

other allowances in the nature thereof payable in respect of services in Your Majesty's Naval or Marine Force to a person being or having been an Officer, Seaman or Marine therein shall be paid in such manner and subject to such restrictions, conditions and provisions as are from time to time directed by Order in Council:

"And whereas by Orders in Council dated the 14th May, 1912, and the 16th November, 1917, provision is made for an allowance of threepence a day to ratings employed on clerical duties with the Gunnery Officer and the Torpedo Officer respectively in Your Majesty's Ships and Naval Establishments:

"And whereas we consider it desirable that a similar allowance should be payable to the rating employed on clerical work with the Officer borne for anti-submarine duties:

"We beg leave humbly to recommend that Your Majesty may be graciously pleased, by Your Order in Council, to sanction the payment of an allowance of threepence a day accordingly, with effect from the 22nd day of January, 1936.

"The Lords Commissioners of Your Majesty's Treasury have signified their concurrence in this proposal."

His Majesty, having taken the said Memorial into consideration, was pleased, by and with the advice of His Privy Council, to approve of what is therein proposed.

And the Right Honourable the Lords Commissioners of the Admiralty are to give the necessary directions herein accordingly.

M. P. A. Hankey.

At the Court at *Buckingham Palace*, the 3rd day of *March*, 1936.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS it is, among other things, provided by subsection (1) of section seventeen of the Finance Act, 1930, that if His Majesty in Council is pleased to declare—

(a) that any profits or gains arising directly or indirectly to a person resident in any part of His Majesty's dominions outside the United Kingdom through an agency in the United Kingdom or to a person resident in the United Kingdom through an agency in any part of His Majesty's dominions outside the United Kingdom are chargeable both to United Kingdom income tax and to income tax payable under the law in force in that part of His Majesty's dominions; and

(b) that arrangements as specified in the Declaration have been made with the Government concerned with a view to the granting of relief from such double taxation,

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 United Kingdom 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 part of His Majesty's dominions, have the effect of law in the part of His Majesty's dominions:

And whereas it is enacted by a proviso to the said subsection that no such arrangements as aforesaid shall exempt from United Kingdom income tax any profits or gains which either—

(i) arise from the sale of goods from a stock in the United Kingdom; or

(ii) accrue to a person resident in the United Kingdom; or

(iii) accrue to a person not resident in the United Kingdom directly or indirectly through any branch or management in the United Kingdom or through any agency in the United Kingdom where the agent has and habitually exercises a general authority to negotiate and conclude contracts:

And whereas the Agreement set out in the Schedule to this Declaration has been made between His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland and His Majesty's Government in Canada:

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 directly or indirectly to persons resident in Canada through agencies in the United Kingdom or to persons resident in the United Kingdom through agencies in Canada are chargeable both to United Kingdom income tax and to income tax payable under the law in force in Canada; and

(b) that the arrangements contained in the said Agreement have been made with a view to the granting of relief from such double taxation.

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 Agency Profits (Canada) Declaration, 1936."

M. P. A. Hankey.

SCHEDULE.

AGREEMENT BETWEEN HIS MAJESTY'S GOVERNMENT IN THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND HIS MAJESTY'S GOVERNMENT IN CANADA.

His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland and His Majesty's Government in Canada, being desirous of concluding an agreement for reciprocal exemption from income tax in certain cases of profits or gains arising through an agency, have agreed as follows:—

Article 1.

His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland undertake that the profits or gains to which this Article relates shall, so long as the exemption specified in Article 2 hereof remains effective, be exempted from Income Tax (including Sur-tax) chargeable in the United Kingdom for the year of assessment commencing on the sixth day of April, nineteen hundred and thirty, and for every subsequent year of assessment, and will take the necessary action under section seventeen of the Act of Parliament of the United Kingdom known as the Finance Act, 1930, with a view to giving the force of law to the exemption aforesaid.