

the State on property owned by them in the country (property tax) (Act No. 74, June 27th, 1921).

For municipal and country communal purposes, rates are levied on non-residents under the following circumstances: if they have stayed in Iceland at least three months of the financial year; if they have been engaged in some pursuit there or on board ship either registered in Iceland or working from that country as a basis, for the same length of time; if they carry on any kind of business in the country or in territorial waters in the course of the financial year; and if they own any profit-yielding property in the country (Act No. 46, June 15th, 1926).

POLITICAL RIGHTS

Suffrage and eligibility to Althingi are enjoyed only by Icelandic subjects, who have been living in the country for the last five years immediately preceding an election. Similarly, a situation under the government can only be held by Icelandic subjects (Constitutional Law, May 18th, 1920). Eligibility and the right of voting at local elections is also made conditional on Icelandic citizenship (Act No. 59, June 14th, 1929).

ACQUISITION OF ICELANDIC NATIONALITY

Foreigners can acquire Icelandic nationality. Foreign women who marry Icelandic subjects thereby acquire Icelandic nationality. Generally a law, passed by Althingi and signed by the king in each separate instance, is required when Icelandic nationality is conferred. There are at present no special stipulations on the fulfilment of which the granting of Icelandic nationality is made conditional, but in most cases it will be required that the applicant has been permanently resident in Iceland for several years, and that he produces evidence to show that there is nothing in his conduct to prevent his being naturalized. A foreigner who becomes the servant of the Icelandic State in Iceland will by law be granted Icelandic nationality, even though he has not been residing there for any great number of years.