CHAPTER 20.

An Act to grant certain Duties of Customs and Inland Revenue, and to alter other Duties. [27th June 1872.]

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, 1872." Short title.

PART I.

AS TO CUSTOMS.

2. The duties of customs now chargeable on tea, on the importation thereof into Great Britain or Ireland, shall continue to be charged on and after the first day of August one thousand eight hundred and seventy-two until the first day of August one thousand eight hundred and seventy-three, viz., Customs duties on tea continued until 1st August 1873.

	£	s.	d.
Tea - - - - - - - - - the lb.	0	0	6

In lieu of the duties of customs now chargeable on the articles under mentioned, on importation into Great Britain and Ireland, the following duties shall be charged from and after the first day of May one thousand eight hundred and seventy-two; viz., Customs duties on coffee and chicory reduced.

	£	s.	d.
Coffee - - - - - - - - the cwt.	0	14	0
„ kiln dried, roasted or ground - - - the lb.	0	0	2
Chicory or any other vegetable matter applicable to the uses of chicory or coffee:			
Raw or kiln dried - - - - - the cwt.	0	13	3
Roasted or ground - - - - - the lb.	0	0	2

A drawback shall be allowed on all roasted coffee exported as ship's stores, or removed to the Isle of Man for consumption there, equal in amount to the duty on raw coffee.

	£	s.	d.
From and after the first day of May 1872 in lieu of the duty of customs now payable on coffee on its importation into the Isle of Man, there shall be charged the duty of - - the lb.	0	0	1

Isle of Man, duty on coffee.

	£	s.	d.
From and after the first day of May 1872 there shall be charged on chicory, or any other vegetable substance applicable to the uses of chicory or coffee, on its importation into the Isle of Man, the duty of - - - - - - - the lb.	0	0	1

Isle of Man, duty on chicory.

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.

3. Any commission or deputation granted by the Commissioners of Customs after the passing of this Act (except the first appointment of any person to the office or employment of outdoor officer, boatman, waterman, or watchman) shall be charged with the stamp duty of one pound ten shillings in lieu of the duty now chargeable thereon. As to stamp duty on commissions granted by Commissioners of Customs.

Extension of 16 & 17 Vict. c. 107. s. 44. to articles of foreign manufacture purporting to be manufactured in United Kingdom.

4. There shall be included among goods absolutely prohibited to be imported inwards or in transit any articles of foreign manufacture, and any packages of such articles, bearing any name, brand, or mark which states or implies that such articles were manufactured at any place in the United Kingdom.

Any name, brand, or mark which states or implies that any such articles were manufactured at a town or place having the same name as a place in the United Kingdom shall, unless accompanied by the name of the country in which such place is situate, be deemed for the purposes of this section to state or imply that such articles were manufactured at a place in the United Kingdom.

PART II.

AS TO EXCISE.

Excise duty on chicory reduced from 1st May 1872.

5. In lieu of the duty of excise now chargeable on the articles under mentioned, the following duty of excise shall from and after the first day of May one thousand eight hundred and seventy-two be charged thereon:

All chicory or any other vegetable matter applicable to the uses of chicory or coffee grown in the United Kingdom:

For every hundredweight thereof, raw or kiln dried, the duty of twelve shillings and one penny, and so in proportion for any greater or less quantity than a hundredweight.

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 duty of excise granted by this Act.

Exemption of husbandry carts and horses used on Sunday, &c. from duty under 32 & 33 Vict. c. 14.

6. 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 waggon or cart used for conveying the owner thereof or his family to or from any place of Divine Worship on Sunday, or on Christmas Day, or on Good Friday, or on any day appointed for a Public Fast or Thanksgiving, provided that such waggon or cart is otherwise used solely for the conveyance of burden in the course of husbandry, and is duly marked according to the provision numbered six of section nineteen of the said Act; and no person shall be required to take out a license under the said Act for any horse or mule by reason of the same being used for drawing a waggon or cart for which a license is not required under this section.

PART III.

STAMPS.

Amendment of 33 & 34 Vict. c. 97. (schedule) as to bills of the Accountant General of the Navy.

7. So much of the Stamp Act, 1870, as limits the exemption from stamp duty of bills of exchange drawn by the Lords Commissioners of the Admiralty, or by any person under their authority, upon, and payable by, the Accountant General of the Navy to bills drawn under the authority of any Act of Parliament, is hereby repealed.

PART IV.

AS TO INCOME TAX.

Grant of duties of income tax.

8. There shall be charged, collected, and paid for one year, commencing on the sixth day of April one thousand eight hundred and seventy-two, in respect of all property, profits, and gains mentioned or described as chargeable in the Act of the sixteenth and

seventeenth years of Her Majesty's reign, chapter thirty-four, the following duties of income tax; (that is to say,)

For every twenty shillings of the annual value or amount of all such property, profits, and gains chargeable under Schedules (A.), (C.), (D.), and (E.) of the said Act the duty of fourpence;

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.

Provisions of Income Tax Acts to apply to duties hereby granted.

