* ..... *of* .....*19*.....

.....
Broker or Agent.

The Oil, etc., (Export) Regulations, 1948.

FORM E.

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel "HUSVIK" *Master's Name* J.F. Johansen

Port and Date of Shipment Grytviken October 24th. 1955. *Port and Dates of Discharge* Vlaardingen - Holland November 22nd. 1955.

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd. London.

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks C.A.P. SEAL OIL No.1

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.*	*Duty Payable.*
		PER TON F.A.S.	£
GRADE No.1	1,019 Tons	£65. 5. 0	
Total Weight	1,019 Tons	*Total Duty due £*	

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate. We certify that this is a true copy of the original Certificate.

COMPAÑIA ARGENTINA DE PESCA
SOCIEDAD ANONIMA

Date..... .....
Exporter.

I certify that the above is a correct statement of the products sold at a sale held at ..... *on the* ..... *of* .....*19*.....

.....
Broker or Agent.

The Oil, etc., (Export) Regulations, 1948.

FORM E.

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel "MABEL RYAN" *Master's Name* E. Schwaan

Port and Date of Shipment Grytviken April 16th. 1954. *Port and Dates of Discharge* Rotterdam - Holland June 9th. 1954.

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd. London.

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks C.A.P. SPERM OIL GRADE No.1

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.*	*Duty Payable.*
		PER TON F.A.S.	£
GRADE No.1	279 Tons	£49. 7. 6	
Total Weight	279 Tons	*Total Duty due £*	

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate. We certify that this is a true copy of the original Certificate.

COMPAÑIA ARGENTINA DE PESCA

Date

Exporter.

I certify that the above is a correct statement of the products sold at a sale held

at ..... *on the* ..... *of* ..... *19*.....

Broker or Agent.

The Oil, etc., (Export) Regulations, 1948.

FORM E.

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel "HUSVIK" *Master's Name* J.F. Johansen

Port and Date of Shipment Grytviken October 24th. 1955. *Port and Dates of Discharge* Vlaardingen - Holland November 22nd. 1955.

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd. London.

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd. London.

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks C.A.P. WHALE OIL

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.*	*Duty Payable.*
		PER TON F.A.S.	£
GRADE No.1	3,321 Tons	£65. 5. 0	
GRADE No.2	1,216 Tons	£62. 5. 0	
GRADE No.3	1,215 Tons	£47.10. 5	
GRADE No.4	1,871 Tons	£34.13.7	
Total Weight	7,623 Tons	*Total Duty due £*	

Cancelled See 678.

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate. We certify that this is a true copy of the original Certificate.

COMPAÑIA ARGENTINA DE PESCA
SOCIEDAD ANONIMA

Date..... .....
Exporter.

I certify that the above is a correct statement of the products sold at a sale held at ..... *on the* ..... *of* .....*19*.....

.....
Broker or Agent.

676A

Confidential

S8/166
King Edward Point,
South Georgia
31st March, 1958.

From The Administrative Officer,
South Georgia,
To The Colonial Secretary,
Port Stanley,

Compania Argentina De Pesca

Pesca have made over 100,000 barrels of whale oil this season and a correspondingly large quantity of meal. Almost all the oil, excepting only a small quantity of Sperm for Buenos Aires is to have been removed from South Georgia towards Europe (Rotterdam or Liverpool) by the 5th April.

2. There is much talk here of Pesca being short of ready cash. Therefore you will wish, I am sure, to keep close tabs on this oil and collect revenue due on it without too many red herrings being drawn across your path by Mr Ryan in his endeavours to obtain excuses for delays in payment of taxes.

J.W. Matthews

Administrative Officer,
South Georgia.

676B

A/T. G.M.

for your information.

24/4/58

676C

Ag. C.S.

The thing to keep a close watch on is the time taken by Ryan to submit his certificates of sale for his oil. They are the sole source of trouble in collecting the balance of revenue. C.of.C. may have some comments

to make.

W.S.
28/4/58.

676D

C. & C.

Any comments?

R. 30/4/58

676E

H.C.S.

If this is so, Ryan will be out to sell his oil as quick as possible. 100,000 barrels approximately 16,667 tons estimated at £65 per ton is a lot of money to be tied up.

HJS
8/5/08.

676F

C.S.

The attached telegram has been received from the Officer-in-Charge South Georgia and presents some difficulty, because:-

(i) Leith Harbour produced approximately 5 tons crude Whale Meat Extract during the 1956/57 season. It would appear that this Meat Extract was shipped onto "Southern Harvester" a Floating Factory belonging to Salvesen's for refining. The point that is worrying O.I.C. is what duty should be charged, as 5 tons were produced at Leith Harbour and only 2½ tons will appear on the Landing Certificate when delivered to the Collector of Customs. The amount of duty involved is £2. 16. 0. (5 tons @ 6d per 100 lbs.).

(ii) Pare 2 of O.I.C's telegram is self explanatory

C. of C.

8.5.58.

Buf

DECODE.

6769

TELEGRAM.

No.394. *From* Officer-in-Charge, South Georgia.

To Colonial Secretary.

Despatched: 25th April, *19* 58 *Time:* 1750

Received: 26th April, *19* 58 *Time:* 0900

No.119. Following for Collector of Customs.

1. Leith Harbour produced approximately 5 tons crude whale meat extract in season 1956/1957 ? in state not market able. This was refined on Southern Harvester at sea in 1957/1958 season and produced approximately 2½ tons refined whale meat extract. Grateful ruling for charge of duty. Provisional entry presented meanwhile.

2. Commencing from next season Leith Harbour expect to do approximately 2 tons refined whale meat extract per week in Leith value £700 per ton. Under the present conditions duty chargeable at the rate of 6d per hundred weight. I am enquiring into the truth of others entering this field and will report by Biscoe. In view of value possible increase in rate duty?

OFFICER-IN-CHARGE.

KIV 1-5.

GTC:FH

X = 6/3 per cb.

~~676~~
677

No. W/7.

