

FROM F.34

# UNRRA (EUROPEAN REGION).

CON. 110

VOL:II From JANUARY 1946

RECORD

Date of Paper	FROM WHOM
1. 4. '46	
Date Registered	SUBJECT
5. 4. 46	<p>AMENITIES SUPPLIES FOR DISPLACED PERSONS CAMPS</p> <p>A.C.A. &amp; STAMP TAX. (FREIGHT PAYMENTS)</p>

**NOTE.** This file must always be passed on VIA the REGISTRY.

(49172D) Wt P2023/385 30m (4 Sorts) 2/46 H J R & L Gp 51

Referred to	Date	Referred to	Date	Referred to	
D. Controller	25/7				
E.A.	26/7				
P.R.D.C.	18/7				
(4824)	10/10				
Mr. Cohen	14/10				
Mrs. Whitehall	2/10/47				
(4906)					
T.H.	22/10				
D. Controller	28/10				
E.A.	3/11				
P.A.	11/2/48				

**NOTE.**—Do not retain this File unnecessarily.

(27625) Wt.P.472/24 5,000 7/44 A. & E.W.Ltd. Gp.745  
(24253) Wt.P.896/82 5,000 9/44



MINUTE SHEET.

CON 110

Reference.....

29

To: P.R.D.G.  
From: A.G.C.  
Subject: Tax paid on Invoices - Belgium

1. Attached is proposed draft letter, together with translation in French, to the Minister of Finance, Belgium, asking for a reply to your letter of the 10th July on the question of reimbursement to the Administration of tax paid on invoices.
2. G.C. has seen the draft in English and agrees with it. If you also agree it is suggested that you should send it through the Belgian Ambassador in this country.

*Arthur Cohen*

A. Cohen

AC/LLL

10. 10. 47

30.

*Type firm - French Text - to Belgian Ambassador.*

*X 13/10.*

31

H/GC (Mr. Cohen)

*Folio 26.*

*Colo 14/10*

MINUTE SHEET.

Reference KAA/EH

To: P.R.D.G.

27

From: Mr. K.A. Aickin, Assistant General Counsel.

Stamp Taxes in Belgium

This is a matter left over from the winding up of the Belgian Mission and relates to the attempt to recover stamp taxes charged by the Belgian Government.

The proposed letter has been co-ordinated with the Deputy Controller.

If you agree perhaps you would sign the letter for despatch to the Minister of Finance in Brussels.

*K.A. Aickin*

Despatched 11/7

OK. Stewart 14/7

To: *Mr. P.D.G.*

28

From: B. Stewart Legal Advisor

Stamp Taxes in Belgium

11th July 1947

I enclose herewith the file relating to the Administrative claim for reimbursement of Stamp Taxes paid to the Belgian Govt. As you will see from the attached papers the PRDG wrote on the 10<sup>th</sup> July to the Belgian Minister of Finance requesting an answer to this Laughlin's letter of 31 March and further basing the claim for reimbursement on Resolution 16 of the UNRRA Council.

*Stewart*

15 JUL 1947

14/7.



MEMORANDUM

26

10th July 1947.

To: Mr. K. Aickin

From: G. Stewart

Subject: Stamp Taxes in Belgium

23

If you approve it, will you pass on the letter and attached documents, for signature by the P.R.D.G. If the matter is not clear to you from the documents on the file I can explain it personally. The English text of the letter is enclosed in case the P.R.D.G. prefers to use his own mother tongue - a matter of practice which I will leave to your judgment.

*G. Stewart*

GS:FC



Reference.....

25

9 July, 1947.

To: Assistant Legal Adviser

From: D.C.

Subject: Stamp Taxes in Belgium.

23 24

I refer to your Minutes of the 4th and 7th of July on the above subject. I agree to your revision of my draft letter to the Belgian Government, but would suggest that instead of a reference only to para.1 of Resolution No.16, a copy of the whole of the Resolution should be attached to the letter.

I presume that you will arrange for the letter to be translated into French.

F.O.B. Dixon

RW/dmd

for H. M. BURNETT

Reference.....

24

7th July 1947.

To: Deputy Controller

From: G. Stewart, Assistant Legal Adviser

Subject: Stamp Taxes in Belgium

1. You will find attached a minute addressed by me to the G.C. on 4 July. Both G.C. and A.G.C. are now abroad. My minute to G.C. is self explanatory. 23
2. May I have your agreement to my revision of the draft letter forwarded by Sir Francis Dixon. I will then pass on the papers to the P.R.D.G.
3. It seems to me that the letter should be addressed to "M. le Ministre", rather than to him or anyone else by name. I have assumed however that M. Eyskens to whom Miss Laughlin's letter of 31 March was addressed is actually the "Minister".

*G. Stewart*

GS:PC

7 JUL 1947



MINUTE SHEET.

Reference.....

23

4th July 1947.

To: General Counsel

From: G. Stewart, Assistant Legal Adviser

Stamp Taxes in Belgium

I have read these papers and it seems to me that throughout there has been a misconception on the part both of the Mission and the Belgian Government as to the true grounds on which exemption from these taxes could be claimed.

The Mission has substantially based its case on the fact that exemption was given to certain organisations of a charitable or religious nature, or else connected with entertainment, which were working as part of the welfare programme for our Armed Forces: and that as UNRRA was also a "relief" and "rehabilitation" organisation, and worked on a much broader scale in the field of relief than these organisations, or the Army which they assisted, it should receive the same exemption.

The Belgian Government on the other hand has treated the matter as one of diplomatic privilege and has pointed out that it has exempted the Administration from certain taxes provided that the goods or operations concerned are destined for the use of the UNRRA Mission in Belgium, as distinct from goods procured for shipment to recipient countries. This, at any rate, is my translation and reading of their letter of 19 August 1946. Although they do not say so, their action in giving the Mission this exemption seems to me to be in accordance with Resolution 32 and indeed fulfils all that they could be expected to do under that Resolution.

The real grounds for granting UNRRA exemption have therefore never been brought to the Government's attention by UNRRA, and may never have been considered by them. It may be difficult at this stage to get them to consider the matter afresh at a sufficiently high level.

I attach herewith for your consideration a redraft of the letter drafted by Sir Francis Dixon. My own view is that we should not send them a copy of Miss Laughlin's letter since we should now concentrate on making Resolution 16 the ground for our request.

*G. Stewart.*

GS:FC

P R D G 'S office  
have no knowledge  
of any reply having  
been received to this  
letter.

---



Reference.....

22

30 June, 1947.

To: G.C.

From: D.C.

Subject: Stamp Taxes in Belgium.

As it is now nearly three months since Miss Laughlin wrote to the Belgian Government asking them to repay the amount which UNRRA has paid as stamp taxes, and as no reply has been received, I think a letter should be sent by the P.R.D.G., requesting a final decision on this matter.

I therefore attach a draft letter for your approval and for signature and despatch by the P.R.D.G.

RW/dmd

Enc.

*F. M. Burnett*  
for H. M. BURNETT.

Reference.....

21

30th June, 1947.

To: D.C.

From: Executive Assistant to D.C.

Subject: Stamp Taxes in Belgium.

I have been unable to trace any reply having been received at ERO to Miss Laughlin's letter to the Belgian Government. I discussed the question with D/C.F.A., who thought the matter should not be left inconclusive, but that the Belgian Government should now be asked for a reply.

I attach a Minute to G.C. for your signature and a draft letter to the Belgian Government.

*Ruth Walder*

RW/dmd

RUTH WALDER

Enc.



S. Jac<sup>Mrs</sup> Walder

17/6/47

Would you please have  
Mrs Walder see if there  
has been any reply to Miss  
Langhlin's letter as yet and if  
not see what action if any  
Genl Stein thinks should be  
taken or should we just sit and  
wait.

of 23

AP



B/H

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6

MINUTE SHEET.

23 MAY 1947  
Reference D.C. 331 3647

- 19 -

23 May 1947

TO: C.F.A.

FROM: D.C.

SUBJECT: Stamp Taxes in Belgium

1. At the time of writing my Minute 2, I did not know that we had already paid these taxes.
2. As it now appears to be a matter of our claim for reimbursement, I am inclined to agree with the F.A. and G.C.
3. Will you kindly concur or comment?

*H. M. Burnett*  
H. M. Burnett  
Deputy Controller

20

*V.C.*  
Surely decision is still  
dependent on Belgium's reply to  
Miss Langhlin's latest approach to them.

Subject thereto, I agree with

F.A. & G.C.

27 May.

*A/C.F.A.*  
A/C.F.A.

28 MAY 1947

D.C.

18

With refes to para. 2 of  
your minute, <sup>of 117,396 francs</sup> ~~the~~ payment for these  
lances has been made, & the question  
is one of reimbursement by Belgian  
Govt.

If the point of write-off arises, the  
amount is in excess of the powers  
of EFA under E.R.O 93, but  
5.13 gives wide discretionary  
powers on this aspect, & 'cause of loss'  
is the governing factor.

F.N. 22/5



MINUTE SHEET.

Reference.....

21st May, 1947.

7. <sup>16</sup>

To: D.C.

From: Miss Walder

Subject: Stamp Taxes in Belgium.

I have discussed with F.A. and G.C. the attached file of papers dealing with stamp taxes in Belgium. Although they both feel that the Belgian Government should have given UNRRA exemption from taxation, they do not think that further appeals are likely to alter their decision.

I do not know whether any reply has been received from the Belgian Government to Miss Laughlin's final appeal before the Belgian Mission was closed down.

*Ruth Walder*

RW/DMD

RUTH WALDER

21 MAY 1947

*Miss Walder; - (thru S.A.C.)*

*Under these circumstances  
I do not feel that we should take any  
action until we receive a reply to Miss L's  
letter or until the Govt approaches us again.*

*Upon receipt of any such further  
claim we will then determine if payment  
can be made in local currency but at  
this point I am not in favor of making  
any such payment in hard currency  
without concurrence from Washington.*

*[Signature]*  
4/c 21/5/47

14 Reference.....

29 April, 1947.

To: F.A.

From: Executive Assistant to D.C.

Subject: Stamp Taxes in Belgium

I am sending you a file of papers on the above subject and should be grateful if you would let me know whether you consider that any further attempt should be made by ERO to obtain tax exemption from the Belgian Government.

Ruth Walder

RW/dmd

RUTH WALDER

15  
Mr. Valer.

I do not consider the attitude of the Belgian Gov<sup>t</sup> in conformity with Res. 32, but after three repeated unsuccessful approaches I do not think any purpose would be served by raising the matter again.

Arthur W. B.

20/5/47



INDEXED

(13)

F. Registrar.

Amenities Supply

15th April, 1946

28  
To : Mr. Caston, Department of Supply  
From : Financial Resources Officer  
Subject : Purchase of three Radio Sets by Belgian Mission  
against Amenities Supply Programme.

In reply to your minute of the 12th April, it will not be necessary to make a special transfer to Brussels for the small sum of 6078.90 Belgian francs.

We will, however, authorise them to make the payment on receipt from you of a Request for Transfer of Funds form duly completed.

IMC/psc

I. M. PARKER



(12)

Reference

F34

INDEXED

12 April, 1946

To: Miss I. M. Parker, Room 1523, Portland Place  
From: E. R. S. Caston, Supply Division, Portland Court  
Subject: Transfer of Funds

Will you please arrange for the transfer of funds to the amount of 6078.90 Belgian francs from E.R.O. to the UNRRA Mission, Belgium. This is in respect of the purchase of three radio sets by the Belgium Mission on the authority of Mr. Hart Schaaf for the use of the Polish employees stationed at Antwerp.

This amount is chargeable against the Amenities Supply Program authorized the 19th of March, 1946 (File MC/100).

ERSC:em

*W. Caston*



Ref. WES0/59

15th March, 1946

To : Welfare & Repatriation Division  
for the attention of Mr. Van Hyning.  
From : Director of Finance.  
Subject : Draft minute on purchase of Polish books

Thank you for referring your draft minute to UNRRA Team 552 on the above subject, to me before it was dispatched.

I am afraid the procedure you suggest for transferring the equivalent of £25 in German marks to the U.K. cannot be approved, as German marks have no foreign exchange value, and it is therefore not possible to transfer them in the way you suggest which would result in a gift of £25 from the Administration's funds to the Displaced Persons concerned.

The only way of supplying these books would be if they came within the terms of the Amenity Supplies scheme and could be purchased by the Administration from the allotment already made for this purpose.

RM/LN

A. MORRANCE

Att:

File and draft letter.

(10)

F Registry (filing)

Reference: F.34

14th March, 1946.

To : Chief of UNRRA Mission to Belgium,  
18, Grand Place, Brussels.

From : Director of Finance, E.R.O.

Subject: Belgian Stamp Tax on A.G.A. Accounts

Replying to your letter of 26th February, 1946, I agree that in view of the opinion expressed by the Legal Adviser regarding UNRRA's liability to the Belgian Stamp Tax on A.G.A. accounts, the sum of Frs. 60,000 must now be paid. You are therefore authorised to make this payment charging it to the Canteen & Welfare Supplies account.

I assume that with our recent transfer of Frs.5,000,000 and the further transfer of Frs.4,500,000 we shall make on the 20th March, you will be able to make this payment without a special remittance from London as requested in your last paragraph.

IMP:hs

Copies to: Legal Adviser, ERO  
A/Director, Accounts & Audit

62111  
e3



(9)

Reference.....

TO: Miss Parker, Department of Finance

FROM: J.E.Lejeune

SUBJECT: PAYMENT OF SHIPPING BILLS FOR AROLSEN

I have not yet been able to get a final decision as to the responsibility for dealing with accounts arising in connection with goods shipped to Antwerp. In the meantime we have agreed to sponsor the requisite Transfers of Funds required to keep the operation moving, and in relation to that temporary assumption of responsibility the proposals contained in Arolsen to London cable No.382 are acceptable from our point of view.

I am copying this minute to Director of Accounts and Audits and perhaps he will be good enough to indicate whether he is also in agreement.

3rd March, 1946.

*J.E. Lejeune*  
for J.E. Lejeune.

c.c. Director of Accounts and Audits

(8)

FILE



28th February, 1946.

To : Mr. Lejeune  
From : Miss Parker - Finance Division  
Subject : Payment of Shipping Bills for Arolsen

I attach for your information the following papers:

Copy of letter from General Wilson, Antwerp, to UNRRA  
H.Q., Arolsen, dated 14th February, 1946.

Cables No. 16 from Antwerp to London

Cable No. 383 from Arolsen to London

Cable No. 386 from Arolsen to London

Cable No. 79 from London to Brussels, repeated Antwerp No. 24

Cable No. 87 from London to Brussels, repeated Antwerp No. 26

Cable No. 70 from London to Arolsen

You will see from Cable No. 383 that Arolsen suggests a procedure by which expenditure for Arolsen in currencies other than marks should be authorised by ERO, who should give General Wilson a blanket authority to certify bills as correct and to Brussels Office to pay such bills.

I think you told me that you were at present discussing whether these expenses incurred by Antwerp were to be borne on the Supply Budget or the Relief Services Budget, and that meanwhile you would assume responsibility for requesting us to give the necessary authority to General Wilson. I should, therefore, be glad to have your comments on the Arolsen proposal.

Meanwhile we have authorised Brussels to settle bills for General Wilson up to £4,000 in accordance with your request No. 2002.



F34

To Mr. Morhange, Finance Division

From Col. Packard, Shipping Branch.

26th February, 1946.

Amenity Supplies have been going into Antwerp, but now they have more than they can cope with and in view of the conditions re pilferage and shortage of railway wagons, it is proposed to tranship some of the cargo to Bremen in the U.S.A. Zone.

There are about 435 tons of Amenity Stores to be moved in this manner and General Wilson, Director, UNRRA, Antwerp, has been able to charter a vessel at a cost not exceeding £950 which we understand is within the controlled price. We also understand C.H.Q. Arolsen approve the movement in order to clear Antwerp.

There would also be labour charges incurred in transporting this cargo, payable in Belgian Francs.

I therefore suggest that General Wilson be given a Blanket Authority to certify Bills in connection with charges incurred and that Brussels Mission should be authorised to meet such charges after being certified by General Wilson.

*J. E. S. Parnant* *Col.*  
*for Chief*

SHIPPING BRANCH,  
E.R.O., LONDON.



(7)

Reference

F34

TO: Director of Finance (Attention Miss Cadogan)

FROM: J.E.Lejeune

General Wilson of the Displaced Persons Operation, Germany, was speaking on the telephone to Shipping Branch yesterday, and he referred to the fact that he had a number of bills to meet in connection with expenses of unloading, storage and inland transportation of goods consigned to Antwerp.

From the size of the operation it is estimated that the expenses he will have to meet will be approximately £5,000. As it is understood that certain bills are now awaiting payment, perhaps you will consider making immediate transfer to the Brussels office.

I am passing this on to you as a message since it is not a matter for direct action by Department of Supply. I am copying the minute to the Director of Accounts and Audits, and no doubt either you or he will inform General Wilson through the appropriate channels of the correct procedure for requisitioning funds for this type of expense.



J.E. Lejeune.

13.2.46.

c.c. Director of Accounts and Audit.

14/2/46 *Letter telephoned to Mr. Morhange from  
Brussels. A cable letter sent with particulars*

Americanized S F 34

(6)

~~OUT FILE~~

F33/a

To : Supply Accounting and Statistical Branch (Mr. Le Jenne)  
From : Director of Finance, E.R.O.  
Subject: Payment of Freight Accounts

I refer to your minute to Mr. de Waal of the 2nd February on the above subject. The procedure you have laid down appears satisfactory from the finance point of view so long as it applies to British ships, and I suggest that this point should be made clear when the procedure is finalised.

I suggest that the method of payments of freight accounts in respect of foreign ships should either be included as additional paragraphs in this procedure or that a separate instruction should be issued.

RW/LW

A. MORRIS  
7th February, 1946.



(5)

Reference

DC

MEMORANDUM

*Approved*  
**F34**

TO: Mr. A. Morhange

FROM: Louis C. Stephens

Re: Belgian Stamp tax on A.C.A. accounts

You will probably recall the question which has been raised concerning UNRRA liability for payment of the Belgian Stamp tax on our account with A.C.A. at Antwerp. Mr. Wrathall was asked to seek an exemption from the Belgian government on the basis of the policy envisaged in the Council Resolutions. His reply, dated 30th January, is attached.

In the circumstance it is our belief that the matter should not be pursued further but that authorisation should issue to pay the sums due.

If you concur with this point of view and with the relevant comments in the attached draft of a letter to Mr. Wrathall, would you be so kind as to issue the necessary instructions and to signify your approval by initialling and returning the attached letter.

You may be interested, also, in paragraphs 4(c) & (d); 5(a), of a second letter Mr. Wrathall addressed to this office on 30th January concerning the general problem of UNRRA privileges and immunities in Belgium. A copy is attached.

*Louis C. Stephens*

6th February, 1946.

~~OUT~~ FILE

F34

(4)

To : Deputy Director, Accounts and Audit

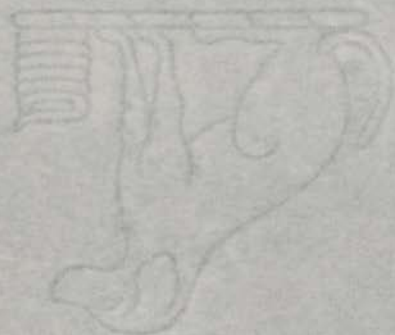
From : Financial Resources Officer

If you are in agreement, I propose to send the attached cable to Brussels regarding A.C.A. invoices Nos. 28 and 29.

IMP/IF

14th January, 1946

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(3)  
Reference

F 34

To : Deputy Director, Accounts and Audit  
From : Financial Resources Officer

If you are in agreement, I propose to send the attached cable to Brussels regarding A.C.A. invoices Nos. 28 and 29.

*I. D. Parker.*

IMP/IF

14th January, 1946

I recommend that your cable  
Brussels that the required funds  
have been transferred as requested.  
Such words as "authorised" should  
be omitted from your cable.

*AD*

(2)

*File*

Reference F 34

7th January, 1946

To : Mr. L. C. Stephens  
From : Miss Parker

I attach for your information a further letter from Brussels on the subject of the tax charged on the A.C.A. invoices.

Will you keep us informed of any action you take?

*1P*

IMP:bs

*Miss Parker -*

*Attached is a copy of a letter addressed to Mr. Hughes, in reply to his enquiry of 10 Dec. on this subject.*

*Louis C. Stephens*  
*18 Jan 1945*



(1)  
cc: F Registry -  
Miss Summer

F 314  
**INDEXED OUT FILE**

2nd January, 1946.

To : Mr. L. C. Stephens  
From : Miss I.M. Parker, Finance Division  
Subject: Belgian Stamp Tax.

With reference to your cable to Antwerp No. 31  
--- (attached) we had already received a letter from  
the Finance Officer of the Belgian Mission on the  
same subject dated 10th December, from which you  
will see that he asks us to obtain some indication  
as to the policy adopted by other nations.

We raised this question with Supply Department  
as regards the U.K. Purchase Tax and they replied  
that we are exempt. (See Mr. Herbert's minute  
of 29th December). This presumably refers to  
commodities for export only.

I did not know that both our Division were  
dealing with this question, and as you no doubt  
have more information than we have, perhaps you  
would be good enough to reply to the letter from  
Brussels of 10th December.

To: Mr. Ward  
Mr. Wyndham White  
Mr. Stephens (for filing)

Note for File

At a meeting with General Lewis, Mr. Hasler, Mr. Foley, Mr. Denier, Mr. Stephens and myself on 15th October, it was decided that action should be taken to terminate the contract with Agence Continental Anglaise and that future operations for warehousing and forwarding in Antwerp should be under direct U.N.R.R.A. control, and subject to administrative supervision of U.N.R.R.A. Headquarters for Germany.

The reasons for this decision are recorded elsewhere in a confidential telegram to Washington and a confidential letter from Sir Humphrey Gale to General Morgan.

On 16th October, I travelled to Frankfurt and discussed the question with General Morgan and Dr. Simon. General Morgan called in Mr. Aaronson to liquidate the present operation at Antwerp and decided to send Dr. Simon to assist him on the legal side. Dr. Simon and I discussed the termination of the contract, and agreed that the method and conditions of termination could only be determined after discussions on the spot. It seemed probable, however,

- (1) that the accounts already presented by the company (but not yet paid) were excessive, and
- (2) that some payment would be necessary to compensate the company for terminating the contract at the end of three months instead of at the end of six months (as provided therein).

It would be for Mr. Aaronson and Dr. Simon to make a recommendation on this matter to General Morgan after discussions at Antwerp.

I left with Dr. Simon a copy of a note prepared by Mr. Stephens about the declaration by U.N.R.R.A. requested by Agence Continental Anglaise and relating to U.N.R.R.A.'s obligation under the contract to take out insurance.

*AdH*

22nd October, 1945.



(2)

10

Reference A64/5

To: Mr. A.H. Robertson,  
Legal Adviser.

From: Deputy Director of Accounts & Audit.

Thank you for your minute of 27th instant  
in which you acknowledge receipt of the agreement with S.A. Agence  
Continentale and Anglaise.

In regard to the date of signing, I am afraid  
I cannot help in this matter, except to advise that Major Broken-  
shire should be contacted on his next visit to London.



A.F.D. Campbell.

30th August, 1945.

