

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 road-making materials from blast-furnace slag and a tar composition at works erected near to past or present places of production of the slag."

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  $8\frac{1}{2}$  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  $8\frac{1}{2}$  per cent. plus 1 per cent.;

(b) for accounting periods ending after the thirty-first day of December, 1916, to  $8\frac{1}{2}$  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  $8\frac{1}{2}$  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 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 27th day of March, 1918.

#### FINANCE (NO. 2) ACT, 1915.

FINANCE ACT, 1916.

FINANCE ACT, 1917.

#### PART III.—EXCESS PROFITS DUTY.

No. of Cases 129, 133.

#### GOLD MINING IN EGYPT AND THE SOUDAN.

##### ORDER OF THE BOARD OF REFEREES.

Atallah, Limited, and the Soudan Gold Field Company, Limited, whose registered offices are 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 Egypt and the British Protectorate of the Soudan,"

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  $27\frac{1}{2}$  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  $27\frac{1}{2}$  per cent. plus 1 per cent.;

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

*D. M. Kerly,*  
Chairman.

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

The 27th day of March, 1918.

#### FINANCE (NO. 2) ACT, 1915.

FINANCE ACT, 1916.

FINANCE ACT, 1917.

#### PART III.—EXCESS PROFITS DUTY.

No. of Case 127.

#### CEMENT MAKERS.

##### ORDER OF THE BOARD OF REFEREES.

Ernest Arthur Browne, of 4, Southampton Row, Kingsway, in the County of London, having, as secretary of the Inland Cement Makers' Alliance, 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 cement for building and/or other constructional work, but excluding the manufacture of cement (such as plaster of Paris, Keene's Cement, and other cements of a like character) used for the purpose of plastering or decorating."