It is requested that, in any reference to this memorandum the above number and date should be quoted.

MEMORANDUM

14th May, 1958.

From The Collector of Customs,

Stanley.

The Honourable,

The Colonial Secretary
Stanley, Falkland Islands.

SUBJECT :- Sale Certificates - Compania Argentina de Pesca.

I have the honour to inform you that the Sale Certificates covering 1st Grade Whale & Seal Oil exported by the obovementioned Company during the 1954/55, 1955/56, and 1956/57 seasons have now been received, but, the final certificate on the forms which should be signed by the Broker or Agent has not been completed, furthermore, the selling prices quoted by Pesca are very much lower than those obtained by the other two companies.

A similar case is flagged at 513 in D/1/49/IV and the reply at 530A in the same file.

Details of prices obtained by the three companies taken from the Sale Certificates are as follows:-

Season 1954/55.

The South Georgia Company		£79 per ton
Tonsberg Company		76 " "
Pesca	(Whale Oil)	70 " "
	(Seal Oil)	65 " "

Season 1955/56.

The South Georgia Company		£84 per ton
Tonsberg Company		85 " "
* Pesca		70 " "

Season 1956/57.

The South Georgia Company		£89 per ton
Tonsberg Company		85 " "
* Pesca		65 " "

* Whale & Seal Oil

L. J. Grimson
Collector of Customs.

D/1/49/IV

6778

19th May, 58

Gentlemen,

513 in D/1/49/IV

I am directed to refer to the Colonial Secretary's letter No. D/1/49/IV of the 28th August, 1954, regarding the absence of the Broker's or Agent's signature on the Certificate of Sale (Form E) supplied by the Compania Argentina de Pesca in respect of their whale and seal oil sales during the 1952/53 season. Reference was made also to the apparent low prices obtained as compared with those of the other two companies.

2. With your reply of the 20th October, 1954, you forwarded amended forms and explained that the figures given by Messrs. Pesca were based on the net proceeds of sales, i.e. after deduction of freight and charges, instead of the gross price as called for by the forms.

3. In a letter dated the 4th March, 1958, the Crown Agents forwarded here certified copies of Certificates of Sale relating to shipments of whale and seal oil in the m.t. "Sauthied", "Husvik" and the s.s. "Mabel Ryan" in 1954 and 1955 which they had received from you.

4. On examination of the Certificates it is noted that once again they do not bear the signature of the Broker or Agent. Furthermore the prices obtained for the oil are considerably lower than those of the other companies. Perhaps the reason is that Messrs. Pesca have given the net proceeds of sales instead of the gross price as happened in 1954.

5. I am to request, therefore, that you will arrange for properly completed Certificates to be forwarded, and, at the same time, inform me of the reason for the comparatively wide margin in prices as compared with those obtained by the other companies. Your early attention to this matter will be appreciated.

I am,
Gentlemen,
Your obedient servant,

(Sgd.) S. G. Trees.
ACTING COLONIAL SECRETARY.

Messrs. Wm. Brandt's Sons & Co.,
36, Fenchurch Street,
LONDON, E.C.3.

SGT/MF

Copiesto: Collector of Customs.
A/T Fids.

A.T. Fids 678

To be the date st comes.
on this file pl.
Attn for c.s.
22/5/58

678

Ag. C.S.

Ref. 647. You will recall that we have estimated the receipt of the arrears of revenue from the S.G. Co. and Lonsberg in the 1957-58 financial year. With just over a month to go our chances of receiving it are [almost] nil. This will mean a difference of about £35,000 in the G.R.B. Having framed the budget and telegraphed the estimates to S. of S. we can hardly alter them at this stage - the money should be in sometime in 1958-59. Is it the intention to bill the Companies on the average price of the three selling prices we know or wait until Brandt's answer (647)? If it is the latter it may well take most of 1958-59 before we receive the money.

I think we can say nil!

MHS.
23/6/58.

679

678 discussed with Mr Higgs. Agree to await the reply to 677.

R. 23/5/58

B.C. 10/7/58

D/1/49/v

680

Customs Office,
King Edward Point,
South Georgia.

2.7.58.

The ~~Collector of Customs~~ Colonial Secretary,
Stanley,
Falkland Islands,

Two of the South Georgia Whaling Companies next season, will be producing two products on a larger scale than before.

South Georgia Co.Ltd., as stated in my telegram 119/25.4.58. to the Secretary, are to produce refined whale meat extract. Production is expected to be about 2 tons a week valued at ~~£77~~ £700 per ton. At a duty rate of 6d per 100lbs duty on a season's production of 50 tons would be £27. Though the duty involved is small we may need a new head in the estimates for this item. My telegram 119/25.4.58. was rather hurried and I had not realised that the amounts involved were so small when I suggested a higher duty rate. I do not now think that there is any call for changing the rate of duty on this item, providing that production is at the present proposed rate.

A/S Tønsbergs Hvalfangeri are installing refrigerating plant for a large scale freezing of whale meat. It has been difficult to find any reliable information on production, but 6 ton of meat per whale on average has been suggested. The plant will not be ready until January 1959 at the earliest, probably September 1959. On a season catch of 1000 whales, duty at 6d per 100 lbs, duty would be about £3500. Before any action is taken here I think that we should wait until the season's crew ~~have come~~ arrive and more precise information can be had.

681

Offin. tier pr. & same copy to C.J.C.

682 8.11/7

ACS, Copy sent to C of C 14/7/58

Senior Customs Officer,
South Georgia.

KIV 679

682A

Y.C. 6769
~~for~~ 7. para 2.

2. For duty purposes whale meat extract is assessed at 6d per 100 lbs. If, as O. in C. says, Leith expect to process two tons per week during the coming season the duty, at present rates, is negligible - around £30.

3. At £700 a ton the value of the extract is 6/3 per lb and there appears to be a case for re-assessing the duty on this product. If a new rate of 2d per lb is imposed, equal approximately to 2½%, we would collect in one season from Leith a total of £970.

4. On the other hand Y.C. may wish to wait until the end of the season to see what production really amounts to. Consideration might at the same time be given to re-assessing the duty on frozen whale meat if Lonsberg are able to operate this side of the business later in the season. They hope to begin in January, 1959, but O. in C. thinks the date is too optimistic in view of the amount of work remaining to be done at the plant.

682B

[illegible] 14/7/58

H.A.C.S.

× Let us wait until we receive the further report from the A.O. From our point-of-view the thing to watch is a drop in our average receipts of revenue which might be caused by a growing production of such products as whale meat extract & frozen whale meat at the expense of whale oil.

[illegible] 11.8.58.

× Has it come in already, or did A.O. [illegible] with you in S.G.?

GOVERNMENT TELEGRAPH SERVICE

FALKLAND ISLANDS

SENT

W. & S. LTD.

Number	Office of Origin	Words	Handed in at	Date
				9. 8.58.

To

BRANDTSONS LONDON. Dep a/c

677 My letter 19th May stop Please advise when completed certificate may be expected.

COLONIAL SECRETARY.

Copy of this sent to C/Customs & AT FIDS

Copy Sent to C/C & AT FIDS 9/8/58.

Time

SGM/PH Reply at 686.

YE

1. X ref f. 682B. The report from the Dir C. came in the S.G. mail but it was put on a temporary file. The report is ref f. 680.

2. I have discussed with C. of C. the effect on revenue if Lindberg forces 6 tons of meat from each whale and he considers that the loss would be negligible. Only a small quantity of oil is obtained from meat, the end use of which is usually fertiliser. C. of C. said that a similar venture was tried by Salvesen's in the 1947/48 season when they had a "quick freeze" ship working in conjunction with a factory but it was a failure as there was little sale for the frozen meat. Circumstances have probably changed, however, as Lindberg would not go into this with his eyes closed.

3. It is unlikely that Lindberg will be ready to operate much before the end of the season and I recommend that we do nothing until a clearer picture emerges.

4. Meanwhile, however, watch the meat extract position. If this is to be a permanent feature we can raise about £1000 a year additional revenue if the costs is changed from the present 6d per 100 lbs. to say 2d per lb (roughly 2½%).

14/8/58

HAGES

We shd watch position.

Para 4. I agree. But I'm not so much anxious to raise additional revenue as to ensure we don't lose anything

RA 14 8 58

B.V. 14/1/59

DECODE.

686.

TELEGRAM.

No. 55. *From* Brandtsons, London,

To Colonial Secretary.

Despatched: 14th August, *19* 58 *Time:* 1711.

Received: 15th August, *19* 58 *Time:* 0900.

683 Your telegram 9th expect mail completed certificates next week.

BRANDTSONS.

1.87

A/T. F.D.S.

686 fi. at last!

688

H. ag. C.S. Yes. Perhaps we will finish with the red herring industry and get back to whales now! MRS. 18/8/58.

B.U. next mail 5/9 B 20/8

P/L:FH

689

Reverse - nothing on this main file.

5/9/58.

30/9

5/9/58

690

DECODE.

COPY.

TELEGRAM.

No. 227.

From Officer in Charge, South Georgia,

To Colonial Sedretary.

Despatched: 18th September, *1958* *Time:* 1800.

Received: 19th September, *1958* *Time:* 0900.

No. 211. Husvik should now have frozen meat plant in operation in January next and first export in March or April. Manager Olsen due next week on "Teie".

OFFICER IN CHARGE.

P/L:FH 691

See 680 - 685

H.C.S. has seen - file.

(Intld) J.B.
19.9.58.

Original filed in D/13/58.

692

YE.

f. 690 f.i.

26/9/58

Ben to HCS to see on 1.x.

29.x.58

f. 693 transferred to D/S/39/II.

WM BRANDT'S SONS & CO LTD
ESTABLISHED IN LONDON
1805

DIRECTORS:
H. B. BRANDT H. A. BRANDT
R. E. BRANDT W. A. BRANDT
W. E. BRANDT J. M. BRANDT

Telegraphic Address: Brandtsons
Telephone: Mansion House 6599
Telex: 28219

PRODUCE DEPARTMENT

BY AIR MAIL
PAR AVION

694

P.O. Box. No. 95
36, Fenchurch Street,
LONDON, E.C.3

22nd August, 1958.

Your ref. D/1/49/IV
Our ref. DFH/SW

The Colonial Secretary,
STANLEY,
Falkland Islands.

Dear Sir,

683 + 686

677A
95-699

Referring to your letter of the 19th May and cables subsequently exchanged, on behalf of our whaling friends Messrs. Compania Argentina de Pesca S.A. we beg to enclose herewith five Certificates of Sale in respect of shipments of Whale and Seal Oil per m.t. "GAUTHIOD", "HUSVIK" and s.s. "MABEL RYAN" in 1954 and 1955. As you will observe, the prices given therein have now been amended to show the gross selling price of the oils. We have also added our certification.

We trust these new forms now meet your requirements,

and remain, dear Sir,
Yours truly,
For and on behalf of,
WM.BRANDT'S SONS & CO. LTD.

Director.

Repty at 701

696

The Oil, etc., (Export) Regulations, 1948.

FORM E.

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel "GAUTHIOD" *Master's Name* G. K. Gullfeldt

Port and Date of Shipment Grytviken November 26th 1954 *Port and Dates of Discharge* Vlaardingen - Holland December 20/23rd 1954

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd., London

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd., London

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks C.A.P. WHALE OIL

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.*	*Duty Payable.*
		PER TON	
GRADE NO. 1	Abt. 4,427 tons	£90. -. -.	£
GRADE NO. 1	Abt. 2,781 tons	£80. -. -.	
GRADE NO. 2	Abt. 800 tons	£76. -. -.	
GRADE NO. 2	Abt. 1,442 tons	£82. 5. -.	
Total Weight	Abt.9,450 tons	*Total Duty due £*	

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

For and on behalf of

COMPANIA ARGENTINA DE PESCA S.A.

