## Revocation.

2. The Order of the Minister (No. 3836), dated the fifteenth day of October, nineteen hundred and twenty-four, declaring certain parts of the United States of America to be a Scheduled Country for the purposes of the Foreign Animals Order of 1910, is hereby revoked.

## Commencement.

3. This Order shall come into operation on the fifteenth day of June, nineteen hundred and twenty-five.

In witness whereof the Official Seal of the Minister of Agriculture and Fisheries is hereunto affixed this second day of June, nineteen hundred and twenty-five.

(L.S.) J. Jackson, Authorised by the Minister.

Copies of the above Order can be obtained on application to the Secretary, Ministry of Agriculture and Fisheries, 4, Whitehall Place, S.W. 1.

## INCOME TAX.

Whereas it has become necessary to renew the list of persons to supply vacancies amongst the Commissioners appointed to act in the division of Pirehill South, in the County of Stafford, as Commissioners for the General Purposes of the Acts of Parliament relating to Income Tax and Inhabited House Duties: Now we, two of the Commissioners of Inland Revenue, in pursuance of the powers vested in us in that behalf, do hereby convene a Meeting of the Land Tax Commissioners having jurisdiction with regard to Land Tax within the division aforesaid being respectively qualified to act as such Commissioners, to be holden at the Office of the Clerk to the Commissioners, High Street, Stone, Staffordshire, on Monday, the 29th day of June, 1925, at 10 o'clock in the forenoon, for the purpose of choosing fit and proper persons to be Commissioners to supply vacancies amongst the Commissioners for the general purposes of the aforesaid Acts for the Division of Pirehill South aforegaid.

G. B. Canny.
C. Gordon Spry.

Inland Revenue,
Somerset House, London.
4th June, 1925.

PATENTS AND DESIGNS ACTS, 1907 AND 1919.

Restoration of Lapsed Patent under Section 20.

Notice is hereby given that an Order was made on the 4th day of June, 1925, restoring Letters Patent No. 142,719 (19599 of 1919), bearing date the 8th day of August, 1919, and granted to Harold Curtice Sanders for an invention entitled "Improvements in electrical apparatus for heating liquids."

W. TEMPLE FBANKS, Comptroller-General.

The Patent Office.

No. 33054

Finance (No. 2) Act, 1915. Finance Acts, 1916-1924.

PART III.—EXCESS PROFITS DUTY.

No. of Case.—I.R. 293 B.R. 258.

CORKWOOD GROWERS IN PORTUGAL.

ORDER OF THE BOARD OF REFEREES.

'William Rankin and Sons, whose registered office is at 10-12, Carlton Place, Glasgow, 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 growing cork trees and obtaining cork therefrom in Portugal."

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 8 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 per cent., plus 1 per cent;
  - (b) for accounting periods ending after the thirty-first day of December, 1916, to 8 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 per cent., plus 1 per cent;

with the addition, in cases 1 and 2 (b) 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 of 3 per cent. for accounting periods ending after the 31st day of December, 1916, and before the 1st day of January, 1920, and of 5 per cent. for accounting periods ending after the 31st day of December, 1919.

(Signed),

D. M. Kerly, Chairman.

J. K. F. Cleave,

Registrar.

The 29th day of May, 1925.