

respect of a subject of charge in respect of which a corresponding tax is payable also in Great Britain; and

(b) that arrangements as specified in the declaration have been made with the Government of the Irish Free State with a view to the granting of relief in cases where there is a charge both to the British tax and to the Irish tax in respect of the same subject matter;

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 the British 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 Irish tax, have the effect of law in the Irish Free State:

And whereas the arrangements set out in the Schedule to this Declaration have been made with the Government of the Irish Free State:

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

(a) that under the laws in force in the Irish Free State succession duty or legacy duty is payable in respect of subjects of charge in respect of which a corresponding duty is payable also in Great Britain; and

(b) that the said arrangements have been made with the Government of the Irish Free State with a view to the granting of relief in cases where there is a charge both to the said British duty and to the said Irish duty in respect of the same subject matter.

And His Majesty is further pleased to order, and it is hereby ordered, that this Declaration may be cited as "The Relief in respect of Double Taxation (Succession and Legacy Duty) (Irish Free State) Declaration, 1926."

M. P. A. Hankey.

SCHEDULE.

ARRANGEMENTS FOR RELIEF IN RESPECT OF DOUBLE TAXATION TO SUCCESSION DUTY OR TO SUCCESSION DUTY AND LEGACY DUTY.

(a) Where the Commissioners of Inland Revenue are satisfied that the forum of administration of a settlement is in the Irish Free State and that under that settlement Succession Duty is payable in the Irish Free State by reason of a death of a person dying on or after the first day of April, 1923, in respect of any settled personal or moveable property, they shall allow a sum equal to the amount of that duty to be deducted from the Legacy Duty or Succession Duty payable in Great Britain in respect of that property on the same death.

(b) Where the Revenue Commissioners of the Irish Free State are satisfied that the forum of administration of a settlement is in Great Britain and that under that settlement Succession Duty is payable in Great Britain by reason of a death of a person dying on or after the first day of April, 1923, in respect of any settled personal or moveable property, they shall allow a sum equal to the amount of that duty to be deducted from the Legacy Duty or Succession Duty payable in the Irish Free State in respect of that property on the same death.

At the Court at *Buckingham Palace*, the 26th day of *July*, 1926.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS by Section 5 of the Merchant Shipping (Mercantile Marine Fund) Act, 1898 (hereinafter referred to as "the said Section"), it is, amongst other things, enacted as follows:—

"5.—(1) On and after the commencement of this Act, the general lighthouse authorities shall levy light dues with respect to the voyages made by ships or by way of periodical payment, and not with respect to the lights which a ship passes or from which it derives benefit, and the dues so levied shall take the place of the dues now levied by those authorities.

"(2) The scale and rules set out in the Second Schedule to this Act shall have effect for the purpose of the levying of light dues in pursuance of this Act, but Her Majesty may, by Order in Council, alter, either generally or with respect to particular classes of cases, the scale or rules and the exemptions therefrom."

And whereas from time to time divers Orders in Council have been made in pursuance of the said Section:

And whereas it has been made to appear to His Majesty that the Scale and Rules set out in the Second Schedule to the said recited Act should be further altered in manner hereinafter appearing:

Now, therefore, His Majesty, in exercise of the powers conferred upon Him by the said Section, and by and with the advice of His Privy Council, doth order, and it is hereby ordered, as follows:—

1. This Order may be cited as the Merchant Shipping (Light Dues) Order, 1926, and shall have effect from the date of its publication in the *London Gazette*.

2. Each of the dues authorised to be levied in accordance with the Scale set out in the Second Schedule to the said recited Act shall be subject to an increase of twenty per cent. for the purpose of the levying of light dues in pursuance of the said recited Act.

3. The payments referred to in the proviso to Rule (1) and in the proviso to Rule (7) of the Rules set out in the Second Schedule to the said recited Act shall also be subject to an increase of twenty per cent.

M. P. A. Hankey.

At the Court at *Buckingham Palace*, the 26th day of *July*, 1926.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS by Sub-section (1) of Section 84 of the Merchant Shipping Act, 1894 (57 & 58 Vic., c. 60), it is enacted that whenever it appears to His Majesty the King in Council that the tonnage regulations of the said Act have been adopted by any foreign country and are in force there, His Majesty in Council may order that the ships of that country shall, without being remeasured in His Majesty's Dominions, be deemed to be of the