



The Edinburgh Gazette

Published by Authority.

Registered as a Newspaper.

FRIDAY, AUGUST 9, 1946.

At the Court at Buckingham Palace, the 2nd day of August 1946.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS there was this day read at the Board a Memorial from the Right Honourable the Lords Commissioners of the Admiralty, dated the 13th day of July 1946 (N.3586 46), in the words following, viz. :-

"Whereas by Section 3 of the Naval and Marine Pay and Pensions Act, 1865, it is enacted, *inter alia*, that all pay, pensions, or other allowances in the nature thereof payable in respect of services in Your Majesty's Naval or Marine Force to a person being or having been an Officer, Seaman, or Marine therein shall be paid in such manner and subject to such restrictions, conditions, and provisions as are from time to time directed by Order in Council :

"And whereas we are of opinion that it is desirable in the circumstances at present prevailing on the Continent of Europe to make the special provisions set out in the schedule annexed hereto as respects the issue in, or in ships near, the Continent of Europe, of pay and allowances to Officers, Seamen, and Marines, and that such special provisions shall have effect notwithstanding anything in any previous Order in Council or Regulation relating to such pay or allowances :

"We beg leave humbly to recommend that Your Majesty may be graciously pleased by Your Order in Council to approve such special provisions accordingly :

"The Lords Commissioners of Your Majesty's Treasury have signified their concurrence in these proposals.

" SCHEDULE.

" 1. These provisions shall apply to such areas and places and for such periods as may from time to time be laid down by the Admiralty.

" 2. Officers, Seamen, and Marines, their wives or dependants, may if they so desire be issued in any such area or place with vouchers denominated in values expressed in terms of the currency of the United Kingdom up to the amount of the pay and allowances from time to time due to them from Navy Votes or up to such other amount as from time to time may be prescribed by the Admiralty or by any Officer authorised by the Admiralty in that behalf. Such vouchers shall be subject to such conditions regarding the time and place of their issue, the conditions upon which they may be held, assigned, or exchanged for goods or services or for the currency of the United Kingdom or that of any other territory and otherwise with respect thereto as may be prescribed as aforesaid.

" 3. The amount represented by the aggregate values denominated on the vouchers issued to any Officer, Seaman, or Marine, or the wife or dependant of any such Officer, Seaman, or Marine, may except in cases where such vouchers have been paid for on their issue be deducted from any pay or allowances from Navy Votes which would otherwise be receivable by that person.

" 4. No payments from Navy Votes in respect of Naval pay and allowances shall be made in any area or place to which these provisions apply save in such cases and subject to such conditions as may from time to time be prescribed by the Admiralty or by any Officer authorized by the Admiralty in that behalf."

His Majesty, having taken the said Memorial into consideration, was pleased, by and with the advice of His Privy Council, to approve of what is therein proposed.

And the Right Honourable the Lords Commissioners of the Admiralty are to give the necessary directions herein accordingly.

E. C. E. LEADBITTER.

INCOME TAX.

Whereas it is provided by the Income Tax Acts that every person who is intrusted with the payment of any dividends which are payable out of the public revenue of Northern Ireland or which are payable to any persons in the United Kingdom out of any public revenue other than that of the United Kingdom or of Northern Ireland; or who has intrusted to him any interest, dividends, or other annual payments payable out of or in respect of the stocks, funds, shares, or securities of any foreign or colonial company, society, adventure, or concern for payment to any persons in the United Kingdom; or who has intrusted to him any annuities, pensions, or other annual sums payable out of the funds of any institution in India for payment to any persons in the United Kingdom shall, within one month after being so required by notice published in the Gazette, deliver to His Majesty's Commissioners of Inland Revenue an account in writing, giving his name and residence, and a description of the dividends, interest, annuities, pensions, or other annual payments or sums intrusted to him for payment; and whereas by the said Acts it is further provided that any person who neglects or refuses to deliver any such account as aforesaid shall forfeit the sum of one hundred pounds over and above the tax chargeable on any such dividends, interest, annuities, pensions, or other annual payments or sums, notice is hereby given to all persons intrusted with the payment of any such dividends, interest, annuities, pensions, or other annual payments or sums as aforesaid that the accounts of the said dividends, etc., required by the said Acts are to be delivered in writing to His Majesty's Commissioners of Inland Revenue at Somerset House, London, W.C.2, addressed to their Secretary with in the space of one month from the date hereof.

Dated the 6th August 1946.

W. G. E. BURNETT, Secretary

Inland Revenue,
Somerset House,
London, W.C.2.

Board of Trade,
Millbank, London, S.W.1,
7th August 1946.

The Board of Trade hereby give notice that they have made Orders which have been published as S.R. & O., 1946, price 1d. except where indicated :-

No. 1219.—The Utility Apparel (Maximum Prices and Charges) (No. 5) Order, 1946, dated July 24, 1946.

No. 1272.—The Limitation of Supplies (Toys and Indoor Games) (No. 4) Order, 1946, dated July 26, 1946.

No. 1280.—General Licence, dated July 26, 1946, issued under the Price Controlled Goods (Restriction of Resale) (No. 2) Order, 1942.

No. 1281.—The Utility Apparel (Overalls and Aprons) (Consolidation) Directions, 1946, dated July 27, 1946. (Price 11d.)