

WG

1500/1/91

PRE WAR CEMETERIES

TAKAO CEMETERY

CWGC Archives

Item: WG 1500/1/91

Catalogue no.: 1007

Box 1091

CWGC/1/1/11/31 (WG 1500/1/91)

FOR IMPORTANT CROSS REFERENCES.

Heading.	Precis. .	File No.	Date of Letter.
	<p>Taku Cemetery China Pre War Cem in Japan Graves in Japan (W.G.)</p>	<p>see W.G. 1500/4 1500/4 W.G. 319.</p>	

Telegraphic Address :—
"TRAVAUX, PARL, LONDON."

Telephone Number :—
9160 VICTORIA (15 lines).

15.B/13825/26.

Any reply to this letter should
quote the above number, and must
be addressed to—

"The SECRETARY,
H.M. Office of Works, &c.,
Westminster, S.W.1"



21 / D26/57/F.
H.M. OFFICE OF WORKS,

STOREY'S GATE,

W.G. 1500/1/91
WESTMINSTER,

S.W.1.

19th April, 1926.

*Col. Oswald decided no
action necessary*

RB

Sir,

With reference to your letter T/K/1/F
of September 5th, 1924, and previous correspondence,
relative to the transfer from this Department
of files relating to British Cemeteries abroad,
I am directed by the First Commissioner of His
Majesty's Works, etc., to enclose for the
information of your Commission, a copy of a
despatch with enclosures, from the British
Ambassador at Tokio, from which it will be
observed that an entry appearing in the Tamsui,
Formosa, Perpetual Lease Register, would seem
to refer to a foreign cemetery at that place, the
property of H.M. Government.

2. The Board were not aware of the existence
of the plot of ground referred to but it is
assumed that the Commission will take any
necessary action in respect of the Tamsui Cemetery
together with that at Takao regarding which it is
understood that you are already informed.

I am, Sir,
Your obedient servant,

The Secretary,
Imperial War Graves Commission,
82, Baker Street,
W.1.

R. Curjel Banks

CWGC/1/1/11/31 (WG 1500/1/91)

*Seen
650
27.4.26*

British Consulate,

1500/1/91

No.12.

Tamsui.

March 5th, 1926.

Sir,

In reply to Your Excellency's despatch No.5 of the 23rd ultimo, I have the honour to state that the correct areas of the properties of His Majesty's Government at Tamsui are as follows:-

Consulate site	1.2308 <u>ko.</u>
Boat House site	.0612 <u>ko.</u>

The foreign cemetery at this port is registered in the name of His Majesty's Consul and its area is .1028 ko. No taxes are paid in respect of the cemetery.

I have the honour to be

etc.,

(Sd.) P.D. Butler.

Consul.

His Excellency,
The Right Honourable,
Sir John Tilley, K.C.M.G.,
etc. etc. etc.,
His Majesty's Ambassador,
Tokio.

British Embassy,

Tokio.

1500/1/91

No. 88.

February 23rd, 1926.

Sir,

With reference to Sir Charles Eliot's despatch No. 443 of the 12th November 1924, and to previous correspondence on the subject of the sale of the Consular properties owned by His Majesty's Government in Formosa, I have the honour to transmit herewith a copy of a despatch from the Acting Consul at Tamsui reporting the sale of the properties at Anping and Takao. Mr. de Bunsen encloses with his despatch a statement of the properties in Formosa remaining in the possession of His Majesty's Government.

2. You will observe from this statement that Mr. de Bunsen has found variations in the figure adopted by the Japanese authorities at different times as the area of the Consular site at Tamsui. He has further discovered that another lot of ground, used as a foreign cemetery at Tamsui, is also apparently registered as belonging to His Majesty's Government.

3. I have instructed His Majesty's Consul at Tamsui to make enquiries, with a view to removing any uncertainty that exists as to these properties, and I am in the meantime sending a copy of this despatch to the Divisional Architect at Shanghai.

I have the honour,
etc.,

(Sd.) John Tilley.

The Right Honourable,
Sir Austen Chamberlain, K.G., P.C.,
etc. etc. etc.

Tamsui.

1500/1/91

February 4th, 1926.

No. 5.

Sir,

I have the honour to report that under an agreement dated December 4th 1925 the British Consular Properties at Anping and Takao formerly held in the name of the Commissioners of His Britannic Majesty's Works and Public Buildings (with the exception of that portion of the Foreign Cemetery Lot at Takao which is actually used for interments) were sold to the Japanese Government.

2. The agreement above mentioned was executed by the Government of Formosa as representative of the Japanese Government and by the undersigned as representative of the said Commissioners.

3. The price received was Yen 78,511.89.

4. The date of the sale is registered at the Local Court of Tainan as December 4th in the cases of both the Takao and the Anping properties.

5. Of the two identic copies of the agreement in the Japanese language whereby these properties were sold, one is in safe keeping in the archives of this Consulate.

6. Translation of this agreement and of the schedule thereto are enclosed herewith.

7. Enclosed also herewith is a statement of the properties in Formosa at this present time remaining in the possession of His Majesty's Government, together with some notes thereon.

I have the honour to be,
etc.

(Sd.) E.H. de Bunsen.

Acting Consul.

Cecil Dormer, Esq., M.V.O.,
etc. etc. etc.,
H.M. Charge d'Affaires,
Tokio.

MEMORANDUM.

1500/1/91

Land in Formosa held by the British Government in the name of the Commissioners of H.M. Office of Works and Public Buildings. (with note on land held in name of the British Consul).

TAMSUI. The Consulate Lot and Boat House Lot on waterfront. Held on Perpetual Lease. Registration Number of Perpetual Lease in Taihoku District Court is 5. Date of registration was May 28th 1912 (forty fifth year of Meiji).

In checking the Perpetual Lease entries I note that there is some discrepancy in the area stated in such entries and in the area at last decided by the surveyors for taxation purposes.

I can trace three sets of figures for this area, as follows:-

Area as quoted in Pert. Lease Register	1.2308 Ko.
Area for taxation prior to 1922	.4158 Ko.
Area for taxation as re-surveyed 1922	.3959 Ko.
(Ref. Mr. Phipps to O.W. Shanghai No.23. 22/12/22).	

Even if the Boat House Lot were reckoned in the P.L.area and reckoned out of the other two its size is so small that it would not account for the discrepancy.

TAMSUI LAND REGISTERED IN THE NAME OF THE BRITISH CONSUL.

34425 sq. In going through the Perpetual Lease Register I noted that under the Number 7 Tamsui P. Lease a small lot of ground is entered in the name of the British Consul. The area of this lot is 0.1028 Ko. Registration date same as Consulate above (May 28th, 1912). This has only just been noticed and time does not allow of investigations before handing over to Mr. Butler. It seems that this is the small Foreign Cemetery at Tamsui. Yet I was recently informed that this Cemetery had never been registered at all and that the local interests concerned (the Canadian Presbyterian Mission and members of the Taihoku Community) were going to approach this Consulate in the matter. I should imagine that this is the Cemetery as no taxes have been levied on the Consulate in respect of it.

TAKAO. The portion of the so called "Cemetery Lot" which is enclosed by a wall and actually taken up with graves remains registered in the name of the Commissioners. Relevant entry in Tainan District Court P.L. Register is No.2 Takao. It will be noted from Mr. Phipps' despatch No.40 to Tokyo dated July 9th 1924 that no taxes are payable in respect of this cemetery. The area is 0.1606 Ko. (i.e. 1.0027 Ko. less 0.8421 Ko. as per schedule to enclosure 1).

The cemetery is maintained by the foreign residents in Taihoku. When last seen it was in fair condition. The majority of the graves there seem by the names to be those of members of the China Customs Service and it has occurred to me that if the dwindling foreign community of Taihoku should be no longer able in the future to maintain the cemetery, it might be worth considering a request for occasional assistance from that service.

It

It might also be worth noting that I was informed verbally that the cemetery may still be used as such. Possible future uses, if any, would be limited to burials as a result of shipwreck or a death occurring in a foreign vessel in port at Takao.

E.H. de Bunsen.

Tamsui, February 5th, 1926.

One Ko equals 2.3967 acres or 2934 tsubo.

1500/1/91

Takao and Anping. Agreement of Sale. Translation.

CONTRACT IN RESPECT OF THE SALE OF PERPETUAL LEASE RIGHTS TO
LANDS AND THINGS THEREON.

An agreement as follows is hereby made in respect of the transfer by sale to the Imperial Japanese Government of the Rights to certain lands held on perpetual lease by the British Government and of the Buildings Trees and all and sundry other things that are on such Perpetual Lease Lands.

1. The British Government agrees to sell to the Imperial Japanese Government the Perpetual Lease Rights now held by it in the name of the Commissioner of His Britannic Majesty's Works and Public Buildings and specified in the schedule hereto and the Buildings Trees and All and Sundry Things that are on such Perpetual Lease Lands.
2. The Imperial Japanese Government shall after the execution of this agreement and simultaneously with registration or with the transfer of the objects concerned pay Yen 78,511.89 as the Purchase Price of the Perpetual Lease Rights in question and of the Buildings Trees and all and sundry things that are on such Perpetual Lease Lands.
3. The British Government shall as required by the Imperial Japanese Government perform the duties relating to the registration of the conveyance of the Perpetual Lease Rights in question and to the transfer of the objects concerned and all other obligations incidental thereto.
4. With regard to the existing Joint Foreign Cemetery (enclose area 1 Bu 6 Rin 0 mo 6 Shi) situated within the Cemetery at No.127 Aza Shosento Takao, Takao City, Takao Province, the Imperial Japanese Government agrees to construct a road nine shaku in width in a straight line from the front of the entrance gate of the
Cemetery

Cemetery to a point on the public road on the South (Minato-Cho Gochome Main Road) to establish a Right of Way and to assume the responsibility, as long as the need exists, of providing construction works for the purpose of giving effect to such servitude, and of repairing such construction works. Be it provided that the creation of such servitude shall be free of cost.

5. The representatives of the two parties hereinafter written shall be empowered to settle matters of detail incidental to this agreement.

6. This agreement shall be drawn in duplicate and each party shall retain a copy.

IN CONFIRMATION OF THE EXECUTION OF THIS AGREEMENT the Representatives of both Governments have set their names and Seals hereunder.

This fourth day of December, 1925.

The VENDOR: THE COMMISSIONER OF HIS BRITANNIC MAJESTY'S
WORKS AND PUBLIC BUILDINGS

British Consulate
Tamsui.

Representative of the Foregoing
ERIC HENRY de BUNSEN

ACTING BRITISH CONSUL IN TAMSUI

The PURCHASER: THE IMPERIAL JAPANESE GOVERNMENT

Seal of the
Government
General of
Formosa.

Representative of the Foregoing
TAKIO ISAWA

THE GOVERNOR GENERAL OF FORMOSA.

Schedule.

No. 2 of 176 Aza Shosento Takao, Takao City, Takao Province Building Land,		2 Bu	7 Rin	4 Mo	6 Shi
No. 1 of 176 the same Building Land.		1 Bu	3 Rin	9 Mo	8 Shi
No. 176 the same Hill and Forest Land.	1 Ko	2 Bu	1 Rin	1 Mo	6 Shi
No. 127 the same From out of the Cemetery Lot 1 Ko 2 Mo 7 Shi		8 Bu	4 Rin	2 Mo	1 Shi
No. 949 Anping Tainan City, Tainan Province Building Land.		7 Bu	9 Rin	8 Mo	6 Shi
In all	3 Ko	2 Bu	6 Rin	6 Mo	7 Shi

The Perpetual Lease Rights in respect of the Lands hereinabove specified ~~and~~ the Buildings Trees
and all and sundry other things that are situate on such Perpetual Lease Lands.

1500/1/91

In any further communication on this subject, please quote
No. **K 4722/4237/223.**
and address—not to any person by name, but to—
"The Under-Secretary of State," Foreign Office, London, S.W. 1.

✓ 19/D26/1/51

✓ 20/D26/1/51
✓ 26/D26/46/1/1

THE Under-Secretary of State for Foreign Affairs presents his
compliments to *the Secretary, Imperial War Graves
Commission* and, by direction of the Secretary of State,
transmits herewith copy of the under-mentioned paper.

1000/1/91

Foreign Office,

April 16th, 1926.

✓ 27-D26-16L

Reference to previous correspondence :



Description of Enclosure.

Name and Date.

Subject.

