## FINANCE (No. 2) ACT, 1915. FINANCE ACT, 1916. FINANCE ACT, 1917 PART III.-EXCESS PROFITS DUTY. No. of Case 125

## GOLD MINING IN BRITISH INDIA.

## ORDER OF THE BOARD OF REFEREES.

The North Anantapur Gold Mines, Limited, whose registered office is at 6, Queen Street Place, 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 gold-mining in British India (excluding the Native States)" Control Revenue

.... 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 Commis-sioners 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  $27\frac{1}{2}$  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 271 per cent. plus 1 per cent. :

(b) for accounting periods ending after the thirty-first day of December, 1916, to 27<sup>1</sup>/<sub>2</sub> 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  $27\frac{1}{2}$ 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.

C. Bine Renshaw,

Chairman.

J. R. F. Cleave, D. DuB. Davidson

Joint Registrars.

The 6th day of February, 1918.

FINANCE (No. 2) ACT, 1915. FINANCE ACT, 1916. FINANCE ACT, 1917.

PART III.-EXCESS PROFITS DUTY. No. of Case 128.

MAGNETOS USED IN CONNECTION WITH INTERNAL COMBUSTION ENGINES.

ORDER OF THE BOARD OF REFEREES.

The British Ignition Apparatus Association, Limited, whose registered office is at 29/34, Mansion House Chambers, Budge Row, 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 manufacturing magnetos used for ignition purposes in connection with internal combustion 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 Commis-sioners of Inland Revenue by their dulyappointed 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 11 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 11 per cent. plus 1 per cent.;

(b) for accounting periods ending after the thirty-first day of December, 1916, to 11 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 11 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.

C. Bine Renshaw,

Chairman.

J. K. F. Cleave,

D. DuB. Davidson,

Joint Registrars.

The 7th day of February, 1918.

Ministry of Food, 11th February, 1918.

THE LIVE STOCK (RESTRICTION OF SLAUGHTER) Order, 28th January, 1918.

Statutory Rule & Order, 1918, No. 86. Price 1d. net, post free 11d.

Notice is hereby given that the above named Order has been made by the Food Controller, and that copies of the Order and of all other Orders made by the Food Controller, printed as Statutory Rules and Orders, and receivable in evidence under the Documentary Evidence Acts, can be purchased at the prices stated, through any bookseller or directly from H.M. Stationery Office, at the following addresses: Imperial House, Kingsway, W.C. 2; 37, Peter Street, Manchester; 1, St. Andrew's Crescent, Cardiff; 23, Forth Street, Edinburgh; or E. Ponsonby, Ltd., 116, Grafton Street, Dublin.