Acts, 1853 and 1874, and each of them may be cited separately as the Betting Act of the year in which it was passed.

Commencement of Act.

2. This Act shall not come into operation until the thirty-first day of July one thousand eight hundred and seventy-four.

Penalty on persons advertising as to betting.

3. Where any letter, circular, telegram, placard, handbill, card, or advertisement is sent, exhibited, or published,—

(1.) Whereby it is made to appear that any person, either in the United Kingdom or elsewhere, will on application give information or advice for the purpose of or with respect to any such bet or wager, or any such event or contingency as is mentioned in the principal Act, or will make on behalf of any other person any such bet or wager as is mentioned in the principal Act; or,

(2.) With intent to induce any person to apply to any house, office, room, or place, or to any person, with the view of obtaining information or advice for the purpose of any such bet or wager or with respect to any such event or contingency as is mentioned in the principal Act; or,

(3.) Inviting any person to make or take any share in or in connection with any such bet or wager;

every person sending, exhibiting, or publishing, or causing the same to be sent, exhibited, or published, shall be subject to the penalties provided in the seventh section of the principal Act with respect to offences under that section.

Extension to Scotland.

4. The twentieth section of the principal Act is hereby repealed, and the principal Act, as amended by this Act, shall extend to Scotland, with the following modifications and provisions:

(1.) The term "distress" shall mean poinding and sale:
The term "misdemeanour" shall mean a crime and offence:

(2.) All offences or penalties under this Act and the principal Act shall be prosecuted and recovered before the sheriff of the county or his substitute in the sheriff court, at the instance of the Procurator Fiscal, or of any private person, under the provisions of the Summary Procedure Act, 1864, and all the jurisdictions, powers, and authorities necessary for the purposes of this section are hereby conferred on the sheriffs and their substitutes:

(3.) Every pecuniary penalty which is adjudged to be paid under this or the principal Act, shall be paid to the clerk of the court, and shall be by him accounted for and paid to the Queen's and Lord Treasurer's Remembrancer on behalf of Her Majesty:

(4.) The thirteenth and fourteenth sections of the principal Act shall not apply to Scotland, but it shall be competent to any person who is convicted under this Act or the principal Act to appeal against such conviction to the High Court of Justiciary, in the manner prescribed by such of the provisions of the Act of the twentieth year of the reign of King George the Second, chapter forty-three, and any Acts amending the same as relate to appeals in matters criminal, and by and under the rules, limitations, convictions, and restrictions contained in the said provisions.

CHAPTER 16.

An Act to grant certain Duties of Customs and Inland Revenue, to repeal and alter other Duties, and to amend the Laws relating to Customs and Inland Revenue. [8th June 1874.]

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, 1874." Short title.

PART I.

CUSTOMS.

2. On and after the first day of May one thousand eight hundred and seventy-four the duties of customs on the following articles, namely, sugar not equal to refined, including cane juice, molasses, almond paste, dried cherries, dry comfits, confectionery, not otherwise enumerated, preserved ginger, marmalade, succades, and all fruits and vegetables preserved in sugar, not otherwise enumerated, shall cease and determine. Repeal of customs duties on sugar, &c.

On and after the twenty-first day of May one thousand eight hundred and seventy-four the duties of customs on the following kinds of sugar, namely, brown or white candy, refined sugar, or sugar rendered by any process equal in quality thereto, and manufactures of refined sugar, shall cease and determine.

On and after the first day of May one thousand eight hundred and seventy-four the drawbacks on sugar refined in Great Britain or Ireland which were allowed by the Act of the thirty-sixth and thirty-seventh years of Her Majesty's reign, chapter eighteen, shall cease and determine.

3. 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-four until the first day of August one thousand eight hundred and seventy-five on importation into Great Britain or Ireland (that is to say), Grant of customs duties on tea.

Tea, the lb. - - - - 6*d.*

PART II.

INCOME TAX.

4. There shall be charged, collected, and paid for the year commencing on the sixth day of April one thousand eight hundred and seventy-four, 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,) Grant of duties of income tax.

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 twopence;

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;

In Scotland and Ireland respectively, the duty of three farthings.

5. 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-four 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-four. Provisions of Income Tax Acts to apply to duties hereby granted.

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

6. In order to insure the collection in due time of any duties of income tax which may be granted for the year commencing on the sixth day of April one thousand eight hundred and seventy-five, 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-five 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 said 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.

Assessment of Income Tax and Inhabited House Duties for year 1874–75.

Provisions as to assessment of income tax under Schedules (A.) and (B.), and of inhabited house duties, for the year 1874–75.

