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FRIDAY, 11 MAY, 1928.

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

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS it is provided by subsection (1) of Section eighteen of the Finance Act, 1923, that if His Majesty in Council is pleased to declare—

(a) that any profits or gains arising from the business of shipping which are chargeable to British Income Tax are also chargeable to Income Tax payable under the law in force in any foreign State; and

(b) that arrangements, as specified in the declaration, have been made with the Government of that foreign State with a view to the granting of relief in cases where such profits and gains are chargeable both to British Income Tax and to the Income Tax payable in the foreign State;

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 British 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 the agreement set out in the Schedule to this Declaration has been made between His Majesty's Government in Great Britain and the German 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 from the business of shipping which are chargeable to British Income Tax are also chargeable to the Income Tax payable under the law in force in Germany; and

(b) that the arrangements contained in the said agreement between His Majesty's Government in Great Britain and the German Government have been made with a view to the granting of relief in cases where profits or gains arising from the business of shipping are chargeable both to British Income Tax and to the Income Tax payable in Germany.

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 Shipping Profits (Germany) Declaration, 1928."

M. P. A. Hankey.

SCHEDULE.

AGREEMENT BETWEEN GREAT BRITAIN AND GERMANY FOR THE EXEMPTION OF SHIPPING PROFITS FROM DOUBLE TAXATION.

His Britannic Majesty's Government in Great Britain and the German Government being desirous of concluding an Agreement for the reciprocal exemption from income tax in certain cases of profits accruing from the