From:— British
Ambassador, Tokio,
No. 88 of February
23rd 1926. (With
enclosures) and
No. 133 of March
12th 1926. (With
enclosure).

Properties of His
Majesty's Government
at Formosa.

Registrar

Records
Unit

Will you please
say?
28/4/26. mrc

To see please.
Have we any papers in Formosa?

P.A.S. (Kro' Director of Records) - mrc 20/4/26 19/4/26

These are now recorded.

Similar letter sent to

Office of Works.

14 (13341) 7/25 (2)
(14141) 2/26

26/4/26

L.A. to see

P.A.S.
See
thanks you
mrc
29.4.26

CWGC/1/1/11/31 (WG 1500/1/91)

Similar papers recd from HM DW + filed to Takao. - pre war
sum. by D7a. No return necessary. RB 30/4

1500/1/91

BRITISH EMBASSY,
TOKYO.

No. 66.

February 23rd 1926.

Sir,

With reference to Sir Charles Eliot's despatch No. 443 of the 12th November, 1924, and to previous correspondence on the subject of the sale of the Consular properties owned by His Majesty's Government in Formosa, I have the honour to transmit herewith a copy of a despatch from the Acting Consul at Tamsui reporting the sale of the properties at Anping and Takao. Mr de Bunsen encloses with his despatch a statement of the properties in Formosa remaining in the possession of His Majesty's Government.

2. You will observe from this statement that Mr de Bunsen has found variations in the figure adopted by the Japanese authorities at different times as the area of the Consular site at Tamsui. He has further discovered that another lot of ground, used as a foreign cemetery at Tamsui, is also apparently registered as belonging to His Majesty's Government.

3. I have instructed His Majesty's Consul at Tamsui to make enquiries, with a view to removing any uncertainty that exists as to these properties, and I am in the meantime sending a copy of this despatch to the Divisional Architect at Shanghai.

I have the honour to be,
With the highest respect,
Sir,
Your most obedient,
humble servant,

(SD) John Tully

The Right Honourable,
Sir Austen Chamberlain, K.G., P.C.,
etc., etc., etc.

No. 5

Tamsui

February 4th 1926

1500/1/91

Copy sent to O.W. Hughes

Sir:-

I have the honour to report that under an agreement dated December 4th 1925 the British Consular Properties at Anping and Takao formerly held in the name of the Commissioners of His Britannic Majesty's Works and Public Buildings (with the exception of that portion of the Foreign Cemetery Lot at Takao which is actually used for interments) were sold to the Japanese Government.

2. The agreement above mentioned was executed by the Government of Formosa as representative of the Japanese Government and by the undersigned as representative of the said Commissioners.
3. The price received was Yen 78,511.89.
4. The date of the sale is registered at the Local Court of Tainan on December 4th in the cases of both the Takao and the Anping properties.
5. Of the two identic copies of the agreement in the Japanese language whereby these properties were sold, one is in safe keeping in the archives of this Consulate.
6. Translation of this agreement and of the schedule thereto are enclosed herewith.
7. Enclosed also herewith is a statement of the properties in Formosa at this present time remaining in the possession of His Majesty's Government, *together with some other papers*

I have the honour to be, Sir,

Your obedient servant

E.H. de Bunge

Acting Consul.

Cecil Dormer Esq., M.T.C.,
etc., etc., etc.,
H.M. Charge d'Affaires,
Tokyo

1500/1/91

CONTRACT IN RESPECT OF THE SALE OF PERPETUAL LEASE RIGHTS
TO LANDS AND THINGS THEREON.

An agreement as follows is hereby made in respect of the transfer by sale to the Imperial Japanese Government of the Rights to certain Lands held on perpetual lease by the British Government and of the Buildings Trees and all and sundry other things that are on such Perpetual Lease Lands.

1. The British Government agrees to sell to the Imperial Japanese Government the Perpetual Lease Rights now held by it in the name of the Commissioner of His Britannic Majesty's Works and Public Buildings and specified in the schedule hereto and the Buildings Trees and all and sundry Things that are on such Perpetual Lease Lands.

2. The Imperial Japanese Government shall after the execution of this agreement and simultaneously with registration or with the transfer of the objects concerned pay Yen 78,511.89 as the Purchase Price of the Perpetual Lease Rights in question and of the Buildings Trees and all and sundry things that are on such Perpetual Lease Lands.