7. With respect to the assessment of the duties of income tax hereby granted under Schedules (A.) and (B.), in respect of property elsewhere than in the metropolis, as defined by "The Valuation (Metropolis) Act, 1869," and of the duties on inhabited houses elsewhere than in the said metropolis, for the year commencing on the sixth day of April one thousand eight hundred and seventy-four, the following provisions shall have effect:

(1.) The inspectors or surveyors of taxes shall be the assessors for the said duties, 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 half-pence to the collectors thereof.

(2.) 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-three, and the sum charged as the annual value of every inhabited house in the assessment made thereon for the same year, shall be taken as the annual value of such property or of such inhabited house for the assessment and charge thereon of the duties of income tax hereby granted, or of inhabited house duty, 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 and the duties on inhabited houses respectively.

(3.) The commissioners executing the said Acts 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.

(4.) 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.

PART III.

Income Tax and Inhabited House Duties.

Case for opinion of Court.

Application of part and interpretation of term.

8. This part of this Act applies to Great Britain only; and in the construction thereof the term "the court" means, as to England, the Court of Exchequer at Westminster, until the Supreme Court of Judicature Act comes into operation, and thereafter the Exchequer Division of the High Court of Justice, and as to Scotland, the Court of Exchequer in Scotland.

Commissioners for income tax and inhabited house duties may be required to state a case.

9. Immediately upon the determination of any appeal under the Acts relating to income tax by the commissioners for the general purposes, or by the commissioners for the special purposes, of such Acts, or any appeal under the Acts relating to the inhabited house duties by the commissioners for executing such last-mentioned Acts, the appellant or the inspector or surveyor may, if dissatisfied with the determination as being erroneous

in point of law, declare his dissatisfaction to the commissioners who heard the appeal (herein-after called the commissioners), and having so done may, within twenty-one days after the determination, require the commissioners, by notice in writing addressed to their clerk, to state and sign a case for the opinion of the court thereon. The case shall set forth the facts and the determination, and the party requiring the same shall transmit the case, when so stated and signed, to the court within seven days after receiving the same, and shall previously to or at the same time give notice in writing of the fact of the case having been stated on his application, together with a copy of the case to the other party, being the inspector or surveyor, or the appellant, as the case may be. for the opinion of court.

10. In relation to cases to be so stated, and the hearing thereof, the following provisions shall have effect: Provisions in relation to cases.

(1.) The party requiring the case shall, before he shall be entitled to have the case stated, pay to the clerk to the commissioners a fee of twenty shillings for and in respect of the case.

(2.) The court shall hear and determine the question or questions of law arising on a case transmitted under this Act, and shall thereupon reverse, affirm, or amend the determination in respect of which the case has been stated, or remit the matter to the commissioners with the opinion of the court thereon, or may make such other order in relation to the matter, and may make such order as to costs as to the court may seem fit, and all such orders shall be final and conclusive on all parties.

(3.) The court shall have power, if they think fit, to cause the case to be sent back for amendment, and thereupon the same shall be amended accordingly, and judgment shall be delivered after it shall have been amended.

(4.) The authority and jurisdiction hereby vested in the court shall and may (subject to any rules and orders of the court in relation thereto) be exercised by a judge of the court sitting in chambers, and as well in vacation as in term time.

(5.) The court may from time to time, and as often as they shall see occasion, make and alter rules and orders to regulate the practice and proceedings in reference to cases stated under this Act.

PART IV.

EXCISE.

Repeal of Duties.

11. On the first day of July one thousand eight hundred and seventy-four the following duties of excise shall cease to be payable; that is to say, Repeal of duties in respect of horses and horse-dealers.

Duties on race horses;

Duties on licenses to keep horses or mules;

Duties on licenses for exercising or carrying on the trade of horse dealers;

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 day, and as to any offences which shall have been committed against any of the said enactments previous thereto.

12. On the first day of May one thousand eight hundred and seventy-four the duties of excise payable upon sugar made in the United Kingdom, and upon sugar used in brewing, shall cease to be payable; 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 day, and as to any offences which shall have been committed against any of the said enactments previous thereto. Repeal of excise duties on sugar and sugar used in brewing.

Grant of Duties.

13. On and after the first day of May one thousand eight hundred and seventy-four there shall be charged, collected, and paid, for the use of Her Majesty, her heirs and Grant of excise duties on sugar

used in brewing.

successors, 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, or in the preparation therefrom of any liquor or substance to be used as colouring in the brewing or making of beer, the excise duty of eleven shillings and sixpence.

