Power in order under 31 & 32 Vict. c. 45. to deal with order under this Act.

6. An order made by the Board of Trade under Part III. of the Sea Fisheries Act, 1868, may, if the Board see fit, contain provisions repealing or amending all or any of the provisions contained in an order made under this Act.

Extent of Act.

7. This Act shall not extend to Ireland, but may be extended to the Isle of Man, if an Act shall be passed by the Legislature of the said Isle adopting the same.

Recovery of fines.

8. All fines and proceedings under this Act, or under any order made and confirmed in pursuance of this Act, may be recovered and taken in the same manner as fines and proceedings are recovered and taken under the Sea Fisheries Act, 1868, and any Act amending the same.

Interpretation.

9. In this Act, unless the context otherwise requires, the expression "beam trawl" means a net commonly known as a beam trawl net, and any other engine or instrument (not being a dredge for oysters) which is used or capable of being used for dragging along the bottom of the sea for the purpose of taking fish.

CHAPTER 12.

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

[3rd June 1881.]

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, 1881.

PART I.

CUSTOMS AND EXCISE.

As to 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 eighty-one until the first day of August one thousand eight hundred and eighty-two, on the importation thereof into Great Britain or Ireland; (that is to say,)

Tea, the pound - - - - Sixpence.

Alteration of customs duties on beer. 39 & 40 Vict. c. 35.

3. In lieu of the duties of customs now payable under the Customs Tariff Act, 1876, on beer and ale, there shall be charged and paid the duties following; (that is to say,)

For every thirty-six gallons of beer of the descriptions called mum, spruce, or black beer,

Where the worts thereof were before fermentation of a specific gravity—

	£	s.	d.
Not exceeding one thousand two hundred and fifteen degrees - - -	1	6	0
Exceeding one thousand two hundred and fifteen degrees - - -	1	10	6

For every thirty-six gallons of beer of any other description,

Where the worts thereof were before fermentation of a specific gravity of—

One thousand and fifty-seven degrees -	0	6	6

And so in proportion for any difference in gravity.

Drawback on the exportation of imported beer.

4. In respect of all beer imported or brought into Great Britain or Ireland, and subsequently exported as merchandise, or shipped for use as ship stores, or removed to the Isle of Man, and on which beer the duties of customs under this Act shall have been paid, there shall be allowed and paid the drawback under section thirty-six of the Inland Revenue Act, 1880, upon the exportation of beer brewed in the United Kingdom.

43 & 44 Vict. c. 20.

Provisions as to importation of beer.

5. (1.) The importer of any beer into Great Britain or Ireland, or his agent, and any person bringing in beer into Great Britain or Ireland from the Isle of Man, or his agent, shall deliver to the proper officer of customs at the place at or to which the beer is so imported or brought in, a declaration of the original gravity of the worts from which the beer was brewed, such declaration to be duly verified by signature, and to be in such form as the Commissioners of Customs may direct.

(2.) For the purpose of charging the proper duty of customs on beer so imported or brought in, the original gravity of the beer may be ascertained by an officer of customs, or an officer of inland revenue, in the manner provided by section fifteen of the Inland Revenue Act, 1880, for determining the original gravity of beer brewed in the United Kingdom, and duty shall be charged according to the gravity stated in the declaration or that ascertained by the officer whichever shall be the highest.

(3.) If the gravity ascertained by the officer shall exceed by two per centum the gravity stated in the declaration the beer shall be forfeited, and, if the gravity so ascertained shall exceed by five per centum the gravity stated in the declaration, the importer or person bringing in the beer, and the agent declaring, if any, shall forfeit a penalty of one hundred pounds.

Beer imported may be exported.

6. (1.) It shall be lawful for any person to export as merchandise to foreign parts or for use as ships' stores, or to remove to the Isle of Man any beer imported or brought into Great Britain or Ireland, and, except as is herein-after provided, the enactments contained in sections thirty-seven, thirty-eight, and thirty-nine of the Inland Revenue Act, 1880, shall extend and apply to the exportation or removal of beer imported or brought in.

