



Treaty Series No. 42 (1949)

Exchange of Notes

between the Government of the United Kingdom
and the Government of the Philippine Republic for the
**Reciprocal Exemption from Stamp Duty
of Leases, &c., in respect of property
occupied for diplomatic purposes**

London, 21st/24th May, 1949

*Presented by the Secretary of State for Foreign Affairs to Parliament
by Command of His Majesty*

LONDON
HIS MAJESTY'S STATIONERY OFFICE
ONE PENNY NET

EXCHANGE OF NOTES BETWEEN THE GOVERNMENT OF THE
UNITED KINGDOM AND THE GOVERNMENT OF THE
PHILIPPINE REPUBLIC FOR THE RECIPROCAL EXEMPTION
FROM STAMP DUTY OF LEASES, &c., IN RESPECT OF
PROPERTY OCCUPIED FOR DIPLOMATIC PURPOSES

London, 21st/24th May, 1949

No. 1

*The Secretary of State for Foreign Affairs to the
Philippine Chargé d'Affaires*

Sir,

Foreign Office, 21st May, 1949.

I HAVE the honour to inform you that, on the understanding that the Philippine Government will fulfil the requirement of reciprocity, His Majesty's Government in the United Kingdom are prepared to arrange for the duty-free stamping of leases and instruments of transfer of the ownership of property in the following classes of case:—

- (a) Where property is acquired or leased by the Philippine Government for diplomatic or consular purposes, including property to be used as Embassy or Legation premises or as a Consulate or as the London residence of the accredited diplomatic representative of the Republic of the Philippines to the Court of St. James's or other diplomatic personnel, forming part of his mission, or as the residence of a Philippine Consular officer.
- (b) Where property is acquired or leased by a member of the diplomatic staff of the Philippine Legation in London for his own occupation for diplomatic purposes. It is understood that a diplomat's London residence, or his residence near London if he has no London residence, is regarded as occupied for diplomatic purposes. If he has another residence in addition, e.g., a country cottage, this other residence is not regarded as occupied for diplomatic purposes, and no relief from stamp duty will be allowed.

2. I have the honour to suggest that this note and your reply thereto in similar terms should be regarded as placing on formal record the understanding reached between our two Governments in this matter.

I have, &c.

(Sd.) ERNEST BEVIN.

No. 2

*The Philippine Chargé d'Affaires to the Secretary of State
for Foreign Affairs*

Sir,

Legation of the Philippines, 24th May, 1949.

I HAVE the honor to refer to your Excellency's note of 21st May, 1949, in which you were good enough to inform me that, on the understanding that the Philippine Government will fulfil the requirement of reciprocity,

His Majesty's Government in the United Kingdom are prepared to arrange for the duty-free stamping of leases and instruments of transfer of the ownership of property in the following classes of case:—

[As in No. 1]

I have the honor to inform your Excellency that the Government of the Republic of the Philippines accepts, on the basis of reciprocity, the above arrangements and will regard your Excellency's note and the present reply as constituting an agreement between our two Governments in this matter.

Accept, &c.

(Sd.) JOSE F. IMPERIAL.

LONDON

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