CHAP. 43.

An Act to alter certain Duties of Customs upon Refined Sugar in the Isle of Man. [1st August 1870.]

BE it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited as "The Customs Refined Sugar Duties (Isle of Man) Act 1870."

Alteration of duties.

2. After the passing of this Act, in lieu of the duty of six shillings the hundredweight, now payable on sugar candy, white or brown, refined sugar, or sugar rendered by any process equal to refined, foreign or British, on the importation thereof into the Isle of Man, there shall be paid the duty of four shillings the hundredweight; and so much of the Act of the session of the twenty-ninth Victoria, chapter twenty-three, as imposed the said duty of six shillings the hundredweight is hereby repealed.

CHAP. 44.

An Act to declare the Stamp Duty chargeable on certain Leases. [1st August 1870.]

WHEREAS it was decided on the twenty-first day of January one thousand eight hundred and seventy by Her Majesty's Court of Exchequer, on the hearing of an appeal from the determination of the Commissioners of Inland Revenue on a question relating to stamp duty, that a certain lease made in consideration of a yearly rent thereby reserved, and in further consideration of a covenant by the lessee to complete unfinished houses which were at the date of the lease standing upon the demised land, was chargeable, according to the proper construction of the sixteenth section of an Act passed in the seventeenth and eighteenth years of Her Majesty's reign, chapter eighty-three, as if it were a separate lease made for such further consideration alone, with the stamp duty of thirty-five shillings, in addition to the ad valorem duty with which it was chargeable in respect of the yearly rent:

And whereas it is considered that the principle of the said decision is applicable to every lease made on or since the tenth day of October one thousand eight hundred and fifty-four, being the day on which the said Act came into operation, for any consideration or considerations in respect whereof it is chargeable with ad valorem duty, and in further consideration either of a covenant by the lessee to make or of his having previously made any substantial improvement of or addition to the property demised to him:

And whereas it was generally considered, previously to the said decision, that such leases as are herein-before described were not chargeable with the said additional duty:

And whereas it is expedient that the holders of any such leases made previously to the passing of this Act should be relieved from the payment of the said additional duty, and that such leases should not in future be chargeable with such additional duty:

Now be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

As to stamps on leases.

1. No lease already made or hereafter to be made for any consideration or considerations in respect whereof it is chargeable with ad valorem stamp duty, and in further

consideration either of a covenant by the lessee to make or of his having previously made any substantial improvement of or addition to the property demised to him, or of any usual covenant, shall be deemed to be or to have been chargeable with any stamp duty in respect of such further consideration.

CHAP. 45.

An Act for establishing a District Registrar of the High Court of Admiralty in England at Liverpool. [1st August 1870.]

WHEREAS a large proportion of the entire business now transacted in each year before the High Court of Admiralty of England consists of suits arising from the port of Liverpool:

And whereas it would tend to increase the despatch and to lessen the expense of Admiralty suits if a registry of the said High Court of Admiralty were established at Liverpool:

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Short title.

1. This Act may be cited for all purposes as the Liverpool Admiralty District Registrar's Act, 1870.

Power to establish Court of Admiralty in Liverpool.

2. There shall be established in Liverpool a registry of the High Court of Admiralty, and it shall be lawful for Her Majesty from time to time by Order in Council to fix the limits of such registry.

Power to appoint registrar, clerks, and officers.

3. There shall be a registrar for such district, and such clerks and other officers as the judge of the High Court of Admiralty, with the concurrence of the Commissioners of Her Majesty's Treasury, shall consider necessary, but no such registrar, clerk, or other officer shall be entitled to claim any compensation in case his office shall at any time be abolished.

Registrar, clerks, and other officers to be appointed by judge.

4. The Liverpool district registrar shall be appointed by the judge, with the approval of the Lord High Admiral of the United Kingdom of Great Britain and Ireland for the time being, or of the Lords Commissioners for executing the office of Lord High Admiral, as the case may be. Such clerks and other officers as aforesaid shall be appointed by the judge.

To hold office during good behaviour.

5. The Liverpool district registrar and such clerks and other officers as aforesaid may respectively be removed by the judge for inability or misbehaviour.

Qualification of registrar.

6. No person shall be appointed Liverpool district registrar unless he shall have been in practice as an advocate or barrister, proctor, attorney, or solicitor, for a period of ten years.

Registrar not to practise as attorney in his district.

7. It shall not be lawful for the Liverpool district registrar, during the time he shall hold and exercise his office, either directly or indirectly by himself, his partners, clerk, or other person, to practise in his district of the said court, either as barrister or as attorney originally retained or as agent for any other attorney, nor to participate in any costs payable to any attorney in respect of any business done or suit or matter instituted or prosecuted in the district registry; and the Liverpool district registrar being proved to the satisfaction of the said judge of the Court of Admiralty to have so practised, or to have participated in any costs as aforesaid, contrary to the meaning and intent of this Act, shall be deemed to have committed and shall be punishable as and for a contempt of court, and shall be liable to dismissal from his office.