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 sums were borrowed.

Any sums so borrowed shall be placed to the credit of the account of Her Majesty's Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such fund is available.

CHAPTER 16.

An Act to grant and alter certain Duties of Customs and Inland Revenue, and to amend the Laws relating to Customs and Inland Revenue.

[1st June 1876.]

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, 1876."

Part I.

Customs and Excise.

Grant of customs duties on tea.

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

Tea, the pound - - - - - - Sixpence.

As to bottling spirits in a customs or excise warehouse for exportation only.

3. Whereas any spirits warehoused in a customs or excise warehouse may by law, subject to the regulations of the Commissioners of Customs and the Commissioners of Inland Revenue respectively, be bottled in quart or pint bottles for exportation or for use as ship's stores: And whereas it is expedient to allow the use of bottles of any capacity approved by the Commissioners of Customs and the Commissioners of Inland Revenue respectively in bottling for exportation only: Be it enacted, that subject to such regulations as may be from time to time made by the Commissioners of Customs and the Commissioners of Inland Revenue respectively as to capacity of bottles, packing the same, and otherwise, any spirits deposited in customs or excise warehouse may be bottled and packed in cases for exportation only.

Alteration of duties on licenses to retail wine for consumption on the premises.—s. 14 of 6 Geo. 4. c. 81. repealed as respects wine licenses.—

4. In lieu of the duties at several rates now payable under the Acts of the sixth year of the reign of King George the Fourth, chapter eighty-one, and of the third and fourth years of Her Majesty's reign, chapter seventeen, on licenses to retailers of foreign wine, and under the Act of the twenty-third and twenty-fourth years of Her Majesty's reign, chapter twenty-seven, and the Act of the same years, chapter one hundred and seven, on every license to any licensed keeper of a refreshment house to sell therein by retail foreign wine to be consumed on the premises, there shall be paid for each such license the uniform duty of - - - - - - - £2 4*s.* 1*d.*

So far as regards any such license as aforesaid to be granted under the said Act of the sixth year of the reign of King George the Fourth, chapter eighty-one, the provisions contained in the fourteenth section of the said Act are hereby repealed. Alteration of scale of abatement to meet alteration of duties.

In lieu of the scale of abatement contained in section nine of the Act of the twenty-fourth and twenty-fifth years of Her Majesty's reign, chapter ninety-one, the following scale shall be substituted, and the said section shall be read as if the said scale therein contained had been as follows; (that is to say,)

	£	s.	d.
Where the house and premises in respect of which such licenses shall be granted shall in England be under the rent and value, or in Ireland under the value, of thirty pounds a year, an abatement of - -	0	7	4
And where the same shall be of the rent or value of thirty pounds or upwards, an abatement of - - - - - -	0	17	10

5. The term "male servant," as used in the Act of the thirty-second and thirty-third years of Her Majesty's reign, chapter fourteen, shall not include a servant who, being bonâ fide employed in any capacity other than the capacities specified or referred to in provision numbered three of section nineteen of the said Act, is occasionally or partially employed in any of the said capacities so specified or referred to, and shall not include a person who has been bonâ fide engaged to serve his employer for a portion only of each day and does not reside in his employer's house. Restriction of term "male servant" in s. 19 of 32 & 33 Vict. c. 14.

PART II.

Income Tax.

6. There shall be charged, collected, and paid for the year commencing on the sixth day of April one thousand eight hundred and seventy-six, 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 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;

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

7. 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-six, 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-six. Provisions of Income Tax Acts to apply to duties whereby granted.

8. The exemption granted by the Act of the fifth and sixth years of Her Majesty's reign, chapter thirty-five, to persons whose respective incomes are less than one hundred and fifty pounds a year is hereby restored, and in lieu of the relief granted by section twelve of "The Customs and Inland Revenue Act, 1872," to a person whose income, although amounting to one hundred pounds or upwards, is less than three hundred pounds, the following relief or abatement shall be given or made to a person whose income is less than four 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 Acts relating to income tax that his total come from all sources, although Exemption where income is under 150*l.*, and abatement where income is under 400*l.*

amounting to one hundred and fifty pounds or upwards, is less than four 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 one hundred and twenty 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.

Repeal of enactments in schedule.

9. The enactments relating to income tax specified in the schedule to this Act are hereby repealed.

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

10. 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-seven, 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-seven 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.

