CHAP. 31.

An Act to apply the sum of nine million pounds out of the Consolidated Fund to the service of the year ending the thirty-first day of March one thousand eight hundred and seventy-one. [1st August 1870.]

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:

There may be applied for the service of the year ending 31st March 1871 the sum of 9,000,000*l.* out of the Consolidated Fund.

1. There may be issued and applied, for or towards making good the supply granted to Her Majesty for the service of the year ending on the 31st day of March one thousand eight hundred and seventy-one, the sum of nine million pounds out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and the Commissioners of Her Majesty's Treasury for the time being are hereby authorised and empowered to issue and apply the same accordingly.

Treasury may borrow 9,000,000*l.* on the credit of this Act.

2. The Commissioners of the Treasury may borrow upon the credit of the sum granted by this Act out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland an amount not exceeding in the whole the sum of nine million pounds, and such amount may be borrowed by the said Commissioners from time to time, in such sums as may be required for the public service, and shall be placed to the credit of the account of Her Majesty's Exchequer at the Bank of England, and be available to satisfy any orders for credits granted or to be granted on the said account, under the provisions of the "Exchequer and Audit Departments Act, 1866."

Interest on moneys borrowed.

3. The sums borrowed from time to time under the authority of this Act shall bear interest not exceeding the rate of five pounds per centum per annum, and the principal and interest of all such sums shall be paid 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 sums shall have been borrowed.

CHAP. 32.

An Act to grant certain Duties of Customs and Inland Revenue, and to repeal and alter other Duties of Customs and Inland Revenue. [1st August 1870.]

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:

Short title.

1. This Act may be cited as "The Customs and Inland Revenue Act, 1870."

PART I.

AS TO CUSTOMS.

Grant of duties of customs in schedule (A.)

2. There shall be charged, collected, and paid, for the use of Her Majesty, her heirs and successors, the duties of customs specified in schedule (A.) to this Act, and there shall be allowed the several drawbacks specified in the said schedule; and all the provisions contained in any Act relating to customs duties, and drawbacks, and in force at the time of the passing of this Act, shall, so far as the same are applicable, have full force and effect with respect to the said duties and drawbacks of customs granted and allowed by this Act.

PART II.

AS TO EXCISE.

Repeal and Modification of certain Duties.

Repeal of certain duties of excise, viz.:

3. The duties of excise specified in this section shall cease to be payable on the several days herein-after mentioned; that is to say,

On the first day of October one thousand eight hundred and seventy,—

Licenses to foot hawkers in Great Britain.

The duty of two pounds upon the license to be taken out by every hawker, pedlar, petty chapman, and other trading person who shall travel and trade on foot in Great Britain without any horse or other beast bearing or drawing burthen, and shall carry his goods, wares, or merchandise to and sell or expose for sale the same at other men's houses only, and not in or at any house, shop, room, booth, stall, or other place whatever belonging to or hired or occupied or used by him for that purpose in any town to which he may travel:

Licenses to foot hawkers in Ireland.

The duty of two pounds and two shillings upon a license to a person exercising the trade or calling of a hawker, pedlar, petty chapman, or other trading person going from place to place in Ireland, carrying to sell or exposing to sale any goods, wares, or merchandise, and travelling on foot with or without a servant or other person, employed in carrying goods of any such hawker, pedlar, or petty chapman, but without a horse or other beast of burthen.

On the sixth day of July one thousand eight hundred and seventy,—

Licenses to paper makers: soap makers: still makers in Scotland and Ireland: vendors of playing cards.

The duty upon a license to a maker of paper, pasteboard, or scaleboard;

The duty upon a license to a maker of soap for sale;

The duty upon a license to a maker of stills in Scotland and Ireland.

On the second day of September one thousand eight hundred and seventy,—

The duty of two shillings and sixpence upon a license to be taken out by any person who shall sell playing cards, not being a maker thereof;

but the enactments relating to the said duties respectively shall remain in full force and effect as to any duties which shall be owing or in arrear on the said days respectively, and also as to any offences which shall have been committed against any of the said enactments previous to the said days respectively.

Plate license not necessary for the sale of watch cases.

