

C.S.

Treasury Customs Exports.
No. 348730

1930

Hon Col Treas.

SUBJECT.

1930

21st Aug

Previous Paper.

F. Is + Deps Sealing Co Ltd.
apply for refund
of Export Duty

MINUTES.

- 1-8 Minute from Hon. Col. Treasurer 21/8/30
- 9 Minute to Hon. Col. Treasurer 23/8/30

Hon. Col. Treasurer.

To see Red 9.

LODAS

for 23/8/30

- 10 Letter to F. Is and Dependence Sealing Coy.

Hon. Col. Sec.

Seen.

Mr. George Halkett

25.8.30

- 11-13 Minute from Hon. Col. Treasurer 27/8/30

Subsequent Paper.

Hr. Treasurer.

The 1929 Sealing

Season in the Colony began
April
on 1st ~~17th~~, 1929, in accordance
with section 3 of the schedule to
the Licence held by the Sealing
Co. - 126 Fed 15 in N.P. 589/27
attached.

2. As this oil was
raised and shipped prior to
the 1st April, 1929, it is not
liable to the additional rebate
of duty allowed by Ord. 1 of
1930.

Truilly

26.8.30.

Hon. Col. Sec.

From a note in this Office the
J. I. Sealing Coy owe the Col. Govt. the
following sums:

4 rifles at £4 each £16
payable on 30 Sep. 1930.

Balance on "Afterglow"
payable on 31 Oct. 1930

with int: at 5% from £206-0-6
25th March. £222-0-6

2. Will you kindly say whether the
amount for rifles is to be paid to Revenue
under Head IX 11. Unforeseen, or is the
amount to be treated as an O.P.R.
under Expand. Head XIV item 3.

3. In conformity with Financial Instructions
the total refund of £354-19-0 must be
charged to Head XVI item 20. Drawbacks
and Refunds. From the original estimate
of £200, a sum of £34-2-1 has been
expended, leaving a balance of £165-7-11.
An additional sum of £189-1-1 is required
to meet the refund of £354-19-0.

4. Further refunds may also be
required to be made in respect of
adjustments on Export duty on wool.
A special warrant for £250 will be
required.

W. Craigie Halliday
Treasurer.

18. IX 30

Y. D.

Submitted. The amount received
for the sale of rifles should be
paid into Revenue Under Head IX.

" Unforeseen as suggested ?

2. S. O. for £ 250 may be
prepared accordingly.

[Signature]

18.9.30.

Hon C.S

(1) No. Please pay amount in question under
Head XIV. 3. "Bonds and Ammunition"

(2) S.W. approved.

1830
9 AM.

The Treasurer

Accordingly please.

Hon. Col. Sec.

Special Warrant for £ 250

Submitted.

Mr. Craigie Kallikett

Treasurer.

19. IX. 30

[Signature]
C.

19. 9. 30.

Hon. Col. Sec.

14 Seen. I have written
to the F.I. Sealing Coy. Ltd.
accordingly:

Mr. Craigie Halliday
Treasurer

26. 8. 30

4 12. 9. 30
6 27. 8. 30

1516 Minute from Hon. Col. Treasurer 28/8/30

Hon. Treasurer

Seen: Re

statements of receipts may be

with drawn and returned to

the Secretary of the Sealing Coy.

Yours
S.

30. 8. 30.

Hon. Col. Lee.

Duplicate copies of Statements
of Weights withdrawn and handed to
the Secy H. & D. Seeling Coy.

H. Brangin Hallett
1. 9. 30

by 12. 9. 30
EB. 2. 6. 30

£. 12. 10. 30.

£s 15. 9. 20

Minute from Hon. Treasurer. 15/9/30 17-21.

J.E.

Schedule for approval

1/2

16. 9. 20.

Hon C.S.

Approved. Hon Col Treasurer to deduct
amount due to the Govt re
'Aflengens' and rifles.

AM

17/30
9

Hon. Treasurer.

