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.

SCHEDULE

Note:
The references are to the General Orders under the Private Legislation Procedure (Scotland) Act, 1936, dated 5th December, 1946, issued as a Stationery Office Publication by authority of the Secretary of State for Scotland. The lines are to be reckoned from the first line of the Order referred to:

26, leave out lines 11 to 14 and insert:—
(2) A deposit required by the following General Orders shall not be deemed valid if made on Sunday or any Bank Holiday, or before nine o'clock in the forenoon, or after six o'clock in the afternoon of any day.
26, line 18: leave out "Committee and".
27, line 46: leave out "Committee and".
29, lines 9 and 10: leave out "Committee and".
38, line 4: leave out "Committee and".
39, line 3: after "Treasury" insert "the Board of Trade".
line 5: after "Transport" insert "the Ministry of Supply, and the Ministry of Food".
leave out lines 6 to 8.
leave out lines 14 to 16.
42, for "General Order 61" substitute "General Order 60".
43, line 3: leave out "Committee and".
line 21: leave out "Committee and".
57, lines 9 and 10: leave out "Committee and".
97, line 6: leave out "Committee and".
119, line 6: leave out "Committee and".
121, line 7: at end add "provided that it shall not be necessary to comply with this Order by reason only that the Provisional Order contains provisions authorising expenditure by a local authority or altering the boundaries of the area of a local authority which would, or might, operate to increase the amount of any Exchequer Equalisation Grant under Part II of the Local Government Act, 1948".
122, line 6: at end add "provided that for the purposes of this Order a provision of a Provisional Order shall not be deemed to involve a grant from any Government department by reason only that it authorises expenditure by a local authority or alters the boundaries of the area of a local authority which would, or might, operate to increase the amount of any Exchequer Equalisation Grant under Part II of the Local Government Act, 1948".
123, line 51: for "of" substitute "or".

EXPLANATORY NOTE

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

The Order amends the General Orders made under section 15 of the Private Legislation Procedure (Scotland) Act, 1936, which regulate the procedure for obtaining Parliamentary powers by way of Provisional Order in matters affecting Scotland.

The amendments correspond with amendments which have been made to Standing Orders of the House of Commons relative to Private Business, and their principal effect is to dispense with the requirement of a Financial Memorandum in the case of a Provisional Order which contains provisions authorising expenditure by a local authority which may increase the amount of Exchequer Equalisation Grant under the Local Government Act, 1948, and to dispense with the requirement to print such provisions in italics in a draft Provisional Order.

The above requirements have already been dispensed with in the case of Bills to confirm Provisional Orders issued under the Private Legislation Procedure (Scotland) Act, 1936.