(2.) It shall not be necessary for the declaration mentioned in section thirty-seven of the said Act to be produced upon the ex-

portation or removal of beer imported or brought in; but the notice thereby required to be given to the proper officer at the place from which the beer is to be exported or removed shall specify that the full duties of customs have been charged and paid upon the beer, and such notice, which may be given by the exporter or his agent, shall be duly verified by signature, and shall be deemed an instrument within section one hundred and sixty-eight of the Customs Consolidation Act, 1876.

39 & 40 Vict. c. 36.

Alteration of duties on spirits imported. 39 & 40 Vict. c. 35.

7. In lieu of the duties of customs now payable under the Customs Tariff Act, 1876, on spirits or strong waters, and of the duties of excise on spirits manufactured or distilled in the islands of Guernsey, Jersey, Alderney, and Sark respectively, and imported into the United Kingdom, there shall be charged and paid the duties of customs following; (that is to say,)

	£	s.	d.
For every gallon computed at hydrometer proof of spirits of any description (except perfumed spirits) including naphtha or methylic alcohol, purified so as to be potable, and mixtures and preparations containing spirits - -	0	10	4
For every gallon of perfumed spirits - -	0	16	6

And so in proportion for any less quantity.

Where a person importing liqueurs, cordials, or other preparations containing spirits in bottle, may have entered the same in such a manner as to indicate that the strength is not to be tested, duty shall be charged and paid at the rate following; (that is to say,)

	£	s.	d.
For every gallon thereof - - -	0	14	0

And so in proportion for any less quantity.

Mode of testing in case of obscuration.

8. In any case where by reason of the presence of colouring, sweetening, or other matter, the correct strength of any spirit cannot be immediately ascertained by Sykes's hydrometer, a sample of such spirit may be distilled or treated by such other process as the Commissioners of Customs may direct, so that the true strength of the spirit may be ascertained by the said hydrometer.

Time and place for landing goods inwards.

9. No goods, except diamonds and bullion, and lobsters and fresh fish of British taking, imported in British ships, which goods may be landed without report or entry, shall be unshipped from any ship arriving from parts beyond the seas, or be landed or put on shore on Sundays or holidays, except by special permission of the Commissioners of Customs; nor shall they be unshipped, landed, or put on shore on any other days except between the hours of eight o'clock in the morning and four o'clock in the afternoon from the first day of March to the thirty-first day of October both inclusive, and between the hours of nine o'clock in the morning and four o'clock in the afternoon during the remainder of the year, or between such other hours as may be appointed by the Commissioners of Customs; nor shall any goods whatever be unshipped or landed at any time unless in the presence or with the authority of the proper officer of customs, nor shall they be so landed except at some legal quay, wharf, or other place duly appointed for the landing or unshipping of goods, nor shall any goods after having been unshipped or put into any boat or craft to be landed, be transhipped or removed into any other boat or craft previously to their being

landed, without the permission of the proper officer of customs; and if any goods shall be unshipped or removed from any importing ship for the purpose of being landed they shall be forthwith taken to and landed at the wharf, quay, or other place at which the same are intended to be landed. If any goods shall be unshipped, landed, transhipped, removed, or dealt with contrary to the provisions of this section they shall be forfeited, together with the barge, lighter, boat, or other vessel employed in removing the same.

Time and places for landing and shipping coastwise.

10. If any goods shall be unshipped from any ship arriving coastwise, or be shipped or waterborne to be shipped for carriage coastwise on Sundays or holidays, except by the special permission of the Commissioners of Customs, or on any other day unless in the presence or with the authority of the proper officer of customs, or unless at such times and places as shall be appointed or approved by him for that purpose, the same shall be forfeited, and the master of the ship shall forfeit the penalty of fifty pounds.

Specifications for free goods six days after clearance.