Please see. You will

be found enough no doubt to ascertain

from O.C. Def. Force the amount due

for rifles sold to the Company.

17/9

17. 9. 30.

(7)

The Falkland & Dependencies Sealing Co. Ltd.

Stanley, 19th August 1930.

668
75/7/24
Sir,

This Company has deposited export duty with the Colonial Treasury for various shipments of Seal Oil, as follows:-

On 519 barrels at 5/- each

Which onlanding only realized 467 barrels nett.

872
5000.
On 960 barrels at 5/- each.

Which only realized 956 barrels on landing.

873
10.12.24
On 840 barrels at 5/- each.

Which only realized 790 barrels on landing.

We therefore claim refund at the full rate of 5/- per barrel on the difference between the estimated export figures and the landed figures.

We also claim refund of 3/- per barrel in the terms of Ordinance No. 1 of 1930 - being the difference between the Export Duty deposited at 5/- per barrel in the terms of Ordinance "Tariff (Export Duties) Amendment Ordinance, 1923", and the final rate fixed at 2/- per barrel in the aforementioned Ordinance No. 1 of 1930.

Three liquidations are enclosed showing the refunds claimed to be:-

£ 83. 1.--

144. 8.--

131.--.-- Total £ 368. 9.--

In support of the weights given on the liquidations attached we can exhibit, or deposit with the Treasury, the original liquidations received from Messrs Anning & Cobb, Oil and Tallow Brokers of London, who have had the handling and selling of the Seal oil in Europe.

We are, dear Sir,

Yours faithfully,

for and on behalf of The Falkland
& Dependencies Sealing Company Limited

B. R. Watson.

Secretary.

To

The Honourable
The Colonial Treasurer
Stanley
Falkland Islands.

The Falkland & Dependencies Sealing Co. Ltd.

Stanley, 19th August 1930.

Statement of Claim for refund of Export Duty
paid on shipment of Seal Oil.

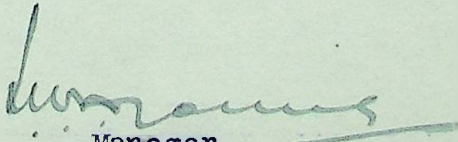
380 drums oil transhipped in Montevideo to s.s. "Balzac" and landed in two lots in England, as				Gross weights			
				Tons.	Cwt.	quarters.	lbs.
				48	4	1	25
				118.	2	3	25
				166	7	1	22
Less Tares	8	6	- 14				
	20	10	- 4	28	16	-	18
Nett landed weight				137	11	1	4

converted to gallons at 240 gallons per ton = 33015 gallons
converted to barrels at 40 gallons per barrel = 825 barrels.

875
14 Nov
1934

Claim refund on difference between 840 barrels and 825 barrels, say 15 barrels at 5/- each	£ 3.15.--
Claim refund on 825 barrels at 5/- each	123.15.--
Total refund claimed	£ 127.10.--

I hereby CERTIFY that the net outturn of the above shipment
as shown by the Account Sales rendered by The Falkland Islands
Company, Limited, London, was 137 tons. 11 cwts. 1 qr. 4 lbs.


Manager,
The Falkland Islands Co., Ltd.

(X)

The Falkland & Dependencies Sealing Co. Ltd.

as of
Stanley, 19th August 1930.

Sir,

We beg to refer to our letter dated 19th August 1930, in which we laid claim to refund on export duty on seal oil, as follows:-

£ 83. 1.--	
144. 8.--	
<u>131. --.--</u>	Total £ <u>368. 9.--</u>

In revising our figures we find two mistakes.

The above total of £368.9.--, should read £358. 9.--

A mistake of 6 tons 1 quarter was made on the third liquidation attached to our letter for £131.--.--, and which should have been liquidated at the lesser sum of £127.10.--, as per new liquidation which we tender enclosed.

