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 Agency Profits (Sweden) Declaration, 1931."

*M. P. A. Hankey.*

SCHEDULE.

AGREEMENT BETWEEN THE GOVERNMENT OF THE UNITED KINGDOM OF GREAT BRITAIN AND NORTHERN IRELAND AND THE ROYAL SWEDISH GOVERNMENT.

The Government of the United Kingdom of Great Britain and Northern Ireland and the Royal Swedish Government, being desirous of concluding an Agreement for reciprocal exemption from Income Tax in certain cases of profits or gains arising through an agency and by this means of facilitating the conclusion of a general Agreement for the avoidance of double taxation, have appointed to that end as their plenipotentiaries:

The Government of the United Kingdom of Great Britain and Northern Ireland:

The Right Honourable Arthur Henderson, M.P., His Majesty's Principal Secretary of State for Foreign Affairs;

The Royal Swedish Government:

Baron E. K. Palmstierna, Envoy Extraordinary and Minister Plenipotentiary of Sweden in London;

who, having communicated to each other their full powers, found to be in due form, have agreed as follows:—

*Article* 1.

The Government of the United Kingdom of Great Britain and Northern Ireland undertake that the profits or gains to which this Article relates shall, so long as the exemption specified in Article 2 hereof remains effective, be exempted from Income Tax (including Surtax) chargeable in the United Kingdom for the year of assessment commencing on the sixth day of April, nineteen hundred and thirty, and for every subsequent year of assessment, and will take the necessary action under section seventeen of the Act of Parliament of the United Kingdom known as the Finance Act, 1930, with a view to giving the force of law to the exemption aforesaid.

The profits or gains to which this Article relates are any profits or gains arising, whether directly or indirectly, through an agency in the United Kingdom, to a person who is resident in Sweden and is not resident in the United Kingdom, unless the profits or gains either—

(1) arise from the sale of goods from a stock in the United Kingdom, or

(2) accrue directly or indirectly through any branch or management in the United Kingdom or through an agency in the United Kingdom where the agent has and habitually exercises a general authority to negotiate and conclude contracts.

*Article* 2.

The Royal Swedish Government hereby declare that, under the laws of Sweden relating to Income and Property Tax, the profits or gains to which this Article relates are not chargeable to tax, and undertake that, so long as the exemption specified in Article 1 hereof remains effective, the profits or gains to which this Article relates shall continue to be exempt from tax under the laws of Sweden for the time being in force relating to Income and Property Tax.

The profits or gains to which this Article relates are any profits or gains arising, whether directly or indirectly, through an agency in Sweden, to a person who is resident in the United Kingdom and is not resident in Sweden, unless the profits or gains either—

(1) arise from the sale of goods from a stock in Sweden; or

(2) accrue directly or indirectly through any branch or management in Sweden or through an agency in Sweden where the agent has and habitually exercises a general authority to negotiate and conclude contracts.

*Article* 3.

For the purposes of this Agreement the word "person" includes any body of persons, corporate or unincorporate, and a body corporate shall be regarded as resident in the United Kingdom if its business is managed and controlled in the United Kingdom, and shall be regarded as resident in Sweden if its business is managed and controlled in Sweden.

*Article* 4.

This Agreement may be denounced at any time upon six months' notice being given by one Contracting Party to the other.

In witness whereof the above-named plenipotentiaries have signed the present Agreement and affixed thereto their seals.

Done at London, in duplicate, in the English and Swedish languages, the 6th day of July, 1931.

(L.S.) ARTHUR HENDERSON.

(L.S.) ERIK PALMSTIERNA.

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At the Court at *Buckingham Palace*, the 26th day of *October*, 1931.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS by Treaty, grant, usage, sufferance and other lawful means, His Majesty has power and jurisdiction in or over that part of Africa known as the Nyasaland Protectorate (in this Order referred to as "the Protectorate"):

And whereas by an Order in Council dated the 13th day of June, 1913 (in this Order referred to as "the Order of 1913") it was provided, inter alia, that no person, other than a person acting under the authority of the Governor, given with the approval of the Treasury and a Secretary of State, shall circulate within the Protectorate any promissory notes payable to the bearer on demand, except notes authorised by the Governor in a procla-