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 the thirty-first day of December, 1916, to 10 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 10 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 30th day of March, 1920.

FINANCE (No. 2) ACT, 1915.
FINANCE ACT, 1916.
FINANCE ACT, 1917.
FINANCE ACT, 1918.
FINANCE ACT, 1919.

PART III.—EXCESS PROFITS DUTY.

No. of Case, 220.

THE MANUFACTURE OF SPELTER.

ORDER OF THE BOARD OF REFEREES.

Percy Edward Marmion, of the Swansea Vale Spelter Company, Limited, whose registered office is at Llansamlet, Swansea, in the county of Glamorgan, having on behalf of that and other limited companies 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 in the United Kingdom spelter from ores, concentrates, or residuals, with or without the business of manufacturing sulphuric acid"

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 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 per cent., plus 1 per cent.;

(b) for accounting periods ending after the thirty-first day of December, 1916, to 7 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 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. Gleave,
Registrar.

The 30th day of March, 1920.

FINANCE (No. 2) ACT, 1915.
FINANCE ACT, 1916.
FINANCE ACT, 1917.
FINANCE ACT, 1918.
FINANCE ACT, 1919.

PART III.—EXCESS PROFITS DUTY.

No. of Case, 229.

TIN MINING IN BOLIVIA.

ORDER OF THE BOARD OF REFEREES.

The Berenguela Tin Mines, Limited, whose registered office is at 1, Leadenhall Street, in the City of London, having on behalf of themselves and two limited companies 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 tin in the republic of Bolivia"

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