Date 18th August, 1958.

Exporter.

President.

I certify that the above is a correct statement of the products sold. ~~at xxxxxxxxxxxx~~

~~xxx~~ ~~xxxxx~~ ~~xxx~~

For and on behalf of,
WM. BRANDT'S SONS & CO. LTD.,

Director.

~~Brokers~~ Agent.

696

The Oil, etc., (Export) Regulations, 1948.

FORM E.

S.C 4/5 4/56

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel "HUSVIK" *Master's Name* J. F. Johansen

Port and Date of Shipment Grytviken October 24th 1955. *Port and Dates of Discharge* Vlaardingen - Holland November 22nd 1955.

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd., London.

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd., London.

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks C.A.P. SEAL OIL NO. 1

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.*	*Duty Payable.*
GRADE NO. 1	Abt. 1,019 tons	PER TON £85. 5. -.	£
Total Weight	Abt. 1,019 tons	*Total Duty due £*	

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

Date 18th August, 1958.

For and on behalf of
COMPANIA ARGENTINA DE PESCA S.A.
Exporter.
President.

I certify that the above is a correct statement of the products sold.

For and on behalf of,
WM. BRANDT'S SONS & CO. LTD.,
Director.
Agent.

697

The Oil, etc., (Export) Regulations, 1948.

FORM E.

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel.....'MABEL RYAN'..... *Master's Name*..E. Schwaan.....

Port and Date of Shipment.....Grytviken April 16th 1954..... *Port and Dates of Discharge*....Rotterdam - Holland June 9th 1954.....

Name and Address of Consignee..Messrs. Wm. Brandt's Sons & Co. Ltd., London.....

Name and Address of Broker or Agent....Messrs. Wm. Brandt's Sons & Co. Ltd., London.

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks.....C.A.P. SPERM OIL GRADE NO. 1....

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.*	*Duty Payable.*
		PER TON	
GRADE NO. 1	Abt. 279 tons	£69. 7. 6.	£
Total Weight	Abt. 279 tons	*Total Duty due £*	

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

For and on behalf of
COMPANIA ARGENTINA DE PESCA S.A.

Date.....18th August, 1958.....

Exporter. President.

I certify that the above is a correct statement of the products sold. xxxxxxxxxxxx

xx.....xxxxxx.....xx.....xx

For and on behalf of,
WM. BRANDT'S SONS & CO. LTD.,

xxxxxxx Agent. Director.

698

1955-56 season

The Oil, etc., (Export) Regulations, 1948.

FORM E.

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel "HUSVIK" *Master's Name* J. F. Johansen

Port and Date of Shipment Grytviken October 24th 1955. *Port and Dates of Discharge* Vlaardingen - Holland November 22nd 1955.

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd., London.

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd., London.

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks C.A.P. WHALE OIL

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.*	*Duty Payable.*
		PER TON	
GRADE NO. 1	Abt. 3,321 tons	£85. 5. -.	£
GRADE NO.2	Abt. 1,216 tons	£82. 5. -.	
GRADE NO. 3	Abt. 1,215 tons	£68. -. -.	
GRADE NO. 4	Abt. 1,871 tons	£55. -. -.	
Total Weight	Abt. 7,623 tons	*Total Duty due £*	

Previous return at 674

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

For and on behalf of
COMPANIA ARGENTINA DE PESCA S.A.

Date 18th August, 1958.

Exporter.

President.

I certify that the above is a correct statement of the products sold.

at ..... the ..... of ..... 19.....

For and on behalf of,
WM. BRANDT'S SONS & CO. LTD.,

Director.

Agent.

699.

The Oil, etc., (Export) Regulations, 1948.

FORM E.

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel "GAUTHIOD" *Master's Name* G. K. Gullfeldt

Port and Date of Shipment Grytviken November 26th 1954 *Port and Dates of Discharge* Vlaardingen - Holland December 20th/23rd 1954

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd., London

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd., London

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks C.A.P. SEAL OIL NO. 1

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.*	*Duty Payable.*
		PER TON	
GRADE NO. 1	Abt. 2,431 tons	£85. 5. -.	£
Total Weight	Abt.2,431 tons	*Total Duty due £*	

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

For and on behalf of,

Date 18th August, 1958.

COMPANIA ARGENTINA DE PESCA S.A.

Exporter.

President.

I certify that the above is a correct statement of the products sold.

For and on behalf of,
WM. BRANDT'S SONS & CO. LTD.,

Director.

Broker or Agent.

693 - wrong file

700

Collector of Customs.

W.R.T. yr 677, pl. See 694 + 699.
The certificates are now in order?
Reply at 708.

7/10/58

COPY

701

D/1/49/V

22nd October, 1958.

Gentlemen,

I am directed to acknowledge the receipt of your letter DFH/SM of the 22nd August, 1958, with which you forwarded Certificates of Sale in respect of shipments of whale and seal oil by "Gauthiod", "Husvik" and the "Mable Ryan".

2. An accurate Sales Certificate in respect of shipments on the "Conquistador" on the 4th April, 1956, is still outstanding. We have in fact a Sales Certificate for this shipment which has been provided by Mr. Ryan, but the price quoted is not the gross selling price. It would therefore be very much appreciated if you could forward an accurate Sales Certificate in respect of this shipment as you did in the case of the other consignments.

3. It would also be appreciated if you would advise this Administration as to whether or not Pesca's 1956/57 whale and seal oil shipments have been sold. If they have infact been disposed of I should be grateful if you would forward the Certificates of Sale.

I am,
Gentlemen,
Your obedient servant,

(Sgd) A. G. Dórton-Thompson.

COLONIAL SECRETARY.

Reply at 701A

Messrs. Wm. Brandt's Sons & Co.,
36, Fenchurch Street,
LONDON, E.C.3.