P.A. on new file -

*Att.*

I have extracted the original copy of the Agreement  
from this file & lent it to Dr. Simon, as  
he will require it for discussions about to  
be held with the company in Belgium.  
He has promised to return it.

Att. Robertson 19/10.

10  
**INDEXED**

Reference D 67/5

To: Mr. Dudley Ward, *Accl.*  
Office of the General Council.

From: A.F.D. Campbell,  
Deputy Director, Division of Accounts & Audit.

Enclosed is executed copy of Agreement between U.N.R.R.A.  
and S.A. Agence Continentale & Anglaise.

Col. Katzin requested that it be sent, to you for review  
and safekeeping.

Will you kindly acknowledge receipt.

*A.F.D. Campbell*  
A.F.D. Campbell.

23rd August, 1945.

To be sent in envelope.



FILE CONTENTS SHEET

DOCU- MENT NO.	REF.	TO	FROM	SYNOPSIS	DATE
21				Resolution No 16 . Tax Relief Rehab. Supplies	u/D
22		Σ RO	Brussels	AA copy of letter to Belg. Govt.	31.3.45
23				Drafts of Letter to Belgium Govt.	u/D
24		Brussels	Σ RO	Original letter sent (23)	10.7.45



FILE NO.

F.34.

FILE CONTENTS LIST

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2/1/46	Brussels	Mission.	Mons. Morhange,	Invoices nos. 28 and 29	(1)
3/1/46	Cable 88	D.P. Div.	Washington	Budget Amenity & Emergency Supplies J.P. Operations.	(2)
17/1/46	<del>88</del> 17	Legal Adviser.	Brussels.	Belgian Stamp Tax On Invoices	(3)
14/1/46	Cable 19	Mons. Morhange.	Brussels.	Re no 1.	(4)
26/1/46	-	Mons. Morhange.	Haaren,	Electric Light Bulbs For Arosen & Salzburg	(5)
30/1/46	-	Legal Adviser.	Brussels.	Stamp Tax On A.C.A. Accounts.	(6)
30/1/46	-	Brussels.	Legal Adviser.	Exemptions granted By Belgian Gov. To U.N.R.R.A.	(6A)
6/2/46	-	Legal Adviser.	Brussels.	See no 6.	(7)
13/2/46	-	Brussels.	Mons. Morhange.	Surprop Paris.	(8)
14/2/46	-	Antwerp.	Arosen & ERO	Payment of Shipping Bills.	(9)
15/2/46	Cable 33	Brussels.	Mons. Morhange.	Request To Settle Port Charges.	(10)
22/2/46	Cable 79	Mons. Morhange.	Brussels.	Authorisation Pay Invoices Approved By Gen. Wilson	(11)
22/2/46	Cable 16	Antwerp.	Mons. Morhange.	Shipping Bills.	(12)
24/2/46	Cable 382	Arosen.	Mons. Morhange.	See no 12.	(13)
25/2/46	Cable 386	Arosen.	Mons. Morhange.	Payment For Unloading Supplies.	(14)
26/2/46	-	Brussels.	Mons. Morhange.	Belgian Stamp Tax.	(15)
26/2/46	-	Brussels.	Mons. Morhange.	Re cables 79, 382 and 77	(16)
27/2/46	Cable 25	Mons. Morhange.	Antwerp.	Re no 12.	(17)
27/2/46	Cable 87	Mons. Morhange.	Brussels & Antwerp.	Off Four Thousand Insufficient Authorise Additional Thousand.	(18)
27/2/46	Cable 88	Mons. Morhange.	Brussels.	Authorisation Pay Bills Approved By Gen. Wilson.	(19)
27/2/46	Cable 719	Mons. Morhange.	Arosen.	See no 18.	(20)
26.2.46	18	Antwerp	London	Payment for Shipping for Antwerp 16	



OUTGOING CABLE

CON 1 &amp; CON 110 ✓

Originated by:-

Monetary Accounts Division  
Office of Director  
Mr. B. Thistlethwaite.

LONDON ..... TO ..... WASHINGTON

No. 19576  
En ClairD:- 8th March, 1948  
1321 hours.

Re your 26093. ✓ 30.

1. (a) Your figures of \$43,177.75 & \$14,387.00 equal \$57,564.75 which is dollar equivalent of £14,284. 1. 1. shown as Commodities Shipped Country Programme D.P. Operations Amenity Supplies in Exhibit I (MEO Column) of Trial Balance despatched 10 January. By oversight this item of £14,284. 1. 1. has not been transferred to R & R expense by adjusting entry under para. 2 (d) of 8 FSC-16 therefore entry under para. 2 (c) is being submitted to rectify.
- (b) In typing adjusting entry MISS. PROC. NOR1 for \$14,387 the words "other than" were inadvertently omitted before Country Programme. Please therefore amend credit on this entry to read "other than Country Programme".

2. (a) Headquarters Suspense Account. In arriving at \$4,394,398.68 described as credit balance of Headquarters Suspense Account you have included adjusting entries on the Monetary Accounts Suspense but you have omitted the opening debit balance and you have included the separate Commodity Accounts Suspense. The correct total of the two accounts is \$4,364,106.52 broken down as follows -

	£	s	d	\$
Monetary Accounts total adjusting entries	1,112,587.	16.	7.	4,483,728.95
Deduct opening debit balance	7,516.	13.	4.	30,292.16
Monetary Accounts final credit balance	1,105,071.	3.	3.	4,453,436.79
Deduct Commodity Accounts final debit balance	22,166.	6.	5.	89,330.27
TOTAL ....	1,082,904.	16.	10.	4,364,106.52
	=====			=====

- (b) Monetary Accounts Suspense. Details of £7516.13. 4d. referred to above were supplied at foot of page 4 of explanatory notes on Trial Balance despatched 10 January. Adjusting entries totalling £1,112,587. 16. 7d. give you full details of the items making up that total. You should make corresponding entries to Suspense on your books which will wash out these figures on consolidation and no further distribution would appear necessary.

Contd.  
=====



London to Washington No. 19576.

- (c) Commodity Accounts Suspense. Breakdown of £22,166. 6. 5. referred to above is as follows :-

	£	s.	d.
(1) Hides Suspense per letter Lormer/Lisner Refc. AA/COM/1239 of 4 March 1947. This figure, after reduction by adjusting entry still to be submitted, represents difference between purchase & sale price of hides procured by you from U.S. Commercial Corp. for which we await your Credit Advice	20,438.	9.	8.
(ii) Admiralty charges per letter Lormer/Mayne refc. AA/COM/2573 of 5 February 1948. This represents Sydney & China items to be recorded on your books for which we await your Credit Advice.	2,580.	13.	3.
(iii) Lease Lend Suspense per letter Lormer/Stephenson refc. AA/COM/2008 of 20 November 1947. This represents Washington Debit Advice CL 573 for £2667. 3. 1. in respect of commodities for which we await your authority to debit Commodities Shipped Greece; less £710. 11. 2. in respect of emergency supplies procured in Washington sold to Luxembourg Government for which we await your Credit Advice.	1,956.	11.	11.
	<hr/>		
	TOTAL	24,975.	14. 10.
less(iv) Ministry of Food credit per letter Burnett/Ludlow of 31 October 1947. This represents credit received from Ministry of Food to be offset against payments by Washington to Continental Grain Co. for which we await your Debit Advice.		2,809.	8. 5.
	<hr/>		
	TOTAL £	22,166.	6. 5.
	<hr/>		

3. Will furnish names and amounts due to and from Successor Agencies now included in Receivables & Payables soonest.

Distribution.

A.C. (2)  
D.C. (2)  
E.A.S.R.  
A.B. Registry  
D.M.A.  
D.C.A.  
D.I.A.  
Mr. Edwards.

-/EMK



30

INCOMING CABLE

AB CON 1

+ CON 110 ✓

ACTION:- Dept. of D/C.  
A/C

WASHINGTON.....TO.....LONDON

NO. 26093  
EN CLAIR.Dated 3rd March, 1948  
Rec'd 3rd March, 1948  
15.54 hours.

Application of your 30th June 1947, adjusting entries shows balances remaining in commodities shipped country program, DP Operations amenity supplies of \$43,177.75 and commodities shipped other than country program, DP Operations, amenity supplies of \$14,387.00. Should these amounts be charged to Relief and Rehabilitation DP Operations?

Furnish distribution of Headquarters suspense account amounting to \$4,394,398.58 at credit after giving effect to your adjusting entries, also furnish names and amounts due to and from successor agencies now included in accounts receivable and accounts payable.

DISTRIBUTION

D/C (3)  
A/C (2)  
DRBC  
DCA  
DMA (2)  
DDMA (MA)  
D.A.  
Deloitte  
SEA/DC.

VB/EB

29

INCOMING CABLE.

AU

CON 1/28

ACTION: D/C Dept.  
Controller.

Copy CON 110 ✓

WASHINGTON.....TO.....LONDON

No. 25534  
En Clair

DATED: 7th November, 1947.  
RECD: 17.47 hours.  
7th November, 1947.

.....

Howell from Chait.

1. A.M.G. Trieste has reported to State Department and British Embassy that turnover tax matter settled by your agreement tax to apply after April first. We have advised both offices of our contention regarding U.N.R.R.A. exemption from tax pointing out your agreement expressly understood to be applicable only if U.N.R.R.A. hold not, repeat not, exempt.

2. Despite A.M.G. report State Department has recommended to War Department that U.N.R.R.A. be held exempt. Suggest you discuss matter with Trevaldwyn of War Office.

DISTRIBUTION: D/C (2)

S.A.C.  
G.C.  
A/G.C.  
P.R.D.G.  
D.M.A.  
A/C  
Messrs. Deloitte  
Mr. Hodgetts.

JS/AB





From: Major-General R. G. Lewis, C.B., C.B.E.

28

CON 110.

Le 22 octobre, 1947.

Monsieur l'Ambassadeur,

J'ai l'honneur de vous accuser réception de votre lettre du 9 octobre au sujet du remboursement à l'UNRRA de la somme payée en impôts sur factures.

Je m'excuse vivement d'une erreur commise par l'Administration qui a omis de vous envoyer copie de notre lettre du 10 juillet adressée au Ministre des Finances à Bruxelles et non à votre Ambassade à Londres.

Je m'empresse de corriger cette erreur et d'attacher copie de la lettre précitée, en vous remerciant d'avance de ce que vous pourrez faire pour aider à la solution de cette question.

Veuillez agréer, Monsieur l'Ambassadeur, l'expression de ma très haute considération.

R. G. LEWIS  
Représentant Personnel  
du Directeur Général

Son Excellence Monsieur le Vicomte Obert de Thieusies,  
Ambassade de Belgique,  
103 Eaton Square,  
S.W.1.

C O P I E

Le 10 juillet 1947.

Monsieur le Ministre des Finances,  
Ministère des Finances,  
12, rue de la Loi,  
BRUXELLES.

Monsieur le Ministre,

Miss LAUGHLIN qui a été à la tête de notre Mission de Belgique jusqu'à la clôture de cette Mission le 31 mars 1947, m'a remis une copie de la lettre qu'elle vous a adressée le jour de la clôture de la Mission. Dans cette lettre elle vous demandait le remboursement à l'Administration de la somme de Frs. 117.396,40 payée en impôts sur factures. Je ne puis arriver à trouver trace de réponse à cette lettre.

Depuis la clôture de la Mission, j'ai eu de nouveau l'occasion d'étudier la question et il me semble qu'en demandant le paiement de ces impôts le Gouvernement Belge ne se conforme pas à la recommandation du Conseil de l'UNRRA contenue dans la Résolution No. 16, dont je vous remets ci-joint une copie et la traduction.

Puis-je me permettre de vous demander de vous assurer que l'attention de votre Gouvernement a été attirée sur les termes de la Résolution en question avant sa décision finale au sujet de notre demande.

J'attends avec intérêt la décision de votre Gouvernement et vous prie d'agréer, Monsieur le Ministre, l'assurance de ma très haute considération.

Représentant Personnel  
du Directeur Général.

Annexes.



RESOLUTION No. 16

A Resolution Relating to Taxation of Relief and Rehabilitation Supplies

RESOLVED

1. That the Council recommends that all member governments make appropriate measures according to their constitutional procedures to insure that relief and rehabilitation supplies and services furnished by the Administration are not subjected to taxation in a manner which reduces the resources of the Administration.

2. That so far as may be required for the attainment of the above purpose, the Council recommends to all member governments that, inter alia,

- (a) export taxes on supplies to be furnished by the Administration to a member Government for relief and rehabilitation be waived, or other equivalent action taken; and such supplies be exempted from any new or additional export taxes. The Council recognises that such action on existing export taxes may be equivalent to a part of a member government's general contribution under Section 4 of the Financial Plan, but urges that such contribution be made under Section 8 of the said Plan;
- (b) appropriate action be taken where the necessary arrangements do not already exist to provide that supplies of the Administration in transit through a member government's country are not subjected to any burden of taxation;
- (c) relief and rehabilitation supplies furnished by the Administration be not subjected in liberated areas to the burden of any form of taxation in a manner which reduces the resources of the Administration.

3. That the appropriate Committee of the Council concern itself with the relationship of customs duties and other taxes in liberated areas to relief and rehabilitation work, and that a study of the problem and the preparation of recommendations be undertaken for the future guidance of the Council with regard to relief and rehabilitation work.

REF. Res. No. 3 Relating to Assistance from Member Governments;  
Res. No. 6 Relating to Collaboration with Regard to Economic Measures;  
Res. No. 14 Relating to a Financial Plan for the Administration;  
Res. No. 32 Relating to Facilities and Immunities for the Administration,  
Its Council and Committee Members and Its Staff; Res. No. 33 Relating  
to Immunities and Priorities for Transit Goods.

Washington, D.C.

RESOLUTIONS ON POLICY  
FIRST AND SECOND SESSIONS  
OF THE UNRRA COUNCIL.



RESOLUTION NO. 16

Résolution relative à des taxes sur les produits destinés aux services de secours et de restauration

IL A ETE RESOLU QUE:

1. Le Conseil recommande à tous les gouvernements membres de prendre, conformément à leur procédure constitutionnelle, des mesures appropriées afin de garantir que les produits et les services fournis par l'Administration et destinés au secours et à la restauration ne soient pas ~~exposés~~ d'une manière telle que les ressources de l'Administration en seraient diminuées.

2. Dans la mesure où cela sera nécessaire pour garantir l'exécution du projet ci-dessus, le Conseil recommande à tous les gouvernements membres, notamment:

- (a) de renoncer aux droits de sortie sur les produits qui doivent être fournis à un gouvernement membre par l'Administration et qui sont destinés au secours et à la restauration, ou de prendre d'autres mesures équivalentes; et d'exempter les dits produits de tous droits de sortie nouveaux ou additionnels. Le Conseil admet que l'application de ces mesures aux droits de sortie existants peut être l'équivalent d'une partie de la contribution générale d'un gouvernement membre, aux termes de la Section 4 du Plan des Finances, mais demande instamment que cette contribution soit faite aux termes de la Section 8 du dit Plan.
- (b) de prendre des mesures appropriées, si les dispositions nécessaires n'existent pas encore, afin que les produits de l'Administration qui traversent en transit le territoire d'un gouvernement membre ne soient soumis à aucune taxation;
- (c) de prendre toutes dispositions nécessaires pour que les produits destinés au secours et à la restauration et fournis par l'Administration ne soient pas soumis, dans les régions libérées, à des droits susceptibles de diminuer de quelque façon que ce soit les ressources de l'Administration.

3. Le Comité compétent du Conseil examinera les rapports qui existent dans les régions libérées entre les droits de douane et les autres droits d'une part, et l'oeuvre de secours et de restauration d'autre part; et que le problème sera mis à l'étude, et des recommandations présentées pour guider le Conseil, en ce qui concerne l'oeuvre de secours et de restauration.

REF. Résolution No. 3 relative à l'assistance à fournir par les gouvernements membres; Rés. No. 6 relative à la collaboration en ce qui concerne les mesures économiques; Rés. No. 14 relative à un plan financier pour l'Administration; Rés. No. 32 relative aux facilités et immunités accordées à l'Administration, au Conseil, aux membres des comités et au personnel; Rés. No. 33 relative aux immunités et priorités pour marchandises en transit.

ACCORD ET RESOLUTIONS ADOPTÉES A LA  
PREMIERE ET A LA DEUXIEME SESSIONS DU  
CONSEIL DE L'UNRRA.

Washington, D.C.



C O P I E

United Nations Relief and Rehabilitation  
Administration

Office of the  
Chief of Mission

18 Grand'Place, Brussels.

le 31 mars, 1947.

Monsieur le Ministre,

Conc: Taxes sur Factures

Les bureaux de la Mission UNRRA en Belgique seront fermés à partir de ce soir, mais je croirais manquer à mon devoir si je ne vous adressais une nouvelle demande, même à cette heure tardive, pour le remboursement des 117.396,40 Frs. belges que nous avons dû payer pour taxes sur factures.

Permettez-moi d'attirer votre attention sur votre lettre circulaire Nr. 24 du 5 avril 1945, portant la référence 4e Direction Nr. E.T. 54.696, qui stipule que les organismes suivants sont exempts de la taxe en question:

British Red Cross  
Soldiers', Sailors' and Airmen's Families Association  
Young Women's Christian Association  
Salvation Army  
Church Army  
Church of Scotland  
Catholic Women's League  
Too H.  
Methodist and United BOARs Canteens  
Scripture Readers  
Press Correspondents  
British Broadcasting Corporation  
Imperial War Graves Commission  
N.A.A.F.I./E.F.I.  
Army Exchange Service.

J'apprécie hautement la collaboration que les membres du Gouvernement Belge ont de tout temps donnée à la Mission UNRRA en Belgique, mais je ne puis comprendre pourquoi les dit taxes nous sont réclamées alors que les organisations précitées en sont exemptes. L'oeuvre d'assistance et de relèvement entreprise par UNRRA dépasse de loin en importance l'activité de n'importe lequel des organismes en question.

Je voudrais également insister sur le fait que l'argent qui est affecté au redressement de l'Europe d'après guerre est contribué en majeure partie par les Etats-Unis et l'Angleterre. J'ai dû me rendre à plusieurs reprises en Angleterre au cours de cette dernière année et quand je pense aux privations que ce peuple s'impose, je me demande comment ils parviennent à aider dans de telles proportions au relèvement d'autres nations. Connaissant l'immense sacrifice de l'Angleterre pour assister les pays les plus éprouvés, je ne puis, en conscience, quitter votre pays sans faire un dernier effort pour obtenir le remboursement des taxes que nous avons payées, sous toutes réserves.

Je resterai en Belgique jusqu'au 3 avril, à l'adresse suivante: Avenue d'Auderghem 260, tel. 33.86.20. Une petite note de votre part ou un coup de téléphone m'annonçant que vous avez réexaminé cette question et que le montant mentionné plus haut nous sera remboursé, me rendrais très heureuse. Après le 3 avril, toute correspondance devra être adressée à Sir Humphrey Gale, Représentant Personnel du Directeur Général de l'UNRRA pour la Zone Européenne, UNRRA European Regional Office, 11 Portland Place, London, W.1.

/Veuillez

Veillez agréer, Monsieur le Ministre, l'assurance de ma considération  
très distinguée.

AIRIE LAUGHLIN  
Chef de Mission

Monsieur EYSSENS,  
Ministre des Finances,  
rue de la Loi 12,  
Bruxelles.



Londres, 20 octobre 1947.

27

UNRRA.

21 OCT 1947

4905

Cher Monsieur,

J'ai l'honneur d'accuser la réception de votre lettre CON 110 du 14 octobre par laquelle vous vous référiez à une communication que vous m'aviez faite en date du 10 juillet dernier au sujet du remboursement éventuel à l'UNRRA de la somme payée en impôts sur factures.

Je me suis aussitôt enquis des raisons pour lesquelles cette lettre était restée sans réponse, et j'ai le regret de vous informer qu'il apparaît que cette dépêche n'est jamais parvenue à cette Ambassade. Je vous serais donc reconnaissant de bien vouloir me faire parvenir une copie de la lettre en question afin que je puisse être en mesure de donner à cette affaire la suite qui convient.

Je suis désolé de ce contretemps et je vous prie d'agréer, cher Monsieur, l'assurance de ma considération la plus distinguée,

L'Ambassadeur,

Major-General R.G. Lewis, C.B., C.B.E.  
Représentant Personnel du  
Directeur Général,  
U.N.R.R.A.  
European Regional Office,  
11, Portland Pl.  
London, W.1.

CON 110

16<sup>th</sup> October, 1947.

Honorable l'ambassadeur,

Je ne permets de vous rappeler la lettre que je vous ai adressée le 10 juillet dernier au sujet du remboursement à l'UNRWA de la somme payée en impôts sur factures. Cette lettre étant restée sans réponse, je prends la liberté d'attirer de nouveau votre attention sur son contenu.

L'Administration de l'UNRWA est en ce moment très activement occupée à établir ses comptes et ceux-ci ne peuvent être définitivement en bon ordre tant que ce point reste en suspens.

Je vous serais donc particulièrement reconnaissant de vouloir bien répondre le plus tôt possible à ma lettre précitée et vous en remercie d'avance.

Veuillez agréer, Honorable l'Ambassadeur, l'assurance de ma très haute considération.

R. G. LEWIS  
Représentant Personnel  
du Directeur Général

Mon Excellence Monsieur le Vicomte Obert de Tillemont,  
Ambassade de Belgique,  
103 Avenue Queen,  
N.W.2.



D R A F T

Monsieur le Ministre des Finances,  
Ministere des Finances,  
12 rue de la Loi,  
Bruxelles Belge

October 1947

Monsieur le Minstre:

May I refer to my letter dated 10th July 1947 about the  
reimbursement to the Administration of tax paid on invoices  
to which I cannot trace any reply.

The Administration is busily engaged in closing its accounts  
but these cannot be satisfactorily cleared while this point  
remains outstanding. I should, therefore, be most grateful  
*about mentioned*  
for an early reply to my letter of ~~the 10th July 1947.~~  
^

D R A F T

*Belg: Amb: Pudin*

Monsieur le Ministre des Finances,  
Ministère des Finances,  
12, rue de la Loi,  
BRUXELLES, Belgique

10 octobre 1947

Monsieur le Ministre,

Je me permets de vous rappeler la lettre que je vous ai adressée le 10 juillet dernier au sujet du remboursement à l'UNRRA de la somme payée en impôts sur factures. Cette lettre étant restée sans réponse, je prends la liberté d'attirer de nouveau votre attention sur son contenu.

L'Administration de l'UNRRA est en ce moment très activement occupée à clôturer ses comptes et ceux-ci ne peuvent être définitivement en bon ordre tant que ce point reste en suspens.

Je vous serais donc particulièrement reconnaissant de vouloir bien répondre le plus tôt possible à ma lettre précitée et vous en remercie d'avance.

Veuillez agréer, Monsieur le Ministre, l'expression de ma très haute considération.

Représentant Personnel du Directeur Général



RECEIVED BY  
RECEIVED

COM 110

AA/CA/5253

29

29th September 1947

To: Theodore H. Ball, Director, OMGUS, Berlin.  
From: Deputy Director Monetary Accounting (R & A), E.H.O.  
Subject: Offset: UNRRA Imports - German Railway Charges

I would refer to your letter undated and addressed to UNRRA C.H.Q. for Germany.

