At the Court at Buckingham Palace, the 28th day of June, 1926.

## PRESENT.

The KING's Most Excellent Majesty in Council.

WHEREAS by section fourteen of the Criminal Justice Act, 1925, power is given to try or retry a person at the court of assize or quarter sessions for a place other than that at which but for that section that person would have been tried or retried:

And whereas by subsection (3) of the said section His Majesty is empowered by Order in Council to make such provisions as to the matters specified in the said subsection (3) as seem necessary or expedient for the purposes of the foregoing provisions of that section:

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows:—

- 1. Where in pursuance of the said section fourteen any person is to be tried or retried at the court of assize or quarter sessions for a place other than that at which but for that section he would have been tried or retried—
  - (a) the court shall have jurisdiction for all purposes connected with the trial as though the offence had been committed in the place for which the court is held;
  - (b) where judgment of death has been passed at any such trial or retrial, the sheriff who would, if the power given by the said section fourteen had not been exercised, have been charged with the execution of the judgment shall be charged with the execution of the judgment and may carry the judgment into execution in any prison which is the common gaol of his county or in which the convict was confined for the purpose of safe custody before his removal to the place where the court was held and shall, for the purposes of the execution, have the same jurisdiction in the prison and over the officers of the prison and be subject to the same responsibility and duties as though he were the sheriff of the place for which the assize was held within the meaning of the Sheriffs Act, 1887:

Provided that nothing in this Order shall affect the provisions of subsection (5) of section two of the Central Criminal Court (Prisons) Act, 1881;

- (c) all recognizances, inquisitions, depositions (including exhibits thereto) and documents shall be transmitted to the proper officer of the court at which the person is to be tried or retried;
- (d) any commissions, writs, precepts, indictments, recognizances, proceedings and documents may be altered so far as may be necessary for the purpose of giving effect to the said section fourteen and to this Order.
- 2. This Order may be cited as the Assizes and Quarter Sessions (Convenient Court) Order, 1926.

M. P. A. Hankey.

At the Court at Buckingham Palace, the 28th day of June, 1926.

## PRESENT.

The KING's Most Excellent Majesty in Council.

WHEREAS it is provided by subsection (1) of Section eighteen of the Finance Act, 1923, that if His Majesty in Council is pleased to declare—

- (a) that any profits or gains arising from the business of shipping which are chargeable to British Income Tax are also chargeable to Income Tax payable under the law in force in any foreign State; and
- (b) that arrangements, as specified in the declaration, have been made with the Government of that foreign State with a view to the granting of relief in cases where such profits and gains are chargeable both to British Income Tax and to the Income Tax payable in the foreign State;

then, unless and until the declaration is revoked by His Majesty in Council, the arrangements specified therein shall, so far as they relate to the relief to be granted from British Income Tax, have effect as if enacted in that Act, but only if and so long as the arrangements, so far as they relate to the relief to be granted from the Income Tax payable in the foreign State, have the effect of law in the foreign State:

And whereas the Agreement set out in the Schedule to this Declaration has been made between His Majesty's Government and the Government of Her Majesty the Queen of the Netherlands:

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to declare, and it is hereby declared—

- (a) that certain profits or gains arising from the business of shipping which are chargeable to British Income Tax are also chargeable to the Income Tax payable under the law in force in the Netherlands; and
- (b) that the arrangements contained in the said Agreement between His Majesty's Government and the Government of Her Majesty the Queen of the Netherlands have been made with a view to the granting of relief in cases where profits or gains arising from the business of shipping are chargeable both to British Income Tax and to the Income Tax payable in the Netherlands.

And His Majesty is further pleased to order, and it is hereby ordered, that this Declaration may be cited as "The Relief from Double Income Tax on Shipping Profits (Netherlands) Declaration, 1926."

M. P. A. Hankey.

## SCHEDULE.

AGREEMENT BETWEEN HIS MAJESTY'S GOVERNMENT AND THE GOVERNMENT OF HER MAJESTY THE QUEEN OF THE NETHERLANDS.

His Britannic Majesty's Government and the Government of Her Majesty the Queen of