

the Rome Convention to which the Principal Order refers:

And whereas by Section 32 of the Act it is provided that His Majesty in Council may make Orders for altering, revoking or varying any Order in Council made under the Act, but that any Order made under the said Section should not affect prejudicially any rights or interests acquired or accrued at the date when the Order comes into operation, and should provide for the protection of such rights and interests:

Now, therefore, His Majesty, by and with the advice of His Privy Council, and by virtue of the authority conferred upon Him by the Act, and of all other powers enabling Him in that behalf, is pleased to direct and doth hereby direct as follows:—

1. The Principal Order shall have effect as if:—

(a) in Article 1 Latvia were included amongst the foreign countries of the Copyright Union named therein;

(b) at the end of the Third Schedule there were inserted the following words and figures:—

Latvia 15th May, 1937 15th May, 1937;

(c) in Article 2, proviso (ii) (b) Latvia were included amongst the foreign countries named therein;

(d) in Article 3 the words and figures "15th May, 1937," were substituted for the words "date of this Order" in the relation of that Article to any work to which the Act is applied by virtue of this Order.

2. Nothing in this Order shall affect prejudicially any rights or interests acquired or accrued at the commencement of this Order by virtue of the Principal Order.

3. The Interpretation Act, 1889 (52 & 53 Vict. c. 63) shall apply to the interpretation of this Order as if it were an Act of Parliament.

4. This Order shall come into operation on the 15th day of May, 1937.

5. This Order may be cited as the Copyright (Rome Convention) (Latvia) Order, 1937.

M. P. A. Hankey.

At the Court at *Buckingham Palace*, the 2nd day of *February*, 1937.

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 foreign state through an agency in the United Kingdom or to a person resident in the United Kingdom through an agency in any foreign state are chargeable both to United Kingdom income tax and to income tax payable under the law in force in that foreign state; 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 foreign state, have the effect of law in the foreign state:

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 the Royal Hellenic Government.

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 Greece through agencies in the United Kingdom or to persons resident in the United Kingdom through agencies in Greece are chargeable both to United Kingdom income tax and to income tax payable under the law in force in Greece; 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 (Greece) Declaration, 1937".

M. P. A. Hankey.

SCHEDULE.

AGREEMENT BETWEEN HIS MAJESTY'S GOVERNMENT IN THE UNITED KINGDOM AND THE GOVERNMENT OF GREECE.

The Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Greece, being desirous of concluding an Agreement for reciprocal exemption from Income Tax in certain cases of profits or gains arising through an agency, have appointed to that end as their plenipotentiaries:—

The Government of the United Kingdom of Great Britain and Northern Ireland:

His Excellency Sir Sydney Waterlow, K.C.M.G., C.B.E., Envoy Extraordinary and Minister Plenipotentiary of His Britannic Majesty.

The Government of the Kingdom of Greece:

His Excellency M. Nicolas Mavroudis, Permanent Under-Secretary of State for Foreign Affairs.