The understanding established by exchange of letters with the appropriate representatives of the British and American Governments in Washington in June 1946, provided that no consideration should be given to detailed offset of the through transit services provided to U.N.R.R.A. in Germany by the occupying powers against the supply of amenity supplies to D.P.'s.

The Administration is now in liquidation and to provide information at this stage would present impractical demands on the liquidating staff.

There would therefore, seem to be no justification for re-considering the agreement originated at a high level which was conceived to be applicable in terms of general principles and not to be the subject of detailed accounting adjustments.

Kindly address any reply "For the attention of the Deputy Director Monetary Accounting (R & A)", quoting the above reference letters and number.

G. A. MURKIN  
Deputy Director Monetary Accounting  
(R & A)

CAM/INH  
AA/CA/5253







24

le 10 juillet 1947

Monsieur le Ministre des Finances,  
Ministère des Finances,  
12, rue de la Loi,  
BRUXELLES.

Monsieur le Ministre,

22

Miss LAUGHLIN qui a été à la tête de notre Mission de Belgique jusqu'à la clôture de cette Mission le 31 mars 1947, m'a remis une copie de la lettre qu'elle vous a adressée le jour de la clôture de la Mission. Dans cette lettre elle vous demandait le remboursement à l'Administration de la somme de Frs. 117.396,40 payée en impôts sur factures. Je ne puis arriver à trouver trace de réponse à cette lettre.

Depuis la clôture de la Mission j'ai eu de nouveau l'occasion d'étudier la question et il me semble qu'en demandant le paiement de ces impôts le Gouvernement Belge ne se conforme pas à la recommandation du Conseil de l'UNRRA contenue dans la Résolution No.16 dont je vous remets ci-joint une copie et la traduction.

Puis-je me permettre de vous demander de vous assurer que l'attention de votre Gouvernement a été attirée sur les termes de la Résolution en question avant sa décision finale au sujet de notre demande.

J'attends avec intérêt la décision de votre Gouvernement et vous prie d'agréer, Monsieur le Ministre, l'assurance de ma très haute considération.

Représentant personnel du Directeur  
Général

21st May, 1947.

To: D.C.

From: Miss Walder

Subject: Stamp Taxes in Belgium.

I have discussed with F.A. and G.C. the attached file of papers dealing with stamp taxes in Belgium. Although they both feel that the Belgium Government should have given UNRRA exemption from taxation, they do not think that further appeals are likely to alter their decision.

I do not know whether any reply has been received from the Belgian Government to Miss Laughlin's final appeal before the Belgian Mission was closed down.

RW/DMD

RUTH WALDER



CON 110

29  
April, 1947.

To: F.A.

From: Executive Assistant to D.C.

Subject: Stamp Taxes in Belgium

I am sending you a file of papers on the above subject and should be grateful if you would let me know whether you consider that any further attempt should be made by ERO to obtain tax exemption from the Belgian Government.

RW/dmd

RUTH WALDER

MINUTE SHEET.

Reference.....

DRAFT

23

4/7/47

M. le Ministre des Finances  
~~Monsieur Eyskens,~~  
Ministre des Finances,  
rue de la Loi 12,  
Bruxelles

Monsieur le Ministre,

22

" Miss Laughlin, who was Chief of the Mission to Belgium until the closure of the Mission on the 31st March, 1947, has given me a copy of a letter which she addressed to you on the day the Mission closed, asking that you would reimburse the Administration the sum of 117,396.40 francs paid as tax on invoices. I cannot trace any reply to this letter.

Since the closure of the Mission ~~we in~~ the European Regional Office of U.N.R.R.A. <sup>I</sup> have had further opportunity of studying the matter, and it seems to us <sup>me</sup> that in requiring payments of these taxes the Belgian Government is not following the recommendation of the U.N.R.R.A. Council contained in Resolution No. 16, <sup>a copy of</sup> paragraph 1 of which <sup>Together with a Translation is attached herewith</sup> reads that 'The Council recommends that all member governments take appropriate measures according to their constitutional procedures to insure that relief and rehabilitation supplies and services furnished by the Administration are not subjected to taxation in a manner which reduces the resources of the Administration'.

<sup>I</sup> May ~~we~~ be permitted to ask you to ensure that the attention of your Government is drawn to the terms of the Resolution in question before a final decision is taken on our request.

<sup>I</sup> We await with interest the decision of your Government. "

GS:FC



MINUTE SHEET.

Reference.....

D R A F T

M. le Ministre des Finances,  
Ministère des Finances,  
rue de la Loi 12,  
Bruxelles.

Monsieur le Ministre,

Miss Loughlin, who was Chief of the Mission to Belgium until the closure of the Mission on the 31st March, 1947, has given me a copy of a letter which she addressed to you on the day the Mission closed, asking that you would reimburse the Administration the sum of 117,396.40 francs paid as tax on invoices. I cannot trace any reply to this letter.

Since the closure of the Mission I have had further opportunity of studying the matter, and it seems to me that in requiring payments of these taxes the Belgian Government is not following the recommendation of the U.N.R.R.A. Council contained in Resolution No. 16, a copy of which together with a translation is attached herewith.

May I be permitted to ask you to ensure that the attention of your Government is drawn to the terms of the Resolution in question before a final decision is taken on our request.

I await with interest the decision of your Government.

GS:FC

D R A F T

Monsieur Eyskens,  
Ministre des Finances,  
rue dela Loi 112,  
Bruuxelles

Miss Laughlin, who was Chief of the Mission to Belgium  
until the closure of the Mission on the 31st March, 1947, has given  
me a copy of a letter which <sup>she</sup> ~~was~~ addressed to you on the day the  
Mission closed, asking that you would reimburse the Administration  
the sum of 117,396.40 francs paid as tax <sup>on</sup> invoices.

I am sending you a copy of this letter to which we do  
not seem able to trace any reply.

I should be grateful if you would let me know your  
Government's decision on this question.

P.R.D.G.



UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

18, GRAND'PLACE, BRUSSELS

22

OFFICE OF THE  
CHIEF OF MISSION

31st March 1947.

Dear Sir Humfrey,

It is with regret that I must inform you that the Belgian Government again reversed their decision to exempt us from the tax of 4,5 per cent on "prestations" on transport contracts.

I have today written them, making my last appeal, a copy of which is attached.

Yours sincerely,

*Anne Laughlin*  
Anne LAUGHLIN

Lt. Gen. Sir Humfrey Gale  
Personel Representative of the  
Director General  
E.R.O. London.

1e 31 mars 1947.

Monsieur le Ministre,

Conc: Taxes sur factures

m Les bureaux de la Mission UNRRA en Belgique seront fermes a partir de ce soir, mais je croirais manquer a mon devoir si je ne vous adressais une nouvelle demande, meme a cette heure tardive, pour le remboursement des 117.396,40 Frs. belges que nous avons du payer pour taxes sur factures.

Permettez-moi d'attirer votre attention sur votre lettre circulaire Nr. 24 du 5 avril 1945, portant la reference 4e Direction Nr. E.T. 54.696, qui stipule que les organismes suivants sont exempts de la taxe en question:

British Red Cross  
Soldier's Sailors' and Airmens' Families Association  
Young Women's Christian Association  
Young Men's Christian Association  
Salvation Army  
Church Army  
Church of Scotland  
Catholic Women's League  
Teo H.  
Methodist and United Boars Canteens  
Scripture Readers  
Press Correspondents  
British Broadcasting Corporation  
Imperial War Graves Commission  
N. A. A. F. I. / E. F. I.  
Army Exchange Service

J' apprecie hautement la collaboration que les membres du Gouvernement belge ont de tout temps donnee a la Mission UNRRA en Belgique, mais je ne puis comprendre pourquoi les dites taxes mus sont reclamees alors que les organisations precitees en sont exemptes. L'oeuvre d'assistance et de relevenent entrepris par UNRRA depasse de loin en importance l'activite de n'importe lequel des organismes en question.

Je voudrais egalement insister sur le fait que l'argent qui est affecte au redressement de l'Europe d'apres guerre est contribue en majeure partie par les Etats- Unis et l'Angleterre. J'ai du me rendre a plusieurs reprises en Angleterre au cours de cette derniere annee et quand je pense

./.



aux privations que ce peuple s' impose, je me demande comment ils parviennent a aider dans de telles proportions au relevenent d' autres nations. Connaissant l' immense sacrifice de l' Angleterre pour assister les pays les plus eprouves, je ne puis, en conscience, quitter votre pays sans faire un dernier effort pour obtenir le remboursement des taxes que nous avons payees, sous toutes reserves.

Je resterai en Belgique jusqu' au 3 avril, a l' adresse suivante: Avenue d' Auderghem 260, tel. 33.86.20. Une petite note de votre part ou un coup de telephone m' annoncant que vous avez reexamine cette question et que le montant mentionne plus haut nous sera rembourse, me rendrais tres heureuse. Apres le 3 avril, toute correspondance devra etre adressee a Sir Humfrey Gale, Representant Personnel du Directeur General de l' UNRRA pour la Zone Europeenne, UNRRA European Regional Office, 11 Portland Place, London W.1.

Veuillez agreer, Monsieur le Ministre, l' assurance de ma consideration tres distinguee.

Anne LAUGHLIN  
Chef de Mission

Monsieur EYSKENS  
Ministre des Finances  
rue dela Loi 12  
Bruxelles.

---



A Resolution Relating to Taxation of Relief and Rehabilitation Supplies

RESOLVED

1. That the Council recommends that all member governments make appropriate measures according to their constitutional procedures to insure that relief and rehabilitation supplies and services furnished by the Administration are not subjected to taxation in a manner which reduces the resources of the Administration.

2. That so far as may be required for the attainment of the above purpose, the Council recommends to all member governments that, inter alia,

- (a) export taxes on supplies to be furnished by the Administration to a member government for relief and rehabilitation be waived, or other equivalent action taken; and such supplies be exempted from any new or additional export taxes. The Council recognizes that such action on existing export taxes may be equivalent to a part of a member government's general contribution under Section 4 of the Financial Plan, but urges that such contribution be made under Section 8 of the said Plan;
- (b) appropriate action be taken where the necessary arrangements do not already exist to provide that supplies of the Administration in transit through a member government's country are not subjected to any burden of taxation;
- (c) relief and rehabilitation supplies furnished by the Administration be not subjected in liberated areas to the burden of any form of taxation in a manner which reduces the resources of the Administration.

3. That the appropriate Committee of the Council concern itself with the relationship of customs duties and other taxes in liberated areas to relief and rehabilitation work, and that a study of the problem and the preparation of recommendations be undertaken for the future guidance of the Council with regard to relief and rehabilitation work.

REF. Res. No. 3 Relating to Assistance from Member Governments; Res. No. 6 Relating to Collaboration with Regard to Economic Measures; Res. No. 14 Relating to a Financial Plan for the Administration; Res. No. 32 Relating to Facilities and Immunities for the Administration, Its Council and Committee Members and Its Staff; Res. No. 33 Relating to Immunities and Priorities for Transit Goods.

Washington, D.C.

RESOLUTIONS ON POLICY  
FIRST AND SECOND SESSIONS  
OF THE UNRRA COUNCIL.



RÉSOLUTION NO. 16

Résolution relative à des taxes sur les produits destinés aux services de secours et de restauration

IL A ÉTÉ RÉSOLU QUE:

1. Le Conseil recommande à tous les gouvernements membres de prendre, conformément à leur procédure constitutionnelle, des mesures appropriées afin de garantir que les produits et les services fournis par l'Administration et destinés au secours et à la restauration ne soient pas taxés d'une manière telle que les ressources de l'Administration en seraient diminuées.

2. Dans la mesure où cela sera nécessaire pour garantir l'exécution du projet ci-dessus, le Conseil recommande à tous les gouvernements membres, notamment:

- (a) de renoncer aux droits de sortie sur les produits qui doivent être fournis à un gouvernement membre par l'Administration et qui sont destinés au secours et à la restauration, ou de prendre d'autres mesures équivalentes; et d'exempter les dits produits de tous droits de sortie nouveaux ou additionnels. Le Conseil admet que l'application de ces mesures aux droits de sortie existants peut être l'équivalent d'une partie de la contribution générale d'un gouvernement membre, aux termes de la Section 4 du Plan des Finances, mais demande instamment que cette contribution soit faite aux termes de la Section 8 du dit Plan.
- (b) de prendre des mesures appropriées, si les dispositions nécessaires n'existent pas encore, afin que les produits de l'Administration qui traversent en transit le territoire d'un gouvernement membre ne soient soumis à aucune taxation;
- (c) de prendre toutes dispositions nécessaires pour que les produits destinés au secours et à la restauration et fournis par l'Administration ne soient pas soumis, dans les régions libérées, à des droits susceptibles de diminuer de quelque façon que ce soit les ressources de l'Administration.

3. Le Comité compétent du Conseil examinera les rapports qui existent dans les régions libérées entre les droits de douane et les autres droits d'une part, et l'œuvre de secours et de restauration d'autre part; et que le problème sera mis à l'étude, et des recommandations présentées pour guider le Conseil, en ce qui concerne l'œuvre de secours et de restauration.

REF. Résolution No. 3 relative à l'assistance à fournir par les gouvernements membres; Rés. No. 6 relative à la collaboration en ce qui concerne les mesures économiques; Rés. No. 14 relative à un plan financier pour l'Administration; Rés. No. 32 relative aux facilités et immunités accordées à l'Administration, au Conseil, aux membres des comités et au personnel; Rés. No. 33 relative aux immunités et priorités pour marchandises en transit.

ACCORD ET RÉSOLUTIONS ADOPTÉES À LA  
PREMIÈRE ET À LA DEUXIÈME SESSIONS DU  
CONSEIL DE L'UNRRA.

Washington D.C.

NOTHING TO BE WRITTEN IN THIS MARGIN.

Registry  
No.

F 34

(20)

27 FEB 1946

21900

Y. A. Dye

Y. Div

Despatched 2051/27/2 M.

Draft.

INDEXED

Telegram.

AROLSEN

No. 719

en clair

27 FEB PM 1946  
U.N.R.R.A.

27 FEB 1946

Reference ~~your 382~~ Wilson's letter 14th  
February your 382 paragraph 7 and your 386.  
Four thousand pounds made available at Brussels  
Office and will authorise further one thousand  
pounds if required. Procedure suggested your  
paragraph 5 under discussion with Supply  
Department. Will reply soonest.

*[Handwritten signature]*

27th February, 1946

Originator: M. Morhange.

*[Handwritten signature]*

*[Handwritten signature]*



Registry  
No.

F.34

Draft.

Telegram.

BRUSSELS

No. 88

en clair

27 FEB 1946

27th February, 1946

Originator: M. Morhange



F34

27 FEB 1946  
FSA deph.

Finance div.  
Mr. Morhange

R1900  
Despatched 2117/27/2 M.  
(19)

INDEXED

You are authorised pay bills approved by General  
Wilson up to limit equivalent one thousand pounds  
for cost of lifting 435 tons Antwerp to Bremen  
by sea.

27

J. L. Lye

pho

back

NOTHING TO BE WRITTEN IN THIS MARGIN.

NOTHING TO BE WRITTEN IN THIS MARGIN.

Registry  
No.

F 34

Draft.

Telegram.

BRUSSELS

No. 87

Repeat: ANTWERP

No. 26

en clair

27 FEB 1946



FPA. deph. 27 FEB 1946

Finance dis. R1900

Mr. Morhange.

Despatched 2124/22/2 M.

(18)

F34

INDEXED

Referring Arolsen 22 to Brussels 74 to Antwerp.

Paragraph 5. Procedure under discussion with  
Supply Department.

Paragraph 7. If Four thousand pounds authorised  
our 79 repeated Antwerp 24 insufficient will  
authorise additional one thousand.

33

*A. L. L. L.*

27th February, 1946

Originator: M. Morhange.

16.

5912



NOTHING TO BE WRITTEN THIS MARGIN.

Registry  
No.

F.34

Draft.

Telegram.

ANTWERP

No. 25

en clair

27 FEB 1946

INDEXED F34  
(17)

27 FEB 1946

Despatched 2110/27/2 M.

FRA. depl.  
Finance dis.  
M. Morhange

Your 16 paragraph 1.

You are authorised incur expenditure Belgian  
francs up to equivalent £1000 (One Thousand pounds)  
and have instructed Brussels make funds available  
and pay bills on your instructions within this  
limit.

35

J. L. L.

27th February, 1946

Originator: M. Morhange



Ph.

del.



TEL. 12.09.96  
12.17.60

**INDEXED**

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

U. N. R. R. A.

REFERENCE LH/JM/119.

18, GRAND'PLACE, BRUSSELS

YOUR REF.

26th February 1946.

To: The Director of Finance, UNRRA, E.R.O. London.

From: L. HUGHES, Finance & Personnel Officer, Brussels.

We acknowledge receipt of your cable no. 79 as follows:

"YOU ARE AUTHORISED PAY INVOICES APPROVED BY GENERAL WILSON UP TO LIMIT OF FOUR THOUSAND POUNDS OF WHICH TWO THOUSAND FIVE HUNDRED FOR HANDLING USED CLOTHING AND BALANCE FOR PAYMENT CANTEN WELFARE SUPPLIES UNIT INVOICES".

In the meantime, we have received the following telegram from UNRRA Central Headquarters, Arolsen:

"1) DIRECTOR BSD ANTWERP URGES PAYMENT LOCAL LABOUR COSTS FOR UNLOADING SUPPLIES ANTWERP, SPECIALLY 186 CRATED CHEVROLET. 2) PLEASE INVESTIGATE IF LOCAL LABOUR COSTS FOR UNLOADING IN BELGIUM ARE TO BE PAID BY UNRRA DIRECTLY OR THROUGH THE LOCAL AUTHORITIES STOP IF DIRECT PAYMENT REQUIRED THIS IS YOUR AUTHORITY TO PAY SUCH BILLS AS CANNOT WAIT ON OUR BEHALF STOP WILSON MUST CERTIFY BILLS PRESENTED WITH ADEQUATE EXPLANATIONS STOP PLEASE NOTIFY PAYMENTS MADE ON BEHALF THIS HEADQUARTERS 3) PLEASE NOTE THAT WE HAVE SUGGESTED GENERAL PROCEDURE TO ERO AS OUTLINED OUR CABLE TO LONDON NO. 382 REPEATED BRUSSELS NO. 22 FOR PAYMENT OF FREIGHT COSTS ON SUPPLIES IN TRANSIT".

This matter is having our attention.

We also acknowledge receipt of your cable no. 77 in connection with SURPROP, Paris, as follows:

"YOUR 33 UNDER EXISTING ARRANGEMENT ERO NOT RESPONSIBLE SURPROP EXPENDITURE ON TRANSPORTATION AND WAREHOUSING WHICH IS COVERED BY OVERALL WASHINGTON ALLOTMENT OF FUNDS STOP THEREFORE YOU SHOULD PAY INVOICES DULY APPROVED SURPROP PARIS MAINTAINING SEPARATE ACCOUNTING RECORDS STOP ERO WILL TRANSFER FUNDS AS REQUIRED".

A new account is being opened in the name of SURPROP, Paris, to which all items concerning this Division will be passed. Pending your precise instructions with regard to the financial and accounting procedure to be undertaken on behalf of SURPROP, Paris, we propose to forward to the latter Division a statement of this account and advise of any entries passed over this account.

We have also written to SURPROP, Paris, asking them for specimen signatures of the officials authorised to certify and authenticate invoices, etc. due for payment.

You will be advised from time to time of the funds necessary to meet the above commitments.

*L. Hughes*  
L. HUGHES  
Finance Officer.



*Amenities Supplies*  
*F347 in Letter 16A*

INCOMING CABLE

SH

ACTION: SUPPLY DEPT  
SHIPPING BRANCH  
MR. DE WAAL

COPY TO: MONS. MORHANGE

ANTWERP.....TO.....LONDON

No. 18

Dated : 26th Feb. 1946

Rec'd : 27th Feb. 1946

09.30 hrs.

[ EN CLAIR ]

-----

Contents Antwerp Warehouse urgently required Germany. Have made firm offer to agent Robert Heinz for shipping space Antwerp to Bremen 400 tons for lump sum £850. Any excess over 400 tons or 35,000 cubic feet to be paid pro rate. Please direct Brussels to pay.

PW/EMD

*Asked for transfer of funds form.*  
*Authority already given.*

F 34 (15)  
UNITED NATIONS  
RELIEF AND REHABILITATION ADMINISTRATION

BELGIAN MISSION

TÉL. 12.17.60

YOUR REF.

BRUSSELS, THE

26th February 1946.

REFERENCE

LH/JM/120.

18, GRAND PLACE

OUT FILE

INDEXED

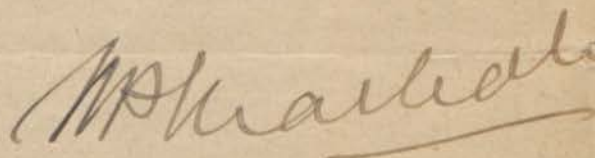
To: The Director of Finance, UNRRA, E.R.O. London.

From: W.P. WRATHALL, Chief of Belgian Mission.

With regard to recent correspondence with the Legal Adviser, Mr K.A. AICKIN, in connection with the question of the Belgian Stamp tax due on invoices under the contract of the AGENCE CONTINENTALE & ANGLAISE which, as you are aware, has been terminated, the Government Authorities here have insisted that the invoices settled should bear the fiscal stamp of 4½% of the amount of the invoices, in accordance with the legal requirements. The Ministry in question has further stated that no exemptions were granted in respect of this tax, either to Government departments, or to Embassies and Legations accredited to the Belgian Government and that, therefore, no exception could be made in our case.

In view of the Government's attitude, the Legal Adviser has concurred, in his letter of the 8th Feb, that it would be as well not to pursue the matter of payment of this Stamp tax any further, and that he has suggested to you we should be authorised to pay the sums due. The figure involved is one of Frs. 60,000 and, accordingly, we shall require funds remitted from London to cover these amounts due, since the contract, and the work involved under it, was a D.P. operation and not a Mission affair.

We shall be obliged to you for your comments.



W.P. WRATHALL  
Chief of Mission.



UNITED NATIONS  
RELIEF AND REHABILITATION ADMINISTRATION

BELGIAN MISSION

TÉL. 12.17.60

YOUR REF.

BRUSSELS, THE 26th February 1946.

18, GRAND PLACE

REFERENCE LH/JM/120.

To: The Director of Finance, UNRRA, E.R.O. London.

From: W.P. WRATHALL, Chief of Belgian Mission.

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We shall be obliged to you for your comments.



W.P. WRATHALL  
Chief of Mission.



(97)

(14)

10042  
1/25/57  
C

*A. Olsen*

GB L LAN 4116 V WAROF 242184

25 FEB 1946

FROM UNRRA CENTRAL HQ GERMANY 231315A  
TO BRUSSELS MISSION ATTENTION HUGHES  
INFOBSD ANTWERP WAROF FOR UNRRA LONDON.  
23 2 46 UNCLASS.  
BT

URGENT & IMPORTANT  
ADVANCE ACTION COPY - UNCHECKED  
*Attention*

NO 33 TO BRUSSELS NO 75 TO ANTWERP NO 386 TO LONDON.

