CHAPTER 20.

An Act to apply the sum of six million five hundred and sixty-seven thousand and twenty-three pounds out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty. [3d July 1879.]

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:

Issue of 6,567,023*l.* out of the Consolidated Fund for the service of the year ending 31st March 1880.

1. The Commissioners of Her Majesty's Treasury for the time being may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to Her Majesty for the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty the sum of six million five hundred and sixty-seven thousand and twenty-three pounds.

Power to the Treasury to borrow.

2. The Commissioners of the Treasury may borrow from time to time on the credit of the said sum, any sum or sums not exceeding in the whole the sum of six million five hundred and sixty-seven thousand and twenty-three pounds, and shall repay the moneys so borrowed with interest not exceeding five per cent. 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 moneys 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.

Short title.

3. This Act may be cited as the Consolidated Fund (No. 4) Act, 1879.

CHAPTER 21.

An Act to grant certain Duties of Customs and Inland Revenue, and to amend the Laws relating to Customs and Inland Revenue. [3d July 1879.]

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, 1879.

PART I.

Customs.

Import duties on tea.

2. The duties of Customs now chargeable upon tea shall continue to be levied and charged on and after the first day of August one thousand eight hundred and seventy-nine until the first day of August one thousand eight hundred and eighty on the importation thereof into Great Britain or Ireland; (that is to say,)

Tea, the pound - - - - Sixpence.

Amending 39 & 40 Vict. c. 35. as to imported cocoa-paste or chocolate.

3. In lieu and instead of the duties of Customs now payable under the Customs Tariff Act, 1876, on cocoa-paste or chocolate imported into Great Britain or Ireland there shall be charged on and after the fourth day of April one thousand eight hundred and seventy-nine the following duties; (that is to say,)

	£	s.	d.
Cocoa or chocolate ground, prepared, or in any way manufactured - - the lb.	0	0	2

Import duties on segars. 41 & 42 Vict. c. 15.

4. In lieu and instead of the duties of Customs payable on tobacco manufactured, viz. segars, under the Customs and Inland Revenue Act, 1878, there shall be charged on and after the fourth day of April one thousand eight hundred and seventy-nine upon tobacco manufactured, viz. segars, imported into Great Britain or Ireland the following duties; (that is to say,)

	£	s.	d.
Tobacco, manufactured, viz.:			
Segars - - - - the lb.	0	5	6

Prohibitions and restrictions. 39 & 40 Vict. c. 36.

5. In addition to the several goods enumerated and described in section forty-two of the Customs Consolidation Act, 1876, as thereby prohibited and restricted there shall be read and construed therewith the following: All articles bearing or having affixed to them any stamp, name, writing, or other device implying or tending to imply any sanction or guarantee by the Customs or by any other department of the Government.

Entry of British goods returned.

6. All British goods brought back into the United Kingdom, being of such a kind or description as, if foreign, would be liable to any duty of Customs on importation, shall be deemed to be foreign, and liable to the same duties, rules, regulations, and restrictions as foreign goods of the like kind or description, unless the same shall be brought back within five years from the time of the exportation thereof, and it shall be proved to the satisfaction of the Commissioners of Customs that they are British goods returned, in which case the same may be entered by bill of store, containing such particulars and in such manner and form as the said Commissioners may direct and be delivered free of duty: Provided always,

that all goods brought into the United Kingdom for which any drawback might have been received on exportation shall be deemed and treated as foreign unless admitted to entry by special permission of the Commissioners of Customs, and on repayment of such drawback; and all foreign goods on re-importation into the United Kingdom, whether they shall have paid duty on their first importation or not, shall be liable to the same duties, rules, regulations, and restrictions as if then imported for the first time: Provided also, that if any British goods brought into the United Kingdom bear the name, brand, or mark of any British manufacturer, the same shall, either by bill of store or by and with the consent in writing of the proprietor of such name, brand, or mark, or his legal representative, or on proof to the satisfaction of the Commissioners of Customs by declaration of the importer that such goods are of British manufacture, be admitted to entry as British.

Warehouse or debenture goods not duly exported.

7. If any goods which have been cleared to be exported from the warehouse or for any drawback shall be shipped or entered to be shipped on board any vessel of less burden than forty tons, or shall not be duly exported to and landed in parts beyond the seas, or if the same or any other goods which shall have been shipped for exportation shall be unshipped or relanded in any part of the United Kingdom (such goods not having been duly relanded or discharged as short-shipped under the care of the proper officers), or shall be carried to any of the Channel Islands (not having been duly entered, cleared, and shipped to be exported or carried directly to such islands), the same shall be forfeited, together with any ship, boat, or craft which may have been used in so unshipping, relanding, landing, or carrying such goods from the ship in which the same were shipped for exportation; and the master of such ship, and any person by whom or by whose orders or means such goods shall have been so unshipped, relanded, landed, or carried, or who shall aid, assist, or be concerned therein, shall forfeit, at the election of the Commissioners of Customs, a sum equal to treble the duty-paid value of such goods or the penalty of one hundred pounds.

Goods prohibited by proclamation.

8. The following goods may by proclamation or Order in Council be prohibited either to be exported or carried coastwise:—Arms, ammunition, and gunpowder, military and naval stores, and any articles which Her Majesty shall judge capable of being converted into or made useful in increasing the quantity of military or naval stores, provisions, or any sort of victual which may be used as food for man; and if any goods so prohibited shall be exported or brought to any quay or other place to be shipped for exportation from the United Kingdom or carried coastwise, or be waterborne to be so exported or carried, they shall be forfeited, and the exporter or his agent or the shipper of any such goods shall be liable to the penalty of one hundred pounds.

Master of coasting vessel to keep a cargo-book.

9. The master of every coasting ship shall keep or cause to be kept a cargo-book, stating the names of the ship, the master, and the port to which she belongs and of the port to which she is bound on each voyage, and unless the Commissioners of Customs otherwise direct shall at every port of lading enter in such book the name of such port, and an account of all goods there taken on board such ship, stating the descriptions of the packages and the quantities

and descriptions of the goods therein, and the quantities and descriptions of any goods stowed loose, and the names of the respective shippers and consignees, so far as such particulars are known to him, and shall at every port of discharge of such goods note the respective days on which the same or any of them are delivered out of such ship, and the respective times of departure from every port of lading and of arrival at every port of discharge; and such master shall, on demand, produce such book for the inspection of any officer of Customs, who shall be at liberty to make any note or remark therein; and if upon examination any package entered in the cargo-book as containing foreign goods shall be found not to contain such goods, such package with its contents shall be forfeited, or if any package shall be found to contain foreign goods not entered in such book, such goods shall be forfeited; and if such master shall fail correctly to keep such cargo-book or to produce the same, or if at any time there be found on board such ship any goods not entered in such book as laden or any goods noted as delivered, or if any goods entered as laden or any goods not noted as delivered be not on board, the master of such ship shall forfeit the sum of twenty pounds.

Penalty for false entries in such book.

Penalty for assembling to run goods.

10. All persons to the number of three or more who shall assemble for the purpose of unshipping, landing, running, carrying, concealing, or having so assembled shall unship, land, run, carry, convey, or conceal any spirits, tobacco, or any prohibited, restricted, or uncustomed goods, shall each forfeit a penalty not exceeding five hundred pounds nor less than one hundred pounds.

How penalties, &c. to be sued for.

11. All duties, penalties, and forfeitures incurred under or imposed by the Customs Acts, and the liability to forfeiture of any goods seized under the authority thereof, may be sued for, prosecuted, determined, and recovered by action, information, or other appropriate proceeding in the High Court of Justice in England, or by action of debt, information, or other appropriate proceeding in the superior courts of common law at Dublin or Edinburgh, or in the Royal Courts of the Islands of Guernsey, Jersey, Alderney, Sark, or Man, in the name of the Attorney-General for England or Ireland respectively, or of the Lord Advocate of Scotland, or of some officer of Customs or Excise, or by information in the name of some officer of Customs or Excise, before one or more justice or justices in the United Kingdom, the Isle of Man, or the Channel Islands: Provided always, that the forty-fourth section of second and third Victoria, chapter seventy-one, shall not apply to any offence against the Customs laws; and provided that in any proceedings for any penalty or forfeiture under the Customs Acts the fact that the duties of Customs have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any such proceedings.