The new total of claim is therefore made up as follows:-

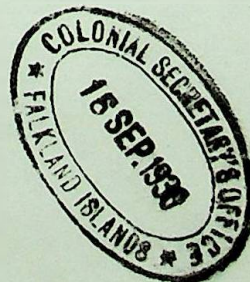
£ 83. 1.--	
144. 8.--	
<u>127.10.--</u>	Total £ <u>354.19.--</u>

and we apologise for these mistakes and hope they have not caused too much inconvenience.

We are, dear Sir,
Yours faithfully,
for and on behalf of The Falkland
& Dependencies Sealing Company Limited.

B. R. Watson
Secretary.

To The Honourable
The Colonial Treasurer
Stanley
Falkland Islands.



DUPLICATE

18

The Falkland & Dependencies Sealing Co. Ltd.

Stanley, 19th August 1930.

Statement of Claim for Refund of Export Duty
paid on shipment of Seal Oil.

Oil exported by s.s. "Ballone" 22nd
July 1929.

Gross weights landed in England	99	1	0	6
Less tare originally calculated as	7	15	-	5½

	91	6	0	0½ ✓
--	----	---	---	------

Additional Tare adjusted as per
Messrs Anning & Cobb's account
of 17th October 1929

	13.	10	0	21½
--	-----	----	---	-----

Nett landed weights

	77.	15	3	7
--	-----	----	---	---

Converted into gallons at 240 gallons per ton = 18,670 gal.

Converted to barrels at 40 gallons each..... = 467 bbls.

Full refund claimed on difference between 519
barrels and 467 barrels, say 52 barrels @ 5/- £ 15.--.--

Claim refund on 467 barrels at 5/- each..... £ 70. 1.--

Total refund claimed £ 85. 1.--

I hereby CERTIFY that the net outturn of the above shipment
as shown by the Account Sales rendered by The Falkland Islands
Company, Limited, London, was 77 tons. 15 cwt. 3 qr. 7 lbs.

W. J. Anning

Manager,
The Falkland Islands Co., Ltd.

13
DUPLICATE

The Falkland & Dependencies Sealing Co. Ltd.

Stanley, 19th August 1930.

Statement of Claim for refund of Export Duty
paid on shipment of seal oil.

<u>Oil transhipped in Montevideo</u>				<u>Gross Weights</u>			
				Tons.	cwt.	qtrs.	lbs.
As to 225 drums to s.s. "Rosetti"				98.	8.	1.	13.
As to 229 drums to s.s. "Highland Chief"				99.	8.	1.	1.
				197.	16.	2.	14.
<u>Less tares</u>							
"Rosetti" 19. 2. 0. 1.							
"H. Chief" 19. 3. 3. 14.				28.	6.	3.	15.
Nett landed weight				159.	6.	2.	27

Converted into gallons at 240 gallons per ton = 38240 gal.

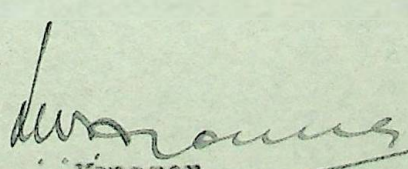
Converted to barrels at 40 gallons each..... = 956 bbls.

Claim refund on difference between 960 barrels
and 956 barrels at 5/- each £ 1.---

Claim refund on 956 barrels at 5/- each 143. 8.---

Total refund claimed £ 144. 8.---

I hereby CERTIFY that the net outturn of the above shipments
as shown by the Account Sales rendered by The Falkland Islands
Company, Limited, London, was 159 tons. 16 cwts. 2 qr. 27 lbs.


Manager,
The Falkland Islands Co., Ltd.

872
5-0-0
1924

78

The Falkland & Dependencies Sealing Co. Ltd.

Stanley 20th August 1930.

Sir,

This Company deposited with the Colonial Treasury the sum of £ 334.10.-- on the 17th January 1929 as export duty on 1338 (estimated) barrels of seal oil exported by s.s. "Magellan".