1. DIRECTOR BSD ANTWERP URGES PAYMENT LOCAL LABOUR COSTS FOR UNLOADING SUPPLIES ANTWERP. ESPECIALLY 186 CRATED CHEVROLETS
2. PLEASE INVESTIGATE IF LOCAL LABOUR COSTS FOR UNLOADING IN BELGIUM ARE TO BE PAID BY UNRRA DIRECTLY OR THROUGH LOCAL AUTHORITIES STOP IF DIRECT APYMENT REQUIRED THIS IS YOUR AUTHORITY TO PAY SUCH BILLS AS CANNOT WAIT ON OUR BEHALF STOP WILSON MUST ~~CERTIFY~~ CERTIFY BILLS PRESENTED WITH ADEQUATE EXPLANATIONS. STOP PLEASE NOTIFY PAYMENTS MADE ON BEHALF THIS HEADQUARTERS.
3. PLEASE NOTE THAT WE HAVE SUGGESTED GENERAL PROCEDURE TO ERO AS OUTLINED OUR CABLE TO LONDON NO 382 REPEATED BRUSSELS NO 22 FOR PAYMENT OD FREIGHT COSTS ON SUPPLIES IN TRANSIT

BT 231315A

BBBB K

*M. Mankarge (F)*

*h*



INDEXED

ACTION COPY

(13)

F. 34

INCOMING CABLE.

ACTION: F. & A. DEPT.  
F. DIVISION  
M. Morhange.

AROLSEN.....TO.....LONDON

No. 382.  
en clair  
repeated to:  
Antwerp 74  
Brussels 22.

Dated: 24th. Feb. 1946.  
Rec'd: 09.00. hrs.  
25th. Feb. 1946.

1. Wilson Director UNRRA BSD Antwerp referred for approval this Headquarter shipping bills, especially cost labour for off loading Antwerp payable Belgian francs.
2. Wilson informed us in cable partly garbled date 13th February ' Cost rail transport through France, Belgium and facilities Antwerp will be charged to UNRRA. Rates now discussed but not decided whether will USFLA rate or U.K. rates particular to store concerned'
3. Availability local currency for above payments is controlled E.R.O. in addition such costs incurred not only for supplies going Germany also Czechoslovakia, possibly other Missions.
4. We suggest adoption general procedure for such expenditure along following lines.
5. All freight charges to be paid on behalf E.R.O., repeat E.R.O. through local Missions when incurred in country of transit, bills being certified by Port Officers. Freight charges in area of destination when district to be paid by UNRRA Mission to which supplies shipped, application would mean Antwerp costs regarding supplies to Germany or other destination paid by Brussels Mission under authorisation from E.R.O. not this headquarters. It is suggested blanket authority be given Wilson to certify bills correct and to Brussels Mission to pay such bills.
7. Wilson request that equivalent £5,000 be made available Brussels Mission immediately for payment costs re 2,500 tons handled recently through Antwerp. If agreed notify Wilson Brussels and Central Headquarters. Please acknowledge.

DMS/TH

Copy to Mr. de Waal.

*Action already taken*

(12)

INDEXED

# ACTION COPY

## INCOMING CABLE

F 34

ACTION: F & A DEPT  
FINANCE DIV  
MONS. MORHLANGE

ANTWERP.....TO.....LONDON

No. 16

Dated: 22nd February 1946  
Rec'd: 23rd February 1946  
14.00 hrs.

Finance Division.

Confirmation telephone conversation following 2 points:

1. Cost of lifting 435 tons Antwerp to Bremen by sea not more than £950 which is initial bargaining figure.
2. Shipping bills for 2200 tons from New York other small shipments due to arrive, not more than £3,000. Please arrange these credits Belgian francs with UNRRR Mission Brussels so that bills can be paid quickly.

*Action already taken*



NOTHING TO BE WRITTEN IN THIS MARGIN.

Registry  
No.

Draft.

Telegram.

BRUSSELS

No. 79

en clair

Repeat to: ANTWERP

No. 24

23 FEB 1946

DEPT. *A-2A*  
DIVISION *Finance*  
~~BRANCH~~  
~~ACTION~~ *main mailing*  
ATTENTION

20 FEB 1946

Despatched

M.

INDEXED

You are authorised pay invoices approved  
by General Wilson up to limit of four  
thousand pounds of which two thousand five  
hundred for handling used clothing and  
balance for payment Canteen Welfare Unit  
invoices.

22nd February, 1946.

Originator: M. Morhange



*Copies to Mr. Campbell  
F. Registry  
Miss Evans*

F34

ACTION COPY  
(10)

INCOMING CABLE

F ~~33/70~~ 34.

ACTION: F. & A. Department  
F. Division  
M. Morhange

BRUSSELS.....TO.....LONDON

No. 33

D. 15th February, 1946.  
R. 15th February, 1946

-----

Attention Finance Director.

Requested settle port charges. Expenses by Canteen Welfare Supplies Unit Antwerp. Katoen-Natie 35900 francs re chelrolet trunks. Grisar Marsily 360 francs. Agence maritime 51114 francs. For surprop Paris invoices Vanbree Port handling charges 13820. U.S. army re rations 12224 francs. All authenticated for payment. Please cable authority to pay.

KP/PM

F. 34

+ F 39.



(9)

INDEXED

F 34

14th February 1946

To: Finance Division.  
UNRRA CHQ Arolsen.

From: Director.  
UNRRA BSD Antwerp.

Subject: Payment of Shipping Bills

RECEIVED

18 FEB 1946

U. N. R. R. A.  
MAIL UNIT

I referred in my letter dated 12th February to the delay in payment which would occur if Shipping Bills for the handling of cargoes at Antwerp were sent for check to Arolsen C.G.Q.

I look upon it as most important to pay these bills quickly as they are generally for labour costs which the Agents who supply the labour have to pay at once.

I have calculated that, roughly speaking, it costs about £1 - 30/- to put a ton of goods from a ship on to rails or into a warehouse. An overall charge of £2 per ton would cover the shipping bills likely to be incurred.

We have handled recently something <sup>here</sup> in the order of not more than 2,500 tons. I suggest that the sum of £5,000 be made available for the payment of bills and sent to the Finance Division, UNRRA Mission, Brussels.

When the bills come for payment, as they will shortly, I will check them and send them to Brussels for payment.

If the money is made available bills can be paid quickly and my object will be attained.

I hope you will be able to agree to this procedure as I have the greatest objection to not paying bills when they fall due. It saves no money and brings UNRRA and myself into disrepute.

*B. Wilson*  
Director.

UNRRA BSD Antwerp

Copy to Finance Division E R O.

Finance Division UNRRA Mission to Belgium.

## INCOMING MAIL - ACTION SLIP

Date 12/2 Ref. No. .../LD/62/578Date received, 13 FEB. 1947

Department	Seen	Action
Senior UNRRA Representative	<i>QES</i> <i>12.47</i>	
Finance Officer		
Protective Division		
Shipping & Rail Div.	<i>Re</i>	<i>Action</i>
Secretary		
Registry		

Remarks:

*Discuss with me*  
*Discuss 15.2.*  
*Have to submit my*  
*from S & A*  
*R.E.P*  
*12-2-47*

DATE STAMP  
13 FEB 1947



1926

CON 110

UNRRA/SC

HEADQUARTERS  
ALLIED MILITARY GOVERNMENT  
VENEZIA GIULIA  
LEGAL DIVISION

Reference No. : VG/AMG/LD/62/578  
Subject : Turnover tax.  
To : S.C.A.O.

12 February 1947

1. Ref. letter from R.E. SAUL, UNRRA  
Repr. Trieste, dated January 29, attached.

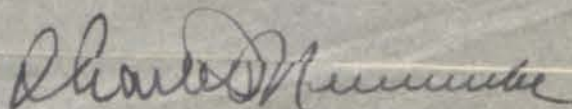
2. Finance comments by Memo 4 February  
to C.L.O. as follows:

" At present there is no legal basis on which  
we could grant such an exemption and as no  
UNRRA supplies are consumed in this Territory,  
I don't think it is justified to grant it.  
I shall be glad of your views."

3. Further information has been supplied  
by Finance by telephone to the effect that this tax  
is collected on services performed for UNRRA (i. e.  
shipping, book-keeping etc.) and not on the transfer  
(i. e. sale) of goods as UNRRA goods are merely in  
Venezia Giulia in a transit status.

4. Practically every other country con-  
cerned receives the goods from UNRRA, so it is quite  
natural that no Turnover tax is imposed on donated  
property. Such is the situation in Italy, hence an  
exemption from the tax.

5. While legally UNRRA is now obliged to  
pay the tax pursuant to the Turnover tax order, it  
would appear to be a policy decision as to whether ex-  
emption should be granted by an amended order. In view  
of the difficulty from an accounting standpoint of de-  
termining where and in what amounts the exemption or re-  
imbursement is due and the fact that this tax has been  
paid for a considerable period of time, it is our sug-  
gestion that no action be taken on the request of  
UNRRA at this late date.



CHARLES M. MUNNECKE  
Lt. Colonel  
Chief Legal Officer

Copy to : FINANCE  
UNRRA ✓



United Nations Relief and Rehabilitation  
Administration,  
18 Grand Place,  
Brussels. (8)

13th February, 1946

To : The Director of Finance, UNRRA. E.R.O. London  
From : L. Hughes, Finance & Personnel Officer, Brussels

Subject: Surprop, Paris.

We have begun to receive from Surprop, Paris, various invoices duly authenticated and authorised for payment by Mr. W.K. Gabler, or his competent officer, in respect of rations purchased from the American Army in Belgium for personnel taking over locomotives, etc., as well as amounts to pay to liquidate invoices in respect of handling charges of goods in Antwerp.

For instance, we have received a request to pay an amount of Frs. 12,224 to the U.S. A. Paymaster in respect of rations, and Frs. 13,819.90 to Messrs. F. Van Bree in connection with handling and unloading charges at Antwerp.

We understand from Surprop that they will have quite a number of transactions of this nature, and they have been obliged to purchase from U.S. Army large quantities of rations sufficient for 500 men to cover their requirements in the near future. They also tell us there will be other commitments not yet foreseen.

Canteen & Welfare Supplies Unit, Antwerp

General Wilson, Director of this Unit, will have commitments for charges covering heavy shipments in Antwerp expected shortly. He has promised to let us have details of these payments becoming due as far as he can estimate them. They will probably amount to a Quarter Million francs. He takes the responsibility of checking accounts rendered and sees that they conform with local tariffs, etc. and we shall be obliged if you will kindly cable us whether we may settle such accounts, and those of Surprop, Paris, provided they are satisfactorily authenticated and approved for payment by the competent Officials of Surprop, Paris, or else by General Wilson, in respect of Canteen and Welfare Supplies Unit.

Your early reply will be much appreciated, since there are already accounts outstanding and due for payment.

L. HUGHES  
Finance & Personnel Officer



F34

(7)

Dear Mr. Wrathall,

Thank you for your letters of 30th January concerning the Belgian Stamp tax and the general problems of UNRRA's privileges and immunities in Belgium.

In the circumstance you describe we agree that it would be as well not to pursue the question of the Stamp tax further; and it has been suggested to the E.R.O. Finance Division that you be authorised to pay sums now due thereunder.

Concerning the prospective reinstatement of import duties on relief supplies, we feel that the Council Resolutions - in particular Nos. 16 and 32 - envisage that UNRRA should be exempted from such levies, and that should the necessity arise, you should request the Belgian Government to take action assuring UNRRA's exemption therefrom. We should appreciate your keeping this office informed as to this.

Mr. Anker, UNRRA Chief of Mission in Luxembourg, has sent us a copy of his letter to you of 28th January concerning payment of customs duties by Luxembourg on UNRRA supplies. We have not undertaken to research the legal questions involved as it appears complete information is obtainable from the appropriate departments of the Belgian and Luxembourg governments.

It should be observed, however, that according to the facts as stated by Mr. Anker, this question does not come technically within the scope of the Council Resolutions

which propose tax exemptions for UNRRA, inasmuch as it does not appear that UNRRA is called upon to pay the duty involved here. Notwithstanding this the duty does, of course, represent a depletion of the relief supplies Luxembourg obtains from UNRRA, and it would not be inappropriate for you to raise the question of a possible exemption with the Belgian government.

We would appreciate your keeping this office informed of the progress of your negotiations on this matter.

Thank you for your letter of 30th January concerning the Belgian tax and the general problems of UNHCR's activities in Belgium.



Brussels, 30th January 1946

REFERENCE WPW/MV Nr. 66

YOUR REF.

INDEXED

To: R.A. AITKINS, Legal Adviser  
E.R.O. London

From: UNRRA Mission to Belgium

re: Exemptions granted by the Belgian Government to UNRRA  
under Resolutions 32, 34 and 36

1. Further to your letter of the 17th inst. addressed to Mr. Hughes with regard to the question of the exemptions to which UNRRA is entitled under Resolutions Nr 32, 34 and 36, I today visited the Belgian Ministry of Finance and discussed the matter, first of all with Mr. Lebon and then with Mr. Brismee.

While my visit was due primarily to the question raised with regard to the payment of "taxe de Transmission of 4,5 % (per cent)" on the invoice of the Agence Continentale et Anglaise, in Brussels, at the same time the general situation was reviewed.

2. I conveyed to Mr. Brismee the relative information contained in your letter of the 17th inst. and I was assured by him that the Belgian Government is of the opinion that they have done all they possibly can to comply with the Resolutions.

3. They have considered UNRRA as being a State in itself and have applied thereto the same facilities which they grant to any other country and this is of course in complete accord with the spirit of the UNRRA convention.

4. Re Resolution 32  
PARAGRAPH No I

a) The Belgian Government have granted UNRRA the same immunity from legal procedure as is granted to the Embassies in Belgium of other countries.

b) The Belgian Government have also treated the UNRRA premises in Brussels in the same way as an Embassy from the point of view of the inviolability of their premises and archives.

c) Exemption from taxation and customs duties  
The Belgian Government have met UNRRA in the following matters, which they consider is even more than granted to other countries.

CUSTOMS DUTIES

(I) No goods imported by UNRRA in transit through Belgium are subject to import duties.

(II) With regard to RELIEF SUPPLIES (i.e. which by the Belgian Government are understood to cover food, clothing, shoes and anything that may be required for the maintenance and welfare of Displaced Persons etc. and further which are distributed free of charge), which may be imported into Belgium, the law enforcing the payment of such import duties was suspended last year until further notice and is still suspended. Therefore, Belgium does not levy any customs duties on such supplies for UNRRA.

./.



REFERENCE.....  
YOUR REF. ....

30th January 1946.

page 2.

On this point however, I was informed that it is quite possible that this suspension of the levy of customs duties will be withdrawn in the near future. We shall however be informed as such a change will be published in the official Belgian Moniteur. Should this change take place, then UNRRA Relief Supplies would become liable to customs duties on import.

(III) The Belgian Government have also granted to the Chief of UNRRA Mission to Belgium the same facilities as they grant to any Ambassador in Belgium, namely the exemption of examination and custom duties on his personal luggage and anything he may import for his own personal use and for that of his family. This is the maximum facility on this point which they accord to other Government representatives.

#### STAMP TAXES

There exist in Belgium two stamp taxes with regard to purchases and sales of commodities in Belgium, whether purchased from abroad or in Belgium:

- a) taxe de transmission which is 4,5 % (per cent)
- b) taxe de facture which is 4,5‰ (per thousand)

The reason why there are two stamp duties for this purpose is that some commodities only pay the "taxe de transmission" once and any subsequent sale of such goods only requires the "taxe de facture" stamps on the invoice, i.e. 4,5 ‰ (per thousand). The bulk of goods however on purchase or sale are subject to repeated application of the "taxe de transmission" of 4,5 % (per cent). The "taxe" of 4,5% (per cent) is called "taxe de transmission" when it refers to a clean purchase or sale of goods, but a similar tax, i.e. 4,5 % (per cent) is also applied to any other transaction which calls for an invoice for either services rendered, transport facilities given or labour employed by a third party on behalf of someone else. This covers a wide field and is called either "taxe de transport" or "taxe de contrat" etc. etc.

d) We have had no difficulty whatsoever from the Belgian Government with regard to the question of foreign exchange control. However, ERO is in a far better position to confirm this as all questions of remitting Belgian francs to this Mission from ERO are controlled in London.

#### 5. Re Resolution 34 PARAGRAPH I

a) (I) The Belgian postal authorities have been instructed to grant UNRRA certain priorities for telephone and telegraph communications, as well as for mail transmitted by pouch or courier. The latter point is no doubt proved by the arrangements made by the Communications department of ERO.

(II) On the question of Government rebates for official telegrams, I am not yet in a position to answer this point, but I will take the matter up in due course and advise you.

(III) Although the question of UNRRA couriers and pouchers is one which is dealt with by Communications at ERO, I understand that every facility has been granted in this respect by the Belgian Government.

./.



30th January 1946.

page 3.

(IV) Whereas when the Mission first came to Belgium all official correspondence etc. was despatched sealed through Embassy or Military channels, nevertheless in the case of any member of UNRRA bringing over official documents to London from Belgium, the documents had to be censored by the Allied Military Censoroffice. This however was not a direct Belgian censure. This no longer applies and it would appear therefore that we have no complaint against the Belgian Government in this respect.

(V) We have also been granted the facility of sending cables to registered cable addresses and further, we are able to send cables in code when desired.

b) We have been granted exemption from franking all UNRRA correspondence within Belgium and Luxembourg by the Belgian postal authorities. All correspondence outside Belgium is carried by couriers.

6. Re Resolution 36( Travel facilities)  
PARAGRAPH I

We have always had splendid co-operation from the Belgian Government Department dealing with the travel and also the question of visas for UNRRA personnel. With regard however to the travel question, up to now this has not affected the Belgian Government very much in view of the fact that most of the travel arrangements by air or by sea and rail have been made through the American or British Army authorities. However, as and when these facilities end, I have no doubt whatsoever that the Belgian Government will give every facility to UNRRA personnel travelling in Belgium or on Belgian vessels or planes. This would necessitate a definite undertaking with the Belgian Government as and when required.

7. Should you have any further remarks or requests to make to me with regard to the above problems, please let me hear from you and if there are any further points you wish me to take up with the Belgian Government on the above matters, I will do so immediately.

*W.P. Wrathall*  
W.P. WRATHALL  
Chief of Mission



DG 5/4

TEL 12.99.96  
2.17.60

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

U. N. R. R. A.

Copy for F. 324

REFERENCE WPW/MV Nr. 67

18, GRAND'PLACE, BRUSSELS

YOUR REF.

Brussels, 30th January 1946.

To: R.A. ATKINS, Legal Adviser  
E.R.O. London

From: UNRRA Mission to Belgium

re: Payment of stamp duty on A.C.A. accounts

1. I have written you today under separate cover the result of my visit to the Belgian Ministry of Finance regarding the concessions etc. to which UNRRA is entitled under Resolutions 32, 34 and 36 of the Convention, which I trust will be clear.
2. With regard to the claim made by the Belgian Ministry of Finance for the payment of "taxe de transmission" stamp duty, i.e. 4,5 % (per cent) on the whole of the invoices rendered to us by A.C.A. and which we paid without including the "taxe de transmission" in question, I saw Mr. Brismee of the Ministry of Finance who gave me the following information.
3. Mr. Brismee states that there has never been any single case of any exemption from the stamp taxes, either between Governments or even between different Departments of the Belgian Government itself. Everyone is liable for these taxes and it would be exceedingly difficult for Mr. Brismee to try and create a precedent in this case. He expressed his willingness to do everything that he could to assist UNRRA to keep its commitments as low as possible, as he fully realises that UNRRA needs every penny it had for relief work, but to try and make an exemption in this case and create a precedent might have wide repercussions with other countries.
4. Under the circumstances therefore, he asked me to advise you of this and he is of the opinion that the Belgian Government are definitely giving us every facility that they accord to other Nations. I therefore recommend that we do not take a difficult line on this matter and that we pay the stamp duty in question on A.C.A. accounts.
5. Mr. Brismee pointed out to me that they had already stretched this point to the maximum, when they agreed to waive the 4,5 % (per cent) "taxe de transmission" on all the purchases which I made in Belgium for DP's in Germany? Had these goods been sent forward to Germany direct by and from the supplying works, there would have been no "taxe de transmission" or "taxe de facture" necessary. As however we took delivery here and took possession of the goods in Belgium, stored them in Antwerp and then forwarded them from there to Germany, we should normally have paid 4,5 % (per cent) "taxe de transmission" as virtually, according to the Belgian law, the goods had not been exported direct by the manufacturer. In this case however, they made a special compromise and all we had to pay on the purchases in question was the "taxe de facture" of 4,5‰ (per thousand). This represented a considerable saving to UNRRA. They cannot however see their way to do this on anything but a clean purchase of goods from works, which is not the case with the A.C.A.
6. Would you therefore please give this matter your careful consideration and advise me as to whether the stamp duty on A.C.A. accounts can be paid?

*W.P. Wrathall*  
W.P. WRATHALL  
Chief of Mission



WPA/MV Nr. 67

18 Grand'Place, Brussels

Brussels, 30th January 1946.

To: K. A. Aickin, Legal Adviser  
E.F.O. London

F34

From: UNRRA Mission to Belgium

re: Payment of stamp duty on A.C.A. accounts

1. I have written you today under separate cover the result of my visit to the Belgian Ministry of Finance regarding the concessions etc. to which UNRRA is entitled under Resolutions 32, 34 and 36 of the Convention, which I trust will be clear.
2. With regard to the claim made by the Belgian Ministry of Finance for the payment of "taxe de transmission" stamp duty, i.e. 4,5 % (per cent) on the whole of the invoices rendered to us by A.C.A. and which we paid without including the "taxe de transmission" in question, I saw Mr. Brismee of the Ministry of Finance who gave me the following information.
3. Mr. Brismee states that there has never been any single case of any exemption from the stamp taxes, either between Governments or even between different Departments of the Belgian Government itself. Everyone is liable for these taxes and it would be exceedingly difficult for Mr. Brismee to try and create a precedent in this case. He expressed his willingness to do everything that he could to assist UNRRA to keep its commitments as low as possible, as he fully realises that UNRRA needs every penny it has for relief work, but to try and make an exemption in this case and create a precedent might have wide repercussions with other countries.
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6. Would you therefore please give this matter your careful consideration and advise me as to whether the stamp duty on A.C.A. accounts can be paid?

W.P. WRATHALL  
Chief of Mission



Brussels, 30th January 1946.

To: K.A. Aickins, Legal Adviser  
E.R.O. London

From: UNRRA Mission to Belgium

re: Exemptions granted by the Belgian Government to UNRRA  
under Resolutions 32, 34 and 36

4. Re Resolution 32  
PARAGRAPH No I

c) Exemption from taxation and customs duties

The Belgian Government have met UNRRA in the following matters, which they consider is even more than granted to other countries.

CUSTOMS DUTIES

(I) No goods imported by UNRRA in transit through Belgium are subject to import duties.

(II) With regard to RELIEF SUPPLIES (i.e. which by the Belgian Government are understood to cover food, clothing, shoes and anything that may be required for the maintenance and welfare of Displaced Persons etc. and further which are distributed free of charge), which may be imported into Belgium, the law enforcing the payment of such import duties was suspended last year until further notice and is still suspended. Therefore, Belgium does not levy any customs duties on such supplies for UNRRA.

On this point however, I was informed that it is quite possible that this suspension of the levy of customs duties will be withdrawn in the near future. We shall however be informed as such a change will be published in the official Belgian Moniteur. Should this change take place, then UNRRA Relief Supplies would become liable to customs duties on import.

