

14.—(1) The taxation authorities of the Contracting Governments shall exchange such information (being information available under the respective taxation laws of the Contracting Governments) as is necessary for carrying out the provisions of the present 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 the present 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 the present Agreement. No information shall be exchanged which would disclose any trade secret or trade process.

(2) The taxation authorities of the Contracting Governments may consult together as may be necessary for the purpose of carrying out the provisions of the present Agreement and, in particular, the provisions of Articles III and IV.

(3) As used in this Article, the term "taxation authorities" means, in the case of Canada, the Minister of National Revenue or his authorized representative; and in the case of the Colony, the Commissioner of Income Tax or his authorized representative.

15. The present Arrangement shall come into force on the 26th day of September, 1951, and shall thereupon have effect—

(a) in Canada as respects income taxes, including surtaxes, for the taxation year 1951 and subsequent years, and as respects excess profits tax for any fiscal period beginning on or after the first day of January, 1951, and for the unexpired portion of any fiscal period current at that date;

(b) in the Colony, as respects income tax for the year of assessment 1951 and subsequent years.

Ordered this 5th day of March, 1952.

A. S. ALDRIDGE,

*Clerk of the Executive Council.*

(M.P. 508/45/3.)

**No. III. THE COURTS OF JUSTICE LAW.**  
CAP. 11 AND LAW 2 OF 1952.

ORDER MADE UNDER SECTION 16 (5).

A. B. WRIGHT,  
*Governor.*

In exercise of the powers vested in me by section 16 (5) of the Courts of Justice Law, I, the Governor, do hereby order that the limit of the civil jurisdiction of Mr. Oktay Feridoun, Magistrate, while sitting at Lefka, be increased from twenty-five pounds to fifty pounds.

Cap. 11  
and Law  
2 of 1952

Made at Nicosia, this 8th day of March, 1952.

(M.P. 1171/52.)

**No. II2. THE INCREASE OF RENT (RESTRICTION) LAW.**  
CAP. 108 AND LAW 28 OF 1949.

NOTIFICATION UNDER SECTION 4.

A. B. WRIGHT,  
*Governor.*

In exercise of the powers vested in me by section 4 of the Increase of Rent (Restriction) Law, and of every other power thereunto enabling, I, the Governor, do hereby order that the Notification No. 257 published in Supplement No. 3 to the *Gazette* of the 4th September, 1947, as amended by the Notifications Nos. 485, 278 and 115 published in Supplement No. 3 to the *Gazettes* of the 22nd December, 1949, 27th July, 1950 and 7th March, 1951, respectively, be further amended by the deletion from the second column of the Schedule thereto of the name of Mr. Andreas S. Stavrinides (under heading "Rent Assessment Board") in respect of the Rent Restriction Area of Kyrenia, and the substitution therefor of the name of Mr. Antonios M. Attalides who is appointed to be the President of the Rent Assessment Board for the said Rent Restriction Area.

Made this 8th day of March, 1952. (M.P. 810/44/2.)