

the fee directed by this Order to be added to the tables of fees annexed to the said Orders shall be added thereto.

4. This Order shall come into operation on the first day of September, one thousand nine hundred and ten, or at such later date as in the case of any particular consular jurisdiction, or part thereof, one of His Majesty's Principal Secretaries of State, by any general or particular instructions, may from time to time direct.

And the Right Honourable Sir Edward Grey, Baronet, one of His Majesty's Principal Secretaries of State, is to give the necessary directions herein.

Almeric FitzRoy.

At the Council Chamber, Whitehall, the 10th day of June, 1910.

By the Lords of His Majesty's Most Honourable Privy Council.

WHEREAS the Institute of Chartered Accountants in England and Wales did, in accordance with the provisions of the twenty-third Article of the Charter of Incorporation of the said Institute, by Resolution passed at a General Meeting of the said Institute, held on the fourth day of May, one thousand nine hundred and ten, and confirmed at a subsequent General Meeting of the said Institute held on the twenty-third day of May, one thousand nine hundred and ten, make certain new Bye-laws to be substituted in place of the existing Bye-laws numbered 74 and 77, and to have effect as from the first day of January, one thousand nine hundred and eleven, or so soon thereafter as they might be allowed by the Lords of the Council:

And whereas by the twenty-sixth Article of the said Charter of Incorporation it is provided that Bye-laws made by the said Institute shall not have effect until they have been submitted to and allowed by the Lords of the Council:

And whereas the said new Bye-laws so made by the said Institute as aforesaid have been submitted to the Lords of the Council:

Now, therefore, their Lordships, having taken the said new Bye-laws (a copy whereof is hereunto annexed) into consideration, are pleased to allow the same, and to direct that they shall be substituted respectively in place of the existing Bye-laws numbered 74 and 77, and shall have effect as from the first day of January, one thousand nine hundred and eleven.

Almeric FitzRoy.

BYE-LAWS referred to in the foregoing Order in Council.

THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES.

Bye-law to be substituted for the existing Bye-law numbered 74.

74. Every person desirous of becoming an Articled Clerk shall, before he be articled, pass a Preliminary Examination to test his general education; save that the following persons shall be entitled to exemption from such examination:—

1. Graduates of any University in the United Kingdom.

2. Persons who have passed the Moderations Examination of the University of Oxford, or the General Examination of the University of Cambridge.

3. Persons who have passed one of the following examinations, viz. :—

(a) The Responsions Examination of the University of Oxford or the Previous Examination of the University of Cambridge.

(b) The Matriculation Examinations of the Universities of Birmingham, Bristol, Durham, London, or Wales; or the Examination of the Joint Matriculation Board of the Universities of Manchester, Liverpool, Leeds, and Sheffield.

(c) The Oxford or Cambridge Senior Local Examination.

(d) The Higher Certificate Examination of the Oxford and Cambridge Schools Examination Board.

(e) The Senior or Honours Certificate Examinations of the Central Welsh Board.

(f) The Examinations held by the Civil Service Commissioners for First Class Clerkships in the Home Civil Service, or the India Civil Service; the Examinations for admission to the Royal Military College at Sandhurst or the Royal Military Academy at Woolwich.

Provided that, in the case of the examinations referred to in paragraph (3), the candidate shall have passed in the same subjects as those required for the Preliminary Examination under Bye-law 77.

Provided, nevertheless, that if any person seeking exemption has not passed in all the subjects required by the Council under Bye-law 77, it shall be lawful for the Council to make such arrangements (including the charging of fees) as they may see fit for his examination in any subject or subjects in which he has not been examined, such examination to be either one held by one of the bodies enumerated in paragraph (3), or a subsequent Preliminary Examination of the Institute. Provided also that the Council shall determine whether any of the subjects required under Bye-law 77 may be considered to be included in or to find their equivalents in any subjects in which any person has passed in the examinations of one of the bodies included in paragraph (3).

Any person shall, upon satisfying the Council that he has graduated in any of the above Universities, or passed any of the above examinations in accordance with the above conditions, be entitled to receive a certificate to the effect that he is exempt from passing the Preliminary Examination of the Institute, upon payment of such fee, not exceeding one guinea, as the Council shall from time to time determine.

The Council may, by a resolution passed at a Meeting specially convened for that purpose, with notice of the object, at which Meeting there shall be present not less than twelve of the Members of the Council, and for which resolution not less than three-fourths of those present, and voting, shall vote, resolve—

(a) That any one or more of the examinations mentioned in this Bye-law shall no longer entitle to exemption from the Preliminary Examination; or

(b) That any other examinations besides those set forth in this Bye-law shall entitle to exemption from the Preliminary Examination: Provided, nevertheless, that the pro-