Definition of permanent civil service of a colony.

**6.** For the purposes of this Act a person shall be deemed to be employed in the permanent civil service of a colony if he holds any permanent office in the service of Her Majesty in the government of any colony as qualifies him to receive a pension out of the revenues of such colony.

Provision against double pensions.

**7.** A person shall not receive a pension under the Colonial Governors (Pensions) Acts, 1865 and 1872, or this Act, and also under section twelve of the Superannuation Act, 1859.

Explanation of terms.

**8.** The expressions "permanent civil service of the State," "permanent civil service of Her Majesty," and "permanent civil service of the Crown," are hereby declared to have the same meaning, and this Act and any enactment relating to salaries and pensions shall be construed accordingly.

In this Act "pension" includes superannuation allowance.

## CHAPTER 14.

An Act to apply the sum of thirteen million six hundred and seventy-five thousand six hundred and fifty-nine pounds out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-eight.

[5th July 1887.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted; and 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:

Issue of 13,675,659*l.* out of the Consolidated Fund for the service of the year ending 31st March 1888.

**1.** The Commissioners of Her Majesty's Treasury for the time being may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to Her Majesty for the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-eight the sum of thirteen million six hundred and seventy-five thousand six hundred and fifty-nine pounds.

Power to the Treasury to borrow.

**2.** The Commissioners of the Treasury may borrow from time to time on the credit of the said sum any sum or sums not exceeding in the whole the sum of thirteen million six hundred and seventy-five thousand six hundred and fifty-nine pounds, and shall repay the moneys so borrowed with interest not exceeding five pounds per centum per annum out of the growing produce of the Consolidated Fund at any period not later than

the next succeeding quarter to that in which the said moneys were borrowed.

Any sums so borrowed shall be placed to the credit of the account of Her Majesty's Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such fund is available.

**3.** This Act may be cited as the Consolidated Fund (No. 2) Act, 1887. Short title.

## 15.

## An Act to grant certain Duties of Customs and Inland Revenue, to alter other duties, and to amend the laws relating to Inland Revenue. [5th July 1887.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties herein-after mentioned; and do therefore most humbly beseech Your Majesty that it may be enacted, and 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:

**1.** This Act may be cited as the Customs and Inland Revenue Act, 1887. Short title.

### PART I.

### Customs and Excise.

**2.** The duties of Customs now chargeable upon tea shall continue to be levied and charged, on and after the first day of August one thousand eight hundred and eighty-seven until the first day of August one thousand eight hundred and eighty-eight, on the importation thereof into Great Britain or Ireland; (that is to say,) Import duties on tea.

Tea, the pound - - - - Sixpence.

**3.** In lieu of the duties of Customs now payable on tobacco there shall, on and after the twenty-first day of May one thousand eight hundred and eighty-seven, be levied and charged upon tobacco imported into Great Britain or Ireland the duties following; (that is to say,) Duties and drawback on tobacco.

| | | £ | s. | d. |
|---|---|---|---|---|
| Tobacco manufactured, viz.: | | | | |
| Segars - - - - - | the lb. | 0 | 5 | 0 |
| Cavendish or Negrohead - - | the lb. | 0 | 4 | 6 |
| Cavendish or Negrohead manufactured in bond - - - - - | the lb. | 0 | 4 | 0 |
| Other manufactured tobacco - - | the lb. | 0 | 4 | 0 |