4. On and after the sixth day of July one thousand eight hundred and seventy, it shall not be necessary for any person to take out a license as a dealer in plate, in order to enable him to sell watch cases which shall have been made by him.

Auctioneers license not necessary for sale of fish on the sea-shore.

5. From and after the passing of this Act, it shall not be necessary for any person to take out an excise license as an auctioneer, in order to enable him to sell fish by auction upon the sea-shore where the same shall have been first landed.

Germinating Grain for Animals.

Farmers may steep and germinate grain to be consumed by animals.

6. It shall be lawful for any farmer in Great Britain to germinate grain to be consumed by animals under the following conditions; that is to say,—

1. He shall deliver to the officer of excise of the district a notice in writing describing the particular building or place, or buildings or places, in which he intends to steep and germinate and in which he intends to keep the grain when steeped and germinated:

2. Every such building or place shall be situate on the farm upon which the grain is to be consumed, and at a distance of a quarter of a mile at least from any malthouse, and from any kiln upon which malt or grain could be dried, or, if not so situated, shall be otherwise situate to the satisfaction of the Commissioners of Inland Revenue:
3. Every such building or place shall at all times be open to the inspection of any officer of excise:
4. The grain, after being steeped or germinated, shall not be dried or ground or crushed in any manner whatsoever:
5. The grain shall be wholly consumed by animals on the farm upon which it shall have been steeped and germinated.

Penalty for infringing the provisions of this section.

If any person shall germinate any grain, or shall keep or have in his custody or possession any germinated grain, otherwise than as allowed by this section, or shall prevent or hinder any officer of excise from inspecting any building or place used or entered by him for the purpose of steeping and germinating grain, or used or entered by him for the purpose of keeping grain when steeped and germinated; or shall dry, grind, or crush, or permit or suffer to be dried, ground, or crushed, any steeped or germinated grain, contrary to the provisions of this section; or shall use or consume, or permit or suffer to be used or consumed, any steeped and germinated grain, otherwise than as directed by this section, he shall forfeit all such grain and the penalty of one hundred pounds; and every person who shall be convicted of any of the offences aforesaid shall be incapable after such conviction of steeping and germinating grain under the provisions of this section.

Grant of Duties.

Grant of duties of excise in schedule (B.)

7. There shall be charged, collected, and paid, for the use of Her Majesty, her heirs and successors, the duties of excise specified in schedule (B.) to this Act; and all the provisions contained in any Act relating to excise duties, and in force at the time of the passing of this Act, shall, so far as the same are applicable, have full force and effect with respect to the said duties of excise granted by this Act.

Sugar used in brewing.

Provisions to be observed in relation to the use of sugar in brewing.

8. In addition to any enactments now in force in relation to sugar to be used by brewers of beer for sale in the brewing and making of beer, the following provisions shall have effect in relation to sugar so to be used:—

1. The brewer shall on the first day of October one thousand eight hundred and seventy enter in a book or paper to be provided by the Commissioners of Inland Revenue an account in pounds weight avoirdupois of the quantity of sugar then in his possession, and from time to time a like account of every quantity of sugar subsequently received by him, and he shall make such entry on the day on which he shall receive the sugar:
2. The brewer shall keep the said book or paper at all times in some public and open part of his entered premises ready for the inspection of the officers of excise, and he shall permit any officer of excise at any time to inspect the said book or paper, and to make any entry therein or extract therefrom, and also to take away the said book or paper, upon leaving another for the use of the brewer:
3. The brewer shall not receive any sugar except in a package containing two hundredweight of sugar at the least, unless the sugar shall be contained in the package in which it shall have been imported into the United Kingdom, and shall be in the same state as when imported:
4. The brewer shall not receive any sugar unless accompanied by an invoice or delivery note specifying the quantity and the true name and address of the person from whom the sugar shall have been purchased:
5. The brewer shall produce and deliver to the officer of excise who shall first survey or visit his brewery after the receipt of any sugar, the invoice or delivery note which shall have accompanied such sugar, and he shall allow the officer to retain

the said invoice or delivery note so long as may be necessary to enable him to compare the same with the book or paper in which the account of the sugar is required to be entered:

