## Notices in the London Gazette are zero rated for Value Added Tax

(a) Scottish Sequestrations and notices under the Bankruptcy Act, 1914, or the Bankruptcy Rules, 1952: £1.10.

(b) Notices under the Companies Act, 1948:

- (i) Notice of Appointment of Liquidator pursuant to Section 305 of the Act and the Companies (Forms) Order, 1949 (S.I. 1949 No. 382); Notice of Advertisement of Petition pursuant to Rule 28 of the Companies (Winding-up) Rules, 1949 (S.I. 1949 No. 330): £1.10.
- (ii) Notice pursuant to the Companies (Board of Trade) Fees Order 1969 (S.I. 1969 No. 519): £1.10.
- (iii) Notices of Resolutions and Meetings of Creditors: £2.95.
- (iv) Notices to Creditors and Final and Annual Liquidation Meetings of Members/Creditors: £4.00.
- (v) Other Companies Notices at the rates given under (h).

(c) Notices pursuant to the Friendly Societies Act, 1896 and the Industrial and Provident Societies Act, 1965: £1.10.

(d) Notices under the Trustee Act, 1925 (Executor and Administrator) in columnar form: £2.20.

Other Notices under the Act at rates given under (h).

(e) Deputy Lieutenants Commissions: £1.45 for each Commission.

(f) All Notices in the following sections will be charged in accordance with the set fees given below.

(i) Marriage Acts	£2·20
(ii) Partnerships	£3·65
(iii) Next of Kin	£2·20

(g) All Notices in the Public Notices section will be subject to a set fee of  $\pounds 5.85$  to be prepaid at time of insertion. For each additional 5 lines or under, above 35 lines, a further 75p will be charged.

(h) All other Notices or Advertisements, including Applications to Parliament, will be charged by the number of lines appearing as plain matter in the type of the Gazette:

If not exceeding 10 lines of printed matter:  $\pounds 2 \cdot 20$ .

For each additional 5 lines or under: 75p.

Table or tabular matter will be charged at the rate of  $\pounds \cdot 40$  per quarter page or part thereof.

Note. Should it be necessary for a Notice or advertisement to be reinserted owing to advertisers' errors in the original, such reinsertion will carry a heading to the effect that it is a substituted notice or advertisement and the charge for this heading will be calculated at the rate given under (h). This does not apply if the heading appears before a notice or advertisement which has a fixed charge when the cost for such heading will be 75p.

All notices and advertisements should reach The London Gazette Office before 12 noon on the day previous to publication except the Monday edition, for which notices must be received before 11.30 a.m. on the previous Friday. Notices and advertisements received after that time will be inserted, or withdrawals or alterations effected, if circumstances permit, on payment of a late fee for each notice or advertisement at the following rates:

Up to 4 p.m. on the day previous to publ	icatio	n.	•	•	•	•	75p
Up to 10 a.m. on the day of publication	•	•	•	•	•	•	£1•45

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