(III) The Belgian Government have also granted to the Chief of UNRRA Mission to Belgium the same facilities as they grant to any Ambassador in Belgium, namely the exemption of examination and custom duties on his personal luggage and anything he may import for his own personal use and for that of his family. This is the maximum facility on this point which they accord to other Government representatives.

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The reason why there are two stamp duties for this purpose is that some commodities only pay the "taxe de transmission" once and any subsequent sale of such goods only requires the "taxe de facture" stamps on the invoice, i.e. 4,5 % (per thousand). The bulk of goods however on purchase or sale are subject to repeated application of the "taxe de transmission" of 4,5 % (per cent). The "taxe" of 4,5% (per cent) is called "taxe de transmission" when it refers to a clean purchase or sale of goods, but a similar tax, i.e. 4,5 % (per cent) is also applied to any other transaction which calls for an invoice for either services rendered, transport facilities given or labour employed by a third party on behalf of someone else. This covers a wide field and is called either "taxe de transport" or "taxe de contrat" etc. etc.

d) We have had no difficulty whatsoever from the Belgian Government with regard to the question of foreign exchange control. However, ERO is in a far better position to confirm this as all questions of remitting Belgian francs to this Mission from ERO are controlled in London.



5. Re Resolution 34  
PARAGRAPH I

- a) (II) On the question of Government rebates for official telegrams, I am not yet in a position to answer this point, but I will take the matter up in due course and advise you.

29th January 1947.

TO : Senior Civil Affairs Officer,  
A.M.C., Trieste.

FROM : Senior Representative,  
UNRRA, Trieste.

SUBJECT : Turnover Tax (I.C.E.) 4%.

With reference to letter No: VG/AMG/VIN/R/3  
dated the 21st January 1947.

In view of your statement in para. 2 of  
your letter, I wish to draw your attention to the  
fact that U.N.R.R.A. being the biggest user of  
Trieste Port, has to a considerable extent played an  
important role in assisting with the rehabilitation  
of Trieste generally, in creating employment in the  
Docks, Railways, and civil firms connected.

Without the assistance of U.N.R.R.A., I ven-  
ture to state that a large expenditure would have been  
necessary to alleviate unemployment and possible  
unrest.

Further, no other country imposes a  
similar tax, and in view of the role of U.N.R.R.A.  
and the necessity to conserve funds with a view to  
giving the maximum relief to recipient countries, I  
would strongly urge your decision be reconsidered with  
a view to a cancellation of the tax under discussion.

R.E. Saul

RES/ar

R.E. SAUL  
Senior Representative



134  
C O P Y.

26th January, 1946.

~~OUT FILE~~ (5)

To : Chief of Haaren Base.  
From : Director of Finance, E.R.O.  
Subject: Electric Light Bulbs for Arolsen & Salzburg.

I confirm herewith my cable No: 90 and the verbal instructions given by telephone today authorising you to purchase 2000 bulbs for Arolsen at a cost of 3000 guilders and 1500 bulbs for Salzburg at a cost of 1500 guilders.

This authorisation was given because you assured us that the need was urgent and there would be a certain delay in obtaining the necessary specifications to enable them to be bought in the U.K. I should be glad, however, if you would send us a written statement to this effect for our records.

With regard to future requests to make purchases for Displaced Persons Operations out of U.K. transferable funds:

1. Such requests should be made in writing or by cable, and not on the telephone.
2. They should be accompanied by a statement of the reasons why the articles in question are not provided by the military authorities and sufficiently detailed specifications to enable us to ascertain from Supply Department at E.R.O. whether they can be purchased more cheaply and reasonably quickly in the U.K.

NOTHING TO BE WRITTEN IN THIS MARGIN.

Registry  
No.

Draft.

Telegram.

BRUSSELS

No. 19

en clair

F.  
FSA. dept.  
F. div.  
Mr. Morhange

Despatched

F34

M.

(4)

~~REFERENCE~~ you should make  
Reference A.C.A. invoices Nos. 28 and 29 payment  
Francs 9567.89 from Compte Rapatriement authorised.

A. Morhange

pho.  
20

14th January, 1946

Originator: A. Morhange

17 JAN 1946



OUT FILE

F34

(3)

17th January, 1946.

Dear Hughes,

Since Mr. Dudley Ward addressed his letter of 19th December to Mr. Wrathall, suggesting discussion with the Belgian government concerning the Belgian stamp tax on invoices, we have been shown your letter of 10th December to the Director of Finance on the same matter. You stated the Belgian government was interested in knowing the practice of other member governments, particularly the United Kingdom and the United States.

As you probably know, UNRRA's tax exemptions in U.K. are based on the provisions of The Diplomatic Privileges (Extension) Act 1944 as applied to UNRRA by the Diplomatic Privileges (UNRRA) Order in Council, 1945 (1945, No. 79). The relevant provision occurs in paragraph 3 of Part I of the Schedule to the Act which establishes:

"The Like exemption or relief from taxes and rates, other than taxes on the importation of goods, as is accorded to a foreign sovereign Power".

This implements the policy declared by the member governments in Council Resolution 32 to accord to the Administration the same exemptions which they accord to each other. In conformity with this policy the Belgian government should grant UNRRA any tax exemptions which it allows to other governments. The practice of the Belgian Government with respect to exempting other governments from the stamp tax should, accordingly, be ascertained.

The question raised by the government concerning the practice of other member governments is irrelevant, since, as stated, the Belgian practice with respect to other governments should govern. In any case, the information requested is that there is no tax in U.K. or U.S. corresponding with the Belgian stamp tax on invoices. ERO has no information, in fact, indicating that UNRRA is called upon to pay a stamp tax on invoices in any country where it operates.

The letter to Mr. Wrathall of 19th December enclosed copies of correspondence referring to a decree issued by the Belgian government on 3rd August 1944 empowering the branches concerned to grant, by administrative action, all the privileges and immunities embraced in Council Resolutions 32, 34, and 36. Presumably this decree contains the authority required for the grant of the exemption we now seek.

I should be grateful if you would inform me the result of your discussions with the government on this matter.

Yours sincerely.

(SCD) K.A. AICKIN

Legal Adviser.

T. Hughes, Esq.,  
Finance and Personnel Officer,  
Belgian Mission,  
18, Grand Place,  
Brussels.



#7  
F34

(2)

OUTGOING CABLE.

D.P.

Originated by:  
R. S. Department.  
D.P. Division.  
Lt. Col. Charley.

LONDON.....TO.....WASHINGTON.

NO. 88  
EN CLAIR

DATED: 3rd January, 1946.  
18.30 hours.

Your 8178:-

(1) Following budget amenity and emergency supplies D.P. Operations Germany is submitted on basis of average monthly D.P. strength supplied by Frankfurt as follows: 1st January to 30th June 1946 716,000 1st July to 31st September 1946 380,000

(2) First amount shown below represents total for period 1st January to 30th June 1946 second amount shown represents total for period 1st July to 31st December 1946 followed by total amount for year

(3) Amenity supplies category one food, including food, tobacco, shaving soap £442,593 £234,824 total £677,417 category two textiles including leather layettes £97,335 £51,588 total £148,923 category three tools including sewing machines carpentering shoe repairing electrical and gardening kits £31,490 £10,745 total £42,235 category four miscellaneous including recreational sports and toilet articles and paper and stationery supplies £308,588 £165,612 total £474,200 grand totals £880,006 £462,769 £1,342,775

(4) Amounts shown represent minimum requirements based on procurement possibilities rather than actual needs.

(5) No provision is made for supplies for proposed D.P. employment programme.

(6) Amenity supply scale as provided in Washington Guide to Camp Requirements have been followed

(7) Emergency supplies category one food soap only £100,000 £40,000 total £140,000 category two textiles including blankets sheets clothing £550,000 £50,000 total £600,000 category three tools nil category four miscellaneous including medical equipment medical supplies and disinfectants £12,000 £3000 total £15,000 grand totals £662,000 £93,000 £755,000

(8) These emergency supplies are exclusively for French Zone where they are desperately needed. ( ) They cannot be supplied by French as explained in our 7695 of 20th December 1945

/(9)



(2)

(9) Original six months schedule on basis of one million displaced persons was estimated to cost £1,038,482. ( ) Procurement of these items is proceeding and total disbursements to date, excluding purchases in U.S.A. costs of which are not available, at ERO, approximately £200,000. Since distribution to date is not considerable the bulk of this six months supply will be chargeable to 1946 budget

(10) Shipments of amenity supplies to Germany to date are as follows:  
food and tobacco 418 tons textiles and leather 6 tons tools 52 tons  
recreational sports toilet articles and stationery supplies 95 tons  
total 571 tons

1. W. C. / AB

*M. Marhange.*

*F34.*

TEL. 12.99.96  
12.17.60

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

U. N. R. R. A.

REFERENCE *JM/4.*

YOUR REF. ....

18, GRAND'PLACE, BRUSSELS

**INDEXED**

2nd January 1946.

To: Director of Finance, UNRRA, E.R.O. London. *(1)*

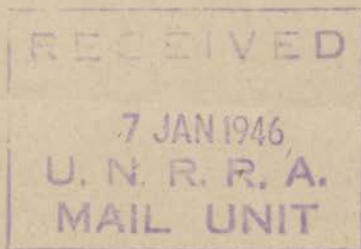
From: UNRRA Mission to Belgium, Brussels.

We are attaching hereto invoices nos.28 and 29, totalling Frs.9,567.89, presented by AGENCE CONTINENTALE ET ANGLAISE, which have been examined and certified correct by Mr H. BLYTH, Accountant of CANTEN & WELFARE SUPPLIES UNIT, at Antwerp, together with copy of Mr BLYTH's report.

We shall be obliged if you will kindly arrange to remit the necessary funds in order that we may make this payment.

*W.J. Fishbourne*

W.J. FISHBOURNE  
A.O.I.



*Replied by cable 15/1*



# Agence Continentale & Anglaise, Bruxelles

SOCIÉTÉ ANONYME

Statement n° U. 28.



to

U. N. R. R. A.

United Nations Relief and Rehabilitation Administration.

European Regional Office,

L O N D O N .

## Statement of expenses

Wages for labour in the Warehouse St. JOSEPH, 98, Long-Dykstreet, Antwerp, for the week from 19th. to 25th. November 1945.

	<u>Warehousemen</u>	<u>Watchmen</u>	<u>Liftmen</u>
Nov. 19	I	2	-
20	I	2	-
21	I	2	-
22	I	2	-
23	I	2	I
24	I	2	-
25	-	2	-
	<u>6</u>	<u>14</u>	<u>I</u>

Warehousemen 6 x 209 = 1.254,-

Watchmen 14 x 155 = 2.170,-

Liftmen I x 176 = 176,-

3.600,- + 20,7% = 4.345,20

To disburse money :

Payed to Town Antwerp invoice n° 269 = 125,40

4.470,60

Our charges as per agreement 25 % : 1.117,65

Total amount B. Fr. 5.588,25

*Examined & found correct  
as per my report of 28/12/45*

*Finance Officer  
Antwerp  
28/12/45*

# Agence Continentale & Anglaise

Veuillez payer cette facture directement et exclusivement à la S.A. KREDIETBANK VOOR HANDEL & NIJVERHEID à Bruxelles, Compte chèques postaux n° 224.43, à laquelle nous endossons la présente facture, conformément aux prescriptions de la loi du 25 octobre 1919 et des arrêtés royaux subséquents.

Agence Continentale & Anglaise

SOCIÉTÉ ANONYME

ADMINISTRATEUR-DÉLÉGUÉ

Translation:

Pay the amount of this statement straight and exclusively to the S.A. KREDIETBANK VOOR HANDEL & NIJVERHEID, Brussels, Check-postal account n° 224.43, to which we endorse the present statement, conformably to the limitations of the law of 25th. October 1919 and the subsequent Royal decrees.

"Agreed"

00.751.4  
01.121  
02.074.1  
03.111.1  
04.085.2



# Agence Continentale & Anglaise, Bruxelles

SOCIÉTÉ ANONYME

Statement n° U.29.



to

U.N.R.R.A.  
United Nations Relief and Rehabilitation  
Administration,  
European Regional Office,

L O N D O N .

## Statement of expenses.

Wages for labour in the Warehouse St. Joseph, 98, Long-Dykstreet, Antwerp,  
for the week from 26th. to 30th. November 1945.

		<u>Warehousemen</u>	<u>Watchmen</u>	<u>Liftmen</u>
Nov.	26	I	2	I
	27	I	2	-
	28	I	2	-
	29	I	-	I
	30	I	-	I
		---	---	---
		5	6	3

Warehousemen	5 x 209 =	1.045,-	
Watchmen	6 x 155 =	930,-	
Liftmen	3 x 176 =	528,-	
		-----	2.503,-

### Overtime hours:

Warehousemen	I x 41,50 =	41,50	41,50
--------------	-------------	-------	-------

2.544,50 + 20,7% =  
3.071,21.

Liftcharges: 15 T. x 7,5 =

112,50.

3.183,71.

Our charges as per agreement 25% :

795,93.

3.979,64.

*Examined & found correct  
as per my report of 28/12/45  
H. W. Blyth  
Finance Officer  
Antwerp  
28/12/45*

Veuillez payer le montant de cette facture directement et exclusivement à la S.A. KREDIETBANK VOOR HANDEL & NIJVERHEID à Bruxelles, Compte Chèques Postaux n° 224.43, à laquelle nous endossons la présente facture, conformément aux prescriptions de la loi du 25 octobre 1919 et des arrêtés royaux subséquents.

Agence Continentale & Anglaise.

Secrétaire Général

*Doon*

ADMINISTRATEUR-DÉLÉGUÉ

Translation:

Pay the amount of this statement straight and exclusively to the S.A. KREDIETBANK VOOR HANDEL & NIJVERHEID Brussels, Check-Postal account Nr. 224.43, to which we endorse the present statement, conformably to the limitations of the law of 25th. October 1919 and the subsequent Royal decrees.

"agreed"

*L. W. Murray* Deputy Director UNRRA Sept Antwerp.

100.00 = 100.00  
100.00 = 100.00  
100.00 = 100.00

100.00 = 100.00

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Antwerp  
29th December, 1945.

To: The Director  
Antwerp Depot

From: Accountant  
Antwerp Depot

Subject: A.C.A. Accounts 28 and 29

Account No. 28 Belgian francs 5,588.25

I have examined the supporting details of this claim. The labour employed and the rates charged therefore are correct, and Government charges for labour supervision and profit percentages are in accordance with the terms of our contract. I therefore recommend that the account for Belgian francs 5,588.25 be paid.


Account No. 29 Belgian francs 3,979.64

This account has been examined by me and the comments regarding Account No. 28 apply also to Account No. 29, and I recommend that the account claiming Belgian francs 3,979.64 be paid.

General

Account No. 29 is for the final period of the contract, namely 26th to 30th November, and it is apparent, therefore, that no further claims against us will be made, with the exception of the reservation in respect to Government Tax of  $4\frac{1}{2}\%$  which is now under consideration by E.R.O. and is out of the hands of this office.

Account No. 29 was amended prior to final examination by me, claims for clerks' salaries for November (no cargo handled and therefore no clerical services) having been omitted from the amended account. Therefore, it is presumed that this account represents the last claim from A.C.A. subject to the reservation in respect to the Government Tax of  $4\frac{1}{2}\%$ .

  
.....  
H.W.C. ELYTH (Finance Officer)  
Accountant, Antwerp Depot.

HWCB/ns

C O P Y

MINISTERE DES FINANCES

4e Bureau  
Bruxelles.

Le 18 Fevrier 1947.

N.C. 241

U.N.R.R.A  
18 Grand'Place  
Bruxelles.

Messieurs ,

Il resulte d'une communications qui m'est faite par mon Administration que le " Bond der Vereenigde Natien" a Anvers a delivre a votre Organisme dans le courant de l'annee 1946, diverses factures, pour frais de garde, qui n'ont pas subi la taxe de 4,5 % etablie par l'article 76 du Code des Taxes assimilees au timbre. Une depeche ministerielle du 23 Novembre 1946, administration de l'Enregistrement et des Domaines, 4e division, No E.T. 55.221 a decide que cette taxe est exigible dans le chef de l'UNRRA.

Il convient donc de regulariser cette situation dans son ensemble. Je compte a cet effet vous faire visite jeudi 20 courant vers 14.30 H.

Je vous prie d'agreer, Messieurs, l'assurance de ma consideration distinguee.

Le Controleur Principal  
M. THIRY.



February 18th, 1947.

From : Ministere des Finances

To : UNRRA Brussels.

Dear Sirs,

It results from a communication which I have received from my Administration that the "Bond der Vereenigde Natien" in Antwerp, has delivered to your Organization during 1946 various invoices for "survey charges" on which the tax of 4,5 %, established by the article 76 of Code on Taxes to be paid by excise stamps, was not put on.

A ministerial act dated 23rd November 1946, "Administration de l'Enregistrement et des Domaines, 4e division, NO E.T. 55.221, had decided that this tax is exigible for UNRRA.

Therefore, it is requested to regularize this situation in its entirety and I expect to pay you a visit next thursday 20th, by 14.30 hrs.

I am .....

Contrôleur Principal  
M. Thiry

C O P Y

MINISTERE DES FINANCES

4e. Bureau  
Bruxelles.

Le 22 Fevrier 1947.

U.N.R.R.A  
Bruxelles.

N C 241.

Messieurs,

Me referant a ma visite du 20 courant, j'ai, conformement a votre demande, examine la question de savoir si les differents organismes tels que British Red Cross "Soldiers, Sailors and Airmen's Families Association" etc, dont vous possédez une liste, sont exempts de la taxe sur les transports et autres prestations accessoires.

La reponse est affirmative.

Je transmets le dossier a mon Administration et lui fais part des observations et de l'argumentation que vous m'avez exposees verbalement .

Je vous tiendrai au courant de la suite qui sera donnee a cette affaire, a moins que l'Administration ne juge bon de se mettre directement en rapport avec votre organisme.

Veuillez agreer, Messieurs, l'assurance de ma consideration distinguee.

Le Controleur Principal  
M. THIRY



February 22nd, 1947.

From : Ministere des Finances

To : UNRRA Brussels

Dear Sirs,

Referring to my visit of the 20 inst. and conforming to your request, I have examined the question in order to find out whether the different organizations, such as British Red Cross "Soldiers", Sailors and Airmen's Families Association", etc.... of which you have a list, are exempt of a tax on transports and similar charges.

The reply is in the affirmative.

I am handing the file over to my Administration and let them know the observations and argumentation which you have verbally expressed.

I will keep you informed of the steps taken in this matter unless the Administration decides to contact you directly.

We are .....

Controleur Principal  
M. Thiry

# Bond der Vereenigde Natien van Antwerpen

Invoice	B.Frs.	Taxes.
30.11.46	102.282,60	4.404,60
30.11.46	5.412,80	233,10
10.12.46	4.313,90	185,90
17.12.46	4.313,90	185,90
24.12.46	3.054,60	170,60
31.12.46	3.594,80	154,80
31.12.46	22.742,90	979,70
7.1.47	3.594,80	154,80
14.1.47	4.313,90	185,90
21.1.47	5.217,--	225,--
28.1.47	5.217,--	225,--
31.1.47	6.905,50	297,50
12.2.47	4.782,10	206,10
12.2.47	2.608,50	112,50
15.2.47	9.781,20	421,20
		8.142,60
29 march 1947	1.056.237,40	47.549,70

## Van Bree S.A. Anvers

18.10.45	92.353,35	3.977,10
30.1.46	13.819,90	595,40
22.2.46	290,70	12,60
2.4.46	6.214,65	267,80
		4.852,90

## Etabl. Odon WARLAND

3.5.46	3.785,--	17,10
1.7.46	3.236,--	14,90
		32,--

## Waterman Lines S.A.

18.6.46	1.109,95	12,70
18.6.46	758,10	8,60
		21,30

## Agence Continentale et Anglaise

April 1946.	1.262.019,13	56.797,90
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21ST March 1947.

Dear Sir Humfrey,

It is with regret that I must inform you that the Belgian Government again reserved their decision to exempt us from the tax of 4.5 per cent on "prestations" on transport contracts.

I have today written them, making my last appeal, a copy of which is attached.

Yours sincerely,

Anne LAUGHLIN

Lt. Gen. Sir Humfrey Gale  
Personal Representative of the  
Director General  
E.R.O. London.

1e 31 mars 1947.

Monsieur le Ministre,

Conc: Taxes sur factures

Les bureaux de la Mission UNRRA en Belgique seront fermes a partir de ce soir, mais je croirais manquer a mon devoir si je ne vous adressais une nouvelle demande, meme a cette heure tardive, pour le remboursement des 117.396,40 Frs. belges que nous avons du payer pour taxes sur factures.

Permettez-moi d'attirer votre attention sur votre lettre circulaire Nr. 24 du 5 avril 1945, portant la reference 4e Direction Nr. E.T. 54.696, qui stipule que les organismes suivants sont exempts de la taxe en question:

British Red Cross  
Soldier's Sailors' and Airmens' Families Association  
Young Women's Christian Association  
Young Men's Christian Association  
Salvation Army  
Church Army  
Church of Scotland  
Catholic Women's League  
Teo H.  
Methodist and United Boars Cantons  
Scripture Readers  
Press Correspondents  
British Broadcasting Corporation  
Imperial War Graves Commission  
H.A.A.F.I./ E.F.I.  
Army Exchange Service

J'apprécie hautement la collaboration que les membres du Gouvernement belge ont de tout temps donnée a la Mission UNRRA en Belgique, mais je ne puis comprendre pourquoi les taxes nous sont réclamées alors que les organisations précitées en sont exemptes. L'œuvre d'assistance et de relèvement entreprise par UNRRA dépasse de loin en importance l'activité de n'importe lequel des organismes en question.

Je voudrais également insister sur le fait que l'argent qui est affecté au redressement de l'Europe d'après guerre est contribué en majeure partie par les Etats-Unis et l'Angleterre. J'ai dû me rendre a plusieurs reprises en Angleterre au cours de cette dernière année et quand je pense



aux privations que ce peuple s' impose, je me demande comment ils parviennent a aider dans de telles proportions au relèvement d' autres nations. Connaissant l' immense sacrifice de l' Angleterre pour assister les pays les plus éprouvés, je ne puis, en conscience, quitter votre pays sans faire un dernier effort pour obtenir le remboursement des taxes que nous avons payées, sous toutes réserves.

Je resterai en Belgique jusqu' au 3 avril, a l' adresse suivante: Avenue d' Auderghem 260, tel. 33.86.20. Une petite note de votre part ou un coup de telephone m' annonçant que vous avez reexamine cette question et que le montant mentionne plus haut nous sera rembourse, me rendrais tres heureuse. Apres le 3 avril, toute correspondance devra etre adressee a Sir Humphrey Gale, Representant Personnel du Directeur General de l' UNRRA pour la Zone Europeenne, UNRRA European Regional Office, 11 Portland Place, London W.I.

Veuillez agreer, Monsieur le Ministre, l' assurance de ma consideration tres distinguee.

Anne LAUGHLIN  
Chef de Mission

Monsieur RYCKENS  
Ministre des Finances  
rue de la Loi 12  
Bruxelles.

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Ministry of Finance.

Subject: Stamp taxes on invoices

*Transmitted*

Tonight the UNRRA Mission to Belgium is ~~closing~~ formally closed but I would feel remiss in my duty if I did not at this last moment make still a further appeal to you regarding the refunding of 117,396.40 Frs. we paid for taxes on invoices.