3. The British Government shall as required by the Imperial Japanese Government perform the duties relating to the registration of the conveyance of the Perpetual Lease Rights in question and to the transfer of the objects concerned and all other obligations incidental thereto.

4. With regard to the existing Joint Foreign Cemetery (enclose area 1 su 6 jin 0 to 6 Shi) situated within the Cemetery at No. 127 Asa Shosente Takao, Takao City, Takao Province, the Imperial Japanese Government agrees to construct a road nine shaku in width in a straight line from the front of the entrance gate of the cemetery to a point on the public road on the south (Mitsuo-cho Gochome main road), to establish a right of way and to assume the responsibility

1500/1/91

responsibility, as long as the need exists, of providing construction works for the purpose of giving effect to such servitude, and of repairing such construction works. Be it provided that the creation of such servitude shall be free of cost.

5. The representatives of the two parties hereinafter written shall be empowered to settle matters of detail incidental to this agreement.

6. This agreement shall be drawn in duplicate and each party shall retain a copy.

IN CONFIRMATION OF THE EXECUTION OF THIS AGREEMENT the Representatives of both Governments have set their names and Seals hereunder.

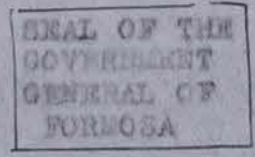
This fourth day of December, 1925.

The VENDOR: The COMMISSIONER OF HIS BRITANNIC MAJESTY'S WORKS AND PUBLIC BUILDINGS



Representative of the foregoing
ERIC HENRY de BURSSEN
ACTING BRITISH CONSUL IN TAIPEI

The PURCHASER: The IMPERIAL JAPANESE GOVERNMENT
Representative of the foregoing



TAKIO IZAWA
THE GOVERNOR GENERAL OF FORMOSA

1500/1/91

Schedule

No.2 of 176 Aza Shosento Takao, Takao City, Takao Province Building Land	2 Bu	7 Rin	4 Mo	6 Shi
No. 1 of 176 Building Land	1 Bu	3 Rin	9 Mo	8 Shi
No.176 Hill and Forest Land	1 Ko	2 Bu	1 Rin	1 Mo
No.127 From out of the Cemetery Lot 1 Ko 2 Mo 7 Shi	2 Bu	4 Rin	2 Mo	1 Shi
No.949 Amping Tainan City, Tainan Province Building Land	7 Bu	9 Rin	8 Mo	6 Shi
In all	3 Ko	2 Bu	6 Rin	6 Mo
				7 Shi

The Perpetual Lease Rights in respect of the Lands hereinabove specified and the Buildings Trees and all and sundry other things that are situate on such Perpetual Lease Lands.

1500/1/91

Property of H.M. Government in Formosa registered in the name of the Commissioners of H.M. Works and Public Buildings.

- 1. TAMSUI. Consulate and boat house. Perpetual Lease.
- 2. TAKAO. Foreign cemetery. Perpetual Lease.

NOTES. TAMSUI.

There seems to be some doubt as to the registration of the Boat House Lot at Tamsui. It would seem to be included in the area as registered in the local register of Perpetual Leases where our area at Tamsui is given as 1 Ko 2 Bu 3 Rin 0 Mo 8 Shi (1.2308 Ko) but excluded in the area as at present registered for taxation purposes (0.3959 Ko - Ref: -Mr. Phipps to O.W., Shanghai 22/12/22). However the boat house lot is so small that it could hardly account for this discrepancy.

In going through the perpetual lease register it is noted that one small lot in Tamsui (0.1028 Ko) stands in the name of H.M. Consul. This appears to be the small Foreign Cemetery of Tamsui, but in a recent case arising in connection with a burial permit it was decided stated that this cemetery has never been registered as a perpetual lease. In any case this Consulate never seems to have been called on to pay taxes on it.

I understand that those local interests who are chiefly concerned with the cemetery (the small foreign community in Taiboku and the Canadian Presbyterian Mission) are intending to take up the matter with my successor.