6. The brewer shall deposit all sugar received by him, immediately upon the receipt thereof, in the proper place entered by him for keeping or storing sugar, and shall keep the same therein, separate and apart from all other sugar, for the period of twenty-four hours from the time when such sugar shall have been so deposited, unless such sugar shall have been previously examined by an officer of excise:

7. The brewer shall permit any officer of excise at any time to take an account of the sugar in his possession, or any part thereof, and shall furnish the officer taking such account with proper scales and weights, and with such assistance as may be necessary to enable him conveniently to take such account:

8. The brewer shall not remove any sugar from his brewery, nor dispose thereof in any manner other than by dissolving the same in the mash tun or other vessel duly entered with the proper officer of excise for that purpose:

9. The brewer shall permit any officer of excise to gauge any wort or solution made from sugar, and also to take a sample or samples from such wort or solution; and if upon examination of the sample or samples it shall be found that the wort or solution contained an amount of sugar exceeding the quantity used in making such wort or solution, according to the entry made by the brewer in the proper book or paper provided for that purpose, such amount to be ascertained according to a table to be approved by the Commissioners of Inland Revenue for showing the quantity of sugar contained in any given quantity of wort or solution, according to the specific gravity thereof as ascertained by any saccharometer ordered to be used by the said Commissioners, the brewer shall be deemed to have committed an offence against this section; provided that it shall not be necessary on the trial of any information or other proceeding, to produce or give in evidence any order of the said Commissioners approving such table, or ordering the use of any saccharometer.

For any offence against this section the brewer shall forfeit the penalty of one hundred pounds.

A penalty of double duty to be paid upon any deficiency exceeding 2 per cent. found on taking the stock of sugar at a brewery.

9. The proper officer of excise shall keep a stock account of the sugar received and used by a brewer of beer for sale for brewing and making beer, and shall debit the brewer with the quantity of sugar received, and shall credit him with the quantities used in brewing, and if upon taking the stock at any time any officer of excise shall find that the quantity of sugar remaining in the possession of the brewer shall be less than it ought to be, the deficiency shall be deemed to have been used in the brewing and making of beer, and the brewer shall forfeit, over and above any other penalty to which he may be liable, a penalty of double the amount of duty on such deficiency according to the rate of excise duty payable on sugar used in the brewing and making of beer at the time such deficiency shall be found, but the said penalty of double duty shall not be incurred if the deficiency shall be less than a quantity equal to two per cent. upon the balance remaining at the last preceding stock taking added to the quantities subsequently received: Provided always, that in taking the account of the stock of sugar in the possession of a brewer the weight that shall at any time have been marked upon any package of sugar by any officer of customs or excise shall be deemed to be the true weight, unless such package shall have since undergone some alteration, or the officer of excise who shall take the stock shall be dissatisfied with the weight so marked.

Brewer to enter the quantity of malt and sugar intended to be used in brewing 2 hours before mashing and dissolving the same.

10. Whereas by the laws in force every brewer of beer for sale is required to enter in the book or paper provided for the purpose of his entering therein the quantity of malt and sugar intended to be used by him in the brewing of beer the particular hour of the day at which he intends to mash any malt or to dissolve any sugar: Be it enacted, that every such brewer shall also enter in the said book or paper the respective quantities of the malt and sugar intended to be used two hours at the least before the particular hour which he shall have entered in the said book or paper as the hour at which he intends to mash the

malt or to dissolve the sugar, under the like penalty for any refusal or neglect to make such entry as is hereby directed to be made in such book or paper, or for cancelling, obliterating, or altering the same, as by the laws in force such brewer is subject and liable to for any refusal or neglect to make any other entry therein, or for cancelling, obliterating, or altering any such other entry.

Horses kept for Husbandry.

Horses kept for husbandry. 32 & 33 Vict. c. 14.

11. Whereas doubts have arisen with respect to the liability of horses or mules kept solely for the purpose of husbandry to duty, be it enacted that from and after the passing of this Act no person shall be required to take out a license under the Act of the thirty-second and thirty-third years of the reign of Her present Majesty, chapter fourteen, for any horse or mule kept by him solely for the purpose of husbandry, on account of such horse or mule being used or employed in drawing materials for the repair of roads and highways of the parish of which he is a rated occupier, and whether for hire or otherwise.