May we call your attention to your ~~letter of April 5th 1945~~ circular letter Nr. 24 of 5th April 1945, ref. @e Directie Nr. E. T. 54,696, stating that the following organisations are exempt from said taxes:

British Red Cross  
Soldier's Sailors' and Airmens' Families Association  
Young Women's Christian Association  
Young Men's Christian Association  
Salvation Army  
Church Army  
Church of Scotland  
Catholic Women's League  
Teo H.  
Methodist and United Boars Canteens  
Scripture Readers  
Press Correspondents  
British Broadcasting Corporation  
Imperial War Graves Commission  
N.A.A.F.I. / E.F.I.  
Army Exchange Service

I have been so deeply appreciative of the splendid cooperation afforded UNRRA by the Officers of this Government, but I must admit I am at a loss to understand why UNRRA should be required to pay these taxes when the above organisations are exempted. The scope of UNRRA's work in Relief and rehabilitation is on a much broader scale than any of the mentioned organisations.

*in order to make  
poss  
in order that  
other less fortunate  
countries might  
be assisted*

May I be pardoned for calling attention also to the fact that the money raised to rehabilitate post-war Europe ~~comes~~ almost entirely from the U.S. and England. I have never gone to England on business in the last ~~year~~ *year* that I have not felt amazed at their contribution to others when they themselves are enduring untold hardship. ~~Knowing what England is suffering and has sacrificed~~ realizing their great contribution to UNRRA, my conscience will not permit me to close this Mission without again appealing to your good offices to refund to UNRRA the above tax money which we have paid under protest. *which was*

I will be in Belgium until the morning of April 3rd and my address will be : Avenue d' Auderghem 260, tel. 33.86.20. I would indeed be very happy to receive a note or a telephone call from your office, stating that you reconsidered this matter and that the above sum will be refunded to us. Any communication after April 3rd should be addressed to Sir Humphrey Gale, P.R.D.G. UNRRA European Regional Office, 11 Portland Place, London W.I.



31 mars 1947.

Monsieur le Receveur du Timbre Extraordinaire,  
rue des Tanneurs 23,  
Anvers.

Monsieur le Receveur,

Taxation: Factures U.N.R.R.A.

Suite a la formule de taxation nous  
adreesee en date du 11 mars dernier sous le numero 28/100  
art. 164, nous avons l'honneur de vous informer que nous  
verrons ce jour la somme de Frs. 47.549,70, montant des  
timbres non apposes sur les factures U.N.R.R.A. etablies  
par nous.

Nous vous signalons toutefois que ce  
versement est fait par notre organisme en lieu et place et  
agissant pour le compte de la United Nations Relief and  
Rehabilitation Administration. Ce paiement est fait sous  
toutes reserves de droit generalement quelconques que  
soit l'U.N.R.R.A., soit notre organisation pourrait faire  
valoir en temps utile dans l'avenir..

Veillez nous accuser reception  
de la presente eta greer, Monsieur le Receveur, nos  
salutations distinguees.

Le Directeur Technique

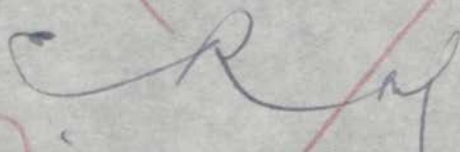
M. DIERCKX

RECU de l'U.N.R.R.A. la somme de

Frs. 47.549,70 (quarante sept mille cinq  
cent quarante neuf frs. 70 centimes)

en règlement d'un relevé de taxes à acquitter  
auprès de l'Administration du Timbre à Anvers.

Bruxelles, le 29 mars 1947.



C. ROUWENS pour  
le Bond der Vereenigde Natien a Anvers



# BOND der VEREENIGDE NATIËN

## van ANTWERPEN

MANDATARIS:

V. B. G. S.M.

IN VEREENIGING

ANTWERPEN, 28 mars 1947

LEGUIT, 15-17

U. N. R. R. A.,  
Grand'Place, 18  
Bruxelles.

Messieurs,

Taxe fiscale - factures U.N.R.R.A.

Suite à notre entretien téléphonique de ce jour, nous avons l'honneur de vous remettre ci-inclus copie des pièces suivantes:

- 1°) relevés No.1 et No.2 des factures non timbrées.
- 2°) copie de la formule de taxation.
- 3°) copie de la lettre que nous adressons au receveur de l'enregistrement et par laquelle nous l'avisons que le paiement de la somme de Frs.47.549,70 est fait pour compte de l'U.N.R.R.A. et sous toutes réserves.

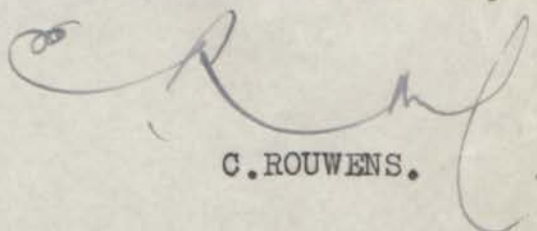
Pouvons-nous vous demander de régler la contrevaletur du paiement contre quittance signée par le soussigné, qui vous rendra visite samedi, 29 courant.

Vous en remerciant à l'avance nous vous présentons, Messieurs, nos salutations distinguées.

BOND DER VEREENIGDE NATIËN VAN ANTWERPEN

MANDATARIS V. B. G. Samenw. Maatsch.

Le Secrétaire Général,

  
C. ROUWENS.

U. N. R. R. A. (2nd list).

<u>Date.</u>	<u>Nr.</u>	<u>Amount.</u>	<u>Fiscal Stamps</u> <u>4 1/2 %.</u>
18.11.46	UP. 60 BVN. 4437	5.462.--	246.20
18.11	61 4438	6.494.--	292.50
18.11	62 4459	8.044.90	362.30
18.11	63 4460	6.231.35	280.80
18.11	64 4461	5.953.70	268.20
19.11	65 4464	7.764.30	349.70
19.11	66 4467	8.860.--	398.70
26.11	67 4468	7.278.15	327.60
.10	68 A.28 3045?	130.961.--	5.893.70
25.11	69 A.21 3097	11.677.90	525.60
31.10	UK. 3 A.28 3046	499.20	22.50
31.10	4 3047	796.80	36.--
31.10	5 3048	998.40	45.--
30.11	6 3049	1.622.60	73.40
21.12	7 3051	748.80	33.80
21.12	8 3052	249.60	11.30
21.12	9 3053	1.140.80	51.80
21.12	10 3054	1.140.80	51.80

Frs. 205.924.30

Frs. 9.270.90

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✓

✓



U. N. R. R. A.

Date	Nr.		Amount.	Fiscal Stamps 4 1/2 %
8.3.46	UP.	1 A.28 3021	65.597.30	2.952.--
18.2		2 3020	6.464.10	291.20
8.3		3 3024	3.619.20	162.90
8.3		4 3025	34.275.60	1.542.60
1.3		5 3027	3.393.--	153.--
18.3		6 3028	129.045.--	5.807.30
				Fact 129.600 - cr.Note 555
11.3		7 B.V.N. 3409	11.623.15	523.40
11.3		8 3410	11.406.75	513.50
11.3		9 3411	11.276.05	507.60
11.3		10 3412	8.908.75	401.--
26.3		11 A. 1 3013	87.721.--	3.947.90
				Fact 89.161 - cr.Note 1.440
30.3		12 A.28 3029	904.80	41.--
23.3		13 B.V.N. 3607	21.731.65	978.30
29.4		13b 3607b	717.75	32.40
29.3		14 3672	17.494.75	787.50
30.3		15 3733	7.334.75	330.30
30.3		16 3735	6.003.--	270.50
17.4		17 A.28 3030	4.680.--	210.60
3.5		18 3031	678.60	30.60
25.4		19 A. 1 3017	45.072.30	2.028.60
10.4		20 B.V.N. 3802	5.139.65	231.30
10.4		21 3803	6.545.15	294.80
24.4		22 3804	5.347.25	240.80
30.4		23 3805	2.872.65	129.60
31.5		24 A. 1 3025	3.210.30	144.90
25.5		25 A.28 3033	3.436.50	154.80
25.5		26 3034	12.870.--	579.20
31.5		27 3035	678.60	30.60
7.5		28 B.V.N. 3926	2.805.75	126.50
14.5		29 3954	3.429.25	154.40
21.5		30 3983	4.953.65	223.20
5.7		31 A.17 3014	90.--	4.10
28.5		32 B.V.N. 4008	3.807.90	171.50
31.5		33 4038	2.761.65	124.70
17.7		34 4064	662.20	30.20
20.7		35 4068	5.056.50	227.70
22.7		36 4119	3.764.45	169.70
22.7		37 4138	5.120.35	230.90
22.7		38 4156	3.973.20	179.10
9.7		39 4200	4.705.60	212.--
16.7		40 4222	4.934.15	222.30
23.7		41 4243	6.730.95	303.30
30.7		42 4263	6.907.15	311.--
6.8		43 4264	4.693.90	211.50
30.8		44 4318	4.836.05	217.80
30.8		45 4319	4.198.50	189.--
26.6		46 A.28 3036	3.031.35	136.80
29.6		47 3037	1.681.70	76.10
29.6		48 3038	27.536.--	1.239.30
17.7		49 3039	28.672.90	1.290.60
31.7		50 3040	47.211.10	2.124.90
27.8		51 B.V.N. 4336	4.603.05	207.50
31.8		52 4395	3.973.20	179.10
10.9		53 4396	4.513.75	203.40
17.9		54 4404	7.566.80	340.70
31.8		55 A.28 3041	29.237.70	1.315.80
25.10		56 B.V.N. 4432	7.424.65	334.40
30.9		57 4426	6.802.05	306.50
30.9		58 4429	973.50	44.10
30.9		59 A.28 3042	82.437.25	3.709.80
30.9	UK.	1 A.28 3043	3.169.30	142.70

Frs. 850.313.10

Frs. 38.278.80



Ministry of Finance

Brussels, 27th March 1947.

- - - - -

Dear Sirs,

I acknowledge receipt of your letter of 18th March, ref. GD/MG.

The fiscal stamp system that applies to UNRRA operations in Belgium has been detailed in my letters of 19th August and 14th October 1946, No E.T. 54.724: the transactions that are made by your organisation for its own use or for its own consumption benefit, under certain conditions, of the exemption granted to the agents of diplomatic bodies: the others benefit by no exemption whatever and are liable to taxation.

The decision of 25 September 1946, No E.T. 56.853, mentioned by principal supervisor Thiry in his letter of 8th March 1947, is a decision that only refers to the repairs to motor vehicles belonging to members of your organisation and does not cover the contracts made with the "Bond der Vereenigde Natien" of Antwerp, that were never exempted of the tax of 4,50 per hundred and for which this taxation is duly claimed.

Yours faithfully,



ADMINISTRATION  
de l'Enregistrement et des Domaines

4<sup>e</sup> Direction  
N° E. T. 54.724.

OBJET :

Taxes assimilées au timbre.



Messieurs,

J'ai l'honneur de répondre à votre lettre du 18 mars 1947, référence GD/MG.

Le régime fiscal applicable, en matière de taxes assimilées au timbre, aux opérations réalisées en Belgique par l'U.N.R.R.A., vous a été exposé dans mes dépêches du 19 août et du 14 octobre 1946, n° E.T. 54.724: les opérations qui sont faites par votre organisme pour son propre usage ou pour sa propre consommation bénéficient, sous certaines conditions, de l'exemption reconnue au profit des agents du corps diplomatique; les autres ne jouissent d'aucun régime d'exemption et restent assujetties à l'impôt.

La décision du 25 septembre 1946, n° E.T.56.853, citée par le contrôleur principal Thiry dans sa lettre du 8 mars 1947, est une décision d'espèce ne visant que le cas des réparations de voitures automobiles appartenant à des agents de votre organisme et ne peut donc être étendue aux opérations conclues avec le Bond des Vereenigde Natien van Antwerpen, qui n'ont jamais été exemptées de la taxe de 4,50 p.c. et pour lesquelles cet impôt est réclamé à juste titre.

Veuillez agréer, Messieurs, l'assurance de ma considération distinguée.

Au nom du Ministre:  
Pour le Directeur général:  
Le Chef de bureau,

*Everaert*  
Everaert.

Monsieur U.N.R.R.A.,  
18, Grand'Place,  
BRUXELLES.

*Miss Seely*

# BOND der VEREENIGDE NATIËN van ANTWERPEN

MANDATARIS:

V. B. G. S.M.

ANTWERPEN, 19 mars 1947

LEGUIT. 15-17

Aux bons soins de  
Monsieur Dupont.

U. N. R. R. A.  
Grand'Place, 18  
Bruxelles.

Messieurs,

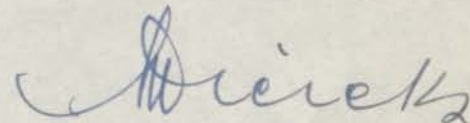
Taxe de transmission : U.N.R.R.A.

Suite à notre entretien d'hier, nous avons l'honneur de vous remettre ci-inclus copie de la lettre que nous adressons ce jour à Monsieur Verstegen, en vue d'obtenir de nouveaux délais de paiement.

Nous espérons que les négociations que votre organisme entame avec le Ministre des Finances, pourront être rapidement solutionnées et dans l'attente du plaisir de vous lire à ce sujet, nous vous présentons, Monsieur, nos salutations distinguées.

BOND DER VEREENIGDE NATIËN VAN ANTWERPEN  
MANDATARIS V. B. G. Samenw. Maatsch.

Le Directeur Technique,



M. DIERCKX.





19 mars 1947.

Monsieur VERSTEGEN,  
Contrôleur Principal,  
1er Bureau,  
Rue des Tanneurs, 23  
A n v e r s.

Monsieur le Contrôleur,

TAXE DE TRANSMISSION : U.N.R.R.A.

Nous avons l'honneur de vous accuser réception de votre honorée du 10 oct. - réf. 2614/6 - nous avisant que la taxe de transmission est due pour les travaux prestés par nous pour l'U.N.R.R.A.

Entretiens nous est parvenue également la feuille de taxation de Frs. 47.549,70.

Comme cette décision est toutefois en contradiction avec la décision du contrôleur principal Monsieur Thiry, à Bruxelles, suivant sa lettre du 8 mars, dont copie ci-jointe, nous avons fait de nouvelles démarches en vue de connaître en l'occurrence le point de vue de l'U.N.R.R.A.

Au cours de notre entretien, il est apparu que le chef de Mission de l'U.N.R.R.A. fera trancher définitivement le différend par le Ministre des Finances.

En conséquence nous vous serions obligés de bien vouloir nous accorder pour le paiement un délai plus long que celui prévu soit le 7 avril prochain au cas où à cette date une décision définitive n'aurait pas encore été prise en la matière.

Dans l'espoir qu'il vous sera possible d'accorder une suite favorable à notre demande, nous vous présentons, Monsieur le Contrôleur, avec nos remerciements anticipés, nos sincères salutations.

Le Directeur Technique,

M. DIERCKX.

Ministry of Finance

Dear Sirs,

I am obliged to refer once more to the subject of my letter of 8th March 1947, to which you replied on the 13th, ref. GK/EV.

The Administration did not change its opinion in this matter, as exposed in our letters of 19th August and 14th October 1946, addressed to your Mission. Therefore, my letter of 8th March 1947 should be cancelled.

I apologise for the confusion this communication may have created, but through no fault of mine.





Bruxelles, le 20 mars 1947.

U.N.R.R.A.  
18, Grand'Place,  
Bruxelles.



N.C.241.

Messieurs,

Je me vois obligé de revenir sur la question qui a fait l'objet de ma lettre du 8 mars 1947, émarginée comme la présente et à laquelle vous avez répondu par la vôtre du 13 d°, réf. GK/EV.

L'Administration n'a pas, dans cette question, modifié son point de vue, qui est exposé dans ses lettres du 19 août et du 14 octobre 1946, n° E.T. 54.724, adressées à votre organisme. Veuillez donc considérer ma lettre susvisée du 8 mars 1947, comme non avenue.

Je m'excuse de la situation qu'elle a créée tout en vous assurant que celle-ci ne m'est en aucune façon imputable.

Veuillez agréer, Messieurs, l'assurance de ma considération très distinguée.

Le Contrôleur principal,

M. THIRY.

*Personal*

March 19th, 1947.

Dear Sir Humfrey:

The reaction to your visit has been very fine and my only regret is that you could not have paid a visit to Belgium early in my administration. Government relationships would certainly have been made much easier and more might have been accomplished with less effort.

The results of your visit are:

(1) A letter from the Minister of Economics exempting us from the Tax of 4-1/2 per cent on "prestations" on transport contracts.

(2) The Minister of Agriculture has been most helpful in searching the country to find available hay for the horses stranded at Rotterdam, and while their supply here is alarmingly low, they have agreed to all the exportation we can locate - 100 Tons.

Please inform Lady Gale that she made many friends among the Belgian officials and we feel very fortunate that she accompanied you. It afforded us the opportunity to interest a number of influential women in UNRRA activities - she is an excellent ambassador.



I am sending a number of the papers carrying your Press Conference. I regret I do not have them all at the moment. It is generally agreed that your Press Conference received greater coverage than Belgian papers have been known to give prior to this time to any government or international agency.

Again may I say how much it meant to myself and to all staff members to have you pay a visit to the Mission and we were delighted to have Lady Gale, also Mr. Morhange whose visit has been most beneficial to our Accounts Division and to the Mission in general.

Sincerely,

Anne LAUGHLIN.

Lt. Gen. Sir Humfrey Gale,  
Personal Representative of the  
Director General,  
E. R. O.

The head \_\_\_\_\_ of Antwerp called at our office last week and left the attached copy of a letter from the Tax representative in Antwerp relative to the payment of our \_\_\_\_\_

We shall appreciate it if you will communicate immediately with the Tax representative in Antwerp clearing this matter with him according to the attached letter which we received from your office as of \_\_\_\_\_

We shall greatly appreciate it if you will send a copy of instructions to the Antwerp Tax Collector's Office.

Yours



TAXATION.

Letter addressed to the Minister of Finance informing him of the visit of the delegate of the Bond der Vereenigde Natien in Antwerp who left us a copy of the letter they received from the Taxation Office in Antwerp regarding the payment of 47.549,70 for our account.

We asked him to communicate with that office and to give them instructions in accordance with the letter we received from the Controller in Brussels.

Another letter is addressed to the Controller in Antwerp further to his letter to the Bond in Antwerp enclosing copy of our letter to the Minister of Finance and asking him, considering that the matter is pending until a decision is taken by the Minister, that no action be taken as regards a penalty for non payment of tax, until the final decision is taken.

a third letter is addressed to the Bond in Antwerp, attention of the delegate who called on us, enclosing copy of our letter to the Controller in Antwerp.

Le 18 mars 1947.

Monsieur VERSTEGEN,  
Contrôleur Principal  
Contrôle du Timbre Bureau No. 1  
23 Huydevettersstraat  
ANTWERPEN.

Monsieur le Contrôleur Principal,

Par votre dépêche repertoriée sous le No. 2614/6 datée du 10 mars 1947 vous avez bien voulu informer le Bond der Vereenigde Natien van Antwerpen de la levée de l'application de l'amende encourue pour la non-application de la taxe de facture (taxe sur les contrats de transports) à condition que les taxes dues soient réglées endéans le mois de l'arrete soit Mars 1947.

Comme vous le verrez par la copie de la lettre ci-jointe que j'adresse ce jour à Monsieur le Ministre des Finances cette question est encore sous discussion avec le Bureau du Contrôle du Timbre de Transmission à Bruxelles.

En conséquence, je vous prierais de vouloir bien demander des instructions supplémentaires tendant à éviter l'application de l'amende tant qu'une décision ministérielle n'aura pas été prise.

Je vous en remercie d'avance et vous prie d'agréer, Monsieur le Contrôleur Principal, l'assurance de mes sentiments distingués.

Anne LAUGHLIN  
Chef de Mission.



Le 18 mars 1947.

a l'attention de Monsieur C. Rouwens.

BOND DER VEREENIGDE NATIEN VAN ANTWERPEN,  
Leguit 15/17  
ANTWERP.

Messieurs,

Veillez trouver ci-inclus copie d'une lettre que nous adressons ce jour a Monsieur VERSTEEGEN, Controleur Principal, Controle du Timbre, Bureau No. 1 a Anvers.

Comme vous le verrez cette question etant encore en discussion nous lui demandons de prolonger le delai de paiement de la taxe de facture jusqu'a ce qu'une decision ministerielle soit prise en vue d'eviter l'application de l'amende encourue.

Nous vous presentons, Messieurs, nos salutations distinguees.

G. DUPONT  
Chief Accountant

18 mars 1947.

GD/MG

Monsieur le Ministre,

La Direction du Bond der Vereenigde Natien van Antwerpen nous a rendu visite la semaine dernière et laisse la copie d'une lettre recue du Bureau du Contrôle du Timbre à Anvers relative au paiement pour notre compte d'un montant de Frs. 47.549,70.

Cette somme représente la taxe de 4 $\frac{1}{2}$ % qui n'a pas été appliquée sur les factures établies par le Bond der Vereenigde Natien à l'U.N.R.R.A. pour prestations effectuées pendant l'année 1946

Je vous serais reconnaissante si vous vouliez entrer en communication le plus tôt possible avec le Bureau du Contrôle du Timbre, Bureau No. 1, 23 Huydevettersstraat, Anvers, et lui donner des instructions en concordance avec le contenu de la copie de lettre ci-jointe que nous avons recue de votre Ministère, Contrôle de la Taxe de Transmission, 4<sup>e</sup> bureau, 28 Coudenberg, Bruxelles, référence NO. 241 datée du 8 mars 1947.

J'apprécierais vivement recevoir une copie des instructions que vous voudrez bien passer à cet effet au Contrôleur du Timbre, d'Anvers.

Veuillez agréer, Monsieur le Ministre, l'expression de ma considération distinguée.

Anne LAUGHLIN  
Chef de Mission

Monsieur le Ministre des Finances,  
Ministère des Finances,  
BRUXELLES.

ANN. 2



Telephone:  
LANGHAM 3090

UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION,  
EUROPEAN REGIONAL OFFICE,

11, PORTLAND PLACE,

LONDON, W.1.

Reference: F.34

Deep: No: 291

14th March, 1946.

To : Chief of UNRRA Mission to Belgium,  
18, Grand Place, Brussels.

From : Director of Finance, E.R.O.

Subject: Belgian Stamp Tax on A.C.A. Accounts

Replying to your letter of 26th February, 1946, I agree that in view of the opinion expressed by the Legal Adviser regarding UNRRA's liability to the Belgian Stamp Tax on A.C.A. accounts, the sum of Frs. 60,000 must now be paid. You are therefore authorised to make this payment charging it to the Canteen & Welfare Supplies account.

I assume that with our recent transfer of Frs. 5,000,000 and the further transfer of Frs. 4,500,000 we shall make on the 20th March, you will be able to make this payment without a special remittance from London as requested in your last paragraph.

*A. L. L.*

IMP:bs

Copies to: Legal Adviser, ERO  
A/Director, Accounts & Audit

*[Handwritten signature]*

*Telephone de 20/2/46  
pour release*

TELEFOON 301,17 - 314,87

*Bond der Vereenigde Natiën van Antwerpen*

MANDATARIS V.B.G.

represented by ROUWENS, Constant  
General Secretary

LEGUIT, 15-17

ANTWERPEN



Contrôle du Timbre  
Bureau N° I  
23, ~~Schiedersstraat~~  
Anvers

Anvers le 10.3.47.

