

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 Hellenic Republic; and

(b) that the arrangements contained in the said agreement between His Majesty's Government and the Government of the Hellenic Republic 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 Hellenic Republic.

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 (Greece) Declaration, 1929."

M. P. A. Hankey.

#### SCHEDULE.

##### AGREEMENT BETWEEN HIS MAJESTY'S GOVERNMENT IN THE UNITED KINGDOM AND THE GREEK GOVERNMENT FOR THE RECIPROCAL EXEMPTION OF SHIPPING PROFITS FROM INCOME TAX, &C.

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Hellenic Republic being desirous of ensuring the reciprocal exemption from income tax and trading tax in certain cases of profits accruing from the business of shipping, the following agreement has been concluded:—

##### Article 1.

The Government of the United Kingdom of Great Britain and Northern Ireland agree to take the necessary steps under Section 18 of the Act of Parliament of the United Kingdom known as the Finance Act, 1923, for exempting from income tax (including super-tax) chargeable in Great Britain and Northern Ireland for the year of assessment 1923-24 commencing on the 6th day of April, 1923, and for every subsequent year of assessment, any profits which accrue from the business of shipping carried on with ships whose port of registry is in the territory of the Hellenic Republic by an individual resident in the territory of the Republic and not resident in Great Britain or Northern Ireland, or by a company managing and controlling such business in the territory of the Republic.

##### Article 2.

The Government of the Hellenic Republic declares that on completion of the action prescribed by Section 18 of the Finance Act, 1923, which under Article 1 of this Agreement the Government of the United Kingdom have agreed to take, the law in force in the Republic will operate to exempt from all income tax and trading tax chargeable in the Republic as from the 6th day of April, 1923, and thereafter any profits which accrue from the business of shipping carried on with ships whose port of registry is in Great Britain or Northern Ireland by an individual resident in Great

Britain or Northern Ireland and not resident in the territory of the Republic or by a company managing and controlling such business in Great Britain or Northern Ireland.

##### Article 3.

The expression "the business of shipping" means the business carried on by an owner of ships, and for the purposes of this definition the expression "owner" includes any charterer.

A ship shall be treated as having a port of registry in the territory of the Hellenic Republic, or as having a port of registry in Great Britain or Northern Ireland, during any period during which provisional certificates of registration as a Greek ship issued by Greek Consular Officers, or provisional certificates of registration as a British ship issued by British Consular Officers, as the case may be, are in force in respect of the ship; Provided in either case that the ship is immediately on the expiration of the provisional certificates registered as a Greek ship, or as a British ship, as the case may be.

##### Article 4.

This Agreement shall cease to have effect if and so soon as either the relief to be granted under Article 1 hereof in respect of income tax in Great Britain and Northern Ireland or the relief referred to in Article 2 hereof in respect of income tax and trading tax in the Hellenic Republic ceases to have legal operation.

In witness whereof the undersigned have signed the present Agreement and have affixed thereto their seals.

Done in duplicate at Athens in the English and Greek languages this 31st day of July, 1929.

(L.S.) OLIVER HARVEY.

(L.S.) ANDRÉ MICHALACOPOULOS.

At the Court at Buckingham Palace, the 5th day of November, 1929.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS by an Order in Council bearing date the Twenty-second day of March, 1928, and known as "The Northern Rhodesia (Crown Lands and Native Reserves) Order in Council, 1928," His Majesty, by and with the advice of His Privy Council, was pleased to declare what land within Northern Rhodesia should be Crown Land and Native Reserves respectively and to confirm certain alienations of land within Northern Rhodesia:

And whereas by the said recited Order no demarcation was made of Native Reserves in the Tanganyika District of Northern Rhodesia:

And whereas the Governor appointed Commissioners on the 22nd day of July, 1927, to make recommendations with reference to the demarcation and assignment of Native Reserves in those parts of the Tanganyika District of Northern Rhodesia affected by actual or probable European settlement or by actual or probable mineral development: