Board, or to the Police Constable, Police Cottage, Abernant, Aberdare.

Commencement.

3. This Order shall come into operation on the fifteenth day of November, nineteen hundred and sixteen.

In witness whereof the Board of Agriculture and Fisheries have hereunto set their Official Seal, this twenty-first day of October, nineteen hundred and sixteen.

T. H. Middleton,

Assistant Secretary.

SCHEDULE.

The allotments owned by the Bute Estate, and situated at the end of Colliers Row, Abernant, in the parish of Aberdare, in the county of Glamorgan.

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

FINANCE (NO. 2) ACT, 1915.

PART III.—EXCESS PROFITS DUTY.

(SECTION 42 (1).)

No. of Case 2.

THE CINEMATOGRAPH EXHIBITORS' ASSOCIATION OF GREAT BRITAIN AND IRELAND.

ORDER OF THE BOARD OF REFEREES.

The Cinematograph Exhibitors' Association of Great Britain and Ireland having, by Sydney Jeffreys and Co., Chartered Ac-countants, of 10, Coleman Street, 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 hereinafter defined, that is to say:-

"The public exhibiting of pictures and other optical effects by means of a Cinematograph or other similar apparatus, and whether inflammable or other films are used therein, such exhibitions constituting substantially the whole of the entertainment and not merely an incident in it '

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 hereinbefore defined shall be increased to eleven per cent. in the case of a trade or business carried on or owned by a Company or other body corporate, and to twelve per cent. in the case of any other trade or business.

> C. Bine Renshaw, Chairman.

J. K. F. Uleave, D. DuB. Davidson, Joint Registrars. The 23rd day of October, 1916.

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

(Section 42 (1)).

No. of Case 3.

THE PROVINCIAL OMNIBUS OWNERS' ASSOCIATION (INCORPORATED).

ORDER OF THE BOARD OF REFEREES.

The Provincial Omnibus Owners' Association (Incorporated), whose place of business is at 11, Old Jewry Chambers, in the city of London, 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 hereinafter defined, that is to say:

"The business carried on by persons who, owning mechanically propelled omnibuses, char-à-bancs, waggonettes, and other similar carriages, constructed to carry a number of people, not less than ten, whether at separate fares or not, use these vehicles to ply for hire on public roads, or who let them out for hire -such business excluding that of railways, tramways, light railways, and trackless trolleys, and including only such part of any business as falls within the terms hereinbefore mentioned; and no part of any business is the subject of this application unless either no licence is required from any licensing authority, or unless the licensing authority whose authority is required is not the Commissioner of Police for the Metropolis (London): "

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 hereinbefore defined shall be increased to eight per cent. in the case of a trade or business carried on or owned by a Company or other body corporate, and to nine per cent. in the case of any other trade or business.

> C. Bine Renshaw, Chairman.

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

The 23rd day of October, 1916.