poses of the Acts of Parliament for granting to His Majesty duties on profits arising from property, professions, trades and offices: Now we, two of the Commissioners of Inland Revenue, in pursuance of the powers vested in us in that behalf, do hereby convene a meeting of the Land Tax Commissioners for the county aforesaid, being respectively qualified to act as such Commissioners, to be holden at the Guildhall, South Molton, on Saturday, the 28th day of October, 1916, at 11.30 o'clock in the forenoon, for the purpose of choosing fit and proper persons to be Commissioners to supply vacancies amongst the Commissioners for the general purposes of the Income Tax for the division of South Molton aforesaid.

A. W. Soward, R. V. Nind Hopkins.

Inland Revenue, Somerset House, London. 21st October, 1916.

PATENTS AND DESIGNS ACT, 1907. Restoration of Lapsed Patent under Section 20.

Notice is hereby given, that an Order was made on the 20th of October, 1916, restoring the Letters Patent granted to Carl Eloesser for an invention entitled "Improvements in power transmission gearing," numbered 22472 of 1907 and beginned data the 11th data of Oct." 1907, and bearing date the 11th day of October, 1907.

> W. TEMPLE FRANKS, Comptroller-General.

PATENTS AND DESIGNS ACT, 1907. Restoration of Lapsed Patent under Section 20.

Notice is hereby given, that an Order was made on the 20th day of October, 1916, re-storing the Letters Patent granted to Carl Eloesser for an invention entitled "Improvements relating to endless metal driving bands," numbered 18169 of 1908, and bearing date the 11th day of October, 1907.

W. Temple Franks, Comptroller-General.

PATENTS AND DESIGNS ACT, 1907.

Restoration of Lapsed Patent under Section 20.

Notice is hereby given, that an Order was made on the 20th day of October, 1916, restoring the Letters Patent granted to Carl Eloesser for an invention entitled "Improvements relating to endless metal driving bands," numbered 18170 of 1908, and bearing date the 11th day of October, 1907.

W. TEMPLE FRANKS, Comptroller-General.

FINANCE (NO. 2) ACT, 1915. PART III.—EXCESS PROFITS DUTY.

(Section 42(1).)

THE BRITISH ELECTRICAL AND MANUFACTURERS ASSO-ALLIED CIATION (INCORPORATED).

ORDER OF THE BOARD OF REFEREES.

The British Electrical and Allied Manufacturers Association (Incorporated), whose place of business is at King's House, Kingsway, London, W.C., having made application under this Act to the Commissioners of Inland Revenue for an increase of the statutory percentage as respects the trade or business, or classes of trade or business, hereinafter defined, that is to say, the business of manufacturing in the United Kingdom all or any of the following complete machines and/or apparatus used in the generation and/or application of electric power, viz.:

1. Electrical Generators of Current for com-

mercial purposes;

2. Electrical Motors for the same;

3. Electrical Switches or Controllers for electric lighting or power;
4. Electrical Arc Lamps and/or Incan-

descent Lamps;

5. Electrical Cooking Stoves and/or Radiators;
6. Electrical Meters for measuring or indi-

cating electricity for light or power;
7. Electrical Transformers for lighting or

power purposes;

8. Electrical Lampholders:

And the Commissioners of Inland Revenue having referred the case to the Board of Referees appointed for the purpose of Part III of this Act 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 this Act the statutory percentage as respects the trade or business or classes of trade or business hereinbefore defined shall be increased to seven per cent. in the case of a trade or business carried on or owned by a company or other body corporate, and to eight per cent. in the case of any other trade or busi-

C. Bine Renshaw,

Chairman.

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J. K. F. Cleave, D. DuB. Davidson, Joint Registrars. The 18th day of October, 1916.

FINANCE (NO. 2) ACT, 1915. PART III.—EXCESS PROFITS DUTY.

(Section 42(1).)

THE NATIONAL FEDERATION OF AS-SOCIATED PAINT, COLOUR AND VARNISH MANUFACTURERS OF THE UNITED KINGDOM.

ORDER OF THE BOARD OF REFEREES.

The National Federation of Associated Paint, Colour, and Varnish Manufacturers of the United Kingdom, having through its President, H. W. Harding of 11, Queen Victoriastreet, in the City of London, made application under this Act to the Commissioners of Inland Revenue for an increase of the statutory percentage as respects the trade or business, or class of trade or business, hereinafter defined, that is to say:

The business of manufacturing in the United Kingdom Paint, Colour and Varnish,