Persons previously convicted may, on verdict, be imprisoned with or without hard labour.

12. When any verdict shall pass or conviction be had against any person for any offence against the Customs Acts, and he shall have been adjudged to pay a penalty of one hundred pounds or upwards, the presiding justice may, if for a first offence, commit the offender to one of Her Majesty's prisons for not less than six nor more than nine months, and if for a subsequent offence may order that the offender shall, in lieu of payment of the penalty, be imprisoned, with

or without hard labour, for a period not less than six nor more than twelve months.

Goods delivered out of charge of Customs in the Isle of Man not to be brought into Great Britain or Ireland.

13. No foreign goods upon which a higher duty is payable on their importation into Great Britain or Ireland than on their importation into the Isle of Man shall, after the same have been cleared and delivered out of charge of the proper officers of Customs for consumption or otherwise in the said isle, be carried or shipped or be waterborne, or be brought to any quay, wharf, or other place to be shipped or waterborne to be carried from the said isle into Great Britain or Ireland; nor shall any such goods which may be brought to the said isle, though not cleared and delivered as aforesaid, be removed or carried to be brought or taken from thence into Great Britain or Ireland until the same shall have been duly cleared for that purpose by the proper officer of Customs, nor (unless reported for removal in the same ship and in continuation of the voyage to some port in Great Britain or Ireland) until sufficient security by bond or otherwise shall have been given in such manner and on such terms and conditions as the Commissioners of Customs may direct for the due delivery thereof at some port or place in Great Britain or Ireland, and no British or Irish spirits shall be removed or exported from the Isle of Man to any port or place in Great Britain or Ireland, and all goods carried, brought, shipped, removed, or waterborne to be shipped, removed, or carried contrary hereto shall be forfeited, and every person who shall carry, ship, bring, remove, or waterbear to be shipped, removed, or carried any goods contrary hereto, or who shall aid or be concerned therein, shall forfeit treble the duty-paid value of such goods or the sum of one hundred pounds, at the election of the Commissioners of Customs.

Goods brought to Isle of Man, but not delivered from Customs, may be brought to Great Britain or Ireland on conditions.

Sections of this Act set forth in schedule incorporated in 39 & 40 Vict. c. 36.

14. Each of the several sections of this Act set forth in column No. 1 of the schedule to this Act shall be deemed and taken to be incorporated in and form part of the Customs Consolidation Act, 1876, in the order and place assigned to each such section in and by column No. 2 of the said schedule, and the said several sections of this Act shall be read and construed with the said Customs Consolidation Act, 1876, and the provisions of the latter Act shall be deemed to relate to and be applicable to said several sections of this Act, in the same manner and to the same extent as if the said several sections of this Act had been originally enacted therein in the order and place so assigned to each such section in and by the said schedule; and the several sections referred to in column 2 of the said schedule are hereby repealed.

Repeal.

PART II.

Taxes.

Grant of duties of income tax.

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

16 & 17 Vict. c. 34.

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 fivepence;

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 twopence halfpenny;

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

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

41 & 42 Vict. c. 15.

25 & 26 Vict. c. 22. s. 43.

16. 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-nine (except section eleven of the Customs and Inland Revenue Act, 1878,) 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 and deemed to mean the year one thousand eight hundred and seventy-nine.

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

16 & 17 Vict. c. 34.

17. In order to ensure 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 eighty, 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 eighty, and are consistent with the provisions of this Act, 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 granted and payable under Schedules (A.) and (B.) of the said Act of the sixteenth and seventeenth years of the reign of Her Majesty, chapter thirty-four.

Officers of corporations and societies to do all acts requisite for assessment of persons employed by the corporations or societies.

5 & 6 Vict. c. 35. s. 40.

18. Every officer of any corporation, company, fraternity, fellowship, or society who is answerable under the provisions of the fortieth section of the Act of the fifth and sixth years of Her Majesty's reign, chapter thirty-five, for doing all such acts, matters, and things as shall be required to be done by virtue of the said Act in order to the assessing the corporation, company, fraternity, fellowship, or society to the duties of income tax, shall also be answerable under the provisions of the fiftieth and fifty-fifth sections of the same Act for doing all such acts, matters, or things as shall be required to be done by virtue of the said Act in order to the assessing the officers and persons in the employment of the corporation, company, fraternity, fellowship, or society to the duties of income tax.

Income tax or inhabited house duties to be paid notwithstanding case stated under 37 & 38 Vict. c. 16. s. 9.

19. The fact that a case stated under the provisions of section nine of the Customs and Inland Revenue Act, 1874, is pending before the court therein referred to shall not in any way interfere with the payment of the income tax or inhabited house duty according to the assessment of the Commissioners by whom the case was stated, but the income tax or inhabited house duty shall be paid according to such assessment, as if the case had not been required to be stated, and in the event of the amount of assessment being

altered by the order or judgment of the court the difference in amount, if too much has been paid, shall be repaid with such interest (if any) as the court may allow, and if too little, shall be deemed to be arrears (except so far as any penalty is incurred on account of arrears), and shall be paid and recovered accordingly.

United parishes may be disunited. 19 & 20 Vict. c. 80, s. 4.

20. Where any parishes or places have been united under the provision contained in section four of the Act of the nineteenth and twentieth years of Her Majesty's reign, chapter eighty, and the union has proved to be inconvenient, it shall be lawful for the Commissioners of Her Majesty's Treasury, on receipt of a resolution of the Commissioners of Land Tax acting for the division in which the parishes or places are situate, passed at a meeting convened for the purpose, to dissolve the union either as regards all or some or one of such parishes or places so united.

Schedules, duplicates, &c. under Tax Acts may be on other material than parchment.

21. Any schedule, duplicate, or other document required to be on parchment by any Act of Parliament relating to land tax, inhabited house duties, or income tax, may, if the Commissioners of Inland Revenue shall by order so direct, be on paper or such other material as may be by such order prescribed, and every schedule, duplicate, or other document on paper or other prescribed material in accordance with the order shall be as valid and effectual for all purposes as it would have been if the same had been on parchment.

PART III.

Collection of Income Tax, Land Tax, and Inhabited House Duties.

Extent of this part of Act.

22. This part of this Act shall not extend to Scotland or Ireland.

Appointment of collectors for income tax under Schedules (A.) and (B.) and land tax and inhabited house duties.

23. The following provisions shall have effect with respect to the appointment of collectors of land tax, inhabited house duties, and income tax, for the year commencing on the sixth day of April one thousand eight hundred and eighty, and any subsequent year:

(1.) It shall be lawful for the Commissioners of Land Tax for any division, with the assent in writing of the Commissioners of Inland Revenue, to group parishes or places together in such division for the purposes of collection; and parishes or places so grouped shall for such purposes, but for such purposes only, be deemed and taken to be one parish or place:

(2.) The persons to be appointed collectors shall not be nominated by assessors as heretofore, but shall be nominated and appointed by the Commissioners of Land Tax and by the Commissioners for the general purposes of the income tax respectively, and the fact of the appointment of a person to be collector shall be notified to him either personally or by a registered letter sent through the post:

(3.) It shall not be compulsory on any person to accept the office of collector, and no person shall be liable to any penalty imposed by law for neglecting or refusing to take upon himself the said office, provided that he shall within fourteen days after the notification to him of his appointment either personally or by registered letter addressed to the

clerk to the Commissioners signify his refusal to accept the said office:

(4.) If the collector or collectors for any parish or place shall not have been appointed on or before the thirty-first day of May in any year, the power of appointing a collector or collectors for such parish or place for that year, and every subsequent year, shall vest in the Commissioners of Inland Revenue, and the Commissioners of Inland Revenue shall appoint a collector or collectors for such parish or place in the manner mentioned in section two of the Act of the seventeenth and eighteenth years of Her present Majesty, chapter eighty-five, and the collector or collectors so appointed shall for all purposes be deemed to be a collector or collectors appointed under such Act.

17 & 18 Vict. c. 85. s. 2.

Parishes formed for Poor Law purposes may be made parishes for the purposes of certain taxes.

