

business of shipping, have appointed as their plenipotentiaries:

His Britannic Majesty's Government in Great Britain:

SIR RONALD C. LINDSAY,

His Majesty's Ambassador Extraordinary and Plenipotentiary at Berlin,

The German Government:

WALTER DE HAAS,

Director in the Foreign Office,
and

DR. HERBERT DORN,

Director in the Ministry of Finance of the Reich,

who, after having communicated to each other their respective full powers, found in good and due form, have agreed upon the following articles:

Article 1.

His Britannic Majesty's Government in Great Britain 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 Supertax) 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 by an individual resident in Germany and not resident in Great Britain or Northern Ireland, or by a company managing and controlling such business in Germany.

Article 2.

The German Government agree to take the necessary steps under Article 7 of the Reichsabgabenordnung for exempting from Einkommensteuer und Körperschaftssteuer chargeable in Germany for periods subsequent to the 1st of April 1923, any profits which accrue from the business of shipping carried on by an individual resident in Great Britain or Northern Ireland, and not resident in Germany, 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.

Article 4.

The 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 to be granted under Article 2 hereof in respect of Einkommensteuer and Körperschaftssteuer in Germany, ceases to have legal operation.

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

Done in duplicate, in English and German

texts, at Berlin, this 17th day of January 1928.

L.S.) R. C. LINDSAY.

L.S.) W. DE HAAS.

(L.S.) DR. HERBERT DORN.

At the Court at Buckingham Palace, the 7th day of May 1928.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS by treaty, capitulations, grant, usage, sufferance, and other lawful means His Majesty The King has jurisdiction in the territories and places within the limits of "the Persia Order in Council, 1889," and "the Persian Coast and Islands Order in Council, 1907," and several Orders in Council amending the same:

And whereas it is desirable to suspend the operation of the Orders in Council aforesaid:

Now, therefore, His Majesty, by virtue of and in exercise of the powers in this behalf by "the Foreign Jurisdiction Act, 1890," or otherwise in His Majesty vested, is pleased, by and with the advice of His Privy Council to order, and it is hereby ordered, as follows, that is to say:—

1. Subject to the provisions of Article 2, the Orders in Council mentioned in the Schedule to this Order, and any King's Regulations, Rules of Court, Rules, Instructions or other enactments made thereunder are hereby suspended from May 10, 1928, until further order, provided that this suspension shall not, either in Persia or elsewhere, affect the past operation of such Orders, King's Regulations, Rules of Court, Rules, Instructions or enactments or any of them, or any right, title, obligation or liability accrued for the validity or invalidity of anything done or suffered under any of them before the making of this Order.

2.—(1) Notwithstanding the provisions of Article 1 the Secretary of State may, by an order published in the London Gazette, direct that the jurisdiction of any court established under the Orders in Council mentioned in the Schedule hereto may continue in certain respects as may be defined by such order, and the jurisdiction of such courts shall continue accordingly and shall be exercised in accordance with the provisions of the Orders in Council, King's Regulations, Rules of Court, Rules, Instructions or other enactments now in force in Persia.

(2) The Secretary of State may, by an order published in the London Gazette, terminate to such extent and in such manner as he may think fit the jurisdiction of any provincial court whose jurisdiction has been continued under this Article.

3. This Order may be cited as the Persia Order in Council, 1928, and shall come into force upon the tenth day of May 1928.

And the Right Honourable Sir Austen Chamberlain, K.G., one of His Majesty's Principal Secretaries of State, is to give the necessary directions herein.

M. P. A. HANKEY.