

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  $9\frac{1}{2}$  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  $9\frac{1}{2}$  per cent. plus 1 per cent.;

(b) for accounting periods ending after the thirty-first day of December, 1916, to  $9\frac{1}{2}$  per cent. plus 2 per cent.; except that for the purposes of sub-section (2) of section forty-one of the principal Act the statutory percentage shall be  $9\frac{1}{2}$  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, 132.

#### TUNGSTEN AND MOLYBDENUM WIRES.

##### ORDER OF THE BOARD OF REFEREES.

Duram Limited, whose registered office is at Caxton House, in the City of Westminster, 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 manufacturing in a malleable form metallic tungsten and molybdenum direct from the ore or from metallic salts, with or without the manufacture of chromium from chrome ore"

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 12 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 12 per cent. plus 1 per cent.;

(b) for accounting periods ending after the thirty-first day of December, 1916, to 12 per cent. plus 2 per cent.; except that for the purposes of sub-section (2) of section forty-one of the principal Act the statutory percentage shall be 12 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.

*Ministry of Food,*  
31st January, 1918.

THE SUGAR (RATIONING) ORDER, 31ST DECEMBER, 1917.

Statutory Rule and Order, 1917, No. 1352.  
Price 1d. net, post free  $1\frac{1}{2}$ d.

THE MARGARINE (REQUISITION) ORDER, 17TH JANUARY, 1918.

Statutory Rule and Order, 1918, No. 49.  
Price 1d. net, post free  $1\frac{1}{2}$ d.

THE CATTLE FEEDING STUFFS (REQUISITION) ORDER, 21ST JANUARY, 1918.

Statutory Rule and Order, 1918, No. 58.  
Price 1d. net, post free  $1\frac{1}{2}$ d.

THE RAW COCOA (RETURNS) ORDER, 19TH JANUARY, 1918.

Statutory Rule and Order, 1918, No. 55.  
Price 1d. net, post free  $1\frac{1}{2}$ d.

THE MILK (REGISTRATION OF DEALERS) ORDER, 8TH JANUARY, 1918.

Statutory Rule and Order, 1918, No. 24.  
Price 1d. net, post free  $1\frac{1}{2}$ d.

Notice is hereby given, that the above-named Orders have been made by the Food Controller, and that copies of the Orders and of all other Orders made by the Food Controller, printed as Statutory Rules and Orders, and receivable in evidence under the Documentary Evidence Acts, can be purchased at the prices stated, through any bookseller or directly from H.M. Stationery Office, at the following addresses:—Imperial House, Kingsway, W.C. 2; 37, Peter Street, Manchester; 1 St. Andrew's Crescent, Cardiff; 23 Forth Street, Edinburgh; or E. Ponsonby, Ltd., 116, Grafton Street, Dublin.

#### ADMIRALTY

##### NOTICE TO MARINERS.

No. 122 of the year 1918.

##### SCOTLAND, EAST COAST.

*Firth of Forth—Traffic Regulations.*

*Former Notice.*—No. 582 of 1917; hereby cancelled.

Mariners are hereby warned that, under the Defence of the Realm (Consolidation) Regula-