SCHEDULE

The following Rule shall be substituted for Rule 25:—

"25. No person who has not attained the age of 25 or who has attained the age of 45 shall be appointed a full-time salaried Probation Officer:

Provided that no person who has attained the age of 40 shall be so appointed unless the Probation Committee furnishes a certificate to the Secretary of State that the candidate proposed to be appointed possesses some exceptional qualification or experience which specially fits him for the post;

Provided that the limits of age hereby imposed shall not be applicable in the case of any person who at the time of his appointment as aforesaid is either (a) a full-time salaried probation officer appointed under the enactments for the time being in force in Scotland relating to the appointment of probation officers or (b) a full-time probation officer appointed under the enactments for the time being in force in England and Wales relating to the appointment of probation officers."

EXPLANATORY NOTE

(This Note is not part of the Rules, but is intended to indicate their general purport.)

The purpose of these Rules is to retain the existing age limits of appointment to the full-time probation service in Scotland and to provide that the upper age limit of under 45 years shall not apply where a full-time probation officer transfers from the service of a probation committee in Scotland or in England and Wales to the service of another probation committee in Scotland.

PROFITS TAX

The Double Taxation Relief (Profits Tax) (Republic of Ireland) Order, 1949

1949 No. 1434

Made - - - - *28th July,* 1949

At the Court at Buckingham Palace, the 28th day of July, 1949

Present,

The King's Most Excellent Majesty in Council

Whereas it is provided by subsection (1) of section fifty-one of the Finance (No. 2) Act, 1945(a), that if His Majesty by Order in Council declares that arrangements specified in the Order have been made with the Government of any territory outside the United Kingdom with a view to affording relief from double taxation in relation to profits tax and any taxes of a similar character imposed by the laws of that territory, and that it is expedient that those arrangements should have effect, the arrangements shall have effect to the extent specified in that subsection:

(a) 9 & 10 Geo. 6. c. 13.

And Whereas under certain other provisions of Part V of the said Act certain other consequences ensue on the making of any such Order:

And Whereas a draft of this Order was laid before the Commons House of Parliament in accordance with the provisions of subsection (2) of section fifty-six of the said Act and an Address has been presented to His Majesty by that House praying that an Order may be made in the terms of this Order:

Now, therefore, His Majesty, in exercise of the powers conferred on Him by subsection (1) of the said section fifty-one and of all other powers enabling Him in that behalf, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, as follows:—

1. This Order may be cited as the Double Taxation Relief (Profits Tax) (Republic of Ireland) Order, 1949.

2. It is hereby declared—

(*a*) that the arrangements specified in the Agreement set out in the Schedule to this Order have been made with the Government of the Republic of Ireland with a view to affording relief from double taxation in relation to profits tax and taxes of a similar character imposed by the laws of the Republic of Ireland, and

(*b*) that it is expedient that those arrangements should have effect.

E. C. E. Leadbitter.

SCHEDULE

AGREEMENT BETWEEN THE UNITED KINGDOM GOVERNMENT AND THE GOVERNMENT OF THE REPUBLIC OF IRELAND FOR THE RECIPROCAL RELIEF OF DOUBLE TAXATION IN RESPECT OF UNITED KINGDOM PROFITS TAX AND IRISH CORPORATION PROFITS TAX.

The United Kingdom Government and the Government of the Republic of Ireland desiring to conclude an Agreement for the reciprocal relief of double taxation in respect of United Kingdom Profits Tax and Irish Corporation Profits Tax, have agreed as follows:—

ARTICLE I

(1) The taxes which are the subject of the present Agreement are the corporation profits tax in the Republic of Ireland, hereinafter referred to as "Irish tax" and the profits tax in the United Kingdom, hereinafter referred to as "United Kingdom tax".

(2) The present Agreement shall also apply to any other taxes of a substantially similar character imposed in the Republic of Ireland or the United Kingdom subsequently to the date of signature of the present Agreement.

