Civil Service Commission,

February 1, 1918.

The Civil Service Commissioners hereby give notice, that an Open Competitive Examination for the Indian Civil Service will be held in London, commencing on the 1st August, 1918.

No person will be admitted to examination from whom the Secretary of the Civil Service Commission has not received, on or before the 1st June, an application, in the Candidate's own handwriting, on a prescribed form, which may be obtained from the Secretary at once.

## INCOME TAX.

Whereas it has become necessary to renew the list of persons to supply vacancies amongst the Commissioners appointed to act in the division of Wallington, in the county of Surrey, as Commissioners for the general purposes of the Acts of Parliament for granting to His Majesty duties on profits arising from property, professions, trades and offices: Now we, two of the Commissioners of Inland Revenue, in pursuance of the powers vested in us in that behalf, do hereby convene a meeting of the Land Tax Commissioners for the county aforesaid, being respectively qualified to act as such Commissioners, to be holden at the Town Hail, Croydon, on Wednesday, the 27th day of February, at 11 o'clock in the forenoon, for the purpose of choosing fit and proper persons to be Commissioners to supply vacancies amongst the Commissioners for the general purposes of the Income Tax for the division of Wallington aforesaid.

P. Thompson.

K V. Nind Hopkins.

Inland Revenue, Somerset House, London, W.C. 2. 30th January, 1918.

> FINANCE (No. 2) ACT, 1915. FINANCE ACT, 1916.

FINANCE ACT, 1917.

PART III.—EXCESS PROFITS DUTY.

No. of Case, 122.

LEAD MINING IN WESTERN AUSTRALIA.

ORDER OF THE BOARD OF REFEREES.

The Fremantle Trading Company Limited, whose registered office is at Salisbury House, London Wall, in the City of London, having made application under Section 42 (1) of the Finance (No. 2) Act, 1915 (hereinafter called "the principal Act"), to the Commissioners of Inland Revenue for an increase of the statutory percentage as respects the class of trade or business hereinafter defined, that is to say:

"The business of lead mining and smelting in the State of Western Australia"

And the Commissioners of Inland Revenue having referred the case to the Board of Referees appointed for the purpose of Part III. of these Acts by the Treasury And the Board having heard the applicants and the Commissioners of Inland Revenue by their duly-appointed representatives upon the merits of the said application, and having dealt with the case

The Board Doth Order that as from the commencement of the principal Act the statutory percentage as respects the class of trade or business hereinbefore defined shall be increased:

- 1. In the case of any trade or business carried on or owned by a company or other body corporate, to 14 per cent.;
- 2. In the case of any other trade or business:—
  - (a) for accounting periods ending prior to the first day of January, 1917, to 14 per cent. plus 1 per cent.;
  - (b) for accounting periods ending after the thirty-first day of December, 1916, to 14 per cent. plus 2 per cent.; except that for the purposes of subsection (2) of section forty-one of the principal Act the statutory percentage shall be 14 per cent. plus 1 per cent.;

with the addition, in cases 1 and 2 (b) for accounting periods ending after the thirty-first day of December, 1916, of 3 per cent. for the purposes of sub-section (1) of section forty-one of, and paragraph 4 of Part II. of the Fourth Schedule to, the principal Act.

C. Bine Renshaw,

Chairman.

J. K. F. Cleave, D. DuB. Davidson, Joint Registrars.

The 24th day of January, 1918.

FINANCE (No. 2) ACT, 1915. FINANCE ACT, 1916. FINANCE ACT, 1917.

PART III.—EXCESS PROFITS DUTY.

No. of Case, 123.

SULPHIDE ORES IN NEW SOUTH WALES.

ORDER OF THE BOARD OF REFEREES.

Messrs. Spicer and Pegler, Chartered Accountants, whose business address is Mansion House Street, in the City of London, having on behalf of certain limited companies made application under Section 42 (1) of the Finance (No. 2) Act, 1915 (hereinafter called "the principal Act"), to the Commissioners of Inland Revenue for an increase of the statutory percentage as respects the class of trade or business hereinafter defined, that is to say:

"The business of mining, milling, and/or smelting sulphide ores in the Broken Hill district of New South Wales"

And the Commissioners of Inland Revenue having referred the case to the Board of Referees appointed for the purpose of Part III. of these Acts by the Treasury And the Board having heard the applicants and the Commissioners of Inland Revenue by their duly-appointed representatives upon the merits of the said application, and having dealt with the case

The Board Doth Order that as from the