AGDT/FH

3701A

BRANDT'S SONS & Co LTD
ESTABLISHED IN LONDON
1805

DIRECTORS:
~~H. R. BRANDT~~ H. A. BRANDT
R. E. BRANDT W. A. BRANDT
W. E. BRANDT J. M. BRANDT

Telegraphic Address: Brandtsons
Telephone: Mansion House 6599
Telex: 28219

PRODUCE DEPARTMENT

BY AIR MAIL
PAR AVION

P.O. Box. No. 95
36, Fenchurch Street,
LONDON, E.C.3

12th December, 1958.

DTN/SW

The Colonial Secretary,
STANLEY,
Falkland Islands.

Dear Sir,

701 We duly received your letter of the 22nd October regarding Certificates of Sale from our above mentioned principals.

703 & 704 As requested we have pleasure in enclosing herewith two amended Certificates of Sale covering the shipment of Whale and Seal Oil per s.s. "CONQUISTADOR" 4th April 1956 which we trust will meet your requirements. In reply to your further enquiry we would inform you that Messrs. Pesca's 1956/57 Whale and Seal Oil shipments have been sold and we also enclose herewith Certificates of Sale covering s.s. "CONQUISTADOR" 2nd April 1957 and m.v. "BLOEMENDAEL" 12th October 1957 which we trust you will find in order.

705

706

We remain, dear Sir,
Yours truly,
For and on behalf of,
WM. BRANDT'S SONS & CO. LTD.,

Director.

c.c. Compania Argentina de Pesca S.A.

3702
c/customs

703

55/56 Season. Closed 7/4/59

The Oil, etc., (Export) Regulations, 1948.

FORM E.

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel "CONQUISTADOR" *Master's Name* Jose Kurz

Port and Date of Shipment Grytviken 4th April 1956 *Port and Dates of Discharge* Vlaardingen - Holland 9th/13th May 1956

Name and Address of Consignee Messrs. N.V. Nieuwe Matex, Vlaardingen.

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd., London.

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks C.A.P. SEAL OIL NO. 1

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.*	*Duty Payable.*
GRADE NO. 1	380,759 kilos	PER TON £89. 13. 9.	£ 374.972 Tons
GRADE NO. 1	104,648 kilos	£89. 13. 3.	103.057 Tons
GRADE NO. 1	560,408 kilos	£89. 12. 3.	551.891 Tons
GRADE NO. 1	62,298 kilos	£88. 18. -.	61.351 Tons
GRADE NO. 1	2,435 kilos	£88. -. -.	2.398 Tons
Total Weight	1,110,548 kilos	*Total Duty due £*	

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

COMPANIA ARGENTINA DE PESCA S.A.,
BUENOS AIRES.

Date 6th December, 1958.

Exporter. President.

I certify that the above is a correct statement of the products sold.

For and on behalf of,
WM. BRANDT'S SONS & CO. LTD.,

Director.

~~Broker or~~ Agent.

704

FALKLAND ISLANDS.

The Oil, etc., (Export) Regulations, 1948.

FORM E.

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel "CONQUISTADOR" *Master's Name* Jose Kurz

Port and Date of Shipment Grytviken 4th April 1956 *Port and Dates of Discharge* Vlaardingen - Holland 9th/13th May 1956

Name and Address of Consignee Messrs. N.V. Nieuwe Matex, Vlaardingen.

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd., London

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks C.A.P. WHALE OIL NO. 1

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.* PER TON	*Duty Payable.*
GRADE NO. 1	394,633 kilos	£89. 16. 6.	£ 388·636 Tons
GRADE NO. 1	448,735 kilos	£89. 17. -.	441·917
GRADE NO. 1	315,986 kilos	£89. 17. 3.	311·182
GRADE NO. 1	302,812 kilos	£89. 18. 9.	298·211
GRADE NO. 1	705,377 kilos	£89. 19. 6.	694·657
GRADE NO. 1	400,343 kilos	£89. 18. 9.	394·260
GRADE NO. 1	699,781 kilos	£89. 18. 3.	689·144
GRADE NO. 1	562,833 kilos	£89. 17. -.	554·281
Total Weight	3,830,500 kilos	*Total Duty due £*	

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

COMPANIA ARGENTINA DE PESCA S.A., BUENOS AIRES,

Date 6th December, 1958.

Exporter. President.

I certify that the above is a correct statement of the products sold. ~~xxxxxxxxxxxx~~

~~xx~~ ~~xxxxx~~ ~~xx~~ ~~xx~~

For and on behalf of,
WM. BRANDT'S SONS & CO. LTD.,

~~xxxxxxxx~~ *Agent.* Director.

705

FALKLAND ISLANDS.

The Oil, etc., (Export) Regulations, 1948.

56/57 Search Cleared 7/9/59

FORM E.

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel "CONQUISTADOR" *Master's Name* F. Roncallo

Port and Date of Shipment Grytviken 3rd April 1957 *Port and Dates of Discharge* Liverpool (Bromborough Dock) 15th May 1957

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd., London

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd., London

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks C.A.P. WHALE OIL AND SEAL OIL

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.*	*Duty Payable.*
		PER TON	
WHALE OIL GRADE 1	Abt. 3,708 tons	£89. 18. 9.	£
WHALE OIL GRADE 2	Abt. 1,902 tons	£86. 17. 9.1/3	
SEAL OIL GRADE 1	Abt. 858 tons	£89. 16. 3.	
Total Weight	Abt. 6,468 tons	*Total Duty due £*	

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

COMPANIA ARGENTINA DE PESCA S.A.,
BUENOS AIRES,

Date 6th December, 1958.

Exporter President.

I certify that the above is a correct statement of the products sold ~~xxxxxxxxxxxx~~

~~xx~~ ..... ~~on the~~ ..... ~~xx~~ ..... ~~the~~ .....

For and on behalf of,
WM. BRANDT'S SONS & CO. LTD.,

~~Broker or~~ *Agent.* Director.

706

FALKLAND ISLANDS.

The Oil, etc., (Export) Regulations, 1948.

FORM E.

