

At the Court at *Buckingham Palace*, the 2nd day of *March*, 1920.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS it is enacted by the Suspendory Act, 1914, that notwithstanding anything in the Government of Ireland Act, 1914, no steps shall be taken to put that Act into operation until the expiration of twelve months from the date of the passing of that Act, or, if at the expiration of those twelve months the present War has not ended, until such later date (not being later than the end of the present War) as may be fixed by His Majesty by Order in Council; and that the provisions of that Act shall have effect accordingly:

And whereas by Order in Council dated the 14th day of September, 1915, His Majesty was pleased to order that no steps should be taken to put the Government of Ireland Act, 1914, into operation until the expiration of eighteen months from the date of the passing of that Act, unless the present War had previously ended, nor, if at the expiration of those eighteen months the present War had not ended, until such later date, not being later than the end of the present War, as might thereafter be fixed by Order in Council:

And whereas His Majesty was pleased, by Order in Council dated the 29th day of February, 1916, to extend by six months the time mentioned in the said Order of the 14th day of September, 1915, and by Order in Council dated the 7th day of September, 1916, to extend that time by a further period of six months, and by Order in Council dated the 13th day of March, 1917, to extend that time by a further period of six months, and by Order in Council dated the 22nd day of August, 1917, to extend that time by a further period of six months, and by Order in Council dated the 27th day of February, 1918, to extend that time by a further period of six months, and by Order in Council of the 4th day of September, 1918, to extend that time by a further period of six months, and by Order in Council of the 12th day of March, 1919, to extend that time by a further period of six months, and by Order in Council of the 18th day of August, 1919, to extend that time by a further period of six months:

And whereas it is expedient to extend further the time mentioned in the said Orders:

Now, therefore, His Majesty is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered, that:—

No steps shall be taken to put the Government of Ireland Act, 1914, into operation until the expiration of a period of six months after the termination of the eighteen months and eight periods of six months mentioned in the recited Orders, unless the present War has previously ended, nor, if at the expiration of that period the present War has not ended, until such later date, not being later than the end of the present War, as may hereafter be fixed by Order in Council.

*Almeric FitzRoy.*

At the Court at *Buckingham Palace*, the 2nd day of *March*, 1920.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS by Section 23 of the Finance Act, 1917, it is provided that His Majesty may, by Order in Council, declare—

(a) that under the law in force in any of His Majesty's possessions excess profits duty is chargeable in respect of any profits in respect of which excess profits duty is also payable in the United Kingdom; and

(b) that arrangements have been made with the Government of any such possession whereby, in respect of any profits, only the duty which is higher in amount is to be payable, and the amount of such duty is to be apportioned between the respective Exchequers in proportion to the amount of duty which would otherwise have been payable in the United Kingdom and in that possession respectively:

And whereas by Section 20 (1) of the War Taxation and Excess Profits Duty Ordinance, 1918, of Southern Rhodesia it was provided that there should be charged, levied and collected a duty of 40 per cent. of the amount of excess profits which had been received by or had accrued to or in favour of any person during the year ended the 31st day of March, 1918, provided that should the duty so leviable upon any person in respect of any accounting period not exceed the income tax payable by the same person in respect of the same accounting period under the provisions of Chapter 11 of that Ordinance, then such income tax only should be payable, provided also that in the event of the provisions of Section 23 of the Imperial Finance Act, 1917, being applied to that Territory, such duty should be charged, levied and collected in terms thereof:

And whereas by Section 69 of the said Ordinance "Territory" means Southern Rhodesia:

And whereas by Section 34 of the Finance Act, 1919, it is provided that Section 23 of the Finance Act, 1917 (which provides for relief in respect of Colonial excess profits duty), shall have effect and shall be deemed always to have had effect as though references to His Majesty's possessions included references to any territory under His Majesty's protection:

And whereas the said territory is under the protection of His Majesty:

And whereas by treaty, grant, usage, sufferance and other lawful means His Majesty has power and jurisdiction in Southern Rhodesia:

Now, therefore, His Majesty by virtue and exercise of the powers in this behalf by the Finance Act, 1917, or otherwise in His Majesty vested, is pleased, by and with the advice of His Privy Council, to order, and it is hereby ordered and declared, that under the law in force in Southern Rhodesia excess profits duty was chargeable during the year ended the 31st March, 1918, in respect of profits in respect of which excess profits duty was also payable in the United Kingdom, and that arrangements have been made with the Government of Southern Rhodesia whereby, in respect