11. The exporter of goods for which no bond is required shall (except as herein-after provided) within six days after the final clearance outwards of the exporting ship, or within such other period as the Commissioners of Customs may direct, either by himself or his agent, deliver to the proper officer of customs at the port of shipment a specification in the Form No. 8 or No. 9 in Schedule B. to the Customs Consolidation Act, 1876, according to the nature of the goods, and containing the several particulars indicated in or required thereby, or in such other form and manner as the Commissioners of Customs may direct, and shall subscribe the declaration at the foot thereof, and on the demand of the proper officer of customs shall produce the invoice bills of lading and other documents relating to the goods to test the accuracy of such specification; and on failure to comply with any of the foregoing requirements, the exporter or agent shall for every such offence forfeit five pounds; and in case any of the particulars contained in any such specification shall be incorrect or inaccurate, the person subscribing the declaration shall forfeit the like penalty.

Forms Nos. 8 and 9.

Except as to salmon.

Provided always that no salmon shall be shipped to be exported without previous entry thereof in accordance with the Salmon Fishery Acts for the time being, nor except upon due compliance in all other respects with the provisions of such Acts.

Persons may be searched if officers have reason to suspect smuggled goods are concealed upon them.

12. Any officer of customs or other person duly employed in the prevention of smuggling may search any person on board any ship or boat within the limits of any port in the United Kingdom or the Channel islands, or any person who shall have landed from any ship or boat, provided such officer or other person duly employed as aforesaid shall have good reason to suppose that such person is carrying or has any uncustomed or prohibited goods about his person.

A person shall be guilty of an offence—

Rescuing goods.

(1.) If he staves, breaks, or destroys any goods to prevent the seizure thereof by an officer of customs or other person authorized to seize the same.

(2.) If he rescues, or staves, breaks or destroys to prevent the securing thereof any goods seized by an officer of customs or other person authorized to seize the same.

Rescuing persons.

(3.) If he rescues any person apprehended for any offence punishable by fine or imprisonment under the Customs Acts.

(4.) If he prevents the apprehension of any such person.

Assaulting or obstructing officers.

(5.) If he assaults or obstructs any officer of customs, or any officer of the Army, Navy, Marines, Coast Guard, or other person duly employed for the prevention of smuggling, going, remaining, or returning from on board a ship or boat within the limits of any port in the United Kingdom or the Channel islands, or in searching such a ship or boat, or in searching a person who has landed from any such ship or boat, or in seizing any goods liable to forfeiture under the Customs Acts, or otherwise acting in the execution of his duty.

Attempting the foregoing offences.

(6.) If he attempts or endeavours to commit, or aids, abets, or assists in the commission of any of the offences mentioned in this section.

Penalty.

And a person so offending shall for each such offence forfeit the penalty of not exceeding one hundred pounds, and he may either be detained or proceeded against by information and summons.

Certain sections of this Act incorporated in 39 & 40 Vict. c. 36.

13. Sections five, six, nine, ten, eleven, and twelve of this Act shall be deemed and taken to be incorporated in and form part of the Customs Consolidation Act, 1876, and shall be read and construed therewith, and the provisions of that Act shall be deemed to relate to and be applicable to such sections in the same manner and to the same extent as if the same sections had been originally enacted therein; and each of the said sections nine, ten, eleven, and twelve shall take the place of sections forty-eight, one hundred and forty-three, one hundred and ten, and one hundred and eighty-four respectively of the said Act, and section eight of this Act shall apply to the Isle of Man, so far as relates to all spirits charged with duty by reference to hydrometer strength.

As to Excise.

Brewer's licence. Annual value of house exceeding 10*l.* and not exceeding 15*l.*

14. (1.) On and after the first day of October, one thousand eight hundred and eighty-one, there shall be granted and paid on a licence to be taken out annually by a brewer (not being a brewer for sale) who shall be the occupier of a house of an annual value exceeding ten pounds, and not exceeding fifteen pounds, the duty of - - - - - £0 9*s.* 0*d.*

(2.) The provisions in sub-sections two and three of section ten of the Inland Revenue Act, 1880, shall apply to such licence as if it had been one of the licences mentioned in sub-section one of that section.

Provisions with regard to brewers other than brewers for sale.

15. (1.) In charging the duty on beer brewed by a brewer other than a brewer for sale under section thirteen of the Inland Revenue Act, 1880, a deduction of six per centum shall be made from the quantity of worts deemed to have been brewed by him by relation to materials.