57/58 season?

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel "BLOEMENDAEL" *Master's Name* J. Zeeman

Port and Date of Shipment Grytviken 12th October 1957 *Port and Dates of Discharge* Vlaardingen - Holland 11th/13th November 1957

Name and Address of Consignee Messrs. Wm. Brandt's Sons & Co. Ltd., London

Name and Address of Broker or Agent Messrs. Wm. Brandt's Sons & Co. Ltd., London

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks C.A.P. SEAL OIL, WHALE OIL AND SPERM OIL

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.*	*Duty Payable.*
		PER TON	
SEAL OIL GRADE 1	732,425 kilos	£76. 15. -.	£
WHALE OIL GRADE 3	1,363,128 kilos	£52. 1. -.	
WHALE OIL GRADE 4	277,040 kilos	£48. -. -.	
SPERM OIL GRADE 1	330,744 kilos	£80. 1. 6.	
Total Weight	2,703,337 kilos	*Total Duty due £*	

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

COMPANIA ARGENTINA DE PESCA S.A.,
BUENOS AIRES,

Date 6th December, 1958.

Exporter. President.

I certify that the above is a correct statement of the products sold. xxxxxxxxxxxxxx

xx xxxxx xx xx

For and on behalf of,
WM. BRANDT'S SONS & CO. LTD.,

xxxxxxx *Agent.* Director.

47/11

7/3

O/Falkland Islands 48/10

Communications to be addressed to
THE CROWN AGENTS
FOR OVERSEA GOVERNMENTS AND ADMINISTRATIONS
and the above reference quoted

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

TELEGRAMS: { INLAND: "CROWN, SOWEST, LONDON."
OVERSEA: "CROWN, LONDON."
TELEPHONE: ABBEY 7730

8th January, 1959.

Sir,

I am directed to inform you that the sum of £6,098 11s. has been received from Messrs. Wm. Brandt's Sons & Co. Ltd., on account of Messrs. Compania Argentina de Pesca S.A., Buenos Aires, stated to be the balance of export duty due for the 1954/55 and 1955/56 seasons.

This amount was credited in the Falkland Islands Dependencies account on the 30th December, 1958.

I am, Sir,
Your obedient servant,

F. C. Lewis

£708
c/Customs
Acct F.I.D.
5/2/59

The Colonial Secretary,
Falkland Islands.

MA

CEP

O/ 101C.

Falkland Islands

Communications to be addressed to
The Crown Agents
for Overseas Governments and Administrations
and the above reference quoted

Telegrams "Crown, St. John, London"
Telephone "Crown London"
Telex 22416

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

[illegible] February, 1953.

Sir,

I am directed to inform you that the sum of £6,[illegible] 11 . has been received from Messrs. Mr. Birnbd's Sons & Co. Ltd., on account of Messrs. Company, repaying to Peron S. A., Buenos Aires, stated to be the balance of export duty due for the 1952/53 and 1953/54 seasons.

This amount was credited in the Falkland Islands Dependencies accounts on the 31st December, 1954.

I am, Sir,
Your obedient servant,

Mail from 701A

The Colonial Secretary,
Falkland Islands.

MA
[illegible]

No.

It is requested that, in any reference to this memorandum the above number and date should be quoted.

MEMORANDUM.

708

12th February 1959.

From: The Collector of Customs & Harbour Master, STANLEY.

To The Honourable, The Colonial Secretary, Stanley, Falkland Islands.

SUBJECT :- Sale Certificates Pesca 1956/57 Season

I have the honour to report that the Compania Argentina de Pesca have forwarded their Sale Certificates for the abovementioned season but in my opinion the prices quoted do not represent the "Gross Selling Price" as required by Law, or are these Certificates signed by a Broker or Agent.

I would be grateful if action could be taken as at 677 A please, and in addition could the Sale Certificates for the 1957/58 season be called for from Messrs Brandt's Sons and Company.

See 707 | I understand from A/T F.I.D.S. Pesca have now settled for the 1954/55 and 1955/56 season.

L J Grimson

Collector of Customs

707.
AC S.
C O/C has not seen mail from 701A - 707 which was filed on return of file DLM 12/2/59

Mail from 701A

710

A.C.S.

I am not clear what f708 means. I think perhaps I had better discuss with the Collector of Customs and A.T.F.I.DS at 9 am on Friday 20th February. Will you pl. arrange and ask A.T.F.I.DS to bring his minutes with him.

[illegible]
18.2.59.

711

S/C Re. arrange acc.

712 18/2/59

HCS

All informed
[illegible]
19/2/59

713

To await Mr. Emerson's return

RLL 13.11.59

714

Cof Customs

713 file to you accordingly

DCR
13.11.59

715

No.

It is requested that, in any reference to this memorandum the above number and date should be quoted.

MEMORANDUM.

18th November 1959

The Collector of Customs &

Harbour Master.

Stanley.

To The Honourable,
The Colonial Secretary

Stanley, Falkland Islands.

SUBJECT :-

With reference to 701 A I find that we have not received the amended Sale Certificates covering Whale and Seal Oil exported by Pesca on the "Conquistador" on the 1st November 1956, discharged at Liverpool 18th December 1956. As these certificates are urgently required I submit a draft telegram to Brandts & Sons for your approval.

"Please Airmail earliest duly signed Sale Certificates for First grade Whale and Seal Oil shipped 'Conquistador' 1st November 1956 and discharged Liverpool 18th December 1956".

L J Grimson

Collector of Customs.

But

716

Issue - See Telegraphic address on 701 A.

21/11/59

See 717

717

GOVERNMENT TELEGRAPH SERVICE

FALKLAND ISLANDS

SENT

W. & S. LTD.

Number	Office of Origin	Words	Handed in at	Date
	Psy etat			23.11.59.

To

Brandtsons London (Dep9. A/c)

Please airmail earliest duly signed Sale Certificates for First Grade Whale and Seal Oil shipped "Conquistador" 1st November 1956 and discharged Liverpool 18th December 1956

See 718

Colonial Secretary

Time JG/IM

Copy to C/Customs.