TAKAO FOREIGN CEMETERY. Area of the land remaining is 0.0166 Ko. This is surrounded by a wall. It is fairly well kept up, local residents defraying expenses. The majority of the graves seem to be those of members of the China Customs Service. It might be noted that it is still an authorised burial ground. Its uses for future interments are doubtful and would only seem likely to arise in case of a shipwreck or a death occurring on a ship in port.

I would add that the unsettled matters regarding Tamsui have only come to my notice during the last few days and it is not possible to determine the position regarding them before I leave. This I regret.

4th February 1926.

E.H. de Bunsen.

1500/1/91

Memorandum.

Land in Formosa held by the British Government in the name of the Commissioners of H.M. Office of Works and Public Buildings. (with note on land held in name of the British Consul).

TAMSUI. The Consulate Lot and Boat House Lot on waterfront. Held on Perpetual Lease. Registration Number of Perpetual Lease in Taihoku District Court is 5. Date of registration was May 28th 1912 (forty fifth year of Meiji).

In checking the Perpetual Lease entries I note that there is some discrepancy in the area stated in such entries and in the area as last decided by the surveyors for taxation purposes.

I can trace three sets of figures for this area, as follows:-
Area as quoted in Perp. Lease Register.....1.2308 Ko.
Area for taxation prior to 1922..... .4158 Ko.
Area for taxation as re-surveyed 1922..... .3959 Ko.

(Ref. Mr. Phipps to G.W. Shanghai No. 23, 22/12/22)

Even if the Boat House Lot were reckoned in the P.L. area and reckoned out of the other two its size is so small that it would not account for the discrepancy.

TAMSUI LAND REGISTERED IN THE NAME OF THE BRITISH CONSUL.

In going through the Perpetual Lease Register I noted that under the Number 7 Tamsui P. Lease a small lot of ground is entered in the name of the British Consul. The area of this lot is 0.1028 Ko. Registration date same as Consulate above (May 28th 1912). This has only just been noticed and time does not allow of investigations before handing over to Mr. Butler. It seems that this is the small Foreign Cemetery at Tamsui. Yet I was recently informed that this Cemetery had never been registered at all and that the local interests concerned (the Canadian Presbyterian Mission and members of the Taihoku Community) were going to approach this Consulate in the matter. I should imagine that this is the Cemetery as no taxes have been levied on the Consulate in respect of it.

TAKAO. The portion of the so called "Cemetery Lot" which is enclosed by a wall and actually taken up with graves remains registered in the name of the Commissioners. Relevant entry in Tainan District Court P.L. Register is No. 2 Takao. It will be noted from Mr. Phipps' desp. No. 40 to Tokyo dated July 9th 1924 that no taxes are payable in respect of this cemetery. The area is ~~0.1606 Ko~~ 0.1606 Ko (i.e. 1.0027 Ko less 0.8421 Ko as per schedule to enclosure 1).

The cemetery is maintained by the foreign residents in Taihoku. When last seen it was in fair condition. The majority of the graves there seen by the names to be those of members of the China Customs Service and it has occurred to me that if the dwindling foreign community of Taihoku should be no longer able in the future to maintain the cemetery, it might be worth considering a request for occasional assistance from that service.

It might also be worth noting that I was informed verbally that the cemetery may still be used as such. Possible future uses, if any, would be limited to burials as a result of shipwreck or a death occurring in a foreign vessel in port at Takao.

Tamsui, February 5th 1926

E.H. de Bunsen.

One Ko equals 2.3967 acres or 2934 tsubo

1500/1/91

No 133.

His Majesty's Representative at Tokyo presents his compliments to the Secretary of State for Foreign Affairs and has the honour to transmit herewith copy of the under-mentioned paper.

TOKYO,

March 12th, 1926.

Reference to previous communication:

- - -

Description of Enclosure.

Name, Date, etc.	Subject.
Tamsui despatch No.12 of March 5th, 1926.	Properties of His Majesty's Government at Tamsui.

Copy.

1500/1/91

BRITISH CONSULATE,
TAMSUI.

No. 12.

March 5th, 1926.

Sir,

In reply to Your Excellency's despatch No. 5 of the 23rd ultimo, I have the honour to state that the correct areas of the properties of His Majesty's Government at Tamsui are as follows:-

Consulate site: 1.2308 ko

Boat house site: .0612 ko

The foreign cemetery at this port is registered in the name of His Majesty's Consul and its area is .1028 ko. No taxes are paid in respect of the cemetery.