ARTICLE II

(1) In the present Agreement, unless the context otherwise requires:

(*a*) The term "United Kingdom" means Great Britain and Northern Ireland, excluding the Channel Islands and the Isle of Man;

(*b*) The terms "one of the territories" and "the other territory" mean the United Kingdom or the Republic of Ireland, as the context requires;

(*c*) The term "tax" means United Kingdom tax or Irish tax, as the context requires;

(*d*) The term "company" means any body corporate;

(*e*) The term "resident of the United Kingdom" means any company whose business is managed and controlled in the United Kingdom and which is

not incorporated in or under the laws of the Republic of Ireland, and the term "resident of the Republic of Ireland" means any company which is incorporated in or under the laws of the Republic of Ireland and whose business is not managed and controlled in the United Kingdom;

(*f*) The terms "resident of one of the territories" and "resident of the other territory" mean a company which is a resident of the United Kingdom or a company which is resident of the Republic of Ireland, as the context requires;

(*g*) The terms "United Kingdom enterprise" and "Irish enterprise" mean respectively an industrial or commercial enterprise or undertaking carried on by a resident of the United Kingdom and an industrial or commercial enterprise or undertaking carried on by a resident of the Republic of Ireland, and the terms "enterprise of one of the territories" and "enterprise of the other territory" mean a United Kingdom enterprise or an Irish enterprise, as the context requires;

(*h*) The term "industrial or commercial profits" includes rentals in respect of cinematograph films;

(*i*) The term "permanent establishment" when used with respect to an enterprise of one of the territories, means a branch, management, factory, or other fixed place of business, but does not include an agency unless the agent has, and habitually exercises, a general authority to negotiate and conclude contracts on behalf of such enterprise or has a stock of merchandise from which he regularly fills orders on its behalf. In this connection—

(i) An enterprise of one of the territories shall not be deemed to have a permanent establishment in the other territory merely because it carries on business dealings in that other territory through a *bona fide* broker or general commission agent acting in the ordinary course of his business as such;

(ii) The fact that an enterprise of one of the territories maintains in the other territory a fixed place of business exclusively for the purchase of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise;

(iii) The fact that a company which is a resident of one of the territories has a subsidiary company which is a resident of the other territory or which carries on a trade or business in that other territory (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company.

(2) In the application of the provisions of this Agreement by the United Kingdom or the Republic of Ireland, any term not otherwise defined shall, unless the context otherwise requires, have the meaning which it has under the laws of the United Kingdom or, as the case may be, the Republic of Ireland, relating to the taxes which are the subject of this Agreement.

ARTICLE III

(1) The industrial or commercial profits of a United Kingdom enterprise shall not be subject to Irish tax unless the enterprise carries on a trade or business in the Republic of Ireland through a permanent establishment situated therein. If it carries on a trade or business as aforesaid, tax may be imposed by the Republic of Ireland on the entire profits of the enterprise from sources in the Republic of Ireland.

(2) The industrial or commercial profits of an Irish enterprise shall not be subject to United Kingdom tax unless the enterprise carries on a trade or business in the United Kingdom through a permanent establishment situated therein. If it carries on a trade or business as aforesaid, tax may be imposed by the United Kingdom on the entire profits of the enterprise from sources in the United Kingdom.

(3) Where an enterprise of one of the territories carries on a trade or business in the other territory through a permanent establishment situated therein, there shall be attributed to that permanent establishment the industrial or commercial profits which it might be expected to derive in that other territory if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment.

(4) No portion of any profits arising to an enterprise of one of the territories shall be attributed to a permanent establishment situated in the other territory by reason of the mere purchase of goods or merchandise within that other territory by the enterprise.

ARTICLE IV

Where—

(*a*) an enterprise of one of the territories participates directly or indirectly in the management, control or capital of an enterprise of the other territory, or

(*b*) the same persons participate directly or indirectly in the management, control or capital of an enterprise of one of the territories and an enterprise of the other territory,

and in either case, conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises, then any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

ARTICLE V

Notwithstanding the provisions of Articles III and IV, profits which a resident of one of the territories derives from operating ships or aircraft shall be exempt from tax in the other territory.

ARTICLE VI

The enterprises of one of the territories shall not be subjected in the other territory, in respect of profits attributable to their permanent establishments in that other territory, to any taxation which is other, higher or more burdensome than the taxation to which enterprises of that other territory incorporated in or under the laws of that other territory are or may be subjected in respect of the like profits.

ARTICLE VII

(1) Subject to the provisions of the law of the United Kingdom regarding the allowance as a credit against United Kingdom tax of tax payable in a territory outside the United Kingdom, Irish tax payable in respect of profits arising in the Republic of Ireland shall be allowed as a credit against the United Kingdom tax payable in respect of those profits.

Where a dividend is paid by a company which is a resident of the Republic of Ireland to a company which beneficially owns, directly or indirectly, not less than three-quarters of the ordinary share capital of the former company, the credit shall take into account the Irish tax payable by the former company in respect of its profits.