(2.) The exemption from the duty on beer under section thirty-three of the said Act shall extend to beer brewed by a brewer other than a brewer for sale, occupying a house of an annual value exceeding ten pounds but not exceeding fifteen pounds, provided that the beer is brewed solely for his own domestic use.

(3.) A licence to a brewer other than a brewer for sale shall not authorise the brewing of beer in more than one house to be mentioned therein, nor shall such a licence be transferred to any person other than the widow of the person to whom the same was granted or to his executors or administrators or assignee or trustee in bankruptcy.

(4.) The term "house" as used in this section and in sections thirty-three and thirty-four of the said Act means and includes a dwelling-house together with the offices, courts, yards, and gardens occupied therewith.

(5.) The annual value of a house occupied by a brewer other than a brewer for sale shall be ascertained by such means as the Commissioners of Inland Revenue shall think fit, but an appeal shall lie from their valuation to the Commissioners for the general purposes of Income Tax for the division in which the house is situate, and their decision shall be final.

Allowance granted to rectifiers and compounders on spirits exported.

16. The allowance of threepence per gallon, payable to any licensed rectifier or compounder under section four of the Act of the twenty-third and twenty-fourth years of Her Majesty's reign, chapter one hundred and twenty-nine, or section twelve of the Act of the twenty-eighth and twenty-ninth years of Her Majesty's reign, chapter ninety-eight, shall be increased to fourpence per gallon.

Miscellaneous.

Provisions as to warehousing foreign wine in an excise warehouse.

17. (1.) Foreign wine warehoused in a customs warehouse of which an account has been taken by the proper officer of customs, may, upon such security being given, and subject to such regulations being observed as the Commissioners of Customs or the Commissioners of Inland Revenue respectively shall from time to time prescribe, be removed, without payment of duty, to an excise warehouse, and from thence to any other excise or customs warehouse or for exportation or ships' stores.

(2.) Foreign wine warehoused in an excise warehouse, may, upon payment of the proper duties of customs, be delivered for home consumption.

43 & 44 Vict. c. 24.

(3.) The enactments contained in the Spirits Act, 1880, in relation to a proprietor or occupier of an excise warehouse, and to a proprietor of spirits warehoused, and to the warehousing and treatment of spirits in an excise warehouse, and the delivery of the same thereout, and the collecting and accounting for the duty thereon, shall have effect in relation to foreign wine warehoused in the same manner and to the same extent as if the term foreign wine was included in the term spirits, wherever used in those enactments.

Goods liable to a duty of customs or excise may be warehoused in a customs or excise warehouse.

18. (1.) Subject to such regulations as the Commissioners of Customs or the Commissioners of Inland Revenue may from time to time prescribe, goods of any description liable to a duty of customs or excise may be warehoused in any customs or excise warehouse approved by the Commissioners of Her Majesty's Treasury for the purpose.

(2.) All the powers, provisions, regulations, and penalties contained in or imposed by any Act relating to the customs and excise respectively as to the warehousing, custody, and delivery out of warehouse of goods liable to a duty of customs or excise, and as

to any deficiencies therein, or allowances thereon, shall where applicable be observed, applied, enforced, and put into execution with reference to such goods warehoused in excise and customs warehouses respectively.

PART II.

TAXES.

Grant of duties of income tax.

19. There shall be charged, collected, and paid for the year commencing on the sixth day of April one thousand eight hundred and eighty-one, 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 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.

20. All such provisions contained in any Act relating to income tax as are now in force 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.

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

21. 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 eighty-two, 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-two 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.

Assessment of income tax under Schedules (A) and (B) and of the inhabited house duties for the year 1881–82. 32 & 33 Vict. c. 67.

22. 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, as respects England, on the sixth day of April, and as respects Scotland, on the twenty-fourth day of May, one thousand eight hundred and eighty-one, 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 eighty, and the sum charged as the annual value of every

inhabited house in the assessment made thereon for the same year as respects England, and as respects Scotland for the year which commenced on the twenty-fifth day of May, one thousand eight hundred and eighty, 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 the duties on inhabited houses, 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 Act 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.

