

tered Accountant, having, on behalf of Cookson and Company, Limited, whose registered office is at Newcastle-on-Tyne, and others mentioned in his application, made application under Section 42 (1) of the Finance (No. 2) Act, 1915 (hereinafter called "the principal Act") to the Commissioners of Inland Revenue for an increase in the statutory percentage as respects the class of trade or business hereinafter defined, that is to say:

"The business of smelting and refining antimony,"

And the Commissioners of Inland Revenue having referred the case to the Board of Referees appointed for the purpose of Part III. of these Acts 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 Not Think Fit to make any Order.

D. M. Kerly,
Chairman.

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

The 6th day of June, 1918.

FINANCE (No. 2) ACT, 1915.

FINANCE ACT, 1916.

FINANCE ACT, 1917.

PART III.—EXCESS PROFITS DUTY.

No. of Case 143.

INDIGO IN BRITISH INDIA AND THE NATIVE STATES.

ORDER OF THE BOARD OF REFEREES.

Laurence Ilbery Harington, of Friston Lodge, Grange Road, Eastbourne, in the County of Sussex, having on behalf of himself and others mentioned in his application, made application under Section 42 (1) of the Finance (No. 2) Act, 1915 (hereinafter called "the principal 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 growing and manufacturing indigo in British India and in the Native States thereof,"

And the Commissioners of Inland Revenue having referred the case to the Board of Referees appointed for the purpose of Part III. of these Acts 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 as from the commencement of the principal Act the statutory percentage as respects the class of trade or business hereinbefore defined shall be increased:

1. In the case of any trade or business carried on or owned by a company or other body corporate to 12 per cent.;

2. In the case of any other trade or business:—

(a) for accounting periods ending prior

to the first day of January, 1917, to 12 per cent. plus 1 per cent.;

(b) for accounting periods ending after the thirty-first day of December, 1916, to 12 per cent. plus 2 per cent.;

except that for the purposes of subsection (2) of section forty-one of the principal Act the statutory percentage shall be 12 per cent. plus 1 per cent.;

with the addition, in cases 1 and 2 (b) for accounting periods ending after the thirty-first day of December, 1916, of 3 per cent. for the purposes of subsection (1) of section forty-one of, and paragraph 4 of Part II of the Fourth Schedule to, the principal Act.

D. M. Kerly,
Chairman.

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

The 7th day of June, 1918.

FINANCE (No. 2) ACT, 1915.

FINANCE ACT, 1916.

FINANCE ACT, 1917.

PART III.—EXCESS PROFITS DUTY.

No. of Case 144.

COAL MINING IN RHODESIA.

ORDER OF THE BOARD OF REFEREES.

The Wankie Colliery Company, Limited, whose registered office is at 2, London Wall Buildings, in the City of London, having made application under Section 42 (1) of the Finance (No. 2) Act, 1915 (hereinafter called "the principal 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 mining in Rhodesia coal or stratified ironstone, or fireclay, or shale mined with coal or with stratified ironstone, including the manufacture of bricks from such fireclay or shale (with or without added materials), but excluding the manufacture of coke or other by-products of coal"

And the Commissioners of Inland Revenue having referred the case to the Board of Referees appointed for the purpose of Part III. of these Acts 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 the principal Act, the statutory percentage as respects the class of trade or business hereinbefore defined shall be increased:

1. In the case of any trade or business carried on or owned by a company or other body corporate to 10 per cent.;

2. In the case of any other trade or business:—

(a) for accounting periods ending prior to the first day of January, 1917, to 10 per cent. plus 1 per cent.;

(b) for accounting periods ending after