

profits which accrue from the business of shipping carried on with ships whose port of registry is in France by a company which manages and controls such business in France. The exemption so granted shall not extend to income tax chargeable under Schedule A of the Income Tax Acts.

(2) The French Government agree to take the necessary steps under Article 5 of the "Loi portant fixation du budget général de l'exercice 1926" of 29th April, 1926, for exempting from taxation any profits which accrue from the business of shipping carried on with ships whose port of registry is in the United Kingdom by a company which manages and controls such business in the United Kingdom.

This exemption is in respect of the Industrial and Commercial Profits Tax (Impôt sur les bénéfices industriels et commerciaux) imposed by Chapter 1 of the Law of 31st July, 1917, and the Income Tax (Impôt sur le revenu) imposed by the Law of 29th June, 1872, and the Decree of 6th December, 1872, on foreign companies whose shares are not subject to the compounded-duty system but which hold movable or immovable property situated in France.

(3) The expression "business of shipping" means the commercial operations involved in the working of ships by their owners, and for the purposes of this definition the expression "owner" includes any charterer.

(4) The exemptions referred to in articles (1) and (2) above shall be granted in respect of taxes for the United Kingdom financial year commencing on 6th April, 1924, and the French financial year commencing on 1st January, 1924, and for subsequent years.

(5) The present agreement may be denounced at any time, subject to six months' notice being given by either contracting Government to the other.

At the Court at *Buckingham Palace*, the 15th day of *December*, 1932.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS by Section 48 of the Patents and Designs Acts, 1907 to 1932 (7 E. 7, c. 29, 4-5 G. 5, c. 18, 9-10 G. 5, c. 80, 18-19 G. 5, c. 3, and 22-23 G. 5, c. 32) it is provided that the said Section shall apply only to vessels, aircraft and land vehicles of a foreign state with respect to which His Majesty, by Order in Council, declares that the laws thereof confer corresponding rights with respect to the use of inventions in vessels, aircraft and land vehicles of the United Kingdom when coming into the foreign state or the territorial waters thereof:

And whereas by Section 91 of the said Acts it is provided that the provisions of that Section shall apply only in the case of those foreign states with respect to which His Majesty by Order in Council declares them to be applicable:

And whereas at The Hague on the 6th November, 1925, His Majesty and the heads of certain foreign states having deemed it expedient to make certain modifications in and additions to the International Convention of

the 20th March, 1883, for the creation of an International Union for the Protection of Industrial Property, as revised at Brussels on the 14th December, 1900, and at Washington on the 2nd June, 1911, agreed upon a Convention (Treaty Series No. 16 (1928)), comprising the said International Convention as revised at Brussels and at Washington with the said modifications and additions, the ratification of which Convention was duly effected by Great Britain and certain other foreign states:

And whereas France has acceded to the said Convention in respect of Syria and Lebanon:

And whereas by reason of the accession to the said Convention of Syria and Lebanon the laws thereof confer rights with respect to the use of inventions in vessels, aircraft and land vehicles of the United Kingdom when coming into Syria and Lebanon or the territorial waters thereof, corresponding to those mentioned in the said Section 48:

And whereas the said Convention is an arrangement of the nature contemplated by the said Section 91:

And whereas by Order in Council dated the 9th day of October, 1924 (S.R. & O. 1924, No. 1218), His Majesty was pleased to declare that the provisions of the said Section 91 should apply to Syria and Lebanon, and it is expedient, on the making of this Order, that the said Order should be revoked:

Now, therefore, His Majesty, in exercise of the powers conferred upon Him in manner hereinbefore recited and of all other powers in that behalf, by and with the advice of His Privy Council, is pleased to declare, and it is hereby declared, as follows:—

1. The laws of Syria and Lebanon confer rights with respect to the use of inventions in vessels, aircraft and land vehicles of the United Kingdom when coming into Syria and Lebanon or the territorial waters thereof, corresponding to those mentioned in Section 48 of the Patents and Designs Acts, 1907 to 1932.

2. The provisions of Section 91 of the Patents and Designs Acts, 1907 to 1932, shall be applicable to Syria and Lebanon.

3. The Order in Council dated the 9th day of October, 1924, relating to Syria and Lebanon is hereby revoked.

4. This Order may be cited as The Industrial Property Convention (Syria and Lebanon) Order, 1932.

*M. P. A. Hankey.*

At the Court at *Buckingham Palace*, the 15th day of *December*, 1932.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS the Ecclesiastical Commissioners for England have, in pursuance of the Union of Benefices Measure, 1923, duly prepared, and laid before His Majesty in Council, a Scheme bearing date the 13th day of October, 1932, in the words and figures following, that is to say:—

"We, the Ecclesiastical Commissioners for England, acting in pursuance of the Union of Benefices Measure, 1923, have prepared, and