The said duty shall be under the management of the Commissioners of Inland Revenue, and all the provisions contained in any Act relating to excise duties and in force after the passing of this Act shall, so far as the same are applicable, have full force and effect with respect to such duty.

As to Brewers and Distillers using Sugar.

Interpretation of term "sugar."

14. For the purpose of the duty hereby granted on sugar used in or in connexion with brewing, and in the construction of any Act of Parliament, so far as such Act relates to sugar so used, and of this Act, the term "sugar" means any description of sugar, and includes any saccharine substance or syrup manufactured from any material from which sugar is or can be manufactured.

Brewers may use sugar.

15. Notwithstanding anything in any Act of Parliament to the contrary, it shall be lawful for any brewer of beer for sale to make use of sugar in the brewing or making of beer, and also to prepare and make from sugar for his own use in brewing a liquor or substance for colouring beer, and to use such liquor or substance in the course of brewing or making of beer.

An entry paper to be delivered to brewers, and provisions to be observed in relation thereto.

16. A paper shall be delivered by the officer of excise to every brewer of beer for sale for the purpose of his making therein the entries mentioned in this section, and the following provisions shall have effect in relation to such paper and the entries to be made therein:

1. The brewer shall keep the 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 paper.
2. The brewer shall enter in the said paper the quantity in bushels of malt, and in pounds weight avoirdupois of sugar, which he intends to use in his next brewing, and the quantity in pounds weight avoirdupois of sugar which he intends to convert into a liquor or substance to be used by him as colouring in the course of brewing, and also the day and hour when such next brewing or process of conversion, as the case may be, is intended to take place.
3. The brewer shall make such entry, so far as respects the day and hour of brewing or conversion, twenty-four hours at the least before he shall begin to mash any malt or dissolve or convert any sugar, and, so far as respects the quantity of malt or sugar, two hours at the least before the hour entered as the hour of brewing or conversion.
4. The brewer shall at the time of making any such entry write on the paper the date when the entry is made.
5. The brewer shall not cancel, obliterate, or alter any entry in the paper or make therein any entry which is untrue in any particular.

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

Amendment of section 8 of 33 & 34 Vict. c. 32., and application of the provisions of that section.

17. Section eight of the Act of the thirty-third and thirty-fourth years of Her Majesty's reign, chapter thirty-two, shall be read as if the provision numbered eight therein contained were as follows:

The brewer shall not remove any sugar from his brewery, or dispose thereof in any manner other than by dissolving the same in the mash tun or other vessel duly entered for that purpose, or by converting the same into a liquor or substance for his own use in colouring beer in the course of his brewing.

And the several provisions contained in the said section as so amended, and the penalty thereby imposed, shall have effect and apply in relation to sugar to be used by any brewer of beer for sale in the making of any colouring liquor or substance to be used by him in

the brewing or making of beer, as well as in relation to sugar to be used by such brewer in the brewing or making of beer.

Reduction of penalties imposed by sects. 2 and 3 of 1 & 2 Geo. 4. c. 22.

18. Sections two and three of the Act of the first and second years of the reign of His Majesty King George the Fourth, chapter twenty-two, shall be read as if the sum therein respectively mentioned as the amount of penalty was twenty pounds in lieu of two hundred pounds.

Provision as to distiller using sugar.

19. A distiller using sugar in the distillation of spirits shall not remove any sugar from his entered storehouse or room without the sanction of the Commissioners of Inland Revenue, save for the purpose of being conveyed immediately to the mash tun or other vessel duly entered, to be there immediately dissolved and used in the manufacture of spirits; and he shall, before removing any sugar from the storehouse or room for the purpose of being conveyed immediately as aforesaid, give four hours previous notice in writing to the proper officer of the time when he intends to remove the same, and shall specify the quantity thereof; and he shall, at the time mentioned in such notice, convey the specified sugar immediately from the storehouse or room to the mash tun or other vessel duly entered, to be there dissolved and used in the manufacture of spirits, and shall forthwith deposit again all sugar so removed and not dissolved and used in the said storehouse or room to be again removed therefrom only upon like notice; and for any offence against this section the distiller shall forfeit the penalty of fifty pounds.

Amendment of sections 65 and 76 of 23 & 24 Vict. c. 114.

20. Section sixty-five of the Act of the twenty-third and twenty-fourth years of Her Majesty's reign, chapter one hundred and fourteen, shall be read as if the time therein specified as the time to expire after the termination of the brewing period before distilling was two hours in lieu of four hours; and section seventy-six of the same Act shall be read as if the period of two hours were inserted in lieu of the period of four hours wherever such period is mentioned.

Repeal of enactments as in schedule.

