

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 31st day of March 1918, provided that should the duty so leviable upon any person in respect of any accounting period not exceeding 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 of any profits for the said year, only the duty which is higher in amount is to be payable, and that 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 Southern Rhodesia respectively:

And the Right Honourable Viscount Milner, His Majesty's Principal Secretary of State for the Colonies, is to give the necessary directions herein accordingly.

ALMERIC FITZROY.

At the Council Chamber, Whitehall, the 2nd day of March 1920.

By the Lords of His Majesty's Most Honourable Privy Council.

**WHEREAS** it is provided by Section 2 of the Customs (Exportation Prohibition) Act, 1914, that any Proclamation or Order in Council made under Section 8 of the Customs and Inland Revenue Act, 1879, as amended by the Act now in recital, may, whilst a state of war exists, be varied or added to by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

And whereas it is provided by Section 2 of the Customs (Exportation Restriction) Act, 1914, that any Proclamation made under Section 1 of the Exportation of Arms Act, 1900, may, whether the Proclamation was made before or after the passing of the Act now in recital, be varied or added to, whilst a state of war exists, by an Order made by the Lords of the Council on the recommendation of the Board of Trade:

And whereas by a Proclamation, dated the 10th day of May 1917, and made under Section 8 of the Customs and Inland Revenue Act, 1879, and Section 1 of the Exportation of Arms Act, 1900, and Section 1 of the Customs (Exportation Prohibition) Act, 1914, the exportation from the United Kingdom of certain articles to certain or all destinations was prohibited:

And whereas by subsequent Orders of Council, and by the Proclamations dated respectively the 18th day of December 1918, and the 12th day of March 1919, the said Proclamation was amended and added to in certain particulars:

And whereas there was this day read at the Board a recommendation from the Board of Trade to the following effect:—

That the Proclamation, dated the 10th day of May 1917, as amended and added to by subsequent Orders of Council and by the Proclamations, dated respectively the 18th day of December 1918, and the 12th day of March 1919, should be further amended by making the following amendments in and additions to the Schedule to the same:—

(1) That the following headings should be deleted:—

- (A) Boats and Craft;
- (A) Uniform Clothing, Naval, Military and Air Force;
- (A) Vessels;
- (A) Whalebone;
- (A) Whale fins;