Nr. 2614/6

Bond der Vereenigde Natien van Antwerpen,  
Leguit 15/17  
ANTWERPEN.

Messieurs,

Un arrete ministeriel du 8 mars 1947 No. 26776 (ou 27776) a la suite de vos lettre des 13 novembre, 19 decembre et 24 decembre, ref. Secr. 657,685 et 698 CR/MT, stipule la levee de l'application de l'amende encourue pour la non application de la taxe de facture (taxe sur les transports) a condition que les taxes dues soit 47.549,70 seront reglees endecans le mois de l'arrete soit mars 1947.

La demande du debiteur de recuperer ces taxes directement de l'UNRRA n'est pas accordee. L'Organisme en cause a deja ete avise que la taxe est due en principe.

Le Contrôleur principal  
Versteegen

Bruxelles, le 13 mars 1947

Monsieur le Controleur Principal  
Ministere des Finances  
4e Bureau  
38, Coudenberg  
BRUXELLES  
=====

Monsieur le Controleur Principal,

Nous accusons bonne reception de votre lettre du 8 courant ref.N.C.241 par laquelle vous avez bien voulu nous informer qu'au point de vue des taxes assimilees au timbre, notre organisme beneficie des avantages accordes aux agents du corps diplomatique.

Nous notons en consequence que l'exemption s'etend aux locations mobilieres et a la taxe sur les transports aussi bien qu'aux ventes et entreprises d'ouvrage.

Nous vous en remercions et vous prions d'agreer, Monsieur le Controleur Principal, nos salutations distinguees.

Anne LAUGHLIN  
Chef de Mission



MINISTERIE VAN FINANCIEN.

-----

Kantoor van 't Buitengewoon Zegel

Huidevettersstraat, 23 - Antwerpen.

Bond der Vereenigde Natiën van Antwerpen

Leguit 15/17

Antwerpen.

Legger Nr.28/1000 Art.164

Rechten Frs.47.549,70

Ik verzoek U de som van Frs.47.549,70 wegens rechten opvorderbaar uit hoofde van fiscale taxes (zie bericht van den Heer Hoofdecontroleur te Antwerpen I van 10.3.47) uiterlijk op 7 April 1947 op mijn kantoor te komen betalen.

Hoogachtend.

Den 11 Maart 1947.

De Ontvanger

get.W.AVERMAETE

*Certified a true copy.*

*[Handwritten signature]*

*Bond der Vereenigde*

*Natiën Antwerpen.*



*hu flume*  
Brussels, 8th March 1947.

N.C. 241

U.N.R.R.A.  
18 Grand' Place  
Brussels.

Dear Sirs,

With reference to my letter of 22nd February 1947, marked as above, I have pleasure in informing you that by ministerial decision dated 25th September 1946, under No. E.T. 56.853, which unfortunately had not been shown to me but which I have now received from my administration, your Organisation is benefiting in Belgium by the facilities granted to the agents of diplomatic units, as far as stamp taxes are concerned.

Therefore, this exemption also covers mobile rentals and taxes on transport, as well as on sales and labour contracts. (decisions of 30 January 1933, No. 18.260/28 and of 20 August 1945, No E.T. 54.980).

However, in order that this exemption be granted, it will be necessary- in order to cover your co-contractor- that your Organisation deliver him a certificate confirming that the transaction actually is a sale or a rent of movable property, that the delivery was made to U.N.R.R.A. and, in case the contract refers to transport or accessory charges, that the work was done on behalf of your organisation.

Yours faithfully,



TELEFOON 301,17 - 314,87

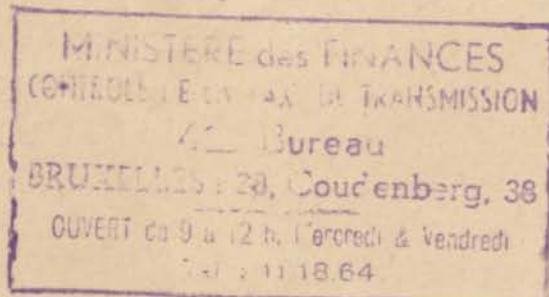
*Bond der Vereenigde Natiën van Antwerpen*

MANDATARIS V.B.G.

represented by ROUWENS, Constant  
General Secretary

LEGUIT, 15-17

ANTWERPEN



Bruxelles, le 8 mars 1947.

U.N.R.R.A.  
18, Grand'Place  
Bruxelles.



N.C. 241.

Messieurs,

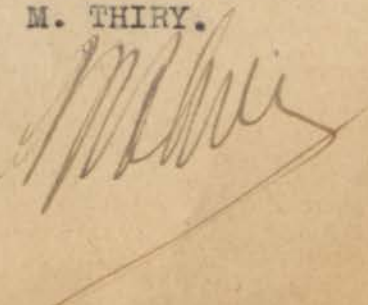
Comme suite à ma lettre du 22 février 1947, émargée comme la présente, j'ai l'honneur de vous informer que suivant <sup>WAC</sup>décision ministérielle du 25 septembre 1946, n° E.T. 56.853, qui, par suite d'une erreur ne m'avait pas été communiquée et que mon administration vient de me transmettre, votre organisme bénéficie en Belgique, au point de vue des taxes assimilées au timbre des avantages accordés aux agents du corps diplomatique.

Il s'ensuit que l'exemption s'étend aux locations mobilières et à la taxe sur les transports aussi bien qu'aux ventes et entreprises d'ouvrage. (décisions du 30 janvier 1933, n° 18.260/28 et du 20 août 1945, n° E.T. 54.980)

Cette exemption est subordonnée à cette seule condition- ceci, afin de mettre à couvert votre co-contractant - que votre organisme lui délivre un certificat attestant que s'il s'agit d'une vente ou d'une location mobilière, la livraison a été faite aux services de l'U.N.R.R.A. et s'il s'agit d'un contrat de transport ou d'une prestation accessoire à celui-ci, que la prestation a été effectuée pour le compte de votre organisme.

Veuillez agréer, Messieurs, l'assurance de ma considération très distinguée.

Le Contrôleur principal,  
M. THIRY.







Bruxelles, le 3 mars 1947.

Madame,

GJ/IG.

Monsieur le Ministre me charge de l'honneur de vous accuser la réception de votre lettre du 25 février dernier qui sollicite une audience personnelle.

Malgré son vif désir de vous obliger, Monsieur le Ministre s'est vu contraint de déléguer son Chef de Cabinet Adjoint, Monsieur Georges van LIDTH de JEUDE de vous recevoir en son nom. Pendant la semaine écoulée, toutes les audiences personnelles ont d'ailleurs dû être suspendues, eu égard aux obligations imprévues de la charge de Monsieur le Ministre.

Me permettez-vous de vous signaler que le jour où vous étiez attendue en audience par le Chef de Cabinet, votre Secrétaire m'a avisé par téléphone que votre retour de Paris étant retardé, il y aurait lieu de renoncer à votre visite ?

Afin d'éviter un nouveau retard, je vous propose de fixer par téléphone les jour et heure à votre meilleure convenance pour l'audience dont question : Monsieur van Lidth de Jeude prendra toutes dispositions pour vous la réserver à son agenda.

Veuillez agréer, Madame, l'hommage de mes sentiments respectueux.

Le Secrétaire Particulier,

*G. Jaissens*

G. Jaissens.

Madame Anne LAUGHLIN,  
Chef de Mission de l'U.N.R.R.A.,  
18, Grand\*Place,

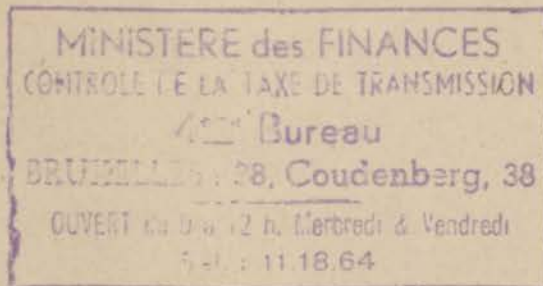
BRUXELLES.

*10-30-47  
Ter stage  
10-30 a.m.  
Mar.  
1st floor*



B7. Mar 8

Bruxelles, le 22 février 1947.



U.N.R.R.A.  
18, Grand'place  
Bruxelles.



N.C. 244.

Messieurs,

Me référant à ma visite du 20 courant, j'ai, conformément à votre demande, examiné la question de savoir si les différents organismes tels que British Red Cross "Soldiers", Sailors' and Airmen's Families Association, etc, dont vous possédez une liste, sont exempts de la taxe sur les transports et autres prestations accessoires.

La réponse est affirmative.

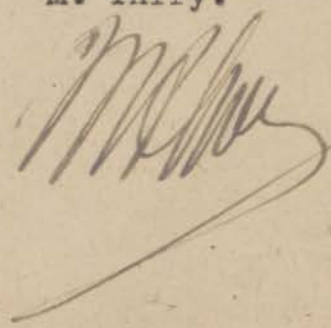
Je transmets le dossier à mon administration et lui fais part des observations et de l'argumentation que vous m'avez exposées verbalement.

Je vous tiendrai au courant de la suite qui sera donnée à cette affaire, à moins que l'administration ne juge bon de se mettre directement en rapport avec votre organisme.

Veuillez agréer, Messieurs, l'assurance de ma considération distinguée.

Le Contrôleur principal,

M. Thiry.





**ADMINISTRATION**  
de l'Enregistrement et des Domaines

4<sup>e</sup> Direction  
N° E. T. 54.724.

OBJET :

Taxes assimilées au timbre.



10565

F.

Messieurs,

Comme suite à votre lettre du 30 décembre 1946, émargée GD/MG, j'ai l'honneur de vous faire savoir qu'après un nouvel et très attentif examen de la question, je suis au regret de devoir vous confirmer mes dépêches du 19 août et du 14 octobre 1946, n° E.T. 54.724, par laquelle je vous ai signalé que l'U.N.R.R.A. ne bénéficie d'aucun régime spécial en matière de taxes assimilées au timbre.

Veuillez agréer, Messieurs, l'assurance de ma considération distinguée.

Au nom du Ministre:  
Pour le Directeur général:  
Le S/Directeur,

Devaux.

Monsieur U.N.R.R.A.,  
18, Grand'Place,  
BRUXELLES.



TAXATION EXEMPTION - LABOUR AT ANTWERP  
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Circular letter of April 5, 1945 issued by Ministry of Finance is a special government dispensation to all agencies having diplomatic status on purchases which are made for account of the Mission itself, also transportation charges when moving furniture, etc..from one building to another for account of the Mission.

August 10, 1946.- Letter to Finance Ministry requesting that UNRRA be placed in same category with other agencies enjoying complete tax exemptions as listed in above mentioned circular letter.

August 19, 1946 - Letter received from Ministry of Finance in reply to our request of August 10th., as follows :-

.....the supply of goods and furniture, the supply of labour concerning movable and immovable objects, rentals of furniture and transportation, made to UNRRA for its proper use or consumption are exempted of : "taxe de transmission", "taxe de luxe", "taxe de facture", "taxe sur les locations mobilières ( rentals of furniture)", "taxe sur les transports", provide :-

1) that the objects or labour are delivered by the supplier to one of UNRRA's offices;

2) that delivery is confirmed by a certificate showing UNRRA's seal, given by the Chief of Mission or his delegate to the supplier.

Concerning the transportation tax, only the second condition is required.

The above mentioned certificate may be issued on ordinary paper. It should be kept by the supplier in order to enable him to prove eventually that the tax was not applicable.

I wish to point out that this decision does not apply to goods acquired by UNRRA in application of the Mission's program not to services in connection with these goods. ....

September 23rd, 1946.- A letter to the Finance Ministry regarding taxes on labour paid to Belgian employees engaged in unloading and handling goods at the port of Antwerp.

October 14th, 1946. - Reply from Finance Ministry turning down the request that UNRRA be assimilated, as far as tax exemption on Belgian labour used for the discharge and transport of UNRRA goods in Antwerp are concerned, to the Allied expeditionary forces, welfare agencies and others who benefit by this exemption according to circular letter nr 24 of April 5, 1945.

October 17, 1946 .- Reply to Finance Ministry's letter of October 14th, advising them that this decision would be passed on to our Washington and London Headquarters.

October 22nd, 1946.- Letter to Mr.ALLPORT informing him of the Ministry's refusal to grant tax exemption in connection with the labour employed at the Antwerp docks for the unloading and handling of UNRRA goods.

December 18th, 1946.- Letter from the Collector, Antwerp, calling attention to decision of the Ministry of Finance dated November 23rd, 1945, that the tax instituted under article 76 of the Code Book (tax on loading, discharging, stowing, watching) be paid by UNRRA.

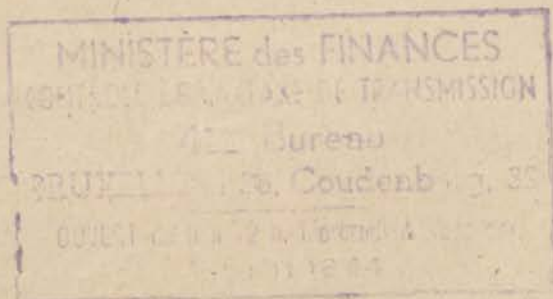
December 28th, 1946.- Letter from Mr.ALLPORT on the same subject requesting us to make further efforts to obtain exemption for UNRRA of payment of these taxes.

December 30th, 1946.- Letter to Finance Ministry attaching copy of Mr.ALLPORT's letter and requesting that the question be reviewed and that a decision in favor of UNRRA be given.

January 3rd, 1947 .- Letter from Brig.Frazer to Col.J.Allen requesting further action.

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Bruxelles, le 18 février 1947.

N.C. 241.

U.N.R.R.A.  
18, Grand'Place  
Bruxelles.



Messieurs,

Il résulte d'une communication qui m'est faite par mon administration que le " Bond der Vereenigde Natiën " à Anvers a délivré à votre organisme, dans le courant de l'année 1946, diverses factures pour frais de garde, qui n'ont pas subi la taxe de 4,50 % établie par l'article 76 du Code des taxes assimilées au timbre. Une dépêche ministérielle du 23 novembre 1946, administration de l'Enregistrement et des Domaines, 4e Dion, n° E.T. 55.221, a décidé que cette taxe est exigible dans le chef de l'U.N. R.R.A.

Il convient donc de régulariser cette situation dans son ensemble. Je compte à cet effet, vous faire visite jeudi 20 courant vers 14h $\frac{1}{2}$ .

Je vous prie d'agréer, Messieurs, l'assurance de ma considération distinguée.

Le Contrôleur principal,  
M. THIRY.

29 janvier 1947.

a l' attention de Monsieur DEVAUX

Monsieur le Directeur General,

Nous vous confirmons notre lettre du 30 decembre dernier, ref. GD/MG, relative a notre demande de pouvoir beneficier de l' exemption de la taxe de transmission accordee aux forces expeditionnaires allies par votre circulaire No 24 du 5 avril 1945.

Nous referant au troisieme paragraphe de notre precitee, nous vous saurions gre de vouloir bien nous faire connaitre votre decision en la matiere.

Entretemps nous vous presentons, Monsieur le Directeur General, l' assurance de nos sentiments distingues.

Anne LAUGHLIN  
Chef de Mission

Monsieur le Directeur General  
Adm. des Enregistrements et Domaines  
Ministeredes Finances  
89 rue Royale  
Bruxelles.



JA/MV/9286

10th January 1947.

Brig. W. Fraser  
Chief of UNRRA Mission  
to France  
Paris.

Dear

Reference your letter of January 3rd, the question of "transmission tax" is still under discussion with the Belgian Government and just as soon as I get any further information on the subject, I will pass it on to you.

Yours

A handwritten signature in blue ink, appearing to be a stylized 'J' or 'G'.

606  
UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION

9286 Ch. Allen  
Hotel Moderne,  
8 bis Place de la Republique,  
PARIS 11e.

Ref: CM

9286 Ch. Allen  
-9 JAN 1947

3rd January, 1947.

BRUSSELS

Dear Allen,

I refer to a letter from Mr. Allport addressed to the Chief of Mission, Brussels, dated 28th December, 1946, on the subject of "Transmission Tax" claimed by the Belgian fiscal authorities on the cost of handling UNRRA cargo.

I suggest that for the Belgian authorities to claim this tax is entirely contrary to the spirit of the Atlantic City Resolutions, and in particular Resolution 32, and that we should refuse absolutely to pay it. I am sure, however, that you are considering this question with your legal adviser in Brussels, but if I can be of any assistance, please do not hesitate to let me know. The tax referred to would represent a very considerable sum and I do not think that our present budget would nearly cover it.

Yours sincerely,

*W. Fraser*

W. FRASER,  
Chief of Mission.

Colonel J. Allen,  
Deputy Chief of UNRRA Mission to Belgium,  
18 Grand'Place,  
BRUSSELS.

Copies to: Director of Surprop, Paris,  
Chief of F. & A., Paris.



TRANSLATION  
-----

30th December 1946.

for the attention  
of Mr. DEVAUX

Dear Sirs,

The letter by which you informed us that U.N.R.R.A. could not be assimilated to the Allied Expeditionary Forces and therefore could not benefit by the exemption of "transmission tax" on purchases made by or services rendered to UNRRA in Belgium, was duly received by this office.

However, we wish to hand you hereby copy of a letter we received today from our Antwerp Depot which, you will notice, contains very sound arguments.

Should you agree to reconsider our request, we would be very grateful if, after this renewed examination, you could give us your final decision in the matter.

Thanking you for your kindness, we remain

Yours faithfully,

Chief Supply &  
Procurement Officer  
for Anne Laughlin  
Chief of Mission

Monsieur le Directeur General  
Adm. des Enregistrements et  
des Domaines  
Ministere des Finances  
89 rue Royale  
Brussels.

TRANSLATION  
-----

30th December 1946.

for the attention  
of Mr. DEVAUX

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Chief Supply &  
Procurement Officer  
for Anne Laughlin  
Chief of Mission

Monsieur le Directeur General  
Adm. des Enregistrements et  
des Domaines  
Ministere des Finances  
89 rue Royale  
Brussels.



Le 30 decembre 1946.

A l'attention de Monsieur DEVAUX.

Monsieur le Directeur General,

Nous avons bien recu en son temps votre lettre par laquelle vous nous annoncez que l'U.N.R.R.A. ne pouvait pas etre assimilee aux forces expeditionnaires allies et de ce fait, ne pouvait pas beneficier de l'exemption de la taxe de transmission sur les achats ou prestations qui etaient effectues pour son compte en Belgique.

Nous devons cependant vous transmettre par la presente la copie d'une lettre qu nous recevons ce jour de la direction de notre depot d'Anvers. Comme vous le verrez des arguments tres valables sont presentes.

Dans le cas ou notre demande precedente pourrait etre reexaminee nous vous serions reconnaissants de vouloir bien, apres examen de la dite lettre, nous faire connaitre votre decision en la matiere.

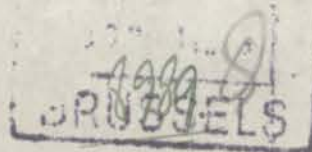
Nous vous remercions par avance de votre bienveillante attention et vous prions d'agreer, Monsieur le Directeur General, l'assurance de notre consideration distinguee.

Chief Supply and Procurement  
Officer,  
for Anne Laughlin,  
Chief of Mission.

Monsieur le Directeur General,  
des Enregistrements et des Domaines  
Ministere des Finances,  
89 rue Royale, 89,  
BRUXELLES.



UNITED NATIONS RELIEF AND REHABILITATION ADMINISTRATION



Antwerp, 28 December 1946.

TO : Chief UNRRA Mission to Belgium, Brussels.  
FROM : UNRRA Surprop, Antwerp.  
SUBJECT: "Transmission Tax" claimed by Belgian Fiscal Authorities on the costs of handling UNRRA cargo.

1. Further to your letter of 22 October 1946, ref. GK/JM - 655, with enclosure and Mr. De Bock's letter of 20 November 1946, ref. RG/De B/187, with enclosure.

2. Attached for your guidance are translations of correspondence to hand from the "Bond der Vereenigde Natien van Antwerpen" who have carried out our quay operations in this Port since we opened up here.

3. Perusal of all the above referred to correspondence tends to show that UNRRA has no alternative but to pay said tax which, incidently, amounts to 4½% on the gross amount of invoices and thus represents a very considerable sum.

4. However, our meaning in the matter is that UNRRA should NOT have to pay the said tax and this assertion is based on the following :-

- A. UNRRA is essentially a non-profit making association founded to bring relief in various forms to all enemy occupied territories.
- B. UNRRA has almost entirely carried out its missions in close conjunction with the Allied Expeditionary Forces and has consequently been granted privileges similar to those accorded the said Forces.
- C. Non-military organizations such as "NAAFI" and the Polish Red Cross have informed us that they are not being debited with this tax on the costs they pay for the handling of their goods.

5. Consequently, were UNRRA to pay this tax, a precedent would be created which might have the most far-reaching consequences.

6. We suggest therefore that the question be taken up at the highest possible levels on both sides and that no stone be left unturned to see that UNRRA be entitled to the same advantages and privileges as those granted to other military, para-military and non-military organizations as per Belgian Ministry of Finance Circular No 24 of 5 April 1945, ref. "E.T. 54696", the text of which we do not possess but which you undoubtedly have on file.

Phone 39138

JAMES A. ALIPIORT  
UNRRA Surprop, Antwerp  
Luchtbal Barracks  
Ekeren-Antwerp.

Distribution :

- 1. Chief UNRRA Mission to France, Paris.
- 2. Chief Surprop Div., UNRRA, Paris.
- 3. Chief F & A Div., UNRRA, Paris.
- 4. Mr. R. De Bock, Admin. Off., c/o UNRRA Mission to Belgium, Brussels.



TRANSLATION

BOND DER VEREENIGDE NATIEN  
VAN ANTWERPEN  
REF. SECR. 684-CR/MF

Antwerp, 19 December 1946.

TO : UNRRA Surprop, Antwerp.

SUBJECT: "Transmission Stamp Duty"- UNRRA Operations.

Referring to steps taken by UNRRA and "Bond der Vereenigde Natien" with the interested services and to our joint visit to UNRRA Hq., Brussels, in particular, we enclose herewith a copy of the decision of Mr. Verstegen, Controller-in-Chief of "Transmission" and "Luxury" Taxes.

It appears from this that the "Transmission" Stamp Duty is due on all transport operations.

We are contacting the "Transmission Tax" Authorities by the same mail and, so as to reach an easy solution for the past, are requesting said Authorities to collect direct from UNRRA the counter-value of the "Transmission Tax" due, based on the list of invoices (already established).

Request you kindly bring this to the attention of UNRRA Hq.

Yours very truly,

BOND DER VEREENIGDE NATIEN  
VAN ANTWERPEN

S/ C. ROUWENS  
T/ C. ROUWENS  
Secretary-General

S/ M. DIERCKX  
T/ M. DIERCKX  
Technical Manager.

TRANSLATION

Toezicht der Overdrachts-  
en Weeldetaksen,  
Kantoor I  
23, Huidevetterstraat  
Antwerpen.

Ref. Nr. 842

Antwerp, 18 December 1946.

TO : Bond der Vereenigde Natien van Antwerpen.