PART III.

AS TO STAMP DUTIES.

Duties on newspapers to cease.

12. On the first day of October one thousand eight hundred and seventy the stamp duties on newspapers shall cease and determine.

Reduction of duty on certain policies of insurance.

13. On the first day of July one thousand eight hundred and seventy the stamp duties on policies of insurance under the tenth section of the Act passed in the twenty-eighth and twenty-ninth years of Her Majesty's reign, chapter ninety-six, shall cease and determine, and in lieu thereof, on and after the first day of July one thousand eight hundred and seventy, there shall be charged and paid upon and for every policy of insurance, for any payment agreed to be made upon the death of any person, only from accident or violence, or otherwise than from a natural cause, or as compensation for personal injury, or by way of indemnity against loss or damage of or to any property, a stamp duty of one penny.

PART IV.

AS TO INCOME TAX.

Grant of duties of income tax specified in schedule.

14. There shall be charged, collected, and paid, for the use of Her Majesty, her heirs and successors, the duties of income tax specified in schedule (C.) to this Act; and all such provisions contained in any Act relating to the duties of income tax as were in force on the fifth day of April one thousand eight hundred and seventy, and are not repealed by this Act, shall have full force and effect with respect to the said duties of income tax granted by this Act, so far as the same shall be consistent with the provisions of this Act; and for the purposes of this Act the year one thousand eight hundred and sixty-two mentioned in the forty-third section of the Act passed in the twenty-fifth year of Her Majesty's reign, chapter twenty-two, shall be read as and deemed to mean the year one thousand eight hundred and seventy.

Repeal of provisions in 32 & 33 Vict. c. 14. ss. 6, 7.

15. The provisions contained in the sixth and seventh sections of the Act passed in the thirty-second and thirty-third years of Her Majesty's reign, chapter fourteen, are hereby repealed.

PART V.

AS TO DUTIES ON INHABITED HOUSES.

Poundage to be divided between assessors and collectors.

16. The poundage now payable to collectors in respect of the amount of the duties on inhabited houses collected and paid to the proper officer for receipt shall be divided in each separate collection between the assessors and collectors in equal proportions.

SCHEDULE (A.)

Containing the Duties of Customs granted by this Act.

On and after the under-mentioned dates, in lieu of the duties of customs now charged on the articles under mentioned, the following duties of customs shall be charged thereon, on importation into Great Britain or Ireland, viz. :—

On and after the second day of May one thousand eight hundred and seventy :—

	£	s.	d.
Sugar, viz. :—			
Candy, brown or white, refined sugar, or sugar rendered by any process equal in quality thereto, and manufactures of refined sugar - - the cwt.	0	6	0

On and after the thirteenth day of April one thousand eight hundred and seventy :—

Sugar not equal to refined :—			
First class - - - - - - - the cwt.	0	5	8
Second class - - - - - - - „	0	5	3
Third class - - - - - - - „	0	4	9
Fourth class, including cane juice - - - - - „	0	4	0
Molasses - - - - - - - „	0	1	9
Almonds, paste of - - - - - - „	0	4	8
Cherries, dried - - - - - - - „	0	4	8
Comfits, dry - - - - - - - „	0	4	8
Confectionery, not otherwise enumerated - - - - „	0	4	8
Ginger, preserved - - - - - - - „	0	4	8
Marmalade - - - - - - - - „	0	4	8
Succades, including all fruits and vegetables preserved in sugar, not otherwise enumerated - - - - - - „	0	4	8

And the said duties shall be paid on the weights ascertained at landing.

On and after the under-mentioned dates, in lieu of the drawbacks now allowed on the under-mentioned descriptions of sugar refined in Great Britain or Ireland, on the exportation thereof to foreign parts, or on removal to the Isle of Man for consumption there, or on deposit in any approved warehouse, upon such terms and subject to such regulations as the Commissioners of Customs may direct for delivery from such warehouse as ships stores only, or for the purpose of sweetening British spirits in bond, the following drawbacks shall be paid and allowed ; (that is to say,)