9. All such provisions contained in any Act relating to income tax as were in force on the fifth day of April one thousand eight hundred and seventy-two shall have full force and effect with respect to the 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 of the twenty-fifth and twenty-sixth years of Her Majesty's reign, chapter twenty-two, shall be read as and deemed to mean the year one thousand eight hundred and seventy-two.

As to assessment of income tax under Schedules (A.) and (B.)

10. With respect to the assessment of the duties of income tax hereby granted under Schedules (A.) and (B.) of the Act of the sixteenth and seventeenth years of the reign of Her Majesty, chapter thirty-four, the following provisions shall have effect:

(1.) The sum charged as the annual value of any property in the assessment of income tax thereon for the year which commenced on the sixth day of April one thousand eight hundred and seventy-one shall be taken as the annual value of such property for the assessment and charge thereon of the duties of income tax hereby granted, to all intents and purposes as if such sum had been estimated to be the annual value in conformity with the provisions in that behalf contained in the Acts relating to income tax:

(2.) The commissioners executing the said Acts relating to income tax shall, for each place within their district, cause duplicates of the assessments to be made out and delivered to the collectors, together with the warrants for collecting the same:

(3.) The commissioners executing the said Acts in England shall, for each place within their district, appoint such persons, being inhabitants of the place, as they shall think fit, to be collectors of the duties in like manner as if such persons had been presented to them by assessors in conformity with the said Acts.

No assessors to be appointed.

11. No assessors shall be appointed for the duties payable under Schedules (A.) and (B.), but the inspectors or surveyors of taxes shall be the assessors in respect of such duties, wherever and whenever it may be necessary to make assessments, and in lieu of the poundage by law granted to be divided between the assessors and collectors in regard to such duties, there shall be paid a poundage of three halfpence to the collectors thereof.

Exemption where income is under 100*l.*, and abatement where income is under 300*l.*

12. The exemption from income tax granted by the Acts relating to income tax to any person whose income is less than one hundred pounds is hereby continued, and in lieu of the relief granted by section three of the Act of the twenty-sixth and twenty-seventh years of Her Majesty's reign, chapter twenty-two, to a person whose income, although amounting to one hundred pounds or upwards, is less than two hundred pounds, the following relief or abatement shall be given or made to a person whose income is less than three hundred pounds, that is to say, any person who shall be assessed or charged to any of the duties of income tax granted by this Act, or who shall have paid the same, either by deduction or otherwise, and who shall claim and prove in the manner prescribed by the said Acts that his total income from all sources, although amounting to one hundred pounds or upwards, is less than three hundred pounds, shall be entitled to be relieved from so much of the said duties assessed upon or paid by him as an assessment or charge of the said duties upon eighty pounds of his income would amount unto, and the relief shall be

given either by reduction or abatement of the assessment upon such person, or by the repayment to him of so much of the excess as he shall have paid, or by both of those means, as the case may require.

PART V.

Interpretation of term "horse dealer."

13. Whereas doubts have been raised as to the construction and extent of the term horse dealer in the Act of the thirty-second and thirty-third years of Her present Majesty, chapter fourteen, be it enacted, that the term horse dealer as used in such Act and for the purposes of the same shall mean and include only such persons as shall buy and sell horses as a trade, occupation, and means of livelihood.

CHAPTER 21.

An Act to amend the Law relating to Reformatory and Industrial Schools.

[27th June 1872.]

WHEREAS it is expedient to enlarge the powers now given to prison authorities in England by the Reformatory Schools Act, 1866, section twenty-eight, and by the Industrial Schools Act, 1866, section twelve:

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:

Short title.

1. This Act may be cited as the Reformatory and Industrial Schools Acts Amendment Act, 1872.

Extent of Act.

2. This Act shall not extend to Scotland or Ireland.

PART I.

REFORMATORY SCHOOLS.

Interpretation.

3. This part of this Act shall be construed as one with the Reformatory Schools Act, 1866, and that Act and this part of this Act may be cited together as the Reformatory Schools Acts, 1866 and 1872.

Extension of power of prison authority under 29 & 30 Vict. c. 117. s. 28.

4. Whereas by section twenty-eight of "The Reformatory Schools Act, 1866," it is provided that "a prison authority in England may from time to time contribute such "sums of money, and upon such conditions, as it may think fit towards the alteration, "enlargement, or rebuilding of a certified reformatory school, or towards the support of "the inmates of such a school, or towards the management of such a school, or towards "the establishment or building of a school intended to be a certified reformatory school, "or towards the purchase of any land required for the use of an existing certified refor-"matory school, or for the site of any school intended to be a certified reformatory "school," subject to the provisoes therein contained: Be it enacted, that the said section shall extend to authorise a prison authority in England themselves to undertake anything towards which they are authorised by that section to contribute; and "The Reformatory Schools Act, 1866," shall be construed as if in the said section, so far as it relates to England, the expressions "contribute towards" and "contribution" included respectively "undertake" and "undertaking"; and the expenses of a prison authority in England incurred in pursuance of this section shall be defrayed accordingly.

Power to contribute towards

5. A prison authority in England may contribute towards the ultimate disposal of any inmate of a certified reformatory school established by such authority in pursuance of