PART III.

Stamps.

Instruments increasing rent to be chargeable with stamp duty as leases at the additional rent.

11. An instrument whereby the rent reserved by any other instrument chargeable with stamp duty as a lease or tack and duly stamped accordingly is increased, shall not be chargeable with stamp duty otherwise than as a lease or tack in consideration of the additional rent thereby made payable.

PART IV.

Land Tax.

Repeal of duties of 1*s.* and of 6*d.* on certain offices, &c., and of land tax duties on offices and pensions.

12. Whereas it is expedient that the duties of one shilling and of sixpence now payable on certain offices and employments of profit and annuities, pensions, and stipends, and also the duties on offices and pensions now assessed by the Commissioners of Land Tax should cease and determine: Be it enacted that the Acts and parts of Acts relating to the said duties respectively which are specified in the schedule to this Act are hereby repealed, save as to any arrears of the said duties or any of them for any year.

SCHEDULE.

Containing the Enactments relating to Income Tax repealed by this Act.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
5 & 6 Vict. c. 35. -	An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices, &c. &c.	Section 32.
23 & 24 Vict. c. 14. -	An Act for granting to Her Majesty duties on profits arising from property, professions, trades, and offices.	Section 6.
35 & 36 Vict. c. 20. -	The Customs and Inland Revenue Act, 1872 - -	Part IV.
38 & 39 Vict. c. 23. -	The Customs and Inland Revenue Act, 1875 - -	Section 6.

The Acts and parts of Acts relating to duties on Offices and Pensions, &c. repealed by this Act.

Session and Chapter.	Title or Abbreviated Title.	Extent of Repeal.
7 Geo. 1. Stat. 1. c. 27. -	An Act for raising a sum not exceeding five hundred thousand pounds, &c.	Section 19.
49 Geo. 3. c. 32. - -	An Act for continuing and making perpetual several duties of one shilling and sixpence, &c.	The whole Act.
6 Geo. 4. c. 9. - -	An Act for continuing to His Majesty for one year certain duties on personal estates, offices, and pensions in England, &c.	Sections 3, 15 to 18, both inclusive, 20 and 21.
6 & 7 Will. 4. c. 97. -	An Act for continuing and making perpetual the duty on certain offices and pensions.	The whole Act.

CHAPTER 17.

An Act to amend the Partition Act, 1868. [27th June 1876.]

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 Partition Act, 1876, and shall be read as one with the Partition Act, 1868.

Application of Act.

2. This Act shall apply to actions pending at the time of the passing of this Act as well as to actions commenced after the passing thereof, and the term "action" includes a suit, and the term "judgment" includes decree or order.

Power to dispense with service of notice of decree or order in special cases.

3. Where in an action for partition it appears to the court that notice of the judgment on the hearing of the cause cannot be served on all the persons on whom that notice is by the Partition Act, 1868, required to be served, or cannot be so served without expense disproportionate to the value of the property to which the action relates, the court may, if it thinks fit, on the request of any of the parties interested in the property, and notwithstanding the dissent or disability of any others of them, by order, dispense with that service on any person or class of persons specified in the order, and, instead thereof, may direct advertisements to be published at such times and in such manner as the court shall think fit, calling upon all persons claiming to be interested in such property who have not been so served to come in and establish their respective claims in respect thereof before the Judge in Chambers within a time to be thereby limited. After the expiration of the time so limited all persons who shall not have so come in and established such claims, whether they are within or without the jurisdiction of the court (including persons under any disability), shall be bound by the proceedings in the action as if on the day of the date of the order dispensing with service they had been served with notice of the judgment, service whereof is dispensed with; and thereupon the powers of the court under the Trustee Act, 1850, shall extend to their interests in the property to which the action relates as if they had been parties to the action; and the court may thereupon, if it shall think fit, direct a sale of the property and give all necessary or proper consequential directions.

Proceedings where service is dispensed with.

4. Where an order is made under this Act dispensing with service of notice on any person or class of persons, and property is sold by order of the court, the following provisions shall have effect:

(1.) The proceeds of sale shall be paid into court to abide the further order of the court:

(2.) The court shall, by order, fix a time, at the expiration of which the proceeds will be distributed, and may from time to time, by further order, extend that time: