

the statutory percentage as respects the class of trade or business hereinafter defined, that is to say:

"The business of the production from casein by pressure and chemical process of a horn-like material which is non-inflammable and non-conducting"

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  $7\frac{1}{2}$  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  $7\frac{1}{2}$  per cent., plus 1 per cent.;

(b) for accounting periods ending after the thirty-first day of December, 1916, to  $7\frac{1}{2}$  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  $7\frac{1}{2}$  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 29th day of October, 1918.

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

FINANCE ACT, 1916

FINANCE ACT, 1917.

FINANCE ACT, 1918.

#### PART III.—EXCESS PROFITS DUTY.

No. of Case, 164.

#### GOLD MINING IN THE REPUBLIC OF COLOMBIA.

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

The Frontino and Bolivia (South American) Gold Mining Company, Limited, whose registered office is at 184, Gresham House, Old Broad Street, 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 the Republic of Colombia excluding the recovery of gold from alluvial working and/or by dredging"

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 15 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 15 per cent., plus 1 per cent.;

(b) for accounting periods ending after the thirty-first day of December, 1916, to 15 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 15 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 29th day of October, 1918.

#### Ministry of Shipping, 2nd November, 1918.

Notice is hereby given of an Order made by the Shipping Controller under Sub-Section 5 of Section 11 of the New Ministries and Secretaries Act, 1916. Copies of the Order may be purchased 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 from E. Ponsonby, Ltd.,  
116, Grafton Street, Dublin.

#### Ministry of Food, 4th November, 1918.

THE BONE PRODUCTS (REQUISITION) ORDER,  
DATED 23RD SEPTEMBER, 1918.

Statutory Rules and Orders, 1918, No. 4195.  
Price 1d. net, Post free  $1\frac{1}{2}$ d.