SUBJECT: "Transmission" Stamp Duty - UNRRA Operations.

With reference to your letters of 13 November 1946, Secr. 657/CR/MF and 10 December 1946, Secr. 681/CR/MF, addressed to the Director, "Registration and Domains", Antwerp, and to our interview, I confirm that on the basis of a decision of the Ministry dated 23 November 1945, No E.T. 55.221, the tax instituted under Art. 76 of the Code Book (tax on transportation and similar agreements viz: loading, discharging, stowing, watching, etc.) is to be paid by UNRRA.

Consequently, please remit me earliest possible a list of invoices made out to UNRRA to date and on which the tax due has not been brought into account.

Yours very truly,

S/ VERSTEGEN  
T/ VERSTEGEN

Chief Controller.



GK/JM.

22nd October 1946.

To: Mr J.A. ALLPORT, UNRRA, Luchthel Barracks,  
Noorderlaan, Antwerp.

From: Anne LAUGHLIN, Chief of Mission.

Subject: Exemption of taxes on labour employed at  
Antwerp Docks.

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1. With reference to the above subject, I very much regret that, in spite of all our efforts, we have been unable to obtain the exemption of tax in connection with the labour employed at the Antwerp Docks for the unloading and handling of UNRRA goods.
2. For your information, I am enclosing copy of a letter dated 14th October which we have received from the Ministry of Finance in this connection.

Anne LAUGHLIN  
Chief of Mission.

ENCLOSURE.

MINISTRE DES FINANCES

Administration de l'En-  
registrement et des  
Douanes

Bruxelles, le 14 octobre 1946.

OBJET:

Taxe de Transmission.

Messieurs,

Vous m'avez adresse le 10 aout 1946 une lettre portant la reference GD/MG, par laquelle vous demandez si l'exemption des taxes assimilees au timbre qui a ete accordee aux forces expeditionnaires allies par la circulaire no. 24 du 5 avril 1945 pourrait etre etendue a vos services dans le cadre de ce qui a ete prevu pour certains organismes militaires traitant leurs affaires sans aucune intervention de l'OMA.

J'ai le regret de vous faire savoir que, nonobstant la circonstance que l'UNRRA n'agit, dans les pays occupes, que comme substituee aux forces expeditionnaires allies pour l'accomplissement de certaines de leurs missions, il n'est pas en mon pouvoir de vous donner satisfaction.

Pour autant que de besoin, je vous signale que ce qui precede est conforme a la reponse donnee en janvier dernier a Mr WRATHAIL et aux renseignements fournis a la meme epoque par celui-ci a Mr AITKINS, Legal Adviser, E.R.O. a Londres.

Veillez agreer, Messieurs,  
l'assurance de ma consideration distinguee.

Au nom du Ministre  
Pour le Directeur General  
DEVAUX  
Le Directeur.

UNRRA,  
18, Grand'Place  
BRUXELLES.



GK/JM.

A l'attention de Monsieur DEVAUX.

le 17 octobre 1946.

Monsieur le Directeur General,

J'ai l'honneur de vous accuser reception de votre lettre du 14 de ce mois me faisant savoir qu'il ne vous etait pas possible de donner une suite favorable a ma demande tendant a assimiler UNRRA, en ce qui concerne l'exemption des taxes assimilees au timbre se rapportant a la main d'oeuvre de personnel belge employe au dechargement et a la manutention de produits transportes pour l'UNRRA au port d'Anvers, aux forces expeditionnaires allies, organisations de bienfaisance et autres, a qui cette exemption a ete accordee en vertu de la circulaire no.24 du 5 avril 1945.

Je regrette vivement cette decision qui sera transmise a nos bureaux de Londres et de Washington.

Je vous prie d'agrecer, Monsieur le Directeur General, l'assurance de ma consideration distinguee.

Anne LAUGHLIN  
Chef de Mission.

Monsieur le Directeur General,  
Adm. des Enregistrements et des Domaines,  
Ministere des Finances,  
89-91, rue Royale,  
BRUXELLES

Dear Sir,

I beg to acknowledge receipt of your letter of 14th inst. informing me that you are not in a position to give a favourable reply to my request that UNRRA be assimilated, as far as tax exemption on ~~katow~~ Belgian labour used for the discharge and transport of UNRRA goods in Antwerp are concerned, to the allied expeditionary forces, welfare agencies and others, who benefit by this exemption according to circular letter no. 24 of 5 April.

I regret this decision, especially in view of the fact that our Washington and London-Headquarters insist on receiving regular information concerning the contacts we are making with Government agencies.

~~I regret~~

~~your decision seems~~

~~to us a regrettable~~

~~I regret that~~

We regret your decision  
which will be transmitted  
to our London & Washington  
headquarters.



N° E.T. 54.724.

OBJET :

Taxe de transmission.

Annexe

Messieurs,

Vous m'avez adresse le 10 août 1946 une lettre portant la reference GD/MG, par laquelle vous demandez <sup>si</sup> l'exemption des taxes assimilees au timbre qui a ete accordee aux forces expeditionnaires allies par la circulaire n° 24 du 5 avril 1945 pourrait etre etendue a vos services dans le cadre de ce qui a ete prevu pour certains organismes militaires traitant leurs affaires sans aucune intervention de l'O.M.A.

J'ai le regret de vous faire <sup>savoir</sup> que, nonobstant la circonstance que l'U.N.R.R.A. n'agit, dans les pays occupees, que comme substituee aux forces expeditionnaires allies pour l'accomplissement de certaines de leurs missions, il n'est pas en mon pouvoir de vous donner satisfaction.

Pour autant que de besoin, je vous signale que ce qui precede est conforme a la reponse donnee en janvier dernier a M. Wrathall et aux renseignements fournis a la même epoque par celui-ci a M. Aitkins, Segal Adviser, E.R.O., a Londres.

Veillez agreer, Messieurs, l'assurance de ma consideration distinguee.

Au nom du Ministre:  
Pour le Directeur general:  
Le S/Directeur,

*Devaux*  
Devaux.

U.N.R.R.A.,  
Grand'Place, 18,  
Monsieur  
BRUXELLES.





Le 23 septembre 1946.

a l'attention de Monsieur Devaux.

Monsieur le Directeur General,

Je me permets de vous confirmer ma lettre du 10 aout 1946 a laquelle je ne vois pas avoir reçu de reponse.

Par cette lettre je faisais etat de la circulaire No. 24 emanant de votre departement, datee du 5 avril 1945, et je sollicitais l'assimilation de notre Organisme aux autres groupements mentionnes dans la dite circulaire.

Par votre lettre No. 54.724 datee du 19 aout 1946, vous avez bien voulu nous confirmer la position de notre Mission au point de vue des taxes assimilees aux timbres pour les fournitures faites a l'interieur du territoire belge, et je vous en remercie.

Je voudrais maintenant attirer votre obligeante attention sur les operations qui sont effectuees par notre Organisme en general.

Puis-je vous rappeler que des factures pour un total assez important, sont tenues en suspens en attendant qu'une decision soit prise a leur sujet. Pour memoire, il s'agit de main d'oeuvre de personnel belge employe au dechargement et a la manutention de produits transportes pour l'U.N.R.E.A. au port d'Anvers.

Je vous remercie par avance de l'interet que vous voudrez bien porter a la presente lettre et vous prie d'agreer, Monsieur le Directeur General, l'assurance de ma consideration tres distinguee.

Anne LAUGELIN  
Chief of Mission.

Monsieur le Directeur General  
Administration des Enregistrements et des Domaines,  
Ministere des Finances,  
89/91 rue Royale,  
BRUXELLES.



Dear Sir,

I beg to confirm my letter of 10th August 1946, to which I received no reply so far.

In this letter, I referred to your Circular No. 24 dated 5th April 1945, and I requested that our administration be assimilated to the other organisations mentioned in this circular.

In your letter No. 54724 of 19th August 1946, you confirmed the position of our Mission as far as taxes on supplies obtained in the country itself are concerned, for which I thank you.

I would now like to draw your attention to the general activities of our organisation.

May I remind you that invoices for a considerable amount are kept in suspense until you have given us a decision on this point. They refer to labour to be paid to Belgian employees who were engaged for the unloading and handling of ~~goods~~ UNRRA goods arrived at Antwerp.

Thanking you in anticipation for a careful ~~examination~~ consideration of our request, I am,....

A. L.

To: Mr. G. de B. KEIM, Finance Officer

From: Chief of Mission to Belgium

Mr. GEANEY dropped into the office the other day en route to Paris. He wanted to know the result of the fiscal tax deal.

Since you have all the details, will you please prepare a letter to him for my signature, covering this matter in detail.

*A. S.*  
Anne LAUGHLIN  
Chief of Mission

29.8.1946

*M. Dupont  
Ecrire une lettre  
au Gouverneur  
sur la rapatriant  
cette affaire*



N° E.T. 54.724.

OBJET :

Taxes assimilées au timbre.

Messieurs,

Annexe

Comme suite à votre lettre du 10 août 1946, référence GD/MG, j'ai l'honneur de vous faire savoir que l'administration de l'U.N.R.R.A. bénéficie en Belgique, au point de vue des taxes assimilées au timbre, des avantages accordés aux agents du corps diplomatique.

En conséquence, les fournitures de marchandises et d'objets mobiliers, les fournitures de travaux mobiliers et immobiliers, les locations de choses mobilières et les transports, qui sont faits à l'U.N.R.R.A., pour son propre usage ou pour sa propre consommation, sont exempts de la taxe de transmission, de la taxe de luxe, de la taxe de facture, de la taxe sur les locations mobilières et de la taxe sur les transports, à la double condition:

1° que les objets ou les travaux soient livrés par le fournisseur à l'un des sièges de l'U.N.R.R.A.;

2° que la livraison soit constatée par un certificat délivré au fournisseur par le chef de mission de l'U.N.R.R.A. ou par son délégué et revêtu du sceau de la mission.

Toutefois seule la deuxième condition ci-dessus est exigée en ce qui concerne la taxe sur les transports.

Le certificat susvisé peut être rédigé sur papier non timbré. Il doit être conservé par le fournisseur afin que celui-ci puisse éventuellement prouver qu'il était en droit de ne pas appliquer la taxe.

Monsieur U.N.R.R.A.,  
18, Grand'Place,  
BRUXELLES.

*This should be considered as a reply to ....  
our letter dated 10.8.46 by which we ask the  
position of UNRRA be definite.*

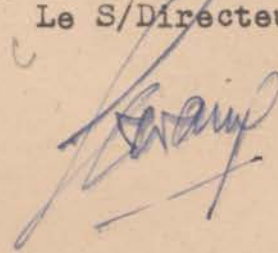




Pour autant que de besoin, je précise que la présente décision n'est applicable ni aux acquisitions par l'U.N.R.R.A. de marchandises à fournir par elle dans le cadre de sa mission ni aux services commandés par elle relativement à de telles marchandises.

Veillez agréer, Messieurs, l'assurance de ma considération distinguée.

Au nom du Ministre:  
Pour le Directeur Général,  
Le S/Directeur,

A handwritten signature in blue ink, appearing to read 'Devaux', is written over the typed name. The signature is stylized with a large initial 'D' and a long horizontal stroke.

Devaux.



COPIE

MINISTERE DES FINANCES

ADMINISTRATION  
de l'Enregistrement et des Domaines

4e DIRECTION

No E.T. 54.724

Bruxelles, le 19 aout 1946  
rue Royale, 89-91

OBJET :

Taxes assimilees au timbre.

Messieurs,

Comme suite a votre lettre du 10 aout 1946, reference GD/MG, j'ai l'honneur de vous faire savoir que l'administration de l'U.N.R.R.A. beneficie en Belgique, au point de vue des taxes assimilees au timbre, des avantages accordes aux agents du corps diplomatique.

En consequence, les fournitures de marchandises et d'objets mobiliers, les fournitures de travaux mobiliers et immobiliers, les locations de choses mobilieres et les transports, qui sont faits a l'U.N.R.R.A., pour son propre usage ou pour sa propre consommation, sont exempts de la taxe de transmission, de la taxe de luxe, de la taxe de facture, de la taxe sur les locations mobilieres et de la taxe sur les transports, a la double condition:

- 1) que les objets ou les travaux soient livres par le fournisseur a l'un des sieges de l'U.N.R.R.A.;
- 2) que la livraison soit constatee par un certificat delivre au fournisseur par le chef de mission de l'U.N.R.R.A. ou par son delegue et revetu du sceau de la mission.

Toutefois seule la deuxieme condition ci-dessus est exigee en ce qui concerne la taxe sur les transports.

Le certificat susvisé peut étre rédigé sur papier non timbré. Il doit étre conservé par le fournisseur afin que celui-ci puisse éventuellement prouver qu'il était en droit de ne pas appliquer la taxe.

Pour autant que de besoin, je précise que la présente décision n'est applicable ni aux acquisitions par l'U.N.R.R.A. de marchandises a fournir par elle dans le cadre de sa mission ni aux services commandés par elle relativement a de telles marchandises.

Veuillez agréer, Messieurs, l'assurance de ma considération distinguée.

Au nom du Ministre:  
Pour le Directeur General,  
Le S/Directeur,

(s) DEVAUX

U.N.R.R.A.  
18, Grand'Place,  
BRUXELLES.



August 12th, 1946.

To: Miss Anne LAUGHLIN, Chief of Mission, Brussels.

From: G. de B. KEIM, Finance Officer.

REPORT ON VISIT PAID BY G. de B. Keim and G. Dupont to the  
MINISTRY OF FINANCE, Service des Taxes assimilees aux timbres.

---

There is a special government dispensation to all agencies having diplomatic status which exonerates them from paying the tax stamps on purchases which are made for account of the Mission itself, also for transportation charges when moving furniture, etc. from one building to another for account of the Mission. We have asked for a copy of this circular which will be sent us last week.

We are also requesting that U.N.R.R.A. be given the same exoneration as other agencies referred to in the above mentioned circular giving complete exoneration of all stamp taxes. These organizations are exempted because of their assimilation to the Allied Armed Forces. We explained the functions and aims of U.N.R.R.A. and the Government official informed us that our demand would be received due consideration.



August 12th. 1946.

To: Miss Anne LAUGHLIN, Chief of Mission, Brussels.

From: G. de B. KEIM, Finance Officer.

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MINISTRY OF FINANCE, Service des Taxes assimilees aux timbres.

There is a special government dispensation to all agencies having diplomatic status which exonerates them from paying the tax stamps on purchases which are made for account of the Mission itself, also for transportation charges when moving furniture, etc. from one building to another for account of the Mission. We have asked for a copy of this circular which will be sent us last week.

We are also requesting that U.N.R.R.A. be given the same exoneration as other agencies referred to in the above mentioned circular giving complete exoneration of all stamp taxes. These organizations are exempted because of their assimilation to the Allied Armed Forces. We explained the functions and aims of U.N.R.R.A. and the Government official informed us that our demand would receive due consideration.

Le 10 aout 1946.

a l'attention de Monsieur FONSON.

Messieurs,

X ( En confirmation de la visite que vous ont rendue nos delegues, Messieurs G. de B. Keim et G. Dupont, nous vous prions de bien vouloir nous confirmer quel est le statut fiscal des prestations de toutes natures fournies en Belgique a la Mission U.N.R.R.A. et en meme temps nous faire connaitre les dispositions qui ont ete prises en vue de l'application de la taxe percue sur les achats faits par notre Mission.

Nous vous remercions bien vivement par avance pour toute information que vous pourriez nous fournir a ce sujet et vous prions d'agreer, Messieurs, l'assurance de nos sentiments les plus distingues.

X Anne LAUGHLIN  
Chief of Mission.

Ministere des Finances  
Service des Taxes Assimilees  
89 rue Royale,  
BRUXELLES.



Le 10 scut 1946.

a l'attention de Monsieur FORTON.

Messieurs,

Nous avons l'avantage de nous referer a la Circulaire No. 24 emanant de votre Departement datee du 5 av 5 avril 1945.

Nous vous prions de nous faire savoir si notre Administration peut etre assimilee aux autres organismes dont il est question dans la meme circulaire et si elle pourra beneficier de la meme exemption que celle qui a ete octroyee par la circulaire reprise sous rubrique aux Forces Expeditionnaires Allieses.

Nous pouvons vous faire remarquer que l'U.E.P.R.A. se substitue aux dites Forces Expeditionnaires Allieses pour certaines de leurs missions en territoire occupe.

Veuillez agreer, Messieurs, l'assurance de nos sentiments les plus distingues.

Anne LAUGHLIN  
Chief of Mission.

As no reply had reached us on the 9<sup>th</sup> Sept. 46  
Mr. Dupont saw Mr. Fournier who stated that  
this matter was under discussion and still pending.

J.

- taxe perçue sur achats
- diminue les revenus VNRRR

quel est le statut fiscal de  
l'opération de l'acte notarial  
fourni en Belgique à  
la Mission VNRRR

appliqués à VNRRR même  
exemption que elle octroyés  
par Circulaire 24 ans force  
expéditive. Allés auxquels  
VNRRR s'est substituée  
par certains de  
leur mission



SPREUTEL #5

Directeur

Direction des affaires

Direction générale de  
la Politique

U.N.R.R.A.

Taxation, mitige,

Grand Parc

Mr. Dupont

Finances  
Service des Taxes Assimilées  
Taxes  
89, rue Royale  
Bruxelles

4 1/2 %

M. FONSON

Brussel, den 5n April 1945.

4° Directie  
Nr. E.T. 54.696.

A A N S C H R I J V I N G Nr.24.

Voorwerp :  
Overdrachttaxe en aanver-  
wante belastingen.  
Leveringen aan de geallieerde  
expeditielegers.

Mijnheer de Directeur,

Op grond van de tusschen de Belgische Regeering en de regeeringen van Groot Brittannië en van de Vereenigde Staten van Amerika gesloten overeenkomsten, en namelijk van de akkoorden genaamd "MUTUAL AID" (onderlinge hulpverlening) en "REVERSE LEND-LEASE" (akkoord in wederkerig verband met het akkoord Leen en Pacht), zijn de aan de geallieerde expeditielegers gedane leveringen van koopwaren, en andere prestaties, zelfs indien ze niet voortkomen van opeischingen, vrijgesteld van de overdrachttaxe en aanverwante belastingen (faktuurtaxe, taxe op de roerende verhueringen en op het vervoer, weeldetaxe).

Bij besluitwet van 19-Januari 1945 (Belgisch Staatsblad van 26 Januari 1945) werd een openbare inrichting tot stand gebracht, genaamd "DIENST VOOR ONDERLINGE HULPVERLEENING" (aangeduid door de initiaalletters O.M.A.) en welke de uitvoering van het financieel gedeelte van voormelde akkoorden ten doel heeft. In alle aangelegenheden met betrekking tot leveringen of prestaties voortvloeiend uit deze akkoorden, heeft zij alleen de macht om voor rekening van den Belgischen Staat te contracteren. In feite, en behoudens voor enkele hierna aangeduide organismen (British Red Cross enz.) verzekert O.M.A. de betaling van alle aan de geallieerde expeditielegers gedane leveringen en prestaties.

De voorwaarden van toepassing van de voormelde vrijstelling zijn dus de volgende :

- 1°) Verrichtingen uitgevoerd ingevolge rechtstreeks met de geallieerde expeditielegers afgesloten overeenkomsten.  
Onder voorbehoud van hetgeen gezegd onder Nr.3 hierna, dient de factuur gericht ofwel aan O.M.A. of wel aan de geallieerde expeditielegers; in dit laatste geval vermeldt ze uitdrukkelijk dat de betaling door O.M.A. zal geschieden.  
De leverancier is er toe gehouden te bewijzen dat de gefactureerde som hem rechtstreeks door O.M.A. werd betaald.
- 2°) Verrichtingen uitgevoerd ingevolge met O.M.A. aangegane overeenkomsten.  
De factuur wordt aan O.M.A. geadresseerd.  
De leverancier moet bewijzen dat de gefactureerde som hem rechtstreeks door O.M.A. werd betaald.



3°) Verrichtingen uitgevoerd ingevolge met zekere organismen gesloten overeenkomsten.

Onderstaande organismen mogen hun leveranciers zonder de tussenkomst van O.M.A. betalen:

*Dupont*

British Red Cross  
Soldier's, Sailors' and Airmens' Families Association;  
Young Woman's Christian Association;  
Young men's Christian Association;  
Salvation Army  
Church Army  
Church of Scotland;  
Catholic Women's League;  
Tee H;  
Methodist and United Boars Canteens;  
Scripture Readers;  
Press Correspondents;  
British Broadcasting Corporation  
Imperial War Graves Commission  
N.A.A.F.I./E.F.I.  
Army Exchange Service.

Het duplicaat van de aan die organismen geadresseerde factuur dient voorzien van hun stempel en van de handteekening van den door hen met de ontvangst belasten agent.

In al de gevallen waarin om sender welke reden, de leveranciers van de geallieerde expeditielegers niet in 't bezit gesteld worden van de vereischte verantwoordingen - hetgeen zich kan voordoen wanneer het gaat om aankopen van geringen omvang - moeten ze de taxe kwijten. De weigering door den koper dezelve te dragen kan trouwens in geen deele den verkoper ervan ontslaan ze toe te passen, maar laatstgemelde is alsdan gemachtigd de geheele zegels in zijn uitgangsfactuurboek aan te brengen.

Er weze verstaan dat alleen de rechtstreeks met de expeditielegers of met O.M.A. aangegane overeenkomsten de vrijstelling kunnen genieten. De met het oog op de uitvoering van vrijgestelde verrichtingen gedane aankopen genieten geen bijzonder regime. Inzonderheid de bij ministerieel besluit van 4 Maart 1927 en bij aanschrijving van 10 Juli 1940, Nr.56, verleend verminderingen van belasting kunnen slechts worden toegepast indien de leveranciers van de expeditielegers de koopwaren rechtstreeks naar het buitenland leveren of aan die levering deelnemen in de voorwaarden welke bij artikel 23, 1° van het wetboek der met het zegel gelijkgestelde taxes zijn voorzien.

Wat betreft de facturen welke voor onderhavige aanschrijving werden opgemaakt, al mochten ze ten name van de geallieerde expeditielegers (met inbegrip van organismen zooals "British Red Cross" enz.) van O.M.A. of zelfs van een gemeente, zijn opgesteld, zal de taxe niet ingevorderd worden indien, al kunnen de leveranciers de vereischte verantwoordingen niet voorleggen, de hoofdcontroleur de overtuiging bekomt dat d leveranties van koopwaren of andere prestaties onder die vallen waarop voormelde vrijstelling kan worden toegepast. Om die overtuiging te verkrijgen kan hij zich eventueel wenden tot O.M.A., waarvan de kan-



toren thans gevestigd zijn te Brussel, Wetstraat 44, te dien einde moeten aan voormeld organisme opgegeven worden: naam van den leverancier, naam van den dienst-kooper, voorwerp van de levering en bedongen prijs.

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Ongeacht de reeds vermelde rol heeft O.M.A. opdracht, ten laste van de personen wien koopwaren door de geallieerde legers worden geleverd, den prijs van die leveranties in te vorderen. Gezegde dienst is het die, naar aanleiding daarvan, de betaling verzekert van de gewone of forfaitaire overdrachttaxe die vorderbaar is uit hoofde van bedoelde leveranties deze worden als invoeren behandeld.

Namens den Minister

De Directeur Generaal

SCHELLEKENS.