(2) Subject to such provisions (which shall not affect the general principle hereof) as may be enacted in the Republic of Ireland, United Kingdom tax payable in respect of profits arising in the United Kingdom shall be allowed as a credit against the Irish tax payable in respect of those profits.

Where a dividend is paid by a company which is a resident of the United Kingdom to a company which beneficially owns, directly or indirectly, not less than three-quarters of the ordinary share capital of the former company, the credit shall take into account the United Kingdom tax payable by the company in respect of its profits.

ARTICLE VIII

(1) The taxation authorities of the United Kingdom and the Republic of Ireland shall exchange such information (being information available under their respective taxation laws) as is necessary for carrying out the provisions of this Agreement or for the prevention of fraud or the administration of statutory provisions against legal avoidance in relation to the taxes which are the subject of this Agreement. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes which are the subject of this Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

(2) As used in this Article, the term "taxation authorities" means the Commissioners of Inland Revenue or their authorised representative in the case of the United Kingdom and the Revenue Commissioners or their authorised representative in the case of the Republic of Ireland.

ARTICLE IX

The present Agreement shall come into force on the date on which the last of all such things shall have been done in the United Kingdom and the Republic of Ireland as are necessary to give the Agreement the force of law in the United Kingdom and the Republic of Ireland respectively, and shall thereupon have effect in respect of—

(i) profits arising in any chargeable accounting period beginning on or after the 1st January, 1949;

(ii) profits attributable to so much of any chargeable accounting period falling partly before and partly on or after that date as falls on or after that date.

ARTICLE X

The present Agreement shall continue in effect indefinitely but either of the contracting Governments may, on or before the 31st March in any calendar year not earlier than the year 1953, give to the other Government written notice of termination and, in such event, the present Agreement shall cease to be effective in respect of the following profits—

(i) profits arising in any chargeable accounting period beginning on or after the 1st January in the calendar year next following that in which the notice is given;

(ii) profits attributable to so much of any chargeable accounting period falling partly before and partly on or after that date as falls on or after that date.

Done in duplicate the 18th day of May, 1949.

For the United Kingdom Government	For the Government of the Republic of Ireland
(L.S.) R. STAFFORD CRIPPS,	(L.S.) P. MCGILLIGAN,
Chancellor of the Exchequer.	Minister for Finance.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

Under the Agreement with the Republic of Ireland which is scheduled to this Order, shipping and air transport profits, derived from one country by a company resident in the other country, are (subject to certain conditions) exempt from profits tax in the former country. Where other profits continue to be chargeable to profits taxes in both countries, credit is given by the country where the company is resident against its profits tax for the profits tax payable on those profits in the country in which they arise. Both countries agree not to impose any discriminatory taxes on the companies of the other.

Provision is included for the exchange of information between the taxation authorities of the two countries.

The Agreement has no application to income tax and sur-tax, relief from which continues to be governed by the Agreement of 1926 (set out in the Second Schedule, Finance Act, 1926).

The Agreement takes effect for the year 1949.

PROVISIONAL ORDER, SCOTLAND

The Private Legislation Procedure (Scotland) General Order, 1949

1949 No. 331 (S. 17)

Made - - - -	*1st March*, 1949
Laid before Parliament	*3rd March*, 1949
Coming into Operation	*7th March*, 1949

We, the Chairman of Committees of the House of Lords and the Chairman of Ways and Means in the House of Commons, acting jointly with the Secretary of State in exercise of the power vested in us by section 15 of the Private Legislation Procedure (Scotland) Act, 1936(a), hereby make the following Order :—

1. The Private Legislation Procedure (Scotland) General Orders, 1946(b), as amended by the General Order dated 31st October, 1947(c), made under section 15 of the Private Legislation Procedure (Scotland) Act, 1936, shall be amended in terms of the Schedule hereto.

2. This Order may be cited as the Private Legislation Procedure (Scotland) General Order, 1949, and shall come into force on the 7th day of March, 1949.

Drogheda,
Chairman of Committees of the House of Lords.

J. Milner,
Chairman of Ways and Means in the House of Commons.

Arthur Woodburn,
One of His Majesty's Principal Secretaries of State.

1st March, 1949.

(a) 26 Geo. 5 & 1 Edw. 8. c. 52. (b) S.R. & O. 1946 (No. 2157) I, p. 1415.
(c) S.R. & O. 1947 (No. 2347) I, p. 1891.