to the Supernumerary List on completing 10 years of Civil Employ:—

Captain (temporary Major) Denis Grey Wilson. Dated 9th July, 1916.

Captain Walter Gordon Neale. Dated 25th July, 1916.

Captain (temporary Major) John Aloysius Brett. Dated 27th August, 1916.

The KING has approved the relinquishment by the undermentioned gentleman of the temporary rank of Lieutenant in the Indian Medical Service:—

Sorabji Manekji Kaka. Dated 31st August, 1916.

The KING has approved the resignation of the undermentioned Officers of the Indian Army Reserve of Officers:—

2nd Lieutenant Lorenzo Moore Stewart. Dated 5th October, 1916.

2nd Lieutenant John Mackinnon Goulding. Dated 13th October, 1916.

The KING has approved the transfer of the undermentioned Officer of the Indian Army to the temporary Half Pay List:—

Major William Weymouth Van Someren, D.S.O. Dated 21st December, 1916.

The KING has approved the retirement of the undermentioned Officers of the Indian Army, Indian Medical Service, Indian Subordinate Medical Department, and Indian Army Reserve of Officers:—

INDIAN ARMY.

Lieutenant-Colonel James Levett Kaye. Dated 27th December, 1916.

Lieutenant Arthur James Tisdall. Dated 8th December, 1916 (on account of ill-health).

INDIAN MEDICAL SERVICE.

Captain Jogesh Chandra Dey, M.B. Dated 25th July, 1916.

INDIAN SUBORDINATE MEDICAL DEPARTMENT.

Senior Assistant Surgeon and Honorary Major Louis Arthur Henry Clerke. Dated 15th July, 1916.

INDIAN ARMY RESERVE OF OFFICERS.

Second Lieutenant Douglas Gray Hurlbatt. Dated 8th December, 1916 (on account of ill-health).

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

> (Section 42 (1).) No. of Case 40.

LLOYD'S UNDERWRITERS.

ORDER OF THE BOARD OF REFEREES.

Edward Fitzmaurice Inglefield, of Lloyd's, Royal Exchange, in the City of London, having, as secretary of Lloyd's, made application under this Act to the Commissioners of Inland Revenue for a calculation of the percentage standard by reference to premium income in the case of the business of insurance by Underwriters as carried on by members of Lloyd's, 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 Applicant and the Commissioners of Inland Revenue by their duly-appointed representatives upon the merits of the said application, and having dealt with the case,

The Board Doth Order that the percentage standard shall be calculated upon the capital at stake, which capital shall be taken to be equivalent to the nett premium income of the year at the end whereof capital is to be reckoned.

C. Bine Renshaw,

Chairman.

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

The 3rd day of January, 1917.

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

(SECTION 42 (1).)

No. of Case 41.

LONDON AND LIVERPOOL UNDERWRITERS.

ORDER OF THE BOARD OF REFEREES.

Arthur Spencer Garfit, of St. Michael's House, Cornhill, in the City of London, and Thomas Acheson Bellew, of Exchange Buildings, Liverpool, having, as secretaries of the Institute of London Underwriters, and of the Liverpool Underwriters' Association, respectively, made application under this Act to the of Inland Revenue Commissioners calculation of the percentage standard by reference to premium income in the case of the business of marine insurance carried on by companies or other bodies corporate incorporated under the laws of some part of His Majesty's dominions, 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 case.

The Board Doth Order that the percentage standard shall be calculated upon the capital at stake, which capital shall be taken to be equivalent to the nett premium income of the year at the end whereof capital is to be reckoned.

C. Bine Renshaw,

Chairman.

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

The 3rd day of January, 1917.

PATENTS AND DESIGNS ACT, 1907.

Restoration of Lapsed Patent under Section 20.

Notice is hereby given, that an Order was made on the 8th day of January, 1917, restoring the Letters Patent granted to John Hamer Sutcliffe for an invention entitled "Improvements in ophthalmometers," numbered 6594 of 1907, and bearing date the 19th day of March, 1907.

W. TEMPLE FRANKS, Comptroller-General.