24. Where in England, under the authority of Parliament, any part of a parish or place has been formed into a new parish or place for the purposes of Poor Law administration, or any parish or place, or part of a parish or place, has been amalgamated with or included within the boundaries of another parish or place for the said purposes, the Commissioners of Inland Revenue may, if in their discretion they think fit, by order in writing, direct that such new parish or place, or such parish or place with which, or within the boundaries of which, any parish or place, or part of a parish or place, has been amalgamated or included, shall be a parish or place for which a separate assessment of the inhabited house duties and of the duties of income tax shall be made, and for which assessors and collectors may be appointed for the purpose of assessing and collecting the said duties.

In case any parish or place or part of a parish or place in the jurisdiction of one body of Commissioners of Income Tax is amalgamated with or included within the boundaries of a parish or place in the jurisdiction of another body of Commissioners of Income Tax, such order shall have the effect of transferring the jurisdiction to such last-mentioned body.

Particulars of demand note.

25. The collectors of house duty and income tax under Schedules (A.) and (B.) shall, in the demand note delivered previous to payment, distinctly describe the property and specify the amount of the assessment and the rate at which the duty or tax is charged upon such assessment.

PART IV.

Excise.

Police proceedings for penalties in relation to dogs. 41 & 42 Vict. c. 15. 11 & 12 Vict. c. 43. 28 & 29 Vict. c. 127.

26. Where under the provisions of the twenty-third section of the Customs and Inland Revenue Act, 1878, the proceedings for any penalty therein referred to are taken in England upon information of a police constable, such proceedings shall be in accordance with the provisions of the Act of the eleventh and twelfth years of the reign of Her present Majesty, chapter forty-three, and any Acts amending the same, including the Small Penalties Act, 1865, notwithstanding anything contained in the seventh section thereof.

Amendment of sections 2 and 4 of the Act 5 & 6 Vict. c. 93. as

27. The provision contained in the second section of the Act of the fifth and sixth years of Her Majesty's reign, chapter ninety-three, relieving any manufacturer of tobacco from liability to the

penalty imposed by the first section of that Act shall not extend to relieve him from such liability in case he shall make use of any oil in the manufacture of roll tobacco other than essential oil for the purpose of flavouring, and olive oil in the process of spinning and rolling up the tobacco. to use of oil in tobacco.

The word "oil" in section four of the said Act shall be read as meaning olive oil and essential oil only.

SCHEDULE referred to in Section 14.

Column No. 1. Sections of the Customs Act, 1879.	Column No. 2. Order and place of incorporation in the Customs Consolidation Act, 1876.	
Section 6 -	In lieu of section 63 of the Customs Consolidation Act, 1876	Repealed by this Act.
„ 7 -	„ „ 120 „ „ -	„ „
„ 8 -	„ „ 138 „ „ -	„ „
„ 9 -	„ „ 144 „ „ -	„ „
„ 10 -	„ „ 188 „ „ -	„ „
„ 11 -	„ „ 218 „ „ -	„ „
„ 12 -	„ „ 237 „ „ -	„ „
„ 13 -	„ „ 278 „ „ -	„ „

CHAPTER 22.

An Act for more effectually providing for the Prosecution of Offences in England, and for other purposes.

[3d July 1879.]

WHEREAS it is expedient to provide more effectually for the prosecution of offences in England, and for other purposes:

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:

1. This Act may be cited as the Prosecution of Offences Act, 1879. Short title.

2. A Secretary of State may from time to time appoint an officer to be called the Director of Public Prosecutions, with such salary, not exceeding two thousand pounds per annum, as he may, with the consent of the Treasury, fix. Appointment and duty of Director of Public Prosecutions.

It shall be the duty of the Director of Public Prosecutions, under the superintendence of the Attorney General, to institute, undertake, or carry on such criminal proceedings (whether in the Court for Crown Cases Reserved, before sessions of Oyer and Terminer or of the Peace, before magistrates, or otherwise), and to give such advice and assistance to chief officers of police, clerks to justices, and other persons, whether officers or not, concerned in any criminal proceeding respecting the conduct of that proceeding, as may be for the time being prescribed by regulations under this Act, or may be directed in a special case by the Attorney General.

The regulations under this Act shall provide for the Director of Public Prosecutions taking action in cases which appear to be of