

Shivshankar Krishna Hattiangadi. Dated 13th October, 1916.
 Ardeshir Byranji Mistri. Dated 2nd November, 1916.
 Rudra Datta. Dated 7th November, 1916.

The KING has approved the transfer of the undermentioned officer to the Infantry Branch of the Indian Army Reserve of Officers:—

To be Temporary Second Lieutenant.

Temporary Second Lieutenant Gordon Oswald Down, 2nd Garrison Battalion, The Essex Regiment. Dated 1st December, 1916, but to rank from the 13th May, 1915.

The KING has approved the admission of the undermentioned gentlemen to the Indian Army Reserve of Officers:—

To be Second Lieutenants.

CAVALRY BRANCH.

Dated 24th November, 1916.
 Malcolm Gurney Salter.
 Cyril Willoughby Foster.

Dated 9th December, 1916.
 Cyril Danby Hearn Collinson.

Dated 12th December, 1916.
 John Edwards Wood Rideout.

INFANTRY BRANCH.

Dated 20th October, 1916.
 Clement Fitzpatrick.

Dated 27th October, 1916.
 William Thomas Hughes (but to rank from the 28th October, 1915).

Dated 27th October, 1916.
 Daniel Frederick Bartlett.

Dated 1st November, 1916.
 William Robert Erskine.

Dated 22nd November, 1916.
 Harold Beaumont.

Dated 24th November, 1916.
 William Barnard.
 Sidney Baynes Reid.
 Samuel Frederick Soar.

Dated 25th November, 1916.
 Cyril Benjamin Maher.
 Arthur de Coetlogan Williams.
 George Henry Montague Gompertz.

Dated 27th November, 1916.
 Justyn Henry Warren Parkinson.
 Albert Hall Johnston.

Dated 29th November, 1916.
 Reginald Godfrey a'Wood Taylor.

Dated 1st December, 1916.
 Oswald Henry Galvin.
 George Fetherstonhaugh Fforde.

Dated 4th December, 1916.
 Edward James Purcell-Gildea.
 George William Betteridge.

Dated 5th December, 1916.
 Arnold Platts.

Dated 11th December, 1916.
 Frank Burnett Blackie.

NOTE.—The admission of Kenneth Eustace Lee Pennell to the Infantry Branch of the Indian Army Reserve of Officers in the rank of Second Lieutenant which was notified in the London Gazette of the 22nd February, 1916, is hereby cancelled.

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

Jotindra Mohan Das Gupta. Dated 2nd December, 1916.

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

Second Lieutenant Stuart Ernest Rubie Todd. Dated 26th November, 1916.

Second Lieutenant Eric Harold Saunders. Dated 1st December, 1916.

Second Lieutenant Kenneth de Berniers Smart. Dated 6th December, 1916.

FINANCE (No. 2) ACT, 1915.

PART III.—EXCESS PROFITS DUTY.

(SECTION 42 (1).)

No. of Case 57.

METALS AND ALLOYS USED IN THE PRODUCTION OF HIGH - SPEED STEEL.

ORDER OF THE BOARD OF REFEREES.

The Thermo-Electric Ore Reduction Corporation, Limited, whose registered office is at York Street, Luton, in the county of Bedford, having made application under this Act to the Commissioners of Inland Revenue for an increase of the statutory percentage as respects the class of trade or business hereinafter defined, that is to say:

“The business of manufacturing and preparing tungsten, molybdenum, chromium, tantalum, vanadium, and their alloys so far as the same are used in the manufacture of high-speed steel”

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 as from the commencement of this Act the statutory percentage as respects the trade or business hereinbefore defined shall be increased to twelve per cent. in the case of a trade or business carried on or owned by a company or other body corporate, and to thirteen 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 25th day of January, 1917.