Rec 23/12

No mail

RU - 18.1.60 mail

Wm BRANDT'S SONS & Co LTD
ESTABLISHED IN LONDON
1805

DIRECTORS:
R. E. BRANDT H. A. BRANDT
W. E. BRANDT W. A. BRANDT
J. M. BRANDT

BY AIR MAIL
PAR AVION

D1/49.

718

P.O. Box. No. 95
36, Fenchurch Street,
LONDON, E.C.3

Telegraphic Address: Brandtsons
Telephone: Mansion House 6599
Telex: 28219

PRODUCE DEPARTMENT

2nd December, 1959.

DTN/SW

The Colonial Secretary,
PORT STANLEY,
Falkland Islands.

Dear Sir,

717

We have for acknowledgment your cable of the 23rd ultimo requesting us to forward you Sale Certificate covering the Whale and Seal Oil shipped by the s.s. "CONQUISTADOR" on the 1st November 1956.

We have completed the necessary certificate and forwarded same to our principals, Messrs. Compania Argentina de Pesca S.A., Buenos Aires, for their signature and in order to save time we have requested them to send this certificate direct to your goodself by the m.v. "DARWIN" and trust that this document will safely reach you.

We remain, dear Sir,
Yours truly,
For and on behalf of,
WM. BRANDT'S SONS & CO. LTD.,

Director.

c.c. Compania Argentina de Pesca S.A.

See 725

717

Cf Customs
718 for info.

11.1.60

H.C.S.

720.

Sem. but certificate have not yet arrived. H.C.
12.1.60

H.C.S.

Don Clark asked me yesterday whether we were satisfied with Pesca at South Georgia, and said he had heard that the Company were sometimes dilatory in making their payments of the Export Tax. He said that he would like to see that this was put in order.

I do not know how much Pesca owe, nor for how many years payments are due. Could you obtain this information and let Don Clark have it?

.....

4. 2. 60.

122.

A.T.F.I.D.I.

A note on the present position pl. consulting Collector of Customs as necessary.

C.G.T.
5. 2. 60.

123.

H.C.S.

All outstanding duty has been paid up to and including the 1955/56 season.

The trouble is not so much being dilatory in making their payments as submitting Sales Certificates which are unacceptable to us, usually because the quoted sale price of the whale oil is quite often a lot lower than the price obtained by the two other Whaling Companies. This is worse than being late payers because the final duty rate is calculated on the average sale price received by all companies, and none of the companies can be billed until this is known.

We are in this position now with regard to the oil production of the 1956/57 season. Pesca's Certificates had to be returned and we had a letter a month or so ago saying amended Certificates were on their way. They were not to hand a few days ago but I am passing this file to the Collector of Customs to say if they have been received since and also for any comments he may wish to make.

As far as I know, no company has yet submitted Sale Certificates for the 1957/58 season.

10.2.60

H.E.S.

Aqua. Salvarum 1957/58 Sale certificates came in last mail.

725 I have not received the amended Sale certificate from Pessa which Brandt refers to on page 718 of D/1/49/V.

L/S
S of S.
11.2.60.

COMPAÑIA ARGENTINA DE PESCA
SOCIEDAD ANÓNIMA

ADMINISTRACION
25 DE MAYO 460 - 3er. Piso
32 - 3697

DEPOSITO
PEDRO DE MENDOZA 67
26 - 1201

Buenos Aires, 8th December 1959.

The Colonial Secretary
Port Stanley
Falkland Islands

Dear Sir,

In accordance with Messrs. Wm. Brandt's Sons
718 & Co. Ltd. letter dated 2nd instant to your goodself, we
726 herewith enclose Sale Certificate covering the Whale and Seal Oil shipped by the s.s. "Conquistador" on the 1st November 1956, duly signed.

We remain, dear Sir,

Yours truly,
COMPAÑIA ARGENTINA DE PESCA S.A.

President

1 Enclosure

FALKLAND ISLANDS.

The Oil, etc., (Export) Regulations, 1948.

FORM E.

Certificate of Sale.

(Where an export duty of customs is chargeable on the actual sale value of the produce in the country of destination, this certificate shall be completed and delivered to the Collector of Customs, Stanley, Falkland Islands within six calendar months of the date of clearance of the exporting vessel.)

Exporting Vessel "CONQUISTADOR" *Master's Name* Francisco Roncallo

Port and Date of Shipment Grytviken, South Georgia 1st November 1956 *Port and Dates of Discharge* Liverpool 18th December 1956

Name and Address of Consignee Wm. Brandt's Sons & Co. Ltd., London,

Name and Address of Broker or Agent Wm. Brandt's Sons & Co. Ltd., London,

DETAILS OF PRODUCE SOLD AND PRICE OBTAINED AT SALE, ETC.

Station Marks C.A.P. WHALE OIL & SEAL OIL

Marks.	*Quantity in lbs. weight.*	*Gross Price obtained.* PER TON	*Duty Payable.*
WHALE OIL GRADE 1	abt. 683 tons	£ 90. -. -.	£
WHALE OIL GRADE 2	abt. 852 tons	£ 86. 8. 11.	
WHALE OIL GRADE 3	abt. 280 tons	£ 72. -. -.	
	abt. 100 tons	£ 70. 18. 9.	
	abt. 1,096 tons	£ 61. -. -.	
WHALE OIL GRADE 4	abt. 830 tons	£ 58. 10. -.	
SEAL OIL GRADE 1	abt. 958 tons	£ 89. 16. 6.	
	abt. 139 tons	£ 89. 18. 3.	
Total Weight	abt. 4,938 tons	*Total Duty due £*	

I solemnly declare that the foregoing particulars are to the best of my knowledge and belief true and accurate.

For and on behalf of,
COMPANIA ARGENTINA DE PESCA S.A.,

Date 2nd December, 1959.

Exporter. President.

