Provisions and victuals which may be used as food for man, the following:-

(A) Baking powder;

manufactured (A) Confectionery wholly or partly of sugar; (A) Malt extract;

(A) Raffia;

(в) Sealskins, untanned hair;

(A) Seeds, the following:—

Carrot; Cauliflower; Kohl rabi; Mangold;

Onion; Parsnip;

Swede; Turnip;

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(B) Vices;
(A) Wood and timber of all kinds, hewn, sawn or split, planed or dressed.

Now, therefore, their Lordships, having taken the said recommendation into consideration, are pleased to order, and it is hereby ordered, that the same be approved.

Whereof the Commissioners of His Majesty's Customs and Excise, the Director of the War Trade Department, and all other persons whom it may concern, are to take notice and govern themselves accordingly.

Almeric FitzRoy.

Duchy of Lancaster Office, 13th March, 1917.

The KING has been this day pleased to appoint Sir William Hesketh Lever, Baronet, Manor, Hough, Thornton Thornton Cheshire, to be Sheriff of the County Palatine of Lancaster for the year ensuing.

## 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

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

Foreign Office, January 1, 1917.

The KING has been graciously pleased to appoint:-

General Sir Francis Reginald Wingate, G.C.B., G.C.V.O., K.C.M.G., D.S.O., to be His Majesty's High Commissioner for Egypt; and

Dayrell Eardley Montague Crackanthorpe, Esq., to be a Counsellor of Embassy in His

Majesty's Diplomatic Service.

Foreign Office, February 1, 1917.

The KING has been graciously pleased to appoint:-

The Honourable Thomas Aubrey Spring-Rice to be a Second Secretary in His Majesty's Diplomatic Service. ا حديد .

Foreign Office, February 12, 1917.

The KING has been pleased to approve

Señor Don Eduardo Wright Aguirre as Consul-

General of Ecuador at Liverpool; Mr. Henry M. Wolcott as Consul of the United States of America at Lagos, Nigeria;

Mr. Adrien Falardeau as Consul of Peru at Quebec for the Province of Quebec; and Mr. John Thomson as Consul of Portugal at Melbourne.

> Foreign Office, March 5, 1917.

The KING has been graciously pleased to appoint:-

William Frank Arthur Rattigan, Esq., to be a First Secretary in His Majesty's Diplomatic Service (with effect as from May 5, 1916).