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In witness whereof the Board of Agriculture and Fisheries have hereunto set their Official Seal this twentyeighth day of November, nincteen hundred and eighteen.

> W. H. Chamberlain, Authorised by the President.

Copies of the above Order can be obtained on application to the Secretary, Board of Agriculture and Fisheries, 4, Whitehall Place, London, S.W. 1.

POST OFFICE.

Foreign and Colonial Parcel Post.

'In pursuance of the Rules Publication Act; 1893, His Majesty's Postmaster-General hereby gives notice that a Warrant, dated the 22nd day of November, 1918, and coming into operation on the 2nd day of December, 1918, has been made, on his representation, by the Commissioners of His Majesty's Treasury, relating to the charge for fulfilment of Customs formalities in respect of certain incoming parcels.

And the Postmaster-General further gives notice that copies of the said Warrant may be purchased either directly or through any bookseller from His Majesty's Stationery Office at the following addresses:—Imperial House, Kingsway, London, W.C. 2; 28, Abingdon Street, London, S.W. 1; 37, Peter Street, Manchester; 1, St. Andrew's Crescent, Cardiff; 23, Forth Street, Edinburgh; or from E. Ponsonby, Ltd., 116, Grafton Street, Dublin.

Dated this 27th day of November, 1918.

Crompton Llewelyn Davies, Solicitor to the Post Office.

POST OFFICE. INLAND POST.

In pursuance of the Rules Publication Act, 1893, His Majesty's Postmaster-General hereby gives notice that a Warrant, dated the 22nd day of November, 1918, and coming into operation on the 2nd day of December, 1918, has been made, on his representation, by the Commissioners of His Majesty's Treasury, relating to the charge for fulfilment of Customs formalities in respect of certain parcels posted in the Channel Islands.

And the Postmaster-General further gives notice that copies of the said Warrant may be purchased either directly or through any bookseller from His Majesty's Stationery Office at the following addresses:—Imperial House, Kingsway, London, W.C. 2; 28, Abingdon Street, London, S.W. 1; 37, Peter Street, Manchester; 1, St. Andrew's Crescent, Cardiff; 23, Forth Street, Edinburgh; or from E. Ponsonby, Ltd., 116, Grafton Street, Dublin.

Dated this 27th day of November, 1918.

Crompton Llewelyn Davies, Solicitor to the Post Office. FINANCE (NO. 2) ACT, 1915. FINANCE ACT, 1916. FINANCE ACT, 1917.

PART III.—EXCESS PROFITS DUTY.

No. of Case 151.

ARGENTINE GRAIN EXPORT.

ORDER OF THE BOARD OF REFEREES.

H. Ford and Company, Limited, whose registered office is at 19-21, Bury Street, St. Mary Axe, 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 purchasing grain in the Argentine Republic of South America, and exporting it to Europe.

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

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 7½ per cent.;

2. In the case of any other trade or busi-

(a) for accounting periods ending prior to the first day of January, 1917, to 71/2 per cent. plus 1 per cent.;

(b) for accounting periods ending after the thirty-first day of December, 1916, to $7\frac{1}{2}$ 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 75 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 20th day of November, 1918.

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

PART III-EXCESS PROFITS DUTY. No. of Case 163.

MUSIC HALL PROPRIETORS. ORDER OF THE BOARD OF REFEREES.

James Lawrence Graydon, of 30, Russell Chambers, Bury Street, W.C. 1, having on