Particulars to be stated in collectors receipts.

23. Where any collector of the duties on inhabited houses and of income tax under Schedules A. and B. has not, in a demand note delivered previous to payment, distinctly described the property assessed, and specified the amount of the assessment, and the rate at which the duties are charged, the description of the property, the amount of the assessment, and the rate of charge shall be specified in the receipt.

Interpretation of "servant" and "other person" in exemption from inhabited house duty. 41 & 42 Vict. c. 15.

24. With reference to the exemption from the duties on inhabited houses given by sub-section two of section thirteen of the Customs and Inland Revenue Act, 1878, the term "servant" shall be deemed to mean and include only a menial or domestic servant employed by the occupier, and the expression "other person" shall be deemed to mean any person of a similar grade or description not otherwise employed by the occupier, who shall be engaged by him, to dwell in the house or tenement solely for the protection thereof.

Amendment of 43 & 44 Vict. c. 19. s. 53.

25. Sub-section one of section fifty-three of the Taxes Management Act, 1880, shall not apply to Scotland.

PART III.

STAMPS.

As to Probate and Legacy Duties, and Duties on Accounts.

Stamp duties to be under the care and management of the Commissioners of Inland Revenue.

26. (1.) The stamp duties herein-after imposed shall be under the care and management of the Commissioners of Inland Revenue, who by themselves and their officers shall have the same powers and authorities for the collection, recovery, and management thereof as are by law vested in them for the collection, recovery, and management of any stamp duties, and shall have all other powers and authorities requisite for carrying into effect the provisions of this Act in relation to such stamp duties.

(2.) Such stamp duties may be denoted by impressed or adhesive stamps, or partly by impressed stamps and partly by adhesive stamps, as the said Commissioners may think proper.

(3.) As respects the duties imposed on affidavits in substitution for the duties on probates or letters of administration, the several provisions now in force in relation to the last-mentioned duties shall, so far as the same are consistent with the provisions of this Act, be deemed to be applicable to the said duties hereby imposed, and in the application thereof a probate or letters of adminis-

tration having thereon such a certificate as is herein-after mentioned shall for all purposes be deemed to have been duly stamped in respect of the value stated in the certificate.

Grant of duties in respect of probate and letters of administration and on inventories.

27. The duties imposed by the Customs and Inland Revenue Act, 1880, upon probates of wills and letters of administration in England and Ireland shall not be payable upon probates or letters of administration granted on and after the first day of June one thousand eight hundred and eighty-one; and on and after that day in substitution for such duties, and in lieu of the duties imposed by the said Act upon inventories in Scotland, there shall, save as is herein-after expressly provided, be charged and paid on the affidavit to be required and received from the person applying for the probate or letters of administration in England or Ireland, or on the inventory to be exhibited and recorded in Scotland, the stamp duties herein-after specified; (that is to say,)

	DUTY.
Where the estate and effects for or in respect of which the probate or letters of administration is or are to be granted, or whereof the inventory is to be exhibited and recorded, exclusive of what the deceased shall have been possessed of or entitled to as trustee, and not beneficially, shall be above the value of 100*l.*, and not above the value of 500*l.* - -	At the rate of one pound for every full sum of 50*l.*, and for any fractional part of 50*l.* over any multiple of 50*l.*;
Where such estate and effects shall be above the value of 500*l.*, and not above the value of 1,000*l.* - -	At the rate of one pound five shillings for every full sum of 50*l.*, and for any fractional part of 50*l.* over any multiple of 50*l.*;
Where such estate and effects shall be above the value of 1,000*l.* - - -	At the rate of three pounds for every full sum of 100*l.*, and for any fractional part of 100*l.* over any multiple of 100*l.*

Provided that an additional inventory, to be exhibited or recorded in Scotland, of any effects of a deceased person, where a former inventory of the estate and effects of the same person has been exhibited and recorded prior to the first day of June one thousand eight hundred and eighty-one, shall be chargeable with the amount of stamp duty with which it would have been chargeable if this Act had not been passed.

