INCOME TAX.

Whereas the Acts of Parliament relating to the Income Tax provide that all persons entrusted with the payment of annuities, or any dividends or shares of annuities payable out of the revenue of any colony or settlement belonging to the Crown of the United Kingdom of Great Britain and Ireland, or out of the revenue of any foreign state; annuities, pensions, or other annual sums payable out of the funds of any institution in India; or any interest, dividends, or other annual payment, out of or in respect of the stocks, funds, or shares of any foreign or colonial company, society, adventure, or concern, to any persons, corporations, companies, or societies in the United Kingdom of Great Britain and Ireland, or acting therein as agents, or in any other character, shall, without further notice or demand thereof, deliver or cause to be delivered into the Head Office for Inland Revenue, an account, in writing, containing their names and residences, and a description of the annuities, pensions, or other annual sums, dividends, shares or interest entrusted to them for payment, within one calendar mouth after the same shall have been required by public notice in the London Gazette, in order that an assessment may be made thereon, at the rate of duty prescribed by an Act of the present session of Parliament (3 Edw. VII, cap. 8), His Majesty's Commissioners of Inland Revenue do hereby give notice to all persons entrusted with the payment of such annuities, pensions, or other annual sums, dividends, shares, or annuities, or interest as aforesaid, that the accounts of the said annuities, &c., required by the said Act, are to be delivered, in writing, into the Head Office for Inland Revenue at Somerset House, in the county of Middlesex, addressed to the Secretary to the Commissioners of Inland Revenue, within the space of one calendar month from the date hereof; and that any person who shall neglect or refuse to deliver such account, is, by the said Acts, made subject to the forfeiture of one hundred pounds, over and above the duty chargeable on such annuities, shares, dividends, or interest.

Dated this 6th day of July, 1903. E. E. Stoodley, Secretary.

Inland Revenue, Somerset House, London.

GAS PIPING, &c.

REQUIRED.—About 50,000 feet of Zinced Wrought Iron Gas Piping, with Bends, Couplings, Tee-pieces, Elbows, &c., of ordinary

Tenders for supply of above will be received

until noon on Friday, the 10th July, 1903.

Forms of Tender with full particulars can be obtained on personal application at this Office or by letter addressed to the Director of Navy Contracts, Admiralty, Whitehall, S.W. Admiralty, June 29, 1903.

NOTICES TO MARINERS.

(Nos. 540 to 542 of the year 1903.) [The bearings are magnetic, and those concerning the visibility of lights are given from seaward.]

No. 540.—CHINA, EAST COAST—YANG

TSE KIANG.

Tsungming Crossing, and Harvey Point Channel-Buoys Altered.

The Chinese Government has given notice, dated 7th May, 1903, that the undermentioned buoys in the Tsungming Crossing and Harvey Point Channel have been altered :-

Tsungming Crossing.
a. The West Spit Buoy, painted in red and black vertical stripes, has been replaced by a light-buoy painted in a similar manner, exhibit-ing a white occulting light every six seconds, moored in a position from which Chung Pao Sha

Quarantine Beacon bears S. 44° E., distant 210 miles, and the Cupola S. 69° W.

b. The East Entrance Buoy, painted black, has been replaced by a light-buoy painted in a similar colour, exhibiting a white occulting light every six seconds, moored in a position from which Chung Pao Sha Quarantine Beacon bears S. 61° W., distant 54 miles, and the Two Trees N. 45° W.

Approximate position, Quarantine Beacon, lat. 31° 26½' N., long. 121° 31' E. Harvey Point Channel.

c. The South-east Spit Buoy, situated about 43 miles to the westward of Pien Tan Sha Beacon, has been replaced by a light-buoy, painted black, exhibiting a white occulting light every six seconds.

Approximate position, lat. 31° 36' N., long. 121° 18' E.

The above occulting lights show thus:—light,

four seconds; eclipse, two seconds.

The present direction of Tsungming Crossing is about N. 80° E. and S. 80° W., the least depth at its eastern end being 3½ fathoms and at its western end 4½ fathoms at low water. The northern edge of Tsungming Bank is marked by two black buoys placed at equal distances between the East Entrance Light-buoy and the West Spit Buoy.
[Variation 2° Westerly in 1903.]

This Notice affects the following Admiralty arts:—Kue Shan to the Yang Tse Kiang, Charts:-Kue Shan to the Yang No. 1199; Approaches to the Yang Tse, No. 1602; Shanghai to Nanking, No. 2809. Also, China Sea Directory, Vol. III, 1894, pages 446.

No. 541.—WEST INDIES, CUBA—SOUTH COAST.

Jardines or Jardinillos Bank—Shoal Patch South- $\it Eastward\ of.$

The German Government has given notice, dated 20th June, 1903, that the Captain of the German steamship "Sarnia" reports that when off the south-eastern end of Jardinillos Bank his vessel, drawing 15 feet, lightly touched, when pitching, on a shoul head on which, according to local information, there is a depth of 3 fathoms, situated with East Guano Cay bearing N. 3° E., distant 4 miles; the bottom was visible when the vessel struck, but a sounding of 8 fathoms was obtained at the same time.

Approximate position, lat. 21° 35' N., long. 81° 3' W.

A local pilot states that there are shoul heads of 3 fathoms in all directions to the eastward of Jardinillos Bank; and that East Guano Rock should be passed at a distance of at least 7 miles.

Variation 2° Easterly in 1903.]

This Notice affects the following Admiralty Chart:—Cuba, No. 2579. Also, West India Pilot, Vol. II, 1899, page 452.

No. 542.—CANADA — NEW BRUNSWICK, GULF OF ST. LAWRENCE.

Richibucto River—Bridge Constructed. The Government of the Dominion of Canada has given notice, dated 5th June, 1903, that a highway bridge has been constructed across the River Richibucto, at a village named Rexton, about 2 miles above Richibucto. The bridge connects the western side of Jardines Wharf with Hughes Point opposite, and has a central span of 308 feet.

Approximate position, lat. 46° 383' N., long.

This Notice affects the following Admiralty Chart:—Richibucto River, No. 2199. Also, St Lawrence Pilot, Vol. II, 1895, page 82.

By command of their Lordships, W. J. L. Wharton, Hydrographer. Hydrographic Office, Admiralty, London,

2nd July, 1903.