from the former claimant, the Court of Chancery shall, on application by petition by the new claimant, verified as the Court requires, order the Secretary of State in Council to pay to the new claimant such sum of money, or make such other order on the application, as the Court thinks just. Claimant, showing title.

35. Upon or as soon as conveniently may be after the Thirtieth day of April One thousand eight hundred and seventy-four, all such books and documents as concern the ownership of Shares in East India Stock, and the payments to the proprietors of East India Stock of their respective shares of the Dividend thereon, shall be delivered into the care and custody of the Secretary of State in Council, as the Secretary of State in Council may direct. Delivery of Books and Documents relating to East India Stock to Secretary of State in Council.

36. On the First day of June One thousand eight hundred and seventy-four, and on payment by the East India Company of all unclaimed dividends on East India Stock to such accounts as are herein-before mentioned in pursuance of the directions herein-before contained, the powers of the East India Company shall cease, and the said Company shall be dissolved. Dissolution of East India Company.

37. This Act shall be and is hereby declared to be a full and complete indemnity and discharge to the East India Company, and the Directors thereof, and the Commissioners for the Reduction of the National Debt, and the Governor and Company of the Bank of England, their officers and servants, and every of them, for all things done or permitted to be done pursuant thereto, and the same shall not be questioned or impeached in any Court of Law or Equity whatever to their prejudice or detriment. Indemnity to East India Company, Commissioners for Reduction of National Debt, and Bank of England.

CHAPTER 18.

An Act to grant certain Duties of Customs and Inland Revenue, and to alter other Duties. [15th May 1873.]

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, 1873." Short title.

PART I.—CUSTOMS.

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. Grant of duties of customs and allowance of drawbacks in Schedule (A.)

PART II.—EXCISE.

3. 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 Grant of duties of excise in Schedule (B.)

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.

Exemption of hotel keepers, &c. from duty on servants under 32 & 33 Vict. c. 14.

4. On and after the first day of January one thousand eight hundred and seventy-four it shall not be necessary for a license to be taken out under the Act of the thirty-second and thirty-third years of Her Majesty's reign, chapter fourteen, by any hotel keeper, retailer of intoxicating liquor, or refreshment house keeper, for any servant wholly employed by him for the purposes of his business.

PART III.—STAMPS.

Exemption from stamp duty of admission to Thames Watermen's Company.

5. From and after the passing of this Act the admission of any person to the freedom of the Company of Watermen and Lightermen of the River Thames shall be exempt from stamp duty.

PART IV.—INCOME TAX.

Grant of duties of income tax specified in Schedule (C.)

6. 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-three, and are not repealed by this Act, 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-three.

Repeal of sects. 10 and 11 of 35 & 36 Vict. c. 20.

7. The provisions contained in the tenth and eleventh sections of the Act of the thirty-fifth and thirty-sixth years of Her Majesty's reign, chapter twenty, are hereby repealed.

Provisions of Income Tax Acts to apply to duties to be granted for succeeding year.

8. In order to insure the collection in due time of any duties of income tax which may be granted for the year commencing the sixth day of April one thousand eight hundred and seventy-four, all such provisions contained in any Act relating to the duties of income tax as are in force on the fifth day of April one thousand eight hundred and seventy-four shall have full force and effect with respect to the duties of income tax, which may be so granted in the same manner as if the said duties had been actually granted, and the said provisions had been applied thereto by an Act of Parliament passed on that day: Provided that nothing in this section shall be deemed to render necessary or authorise the appointment of assessors for such of the said duties as may be payable under Schedules (A.) and (B.) of the Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, or to continue the rates of income tax granted by this Act.

As to notice of assessment of income tax.

9. Every notice of assessment of any duties of income tax shall be in such form as may be prescribed or approved by the Commissioners of Inland Revenue.

SCHEDULES.

SCHEDULE (A.)

