

No. 23.

New Zealand, Dominions No. 210.

SIR,—

Downing Street, 7th May, 1926.

With reference to my despatch, Dominions No. 350, of the 12th August, 1925, I have the honour to transmit to Your Excellency, for the information of your Ministers, the accompanying copies of a statement issued by the Colonial Office on the 26th April regarding the restriction of rubber exports from Ceylon and Malaya.

I have, &c.,

L. S. AMERY.

Governor-General His Excellency General Sir C. Fergusson, Bart.,
LL.D., G.C.M.G., K.C.B., D.S.O., M.V.O., &c.

Enclosure.

RUBBER EXPORTS RESTRICTION.

It has been decided that the percentage of standard production of rubber which may be exported at the minimum rate of duty from Ceylon and Malaya during the quarter beginning the 1st May, 1926, shall be 100, and that the maximum limit of 500 lb. an acre provided under the regulations applicable to assessment of estates of more than 25 acres in Malaya shall be abolished. The maximum limit for assessment of standard production in the case of small holdings will be raised to 400 lb. an acre for mature rubber and 200 lb. for rubber in bearing but not mature. At the same time provision will be made for restriction to 80 per cent. for the quarter beginning the 1st August should the average price of spot rubber on the London market fall below 1s. 9d. a pound during the quarter beginning the 1st May.

Colonial Office, 26th April, 1926.

No. 24.

New Zealand, Dominions No. 216.

SIR,—

Downing Street, 11th May, 1926.

I have the honour to transmit to Your Excellency, for the information of your Ministers, the accompanying copies of a parliamentary paper (Cmd. 2632) containing the text of an agreement between the British Government and the Government of the Irish Free State in respect of double income-tax.

I have, &c.,

L. S. AMERY.

Governor-General His Excellency General Sir C. Fergusson, Bart.,
LL.D., G.C.M.G., K.C.B., D.S.O., M.V.O., &c.

Enclosure.

AGREEMENT.

THE British Government and the Government of the Irish Free State, being desirous of concluding an agreement for the reciprocal exemption from income-tax and super-tax of persons who are resident in Great Britain (including Northern Ireland) or in the Irish Free State but are not resident in both countries, and for the reciprocal granting of relief from double taxation in respect of income-tax (including super-tax) to persons who are resident in both countries, and being desirous of making such supplemental consequential and incidental provisions as appear necessary or proper for the purposes of such agreement, have agreed as follows:—

1. (a) Any person who proves to the satisfaction of the Commissioners of Inland Revenue that for any year he is resident in the Irish Free State and is not resident in Great Britain or Northern Ireland shall be entitled to exemption from British income-tax for that year in respect of all property situate and all profits or gains arising in Great Britain or Northern Ireland and to exemption from British super-tax for that year.

(b) Any person who proves to the satisfaction of the Revenue Commissioners that for any year he is resident in Great Britain or Northern Ireland and is not resident in the Irish Free State shall be entitled to exemption from Irish Free State income-tax for that year in respect of all property situate and all profits or gains arising in the Irish Free State, and to exemption from Irish Free State super-tax for that year.