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FRIDAY, 16 DECEMBER, 1932.

At the Court at *Buckingham Palace*, the 15th day of *December*, 1932.

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 arrangements contained in the Schedule to this Declaration have been

made by His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland with the Government of the French Republic:

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 France; and

(b) that the arrangements contained in the said Schedule 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 France.

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 (France) Declaration, 1932."

M. P. A. Hankey.

SCHEDULE.

(1) The Government of the United Kingdom 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 super-tax) chargeable in the United Kingdom any