Power to deduct debts and funeral expenses where deceased died domiciled in the United Kingdom.

28. On and after the first day of June one thousand eight hundred and eighty-one, in the case of a person dying domiciled in any part of the United Kingdom, it shall be lawful for the person applying for the probate or letters of administration in England or Ireland, or exhibiting the inventory in Scotland, to state in his affidavit the fact of such domicile, and to deliver therewith or annex thereto a schedule of the debts due from the deceased to persons resident in the United Kingdom, and the funeral expenses, and in that case, for the purpose of the charge of duty on the affidavit or inventory, the aggregate amount of the debts and funeral expenses appearing in the schedule shall be deducted from the value of the estate and effects as specified in the account delivered with or annexed to the affidavit, or whereof the inventory shall be exhibited.

Debts to be deducted under the power hereby given shall be debts due and owing from the deceased and payable by law out of any part of the estate and effects comprised in the affidavit or inventory, and are not to include voluntary debts expressed to be payable on the death of the deceased, or payable under any instrument which shall not have been bonâ fide delivered to the donee thereof three months before the death of the deceased, or debts in respect whereof any real estate may be primarily liable or a reimbursement may be capable of being claimed from any real estate of the deceased or from any other estate or person.

Funeral expenses to be deducted under the power hereby given shall include only such expenses as are allowable as reasonable funeral expenses according to law.

As to forms of affidavit.

29. The affidavit to be required or received from any person applying for probate or letters of administration in England or Ireland shall extend to the verification of the account of the estate and effects, or to the verification of such account and the schedule of debts and funeral expenses, as the case may be, and shall be in accordance with such form as may be prescribed by the Commissioners of Her Majesty's Treasury; and the Commissioners of Inland Revenue shall provide forms of affidavit stamped to denote the duties payable under this Act.

Probate or letters of administration to bear a certificate in lieu of stamp duty.

30. No probate or letters of administration shall be granted by the Probate, Divorce, and Admiralty Division of the High Court of Justice in England, or by the Probate and Matrimonial Division of the High Court of Justice in Ireland, unless the same bear a certificate in writing under the hand of the proper officer of the court, showing that the affidavit for the Commissioners of Inland Revenue has been delivered, and that such affidavit, if liable to stamp duty, was duly stamped, and stating the amount of the gross value of the estate and effects as shown by the account.

Provision for return of duty overpaid.

31. If at any time after the grant of probate or letters of administration, and during the administration of the estate, the value mentioned in the certificate of the officer of the court shall be found to exceed the true value of the personal estate and effects of the deceased, or if at any time within three years after the grant, or within such further period as the Commissioners of Inland Revenue may allow, it shall appear that no amount or an insufficient amount was deducted on account of debts and funeral

expenses, it shall be lawful for the said Commissioners, upon proof of the facts to their satisfaction, to return the amount of stamp duty which shall have been overpaid, and to cause a certificate to be written by an authorised officer on the probate or letters of administration setting forth such true value, or, as the case may be, the amount, or corrected amount of deduction, and such certificate shall be substituted for, and have the same force and effect as, the certificate of the officer of the court.

Provision for payment of further duty.

32. If at any time it shall be discovered that the personal estate and effects of the deceased were at the time of the grant of probate or letters of administration of greater value than the value mentioned in the certificate, or that any deduction for debts or funeral expenses was made erroneously, the person acting in the administration of such estate and effects shall, within six months after the discovery, deliver a further affidavit with an account to the Commissioners of Inland Revenue, duly stamped for the amount which, with the duty (if any) previously paid on an affidavit in respect of such estate and effects, shall be sufficient to cover the duty chargeable according to the true value thereof, and shall at the same time pay to the said Commissioners interest upon such amount at the rate of five pounds per centum per annum from the date of the grant, or from such subsequent date as the said Commissioners may in the circumstances think proper.

The Commissioners of Inland Revenue, upon the receipt of such affidavit duly stamped as aforesaid, shall cause a certificate to be written by an authorised officer on the probate or letters of administration setting forth the true value of the estate and effects as then ascertained, or, as the case may be, the corrected amount of deduction, and such certificate shall be substituted for, and have the same force and effect as, the certificate of the officer of the court.

