

AN

AN 2385

24 JUN 1949

1948

PANAMA COSTA RICA

Registry Number AN 2385/441/32

TELEGRAM FROM

Mr Sullivan,
No. San Jose

Dated 34

Received in Registry 21 June 24

Imposition of Capital Levy in Costa Rica

Enquires whether British subjects would be entitled to resist payment of levy imposed on capital above 50,000 colones.

Last Paper. ✓

AN 2383

References.

(Print.)

(How disposed of.)

Tel) San Jose 39
7 July

(Action completed.)

R. 20/7

(Index.)

1899

Next Paper. ✓

AN 2492

(Minutes.)

AN Di. H. dig out a copy of Treaty of 1849.

J. Jackson 25/6.

I don't know whether we can invade this Treaty (perhaps Mr. Best would be so good as to comment?), but a protest or request for exemption for British subjects is presumably called for.

J. Jackson 1/7.

Treaty Dept.
Mr. Best.

The marked passage of Article XII at the top of page 10 of the Treaty seems to rule out any grounds for exemption of Br subjects

1 who

who are apparently liable to pay any taxes levied on the Costa Ricans themselves. Similarly, any Costa Ricans residing in the U.K. with sufficient property are presumably liable for our own capital tax. If the Treaty is still in force, & there is nothing to indicate that it is not, I do not see how we can protest.

P. Stephens

1/7

The Treaty of 1849 seems to be still in force, but in taxation matters it gives us no more than "national treatment" (see Art. X). I do not quite see where Article XII comes in seeing that it is all conditioned by the words at the beginning, "if at any time any interruption of friendly intercourse should take place".

R. Box 6/7

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Minutes

I agree with Mr. Cox. The 1849 Treaty, if it is still in force, affords no grounds for representations with respect to the imposition of the capital levy. For the reason given by Mr. Cox, I am also puzzled as to the relevance of Article XI. Moreover, even if it could be invoked, it would not, as pointed out by Mr. Stephens, be help, since the Costaricans are subject to the levy.

R. Best
6/7

Att. let to Las Vegas
and p. des.
J.
J/ou.

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AN 2885

CODE R.

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FROM SAN JOSE TO FOREIGN OFFICE.

Mr. Sullivan.

No. 54.

D. 2.41 p.m. 22nd June 1948.

21st June 1948.

R. 10.43 p.m. 22nd June 1948.

A levy of ten per cent has been imposed on all capital above 50,000 colones. Would British subjects be entitled to resist payment under Article 12 of Treaty of 1849 and should I support them by official representations if necessary?

W:W:W:W:W JUN 24 1948
X W I T
K
M A A A A

Registry

No. AN 2385/44/132

Top Secret.
Secret.
Confidential.
Restricted.
Open.

13.

7/60

F.O.,

FILE

8/4/1948

Despatched 11.35/9 M.

Draft.

Mr Sullivan
San Jose

[Security classification
—if any]

Addressed to San Jose

Telegram.

telegram No. (date)

No. 39

repeated for information to

(Date) July 7

Repeat to:—

En Clair.
Code.
Cypher.

Distribution:—

Sept

10 JUL 1948

Copies to:—

Your telegram No.
34 [7] Jun 22nd.
Costa Rican capital
Levy I.

We do not
consider that the
1949 Treaty affords
any grounds for
resistance to
Levy by British
subjects or for
officials

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official representations
on their behalf.

Article X renders
them liable for
taxes levied on
the Costa Ricans
themselves and
Article XII does
not appear to
be relevant in
this case.

P

7/uu.

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AN 2385/441/32
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DEPARTMENTAL DISTRIBUTION

FROM FOREIGN OFFICE TO SAN JOSE

No. 39
7th July, 1948

D. 11.35 a.m. 8th July, 1948

Your telegram No. 34 [of 22nd June: Costa Rican capital levy].

We do not consider that the 1849 Treaty affords any grounds for resistance to levy by British subjects or for official representations on their behalf. Article X renders them liable for taxes levied on the Costa Ricans themselves and Article XII does not appear to be relevant in this case.

PPP