I have the honour to be,

Sir,

Your Excellency's most obedient,

humble Servant,

(Sgd) P. D. Butler.
Consul.

His Excellency,

The Right Honourable,

Sir John Tilley, K.C.M.G.,

etc., etc., etc.,

His Majesty's Ambassador,

Tokyo.

KBB/ES

WG 1500/1/91

✓ 5/F25/5/F1.

6th June 1925.

Sir,

I am directed by the Imperial War Graves Commission to state for the information of H.M. Ambassador at Tokio that your letter of 27th March, with enclosures, relative to the cost of maintenance of the Foreign Cemetery at Takao, Formosa, has been laid before the Lords Commissioners of H.M. Treasury, and that in Their reply Their Lordships express regret that They are unable to sanction any expenditure in respect of the upkeep of the Cemetery in question.

I am, Sir,
Your obedient Servant,

elo
Major-General
Vice-Chairman.

The First Secretary,
British Embassy,
TOKIO.

✓ 5/F25/5/F1.

TREASURY CHAMBERS.

4 June, 1925.

S.27008.

Original on.

Sir,

F.209.

wg 1500/1/91

I have laid before the Lords Commissioners of His Majesty's Treasury Colonel Oswald's letter of the 26th ultimo (26/E25/302/F1) enclosing a copy of a despatch from His Majesty's Embassy, Tokyo, relative to the cost of maintenance of the Foreign Cemetery at Takao, Formosa.

In reply I am to request you to inform the Imperial War Graves Commission that by Treasury Minute of the 6th January, 1890, Their Lordships' Predecessors confirmed the recommendation of the Cemeteries Committee that public grants in aid of purely civil cemeteries should cease save in a few exceptional cases the subject of international obligations. My Lords have consistently adhered to the policy then laid down, and They regret that They are unable to sanction the imposition of any charge on Subhead E of the Vote for the Commission in respect of the upkeep of the Cemetery at Takao.

I am, Sir,
Your obedient Servant,

(Sgd) G.L.Barstow.

The Vice-Chairman,
Imperial War Graves Commission,

1500/1/91

A handwritten signature, possibly 'G.H. Phipps', with the date '15/6/25' written below it.

26/E25/302/F1.

26th May, 1925.

Sir,

.....

I am directed to forward the attached copies of letters regarding Takao Cemetery which have been received from the British Embassy, Tokio.

In response to a request from His Majesty's Office of Works, the Commission agreed in January last to take over the file and to deal with this Cemetery as it had hitherto been dealt with by the Office of Works.

The file shows the following extract from the Board's letter to the Foreign Office 1/8/24 (29232/24):-

"Consideration will no doubt be given as to the best means of dealing with the Cemetery lot at Takao. The Board do not propose to accept responsibility for the upkeep of the Cemetery at that place, and, if the foreign community of Formosa are unable to provide the necessary funds, it would perhaps be advisable to consider the removal of the Memorials and remains, and the inclusion of the ground in the sale of the lot as a whole."

The British Consul at Tamsui replied as follows:-

No.58.

"British Consulate,
Tamsui, Oct.11th, 1924.

Sir,

In reply to Your Excellency's despatch No.23 of the 27th ult., there is no necessity at present to consider proposals for removing the memorials and remains in the Takao foreign cemetery and including the ground in the sale of the lot as a whole. So long as a foreign community exists in Formosa, its members will be prepared to meet the small annual charges for tidying and occasional necessary repairs. Some of those who lie in the cemetery were personally known to old Formosa residents and the step contemplated could not fail to excite considerable feeling.

I have the honour to be, Sir,
Your Excellency's most obedient,
humble servant,
(Sgd.) G.H. Phipps.

P.S. I am forwarding a copy
of this despatch to H.M.
Office of Works at Shanghai."

The Commission would be glad to receive Their Lordships' instructions as to what reply should be sent to the request for a small annual allowance towards the upkeep of the Cemetery.

I am, Sir,
Your obedient Servant,

Major-General.
Vice-Chairman.

The Secretary,
Treasury,
Whitehall, S.W.1.