CONTAINING THE DUTIES OF CUSTOMS AND DRAWBACKS GRANTED AND ALLOWED 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 twenty-eighth day of May one thousand eight hundred and seventy-three—

Sugar, viz.:

		£	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	3	0

On and after the eighth day of May one thousand eight hundred and seventy-three—

Sugar not equal to refined—		£	s.	d.
First class	the cwt.	0	2	10
Second class	„	0	2	8
Third class	„	0	2	5
Fourth class (including cane juice)	„	0	2	0
Molasses	„	0	0	10
Almonds, paste of	„	0	2	4
Cherries, dried	„	0	2	4
Comfits, dry	„	0	2	4
Confectionery, not otherwise enumerated	„	0	2	4
Ginger, preserved	„	0	2	4
Marmalade	„	0	2	4
Plums preserved in sugar	„	0	2	4
Succades, including all fruits and vegetables preserved in sugar not otherwise enumerated	„	0	2	4

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

On and after the eighth day of May one thousand eight hundred and seventy-three, in lieu of the drawbacks now allowed thereon, the following drawbacks shall be paid and allowed on the undermentioned 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 in Great Britain or Ireland, 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; (that is to say,)

	£	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 a 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	3	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	2	10
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	3	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	2	10
——— not in any way inferior to the export standard sample No. 4, approved by the Lords of the Treasury - - - - - for every cwt.	0	2	8
——— not in any way inferior to the export standard sample No. 5, approved by the Lords of the Treasury - - - - - for every cwt.	0	2	5
——— inferior to the above last-mentioned standard sample - „ „	0	2	0

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-three until the first day of August one thousand eight hundred and seventy-four, on importation into Great Britain or Ireland; (that is to say,)

	£	s.	d.
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 sugars made in the United Kingdom, the following duties of excise shall be charged thereon; (that is to say,)

On and after the eighth day of May one thousand eight hundred and seventy-three—

	£	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	3	0

		£	s.	d.
Sugar not equal to refined—				
First class - - - - - - - -	„	0	2	10
Second class - - - - - - - -	„	0	2	8
Third class - - - - - - - -	„	0	2	5
Fourth class - - - - - - - -	„	0	2	0
Molasses - - - - - - - -	„	0	0	10

In lieu of the duty of excise now chargeable upon sugar used in brewing there shall be charged and paid, from and after the eighth day of May one thousand eight hundred and seventy-three, upon every hundredweight, and so in proportion for any fractional part of a hundredweight of all sugars which shall be used by any brewer of beer for sale in the brewing or making of beer, the excise duty of nine shillings and sixpence.

SCHEDULE (C.)

CONTAINING THE DUTIES ON INCOME TAX GRANTED BY THIS ACT.

For the year commencing the sixth day of April one thousand eight hundred and seventy-three, for and 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 shall be charged; (that is to say,)

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

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

In England, the duty of one penny halfpenny; and

In Scotland and Ireland respectively, the duty of one penny farthing.

CHAPTER 19.

An Act for making better provision for the management in certain cases of Lands allotted under Local Acts of Inclosure for the benefit of the poor.

[15th May 1873.]

WHEREAS it is expedient to provide for the better management in certain cases of lands allotted under under Local Acts of inclosure for the benefit of the poor, and for the better administration of the law respecting such allotments in places in which the number of allotment wardens, trustees, or other functionaries appointed for the holding or managing such lands is larger than is found convenient for the proper management of the same:

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:

Interpretation.

1. In this Act "Local Act of inclosure" shall mean any Act for the inclosure of land passed before the Act of the eighth and ninth year of the reign of Her present Majesty, chapter one hundred and eighteen, which Act with the subsequent Acts amending the same is intituled "The Acts for the inclosure, exchange, and improvement of land;" and "allotment trustees" shall mean any allotment wardens, trustees, or other functionaries appointed for or lawfully acting in the holding or managing lands intended for or being allotments under any Local Act of inclosure for the benefit of the poor, or for field gardens or recreation grounds, or for any public purpose.

Short title.

2. This Act may be cited as "The Poor Allotments Management Act, 1873."