I certify that the above is a correct statement of the products sold. xxxxxxxxxxxx

xx xxxxx xx xx

For and on behalf of,
WM. BRANDT'S SONS & CO. LTD.,

xxxxxxxxxxxx Director.

KV 724

727

C of C

To note 725 pl.
How does this affect the situation now?

28.4.60

~~128~~ · 727A

H.G.S

Noted. action has been taken.

30.4.60

19.11.60

21.11.60

CLOSED

SEE VOLUME VI

Decision of the Arbiter in the matter of the Government of the Falkland Islands against The South Georgia Co. Ltd., 41 Bernard Street, Leith.

This is a claim by the Falkland Government for Export Duty in respect of oil which escaped into the sea from the Company's Steam Tanker, "Southern Collins" that vessel having grounded within the Territorial Waters of South Georgia shortly after leaving the harbour of Stromness on the morning of 1st March, 1952. I do not propose to rehearse further the facts which are the subject of agreement between the parties concerned.

Section 5 of the Customs Ordinance gives Legislative Council power to impose export duties on goods which may be "exported" from the Colony. I am, therefore, concerned with one question only - has oil been exported "within the meaning of the Ordinance"?

Under Section 122 the Master is obliged to seek the authority of a proper Officer before loading. Under Section 137 he must render an account of his cargo before leaving the Colony. If he fails to do these things and sails without clearance for a foreign port, it could scarcely be argued that the goods taken from the Colony had not been exported and that no duty would be payable. I do not think that clearance (or lack of it) constitutes a test of exportation/

HM

exportation in this case.

Article 3 of the Regulations 1948 made under the Ordinance imposes duty on Whale Oil produced within the Colony assessed on the average market price for the season. Therefore the rate payable per ton cannot be struck until the end of the season. Surely this situation does not alter the fact that liability for duty arises in terms of Section 5 upon goods (including oil) which may be exported. The fact that this consignment was unable to play its part in fixing the average price for the season did not make it any more difficult to reach a figure for the average price which prevailed. Liability surely arises on the occasion of exportation irrespective of when the rate was fixed.

To say that oil had not been exported because it is not possible for the Company to comply with Forms B and E is to infer that oil must reach its destination before its export has been accomplished in terms of the Ordinance. I do not think the Company would put the matter as high as that nor would I accept such a contention in the face of the definition of the word, "export" contained in Section 2 of the Ordinance.

As I see it the Company's failure to observe these formalities, as a result of the grounding, merely complicates the question of quantifying the oil. It might/

C 11/2

might be argued that no duty can be paid on a consignment of oil which could not be measured in accordance with the administrative machinery provided. I think one is in danger of confusing the administrative difficulties with the broad issue as to whether the oil has, or has not, been exported. There may well be sufficient evidence of quantity in the account of cargo which has to be rendered under Section 137 which a Court would, I think, be bound to accept in the absence of Form B. If no clearance was in fact obtained in this case before the vessel left Stromness I scarcely think that would excuse the Company from their liabilities to the Falkland Government. Even if the record submitted under Section 137 was insufficient I doubt if the Government's claim for duty could be refused by the Court provided the Claimants could establish that a quantity of oil had, in fact, been taken out of the Colony. I am therefore forced to the conclusion that the arguments based on the situation arising (or which did not arise) at the destination of the goods do not affect the issue one way or the other.

I now turn to Section 209 (3) which defines the time of exportation as the moment when the goods are put on board. Although there is apparent conflict with the definition of the word "export" as contained in Section 2 it is quite possible to reconcile the Sections. If there is to be, or has been, an exportation of goods it is highly desirable to fix a time when duty can be considered to be or to have been payable. One of the main purposes of the Customs/

CHM

Customs Ordinance is to secure payment. Failing the provision under Section 209 it could, I think, be argued that duty would only be payable when the vessel leaves the Colony, i.e., when she crosses the three mile limit. This might be extremely awkward and unsuitable for the Customs Officials. However I am inclined to the view that the Sections can be read together to the effect that when goods are taken out of the Colony the time of exportation shall be the moment when they are put on board; but I cannot hold that the statutory timing itself constitutes exportation - that is surely effected by the physical act of taking out the goods. By applying the Ordinance in this way one can logically provide for the situation which would have arisen if the "Southern Collins" had pumped the oil back into the tanks ashore before proceeding on her way to Europe. I am impressed by the Company's submissions on this aspect of the matter.

It is true that the oil was on its way from South Georgia to Europe at the time when it was lost but unless this common sense test can be squared with the express provision of the Ordinance it cannot be accepted as the criterion. I am unable to read the Ordinance in this way, either at Section 2 or Section 209.

In order to decide this case we are thus driven back to the statutory definition of the word, "export". This/

CHM
4.1.56

This is found, where it ought to be found - in the Definition Clause and reads as follows:-

> ""Export" with its grammatical variations and cognate expressions, means to take or cause to be taken out of the Colony or the waters thereof."

I read the final four words of this definition as an alternative rather than as a qualification or enlarge-:ment of the word, "Colony". As an alternative it may possibly have been included to catch for duty the actual produce of the Territorial Waters which have been exported without being first brought ashore. Whether that was the purpose or not I am certain the words, as stated, constitute an alternative which do not apply in this case. In consequence we are not concerned with the definition of "the waters" contained later in the Section.

What then is meant by, "out of the Colony"? I have no hesitation in applying the Rule of International Law to the effect that the Colony in question extends to its 3 mile limit (quite apart from the definition attached by the Ordinance to the waters of the Colony). It therefore follows that until the vessel crosses this limit none of its cargo has been taken out of the Colony. The claim accordingly fails.

C. Hector MacLean
Arbiter

4.1.56.

DECISION OF ARBITER

re

GOVERNMENT OF THE FALKLAND ISLANDS

against

SOUTH GEORGIA COMPANY LIMITED.

1956.

MONTGOMERIE FLEMINGS FYFE MACLEAN & CO.,

SOLICITORS,

GLASGOW, C.2.
