



The Edinburgh Gazette

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TUESDAY, MARCH 13, 1917.

Scottish Office,
10th March 1917.

THE Secretary for Scotland hereby gives notice that he has certified the Rossie Reformatory School for Boys, Montrose, as fit for the reception during the continuance of the present war and 3 months thereafter, of 6 boys, in addition to the 90 boys for the reception of whom the School has previously been certified.

EXCESS PROFITS DUTY.

The Lords Commissioners of His Majesty's Treasury hereby give notice under Section 1 of the Rules Publication Act, 1893, that after the expiration of at least forty days from this date, they will, in pursuance of the powers conferred upon them by Section 40 (3) of the Finance (No. 2) Act, 1915, make a regulation providing that the Commissioners of Inland Revenue shall, in addition to the powers conferred upon them by the above-named section, have power in any case, with effect from the commencement of the above-named Act, to allow modification of the provisions of the Fourth Schedule to the above-named Act owing to depreciation through effluxion of time of any capital which is employed in the trade or business and which is expended upon and consists of patent rights, so far as such depreciation is not offset by goodwill, arising from the user of, or interest in, such rights.

Draft copies of the said regulation may be purchased, either directly or through any book-

seller, from His Majesty's Stationery Office at the following addresses: Imperial House, Kingsway, London, W.C., and 28 Abingdon Street, London, S.W.; 37 Peter Street, Manchester; 1 St. Andrew's Crescent, Cardiff; 23 Forth Street, Edinburgh; or from E. Ponsonby Ltd., 116 Grafton Street, Dublin.

EXCESS PROFITS DUTY.

Draft Regulation proposed to be made by the Treasury under Section 40 (3) of the Finance (No. 2) Act, 1915 (5 & 6 George 5, c. 89).

The Lords Commissioners of His Majesty's Treasury, in pursuance of the powers conferred upon them by Section 40 (3) of the Finance (No. 2) Act, 1915, hereby make the following Regulation:—

The Commissioners of Inland Revenue shall, in addition to the powers conferred upon them by Section 40 (3) of the Finance (No. 2) Act, 1915, have power in any case to allow modification of the provisions of the Fourth Schedule to the above-named Act owing to depreciation through effluxion of time of any capital which is employed in the trade or business and which is expended upon and consists of patent rights, so far as such depreciation is not offset by goodwill arising from the user of, or interest in, such rights.

This Regulation shall have effect as from the commencement of the Finance (No. 2) Act, 1915.