SCHEDULE.

1. Construction, use, working, or repair of any railway, tramroad, tramway, gaswork, canal, bridge, tunnel, harbour, dock, port, pier, quay, or other work authorised by any local or personal Act of Parliament.

2. Construction or repair by means of a scaffolding of any building which exceeds thirty feet in height, or use or working of any such building in which more than twenty persons, not being domestic servants, are employed for wages.

3. Use or working of any traction engine or other engine or machine worked by steam in the open air.

CHAPTER 29.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand eight hundred and ninety-five.

[31st July 1894.]

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 sums 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 17,715,550*l.* out of the Consolidated Fund for the service of the year ending 31st March 1895.

1. The Treasury 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 ninety-five, the sum of seventeen million seven hundred and fifteen thousand five hundred and fifty pounds.

Power to the Treasury to borrow.

2. The Treasury may borrow from any person, and the Bank of England may lend on the credit of the said sum, any sum or sums not exceeding in the whole the sum of seventeen million seven hundred and fifteen thousand five hundred and fifty 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 the 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. 3) Act, 1894. Short title.

CHAPTER 30.

An Act to grant certain Duties of Customs and Inland Revenue, to alter other Duties, and to amend the Law relating to Customs and Inland Revenue, and to make other provision for the financial arrangements of the year. [31st July 1894.]

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:

PART I.

ESTATE DUTY.

Grant of Estate Duty.

1. In the case of every person dying after the commencement of this Part of this Act, there shall, save as herein-after expressly provided, be levied and paid, upon the principal value ascertained as herein-after provided of all property, real or personal, settled or not settled, which passes on the death of such person a duty, called "Estate duty," at the graduated rates herein-after mentioned, and the existing duties mentioned in the First Schedule to this Act shall not be levied in respect of property chargeable with such Estate duty. Grant of Estate duty.

2.—(1.) Property passing on the death of the deceased shall be deemed to include the property following, that is to say:— What property is deemed to pass.

(*a.*) Property of which the deceased was at the time of his death competent to dispose;

(*b.*) Property in which the deceased or any other person had an interest ceasing on the death of the deceased, to the extent to which a benefit accrues or arises by the cesser of such