

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 Applicant 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  $6\frac{1}{2}$  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  $6\frac{1}{2}$  per cent. plus 1 per cent.;

(b) for accounting periods ending after the thirty-first day of December, 1916, to  $6\frac{1}{2}$  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  $6\frac{1}{2}$  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.

*D. M. Kerly,*  
Chairman.

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

The 27th day of March, 1918.

*Ministry of Food,*  
28th March, 1918.

**THE FLOUR MILLS (PROHIBITION OF SMOKING) ORDER, 13TH MARCH, 1918.**

Statutory Rule and Order, 1918, No. 298,  
Price 1d. Net, Post free  $1\frac{1}{2}$ d.

**THE FRESHWATER FISH (ENGLAND AND WALES) ORDER, 14TH MARCH, 1918.**

Statutory Rule and Order, 1918, No. 316,  
Price 1d. Net, Post free  $1\frac{1}{2}$ d.

**THE PREVENTION OF CORRUPTION ORDER, 15TH MARCH, 1918.**

Statutory Rule and Order, 1918, No. 321,  
Price 1d. Net, Post free  $1\frac{1}{2}$ d.

**THE FISH (REGISTRATION OF DEALERS) ORDER, 14TH MARCH, 1918.**

Statutory Rule and Order, 1918, No. 322,  
Price 1d. Net, Post free  $1\frac{1}{2}$ d.

**THE SUGAR ORDER (IRELAND), 1917, 16TH MARCH, 1918.**

Statutory Rule and Order, 1918, No. 326,  
Price 1d. Net, Post free  $1\frac{1}{2}$ d.

**THE LONDON AND HOME COUNTIES (RATIONING SCHEME) ORDER, 6TH MARCH, 1918.**

Statutory Rule and Order, 1918, No. 271,  
Price 1d. Net, Post free  $1\frac{1}{2}$ d.

**THE IMPORTED CANNED CONDENSED MILK (REQUISITION) ORDER, 12TH MARCH, 1918.**

Statutory Rule and Order, 1918, No. 299,  
Price 1d. Net, Post free  $1\frac{1}{2}$ d.

**THE MARGARINE (MAXIMUM PRICES) ORDER, 1917, 12TH MARCH, 1918.**

Statutory Rule and Order, 1918, No. 248,  
Price 1d. Net, Post free  $1\frac{1}{2}$ d.

**THE LIVE STOCK (RESTRICTION OF SLAUGHTER) ORDER, 16TH MARCH, 1918.**

Statutory Rule and Order, 1918, No. 325,  
Price 1d. Net, Post free  $1\frac{1}{2}$ d.

**THE PIG AND PIG PRODUCTS (PROHIBITION OF EXPORT) (IRELAND) ORDER, 20TH MARCH, 1918.**

Statutory Rule and Order, 1918, No. 344,  
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. Ponsoby, Ltd., 116, Grafton Street, Dublin.

#### ADMIRALTY NOTICE TO MARINERS.

No. 448 of the year 1918.

**ENGLISH CHANNEL, NORTH SEA SOUTHERN PORTION, WITH RIVERS THAMES AND MEDWAY AND APPROACHES.**

*Pilotage and Traffic Regulations.*

*Former Notice.*—No. 1313 of 1917; hereby cancelled.

Mariners are hereby warned that, under the Defence of the Realm (Consolidation) Regulations, 1914, the following Regulations have been made by the Lords Commissioners of the Admiralty and are now in force:—

#### 1. ENGLISH CHANNEL AND NORTH SEA SOUTHERN PORTION—PILOTAGE REGULATIONS.

1. All ships (other than British ships when trading coastwise or to or from the Channel islands, or to or from the Port of Brest, or any French Channel Port north and east of Brest, or any Netherlands Continental Port, and not carrying passengers) whilst bound from, and whilst navigating in the waters from, the Downs Pilot Station to Gravesend or *vice versa*, must be conducted by Pilots licensed by the London Trinity House.

2. All ships (other than British ships when trading coastwise or to or from the Channel islands, or to or from the Port of Brest, or any French Channel Port north and east of Brest, or any Netherlands Continental Port, and not carrying passengers) whilst bound from and whilst navigating in the waters from, Gravesend to Great Yarmouth or *vice versa*, must be con-