

any other employment which ranks as overtime employment under any Order of the Wages Board all employment in excess of 6½ hours on a Saturday or on such other day (not being Sunday) in every week as may be agreed between the employer and the workman, except time spent on such day by Stockmen of any class in connection with the feeding and cleaning of stock, shall also rank as overtime employment, shall no longer apply.

(2) This Order shall come into operation on the 9th June, 1919.

Dated this third day of June, 1919.

Signed by Order of the Wages Board.

F. Popplewell,

Secretary.

Agricultural Wages Board
(England and Wales),
80, Pall Mall,
London, S.W. 1.

FINANCE (No. 2) ACT, 1915

FINANCE ACT, 1916.

FINANCE ACT, 1917.

FINANCE ACT, 1918.

PART III.—EXCESS PROFITS DUTY.

No. of Case 195.

MANUFACTURERS OF
AERONAUTICAL INSTRUMENTS.

The Society of British Aircraft Constructors, Limited, whose registered office is at No. 1, Albemarle Street, W. 1, in the county 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 the increase of the statutory percentage as respects the class of trade or business hereinafter defined, that is to say:

"The business of manufacturing—

(a) Instruments for taking bearings of distant objects from aircraft.

(b) Instruments for measuring speed, height, inclination, acceleration, or actual or relative movement of aircraft.

(c) Instruments for photographic survey and chart work on aircraft.

(d) Instruments for ascertaining the position of aircraft.

(e) Instruments for measuring the temperature of water in the radiators of aircraft engines.

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 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,
Registrar.

The 28th day of May, 1919.

FINANCE (No. 2) ACT, 1915.

FINANCE ACT, 1916.

FINANCE ACT, 1917.

FINANCE ACT, 1918.

PART III.—EXCESS PROFITS DUTY.

No. of Case 199.

THE MANUFACTURE OF INCANDESCENT GAS MANTLES.

ORDER OF THE BOARD OF REFEREES.

Charles Samuel Garland, of 57, Garrett Lane, Wandsworth, S.W., 18, secretary of the Gas Mantle Manufacturers' Association, having on behalf of the said Association 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 manufacturing incandescent gas mantles with or without the manufacture of the requisite salts of the rare earths"

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 9 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 9 per cent. plus 1 per cent.;

(b) for accounting periods ending after the thirty-first day of December, 1916, to 9 per cent. plus 2 per cent.;

except that for the purposes of sub-section (2) of section forty-one of the principal Act the statutory percentage shall be 9 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 sub-section (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,
Registrar.

The 28th day of May, 1919.