21. The several Acts and parts of Acts specified in the schedule to this Act are hereby repealed, save as to arrears of duties and previous offences as herein-before mentioned.

SCHEDULE.

CONTAINING THE ENACTMENTS RELATING TO INLAND REVENUE REPEALED BY THIS ACT.

Session and Chapter.	Title or abbreviated Title.	Extent of Repeal.
1 & 2 Geo. 4. c. 22. -	An Act for altering and amending the Laws of Excise for securing the payment of the Duties on Beer and Ale brewed in Great Britain.	Sections 1 and 7.
7 Will. 4. and 1 Vict. c. 57.	An Act to impose certain Duties of Excise on Sugar made from Beetroot in the United Kingdom.	The whole Act.
3 & 4 Vict. c. 57. - -	An Act to impose Duties of Excise on Sugar manufactured in the United Kingdom.	The whole Act.
10 & 11 Vict. c. 5. -	An Act to allow the use of Sugar in the brewing of Beer.	Sections 1 to 5, both inclusive, and Section 12.
13 & 14 Vict. c. 67. -	An Act to reduce the Duty of Excise on Sugar manufactured in the United Kingdom, &c.	Sections 5 and 9.
17 & 18 Vict. c. 30. -	An Act for granting certain Duties of Excise on Sugar made in the United Kingdom.	Section 1; Sections 2 and 3, so far as respects Duties on Sugar; and Section 7.
19 & 20 Vict. c. 82. -	An Act to repeal and re-impose under new regulations the Duty on Race Horses.	The whole Act.
20 Vict. c. 16. - -	An Act to amend an Act of the last Session of Parliament for repealing and re-imposing under new regulations the Duty on Race Horses.	The whole Act.

Session and Chapter.	Title or abbreviated Title.	Extent of Repeal.
23 & 24 Vict. c. 114. -	An Act to reduce into one Act and to amend the Excise Regulations relating to the distilling, rectifying, and dealing in Spirits.	Sections 53 to 60, both inclusive; Sections 61, 62, and 63, so far as they relate to Sugar, Molasses, and Treacle; and Section 94, so far as it relates to Sugar and Molasses.
24 & 25 Vict. c. 91. -	An Act to amend the Laws relating to the Inland Revenue.	Section 15.
31 & 32 Vict. c. 124. -	An Act to amend the Laws relating to the Inland Revenue.	Section 3.
32 & 33 Vict. c. 14. -	An Act to grant certain Duties of Customs and Inland Revenue, &c.	The provisions numbered (8) to (12), inclusive of Section 19, and so much of the Act as relates to Duties and Licenses for Horses or Mules or Horse Dealers.
33 & 34 Vict. c. 32. -	An Act to grant certain Duties of Customs and Inland Revenue, &c.	Section 7, the proviso to Section 9, Sections 10 and 11, and Schedule B.
34 & 35 Vict. c. 103. -	An Act to amend the Law relating to the Customs and Inland Revenue.	Sections 24 and 25.
36 & 37 Vict. c. 18. -	An Act to grant certain Duties of Customs and Inland Revenue, and to alter other Duties.	Section 3 and Schedule B.

CHAPTER 17.

An Act to render valid Marriages heretofore solemnized in the Chapel of Ease called Saint John the Evangelist, at Bentley, in the parish of Shustock in the county of Warwick. [8th June 1874.]

WHEREAS the church or chapel known as Saint John the Evangelist, at Bentley, in the parish of Shustock in the county of Warwick and diocese of Worcester, was on the twenty-second day of August one thousand eight hundred and thirty-seven duly consecrated for the performance of divine service, but no authority has ever been given by the bishop of the said diocese, or otherwise, for the publication of banns and solemnization of marriages therein:

And whereas divers marriages have nevertheless been solemnized in the said church or chapel under an erroneous impression on the part of the ministers thereof, that by virtue of the consecration of the said church or chapel, or otherwise, marriages might be lawfully solemnized therein; and entries of the said marriages so solemnized have from time to time been made in the register books kept either at the said church or chapel, or at the parish church of Shustock aforesaid:

And whereas it is expedient under the circumstances aforesaid to remove all doubts touching the validity of the marriages so solemnized in the said church or chapel:

Be it therefore 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:

Marriages heretofore solemnized in Chapel of Saint John the Evangelist to be valid.

1. All banns of matrimony and marriages published or solemnized before the passing of this Act in the church or chapel known as Saint John the Evangelist, at Bentley, in the parish of Shustock aforesaid, shall be as valid as if the same had been published or solemnized in a church duly consecrated and licensed for marriages.