On and after the second day of May one thousand eight hundred and seventy :—

	£	s.	d.
Upon refined sugar in loaf, complete and whole, or lumps duly refined, having been perfectly clarified and thoroughly dried in the stove, and being of an uniform whiteness throughout, and upon such sugar pounded, crushed, or broken in a warehouse approved by the Commissioners of Customs, such sugar having been there first inspected by the officers of customs in lumps or loaves as if for immediate shipment, and then packed for exportation in the presence of such officers, and at the expense of the exporter ; and upon candy for every cwt.	0	6	0
Upon refined sugar unstoved, pounded, crushed, or broken, and not in any way inferior to the export standard sample No. 2, approved by the Lords of the Treasury, and which shall not contain more than five per centum of moisture over and above what the same would contain if thoroughly dried in the stove - - - - - - - for every cwt.	0	5	9

And on and after the thirteenth day of April one thousand eight hundred and seventy :—

Upon sugar refined by the centrifugal or by any other process, and not in any way inferior to the export standard sample No. 1, approved by the Lords of the Treasury - - - - - - for every cwt.	0	6	0
Upon other refined sugar unstoved, being bastards or pieces, ground, powdered, or crushed :			
——— Not in any way inferior to the export standard sample No. 3, approved by the Lords of the Treasury - - - for every cwt.	0	5	8
——— Not in any way inferior to the export standard sample No. 4, approved by the Lords of the Treasury - - - for every cwt.	0	5	3
——— Not in any way inferior to the export standard sample No. 5, approved by the Lords of the Treasury - - - for every cwt.	0	4	9
——— Inferior to the above last-mentioned standard sample - for every cwt.	0	4	0

From and after the passing of this Act, in lieu of the duties of customs now charged on the articles under mentioned, the following duties of customs shall be charged thereon upon the importation thereof into Great Britain or Ireland, viz.:—

		£	s.	d.
Perfumed spirits and Cologne water, being mixed with any article so that the degree of strength cannot be ascertained by Sykes' hydrometer	the gallon	0	16	6

The duties of customs now charged on tea shall continue to be levied and charged on and after the first day of August one thousand eight hundred and seventy, until the first day of August one thousand eight hundred and seventy-one, on importation into Great Britain or Ireland; that is to say,—

Tea	the lb.	0	0	6

SCHEDULE (B.)

Containing the Duties of Excise granted by this Act.

In lieu of the duties of excise now chargeable on sugar made in the United Kingdom, the following duties of excise shall be charged thereon; that is to say,

On and after the second day of May one thousand eight hundred and seventy:—

		£	s.	d.
Candy, brown or white, refined sugar, or sugar rendered by any process equal in quality thereto, and manufactures of refined sugar	the cwt.	0	6	0

On and after the thirteenth day of April one thousand eight hundred and seventy:—

Sugar not equal to refined:—

First class	the cwt.	0	5	8
Second class	„	0	5	3
Third class	„	0	4	9
Fourth class	„	0	4	0
Molasses	„	0	1	9

In lieu of the duty of excise now chargeable upon sugar used in brewing, there shall be charged, on and after the thirteenth day of April one thousand eight hundred and seventy, upon every hundredweight, and in proportion for any fractional part of a hundredweight, of all sugar which shall be used by any brewer of beer for sale in the brewing or making of beer, the excise duty of 7*s.* 6*d.*

SCHEDULE (C.)

Containing the Duties of Income Tax granted by this Act.

For one year, commencing on the sixth day of April one thousand eight hundred and seventy, for and in respect of all property, profits, and gains mentioned or described as chargeable in the Act passed in the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, for granting to Her Majesty duties on profits arising from property, professions, trades, and offices, the following duties shall be charged; (that is to say,)

For every twenty shillings of the annual value or amount of all such property, profits, and gains, (except those chargeable under schedule (B.) of the said Act,) the duty of fourpence.

And for and in respect of the occupation of lands, tenements, hereditaments, and heritages, chargeable under schedule (B.) of the said Act, for every twenty shillings of the annual value thereof:—

In England, the duty of twopence, and in Scotland and Ireland respectively the duty of one penny halfpenny.

Subject to the provisions contained in section 3 of the Act 26 Victoria, chapter 22, for the exemption of persons whose whole income from every source is under 100*l.* a year, and relief of those whose income is under 200*l.* a year.