In the month of October 1929 a refund was obtained for the amount over-estimated, and at the rate of 2/- per barrel on the nett amount landed in Europe.

This refund amounted to £147.6.--

Now, under the terms of the Ordinance No. 1. of 1930, the refund is increased to 3/- per barrel.

We therefore now beg to file amended statement of claim for refund, shewing balance due to us by way of refund of £62.6.--

We are, dear Sir,
Yours faithfully,
for and on behalf of The Falkland
& Dependencies Sealing Company Limited

B. R. Watson

Secretary.

To
The Honourable
The Colonial Treasurer
Stanley
Falkland Islands.

The Falkland & Dependencies Sealing Co.Ld.

Stanley 20th August 1930.

Statement of Claim for Extra Refund of
Export Duty on shipment of Seal Oil.

Oil exported by s.s. "Magellan" see
Export Duties 1929 Treasury Customs
Slip No. 845 dated 17th January 1929.

1338 barrels at 5/- each £ 334.10.--

Statement of Claim

Full refund of 5/- each
on 89 barrels, being difference
between barrels declared on
shipment and actual amount
landed as per certificate
already in possession of Treasury £ 22. 5.--

Refund on 1249 barrels at 3/- per
barrel in the terms of Ordinance
No.1 of 1930 187. 7.--
£ 209.12.--

Less Refund already collected
from Treasury in October 1929
partly at the rate of 2/- per
barrel refund 147. 6.--

Nett extra refund claimed £ 62. 6.--
=====

8

No.

MINUTE.

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

21st August 1930

From Colonial Treasurer
Stanley.

To

THE COLONIAL SECRETARY,

Stanley, Falkland Islands.

Letter from the Falkland Is & Dependencies Sealing Coy of
19th August 1930.

Hon.Col.Sec,

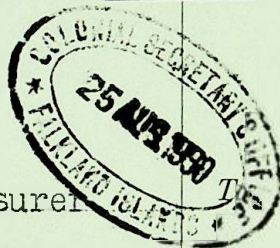
Submitted. The Company have failed to comply with the provisions of the Customs (Export) Regulations 1923, as the required Certificates of Landing have not been filed. Before any question of refund can be entertained, I consider the Company should furnish an explanation relative to their failure to comply with the Regulations mentioned.

W Craig Halbert
Trea

No.

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

MINUTE.



August 22nd 19 30

From Colonial Treasurer

Stanley.

THE COLONIAL SECRETARY,

Stanley, Falkland Islands.

Letter from Falkland Is & Dependencies Sealing Coy, Ltd of 20th Augt 1930.

Hon.Col.Sec,

Submitted. Ordinance No.1 of 1930 fixes the duty on seal oil at 2/- per barrel for the sealing season 1929 and 1930.

2. The Oil mentioned in the application was shipped out of the Colony in January 1929, but this would appear to be prior to the commencement of the 1929 Sealing Season. This oil was raised in 1928 so I do not think the provisions of Ord.1 of 1930 apply, but this must depend upon when the 1929 season is held to commence.

M. George Hallett

(9)

Apr. Treasurer.

I agree. Please

call upon the Company

as you suggest.

Wm. H. H.

23. 8. 30.

Treasury and Customs,
Stanley, August 25th 1930.

Sir,

With reference to your letter dated the 19th inst., claiming refunds of duty on seal oil exported by your Company during the year 1929, I am to point out that the shipments referred to have not been covered by Certificates of Landing as required under the Customs (Export) Regulations, 1923, and to request that you will furnish an explanation relative to the failure of your Company to carry out the provisions of the above mentioned Regulations.

I am,

Sir,

Your obedient servant.

h.C.H.

Collector of Customs.

The Secretary,
The Falkland Islands and
Dependencies Sealing Coy., Ltd.,
Port Stanley.

15

The Falkland & Dependencies Sealing Co. Ltd.

Stanley, 25th August 1930.

Sir,

We are in receipt of your esteemed communication of even date, (C.S. 348/1930).

