

sionable one under conditions similar to those laid down by the Superannuation Act, 1909:

"And whereas Captain W. Warburton, R.E., a former Receiver and Agent for the Greenwich Estate, retired on the 15th August, 1921, from the service of Greenwich Hospital on account of age:

"We beg leave humbly to recommend that Your Majesty may be graciously pleased, by Your Order in Council, to authorize the grant to Captain Warburton from the funds of Greenwich Hospital of a pension at the rate of One hundred and fifteen pounds, eight shillings and two pence (£115 8s. 2d.) a year as from the date of his retirement, and a gratuity of Three hundred and thirteen pounds eighteen shillings and three pence (£313 18s. 3d.):"

His Majesty, having taken the said Memorial into consideration, was pleased, by and with the advice of His Privy Council, to approve of what is therein proposed.

And the Right Honourable the Lords Commissioners of the Admiralty are to give the necessary directions herein accordingly.

*Almeric FitzRoy.*

At the Court at *Buckingham Palace*, the 3rd day of *March*, 1922.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS by Section 23, Sub-section (1) 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 virtue of the provisions of the Tax Ordinance, 1918, of the Colony of British Guiana and of the Tax on Excess Profits Ordinance, 1918, of the said Colony, it was provided that, there should be levied, collected and paid in respect of the profits for any accounting period as therein described ending within or on the 31st December of the year 1917 of the businesses therein mentioned a tax therein described as Excess Profits Tax of ten per cent. on all profits earned in the said Colony in excess of ten per cent. on the capital employed in earning such profits or in the case of certain businesses therein mentioned or two per cent. on the amount of the sales purchases and commissions of such businesses:

And whereas by virtue of the provisions of the Tax Ordinance, 1919, of the said Colony and of the Tax on Excess Profits Ordinance, 1919, of the said Colony it was provided that there should be levied collected and paid in respect of the profits for any accounting period as therein described ending within or on the

31st December of the year 1918 of the businesses therein mentioned, a tax therein referred to as Excess Profits Tax at the rates therein prescribed on all profits earned in the said Colony in excess of ten per cent. on the capital employed by the proprietors of the said businesses in earning such profits:

And whereas by virtue of the provisions of the Tax Ordinance, 1920, of the said Colony and of the Profits Tax Ordinance, 1920, of the said Colony it was provided that there should be levied collected and paid in respect of the profits for any accounting period as therein described ending within or on the 31st December of the year 1919 of the businesses therein mentioned a tax therein referred to as Profits Tax at the rates therein prescribed on all profits earned from such businesses carried on in the said Colony in excess of ten per cent. on the capital employed by the proprietors of such businesses in earning such profits:

And whereas by virtue of the provisions of the Tax Ordinance, 1921, of the said Colony and of the Profits Tax Ordinance, 1921, of the said Colony it was provided that there should be levied collected and paid in respect of the profits for any accounting period as therein described ending within or on the 31st December of the year 1920 of the businesses therein mentioned a tax therein referred to as Profits Tax at the rates therein prescribed on all profits earned from such businesses carried on in the said Colony in excess of ten per cent. on the capital employed by the proprietors of such businesses in earning such profits:

And whereas (British Guiana is one of His Majesty's possessions:

Now, therefore, His Majesty, by virtue and in 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 the Colony of British Guiana excess profits duty was chargeable for any accounting period which ended within the years 1917, 1918, 1919 and 1920 or which ended on the 31st day of December, 1917, 1918, 1919 and 1920, 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 British Guiana whereby in respect of any such profits 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 in the Colony of British Guiana respectively.

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

*Almeric FitzRoy.*

At the Court at *Buckingham Palace*, the 3rd day of *March*, 1922.

PRESENT,

The KING's Most Excellent Majesty in Council.

WHEREAS the Ecclesiastical Commissioners for England have, in pursuance of the Act of the 6th and 7th years of