"Provided that in the case of a seaman who has signed the agreement with the crew of a ship which provides for payment at monthly rates, tax shall be deducted on the occasion of every payment of overtime arising out of the agreement at the appropriate rate prescribed in the seamen's tables, and paragraph (2) of Regulation 35 shall not apply to any such payment".

By Order of the Commissioners of Inland Revenue.

R. Willis,
Secretary.

9th May, 1951.

EXPLANATORY NOTE

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

Regulation 2 corrects a verbal error in the Regulations governing Pay As You Earn.

Regulation 3 rescinds the Pay As You Earn Regulation governing priority in bankruptcy, winding-up, etc., which the Law Officers of the Crown have advised is *ultra vires.*

Regulations 4 and 5 amend the special Pay As You Earn system which is operated in the Merchant Navy. At present, when a seaman is employed "off Articles" on a ship in port, tax is not deducted from the pay for the first month of such employment; Regulation 4 provides for tax to be deducted in future. Regulation 5 provides for the deduction of tax from seamen's overtime pay, which at present is not subject to deduction.

INDIA

The Indian Military Service Family Pension Fund (Amendment) Rules, 1951

1951 No. 1155

Made - - - - 5th June, 1951

I, Patrick Gordon-Walker, one of His Majesty's Principal Secretaries of State, in virtue of the powers conferred upon me by sub-section (1) of Section 273 of the Government of India Act, 1935(a), and clause 14 (1) of the Government of India (Family Pension Funds) Order, 1936(b), hereby make the following amendment to the Indian Military Service Family Pension Fund Rules(c).

For that part of the Seventh Schedule to the said Rules which is designated "A" and is headed "Pensions to dependants of subscribers who were alive on 4th June, 1949", the following shall be substituted:—

"A. Pensions to dependants of subscribers who were alive on 4th June, 1949.

(a) 26 Geo. 5 & 1 Edw. 8. c. 2. (b) S.R. & O. 1936 (No. 1310) I, p. 1385.
(c) S.R. & O. 1937 (No. 1226) p. 1374.

(1) Annual pensions payable from 1st June, 1951, to a widow during widowhood:—

Subscriber born	Class of subscriber at death											
	V			IV			III			II			I		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
After 31st March, 1887	52	0	0	91	0	0	130	0	0	169	0	0	208	0	0
After 31st March, 1872, and before 1st April, 1887	52	16	0	92	8	0	132	0	0	171	12	0	211	4	0
After 31st March, 1867, and before 1st April, 1872	53	12	0	93	16	0	134	0	0	174	4	0	214	8	0
After 31st March, 1862, and before 1st April, 1867	54	8	0	95	4	0	136	0	0	176	16	0	217	12	0
Before 1st April, 1862	55	4	0	96	12	0	138	0	0	179	8	0	220	16	0

Of the above pensions, the following amounts are granted temporarily, and the pensions are therefore liable to reduction not exceeding these amounts, viz.:—

Class V., £8; Class IV., £14; Class III., £20; Class II., £26; Class I., £32.

(2) Annual Pensions payable from 1st June, 1951, to Orphan children of all classes alike:—

Subscriber born	Son or Daughter aged									Daughters aged		
	0–6 years			6–12 years			12–21 years			21 years or over		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
After 31st March, 1887 ...	13	0	0	26	0	0	39	0	0	58	10	0
After 31st March, 1872, and before 1st April, 1887 ...	13	4	0	26	8	0	39	12	0	59	8	0
After 31st March, 1867, and before 1st April, 1872 ...	13	8	0	26	16	0	40	4	0	60	6	0
After 31st March, 1862, and before 1st April, 1867 ...	13	12	0	27	4	0	40	16	0	61	4	0
Before 1st April, 1862 ...	13	16	0	27	12	0	41	8	0	62	2	0

Of the above pensions to orphans, the following amounts are granted temporarily, and the pensions are therefore liable to reduction not exceeding these amounts, viz.:—

Age 0-6 years, £2; age 6-12 years, £4; age 12-21 years, £6; age 21 years or over, £9."

These Rules may be cited as the Indian Military Service Family Pension Fund (Amendment) Rules, 1951.

Given under my hand this 5th day of June, 1951.

P. C. Gordon-Walker,
One of His Majesty's Principal Secretaries of State.

EXPLANATORY NOTE

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

As a result of the recent valuation of this Fund it has been possible to grant an increase in the temporary portion of the reduced pensions, namely, pensions issued to widows and orphans who became eligible for pensions after 4th June, 1949. The amendment of the Rules of the Fund has given effect to that increase.

INDUSTRIAL ORGANISATION AND DEVELOPMENT

The Cotton Industry Development Council (Amendment) Order, 1951*

1951 No. 2173

Made - - - - 8*th December*, 1951
Coming into Operation 1*st January*, 1952

The Board of Trade in pursuance of the powers conferred upon them by section 8 of the Industrial Organisation and Development Act, 1947(a), hereby order as follows:—

1. The Cotton Industry Development Council Order, 1948(b), shall have effect subject to the following amendments:—

(*a*) in paragraph (1) of Article 1 thereof, for the words " the Cotton Board 1948 " there shall be substituted the words " the Cotton Board " ;

(*b*) for Article 6 thereof there shall be substituted the following:—

" 6 (1) The Board may with the approval of the Board of Trade impose on all persons who are registered in pursuance of this Order as carrying on business in the industry, a charge of one pound each in respect of the period beginning on the 1st day of January, 1952, and ending on the 31st day of March, 1952, and thereafter in respect of each year.

(2) The Board may with the approval of the Board of Trade impose on all persons carrying on any one or more of the activities mentioned in paragraph (5) of this Article, a charge, calculated in relation to each such person in accordance with the provisions of that paragraph, in respect of the period beginning on the 1st day of January, 1952, and ending on the 31st day of March, 1952, and thereafter in respect of each period of six months ending on the 30th day of September and the 31st day of March respectively in every year.

(3) The Board may with the approval of the Board of Trade impose on all persons carrying on the activity of converting cotton cloth, a charge, calculated in relation to each such person in accordance with the provisions of paragraph (6) of this Article, in respect of the period beginning on the 1st day of January, 1952, and ending on the 31st day of March, 1952, and thereafter in respect of each year.

(a) 10 & 11 Geo. 6. c. 40. (b) S.I. 1948 (No. 629) I, p. 1623.

* In accordance with subsection (I) of section 8 of the Industrial Organisation and Development Act, 1947, this Order has been approved by a Resolution of each House of Parliament. The Resolution of the House of Lords was passed on the 4th December, 1951, and that of the House of Commons on the 15th November, 1951.