In reply thereto we beg to state that we have been unable to get landing certificates for the seal oil referred to, although our brokers have applied for same.

The oil from our Albatross station has been shipped through Messrs The Falkland Islands Co. Ltd. of Stanley by their vessel s.s. "Falkland" to Montevideo, and thence by ocean liners to Europe, consigned to the order of the Head Office of the stated company.

The oil and tallow brokers employed by the said company for the disposal of the oil are Messrs Anning & Cobb of London.

All that we have been able to obtain giving the weights of the landed oil, are Messrs Anning & Cobb's liquidations corresponding to each sale, and these original liquidations are at the disposal of the Colonial Government, either for inspection or for filing.

When we approached Messrs The Falkland Islands Co. Ltd. in Stanley, for the landing certificates which are required by the local Ordinance and Export Regulations, we were informed that 'great difficulty' had been experienced in obtaining a landing certificate for the oil shipped early in 1929, and that the brokers in London had not obtained landing certificates for the later shipments.

We very much regret that the Regulations have not been complied with, due to no fault of this Sealing Company -- and we ourselves have had to accept Messrs Anning & Cobb's figures on the liquidations for oil, as correct, and we trust that His Excellency the Governor may also ~~be~~ be disposed to accept same in lieu of the missing landing certificates.

We are, dear Sir,
Yours faithfully,
for and on behalf of The Falkland &
Dependencies Sealing Co. Ltd.

W. R. Watson
Secretary.

The Hon.
The Colonial Treasurer
Stanley.
Falkland Islands.

Treasury & Customs,
Stanley, 26th August 1930.

Sir,

With reference to your letter dated the 20th inst., applying for a further refund of export duty on Seal oil shipped in January 1929, I have to inform you that the Sealing season in the Colony began on the 1st April 1929, in accordance with Section 3 of the Schedule to the license held by your Company.

2. As the Seal oil referred to was raised and shipped prior to the 1st April 1929, it is not liable to the additional rebate of duty allowed by Ordinance No. 1 of 1930.

I have the honour to be,

Sir,

Your obedient servant.

mett

Colonial Treasurer.

The Secretary,
The Falkland Islands and
Dependencies Sealing Co., Ltd.,
Port Stanley.

No. 348/1930

MINUTE.

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

August 23th 1930

From Colonial Treasurer
Stanley.

To

THE COLONIAL SECRETARY,

Stanley, Falkland Islands.

Letter from the F. & Dependencies Sealing Coy, Ltd, of 25.8.30

Hon. Col. Sec,

Submitted. The Secretary of the Company has since informed me that the Falkland Is. Co, Ltd, will endeavour to obtain the required Landing Certificates.

2. Mr. Watson has asked whether the statements of weights attached to his application for refund of duty may be returned to him. These are required in connection with obtaining the Landing Certificates.

M. Craigie Harbott
Treas.

No.

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

248/30
MINUTE.

September 15th 19 30

From Colonial Treasurer
Stanley.

To

THE COLONIAL SECRETARY,

Stanley, Falkland Islands.

Letter from Falkland Is & Dependencies Sealing Co, Ltd of
19th Augt 1930.

Hon. Col. Sec,

Submitted. The Statements of weights of seal oil landed in the U.K. during the year 1929, have now been certified by the Manager, Falkland Is. Co., Ltd. I am of opinion that the Statements as certified might be accepted in lieu of the ordinary form of Landing Certificate.

2. Export duty was paid at the rate of 5s/- per barrel on the three shipments made in 1929, but under the provisions of Sec 1 of Ord. 1 of 1930, the duty payable has been fixed at 2s/-, per barrel for seal oil raised during the sealing season 1929 and 1930. The F.I. Sealing Coy would appear, therefore, to be entitled to a refund of the excess duty paid at the rate of 3s/- per barrel on the seal oil raised in 1929. The total refund for the three shipments amounts to £354-19-10.

M. Wainwright
Treasurer.