1500/1/91 22/1225/10/51

March 27th, 1925.

Sir,

I am directed by His Majesty's Ambassador to inform you that this Embassy was recently notified by the Foreign Office that the Imperial War Graves Commission had agreed to take over from His Majesty's Office of Works the supervision of the cemetery at Takao (Formosa) hitherto undertaken by that department.

Copy of a despatch from His Majesty's Consul for Formosa explaining the necessity of a small annual allowance to cover the upkeep of the cemetery is enclosed herewith, and Sir Charles Eliot would be much gratified if effect could be given to Mr Phipps' suggestions.

I have the honour to be,

Sir,

Your most obedient servant,

H. S. Birch

DFA
Will you deal with this?
22/4/26
[Signature]

The Secretary,
Imperial War Graves Commission,

1500/1/91

British Consulate,

TAMSUI, March 11th, 1925.

No. 12.

Sir,

I have the honour to approach Your Excellency once more on the subject of the Foreign Cemetery at Takao.

I submitted last year a suggestion to the Office of Works to the effect that, as the cemetery was registered in the name of His Majesty's Government, it might be possible for H.M. First Commissioner of Works to authorize a small monetary grant in aid of the expenses of the same. The refusal of the Board was conveyed to me in Your Excellency's despatch No. 23, of September 27th last.

I am now however informed by the acting Divisional Architect at Shanghai that he has received the following communication from the Board:-

"The Imperial War Graves Commission by a letter dated 7.1.25 have agreed to take over the above and deal with it as it has hitherto been dealt with by H.M. Office of Works".

I am not clear as to whether this instruction is intended to mean that the policy hitherto followed by the Office of Works - i.e. in refusing a monetary grant - is to be adopted by the Commission on taking over the Takao cemetery. I trust however that this is not the case and that it may be possible that the Commission will see its way to making a small annual allowance from the funds at its disposal towards defrayment of the costs of upkeep. The sum I mentioned in my original letter to the Office of Works was 20 to 30 yen per annum, which would suffice to relieve the small foreign community in Formosa of what is perhaps an unfair burden, as it is now many years since there was a British or other foreign community at Takao. Probably the

most

H. E. the Rt. Hon.

Sir C. Eliot, G.C.M.G., C.B.
H. M. Ambassador,
Tokio.

1500/1/91

most satisfactory arrangement would be an allowance of actual expenses, supported by vouchers, up to, say, three pounds per annum.

£ 3

I trust that it will be possible for Your Excellency to recommend this proposal to the favourable consideration of the Imperial War Graves Commission.

I have the honour to be,

Sir,

Your Excellency's most obedient,
humble servant,

KEB/ES

W. G. 1500/1/91

17/N/14/F.

7th January 1925.

Sir,

Takao Cemetery.

In reply to your memo. of the 13th December, I am directed to inform you that the Commission are prepared to take over this file and to deal with Takao Cemetery as it has hitherto been dealt with by H.M.O.W.

The papers are meantime returned in accordance with your request.

I am, Sir,
Your obedient Servant,

GO

Major-General
Vice-Chairman.

The Secretary,
H.M. Office of Works,
London, S.W.1.

HWC/WL.

29/N24/4/EI.

Reference:- XY/3523.

DEPUTY FINANCIAL ADVISER.



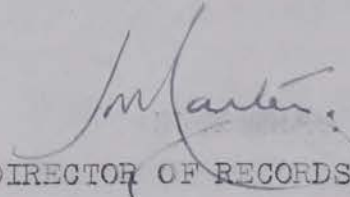
1500/1/91

TAKAO (TAKOW) FORMOSA.

Reference Miss Blaikley's 17/N24/64/R
of the 17th instant.

No information is held regarding War Graves
at the above named place, please.

24.12.24.


for DIRECTOR OF RECORDS.

KBB/DM.

Ref. 17/N/14/F.

1500/1/91

Director of Records.

TAKAO (TAKOH) FORMOSA.

Can you say please if there are any Imperial War
Graves Commission graves in the above Cemetery?



DEPUTY FINANCIAL ADVISER.

I.W.G.C.,
London.

17th December 1924.

CWGC/1/1/11/31 (WG 1500/1/91)

CWGC/1/1/11/31 (WG 1500/1/91)