The eastern side of Spit Channel is marked by |

5. Upper Eastern Buoy (conical red) has been moved to the westward, and now lies with Elephant Point Obelisk bearing N.W. (N. 45° W.), distant nearly 3½ miles; and Eastern Grove Lighthouse

N. by E. g E. (N. 13° E.).

6. Lower Spit Middle Ground Buoy is painted black and white in horizontal stripes, surmounted by staff and globe, and moored at the southern end of Middle Ground, with Elephant Point Obelisk bearing N.W. & W. (N. 48° W.), distant 3 miles; and Eastern Grove Lighthouse N. by E. ½ E. (N. 17° E.).

7. Upper Spit Middle Ground Buoy is painted black and white in horizontal stripes, surmounted by a staff and globe, and moored at the northern end of Middle Ground, with Elephant Point Obelisk bearing N.W.  $\frac{7}{8}$  W. (N. 55° W.), distant  $2\frac{7}{10}$  miles; and Eastern Grove Lighthouse N. by E.  $\frac{7}{8}$  E. (N. 21° E.).

8. Upper Ridge Buoy (red) has been moved about half a cable to the south-eastward.

9. Centre Spit (Spit Fairway) Buoy (black and white in horizontal stripes), and West Lump. Buoy (black), have been withdrawn.

Mariners are reminded that, as mentioned in Notice to Mariners, No. 271 of 1894, Spit Lightvessel, which previously marked the fairway in this channel, sunk on 29th April, 1894.

Variation 3° Easterly in 1894.] This Notice affects the following Admiralty

Chart:—Rangoon River and approaches, No. 833 Also, Bay of Bengal Pilot, 1892, pages 328, 330

## No. 384.—MEDITERRANEAN, CAPE, EAST INDIES, CHINA, AND AUSTRALIA STATIONS. MEDITERRANEAN-TUNIS.

Kuriat Island—Amended Particulars of Light.
THE French Government has given notice, dated 17th July, 1894, that the light on Kuriat Island is a fixed white light, with a sector of green light visible between the bearings of N. 1° W. and N. 59° E. over the dangers south-west of that island. The white light is visible from a distance of 20 miles, and the green light 16 miles.

Approximate position, lat. 35° 47′ 50″ N., long. 11° 2′ 30″ E.

[Variation 11° Westerly in 1894.]

This Notice affects the following Admiralty Charts:—Fratelli Rocks to Mahedia, No. 250; Soussa to Mahedia, No. 1159. Also, List of Lights, Part IV, 1894, No. 1107; and Mediterranean Pilot, Vol. I, 1894, page 311.

No. 385.—BALTIC STATION. BALTIC ENTRANCE—THE SOUND. Hven Principal Light-Intended Alteration in Period of Flash.

THE Swedish Government has given notice, that on 15th October, 1894, the period of Hven Principal Light, on the north-west side of the island, will be altered from a flash every ten seconds to a flash every twenty seconds.

Approximate position, lat. 55° 54′ 50" N., long. 12° 40′ 15″ E.

This Notice affects the following Admiralty Charts:—The Kattegat, No. 2114; the Sound, No. 2115. Also, List of Lights, Part II, 1894, No. 465; and Danish Pilot, 1885, page 144.

No. 386.—BALTIC STATION. BALTIC-SWEDISH SHORE. Norrköping Bight—Shoal Northward of Häfringe. THE Swedish Government has given notice,

dated 18th July, 1894, of the existence of a shoal, now named Häfringe Norrgrund, with a depth of 20 feet on it and of small extent, lying northward of the fairway, with Häfringe Lighthouse bearing about S.W. (S. 45° W.), distant 5 cables; and Krankan Beacon E. ½ N. (N. 87° E.).

Approximate position, lat. 58° 36′ 25″ N., long. 17° 19′ 20″ E.

Variation 7° Westerly in 1894.]

This Notice affects the following Admiralty Chart: - Öland to Landsort, No. 2361. Also Baltic Pilot, 1888, page 109.

## No. 387.—NORTH AMERICA AND WEST INDIES STATION.

United States-North Carolina. Cope Fear River Southern Entrance—Alterations in New Channel Leading Lights.

WITH reference to Notice to Mariners No. 355 of 1894:

The United States Government has given notice that, on or about 10th July, 1894, the following alterations would be made in the positions of New Channel Leading Lights :-

New Channel Front Leading Light (fixed white) has been moved about N.N.W. 4 W. (N. 25° W.), 320 feet, and is now shown at a height of 20 feet above high water, from a square, pyramidal, white, wooden, framework structure, standing in the

From this lighthouse Bald Head (Cape Fear) Lighthouse now bears S.S.E. ½ E. (S. 24° E.), distant 2 cables; and Oak Island Life-Saving Station N.W. ¾ W. (N. 53° W.).

Approximate position on Chart No. 2863, lat. 33° 52′ 30″ N., long. 77° 59′ 50″ W.

New Channel Rear Leading Light (fixed white) has been moved N.N.W. 1 W. (N. 25° W.), 350 feet, and is now shown at a height of 38 feet above high water, from a square, pyramidal, white, wooden, framework structure, standing in the water.

From this lighthouse the front lighthouse bears

S.W. by W. 4 W. (S. 59° W.), distant 2,400 feet. Note.—The above lights in line, bearing N.E. by E. 4 E. (N. 59° E.) lead through the axis of the newly-dredged channel until Smith Island leading lights are in line; and afterwards New Channel Front Leading Light in line with Bald Head (Cape Fear) Light astern bearing about S.S.E 4 E. (S. 25° E.) lead up the Channel to

Variation 1° Westerly in 1894.]

This Notice affects the following Admiralty Charts: - Cape Fear to Sapelo Sound, No. 268; Albemarle Sound to Cape Fear, No. 267; Cape Fear River, with Plan of Southern Entrance, No. 2863. Also, List of Lights, Part VII, 1894, No.  $865\alpha$ ; and Sailing Directions for the Principal Ports on the East Coast of the United States, 1882, page 188.

By command of their Lordships, W. J. L. Wharton, Hydrographer. Hydrographic Office, Admiralty, London, 22nd to 30th July, 1894.

## INCOME TAX.

WHEREAS the Acts of Parliament relating to the Income Tax provide that all persons entrusted with the payment of

Annuities, or any dividends or shares of annuities payable out of the revenue of any colony or settlement belonging to the Crown of the United Kingdom of Great Britain and Ireland, or out of the revenue of any foreign State;