Provisions as to obtaining probate, &c. where gross value of estate does not exceed 300*l.*

33. (1.) Where the whole personal estate and effects of any person dying on or after the first day of June one thousand eight hundred and eighty-one (inclusive of property by law made such personal estate and effects for the purpose of the charge of duty, and any personal estate and effects situate out of the United Kingdom), without any deduction for debts or funeral expenses, shall not exceed the value of three hundred pounds, it shall be lawful for the person intending to apply for probate or letters of administration in England or Ireland, to deliver to the proper officer of the court or to any officer of Inland Revenue duly appointed for the purpose, a notice in writing in the prescribed form, setting forth the particulars of such estate and effects, and such further particulars as may be required to be stated therein, and to deposit with him the sum of fifteen shillings for fees of court and expenses, and also, in case the estate and effects shall exceed the value of one hundred pounds, the further sum of thirty shillings for stamp duty.

(2.) If the officer has good reason to believe that the whole personal estate and effects of the deceased exceeds the value of three hundred pounds, he shall refuse to accept the notice and deposit until he is satisfied of the true value thereof.

(3.) The principal registrars of the Probate, Divorce, and Admiralty Division of the High Court of Justice in England, and

of the Probate and Matrimonial Division of the High Court of Justice in Ireland, in communication with the Commissioners of Inland Revenue, shall prescribe the form of notice, and make such regulations as may be necessary with respect to the transmission of notices by officers of Inland Revenue, the steps to be taken for the preparation and filling up of forms and documents, and generally all matters which may be necessary, so as to authorise the grant of probate or letters of administration.

(4.) Officers of Inland Revenue are hereby empowered to administer all necessary oaths or affirmations, and in the case of letters of administration, to attest the bond and accept the same on behalf of the President or Judge of the Division.

(5.) Where the estate and effects shall exceed the value of one hundred pounds, the stamp duty payable on the affidavit for the Commissioners of Inland Revenue shall be the fixed duty of thirty shillings, and no more.

Provision as to inventories where gross value of estate does not exceed 300*l.* 39 & 40 Vict. c. 24. 39 & 40 Vict. c. 70.

34. (1.) The Intestates, Widows, and Children (Scotland) Act, 1875, and the Small Testate Estate (Scotland) Act, 1876, as amended by the Sheriffs Court (Scotland) Act, 1876, shall be extended so as to apply to any case where the whole personal estate and effects of a person dying on or after the first day of June one thousand eight hundred and eighty-one, without any deduction for debts or funeral expenses, shall not exceed the value of three hundred pounds, whoever may be the applicant for representation, and wheresoever the deceased may have been domiciled at the time of death, and the fees payable under Schedule C. of each of the two first-mentioned Acts shall not exceed the sum of fifteen shillings, inclusive of the fee of two shillings and sixpence, to be paid to the commissary clerk, or sheriff clerk.

(2.) In any such case where the estate and effects shall exceed the value of one hundred pounds, the stamp duty payable on the inventory shall be the fixed duty of thirty shillings, and no more.

Provision in case of subsequent discovery that the value of estate exceeded 300*l.*

35. Where representation has been obtained in conformity with either of the two preceding sections, and it shall be at any time afterwards discovered that the whole personal estate and effects of the deceased were of a value exceeding three hundred pounds, then a sum equal to the stamp duty payable on an affidavit or inventory in respect of the true value of such estate and effects shall be a debt due to Her Majesty from the person acting in the administration of such estate and effects, and no allowance shall be made in respect of the sums deposited or paid by him, nor shall the relief afforded by the next succeeding section be claimed or allowed by reason of the deposit or payment of any sum.

Relief from legacy duty in cases under 300*l.*

36. The payment of the sum of thirty shillings for the fixed duty on the affidavit or inventory in conformity with this Act shall be deemed to be in full satisfaction of any claim to legacy duty or succession duty in respect of the estate or effects to which such affidavit or inventory relates.

Power to Commissioners to require explanations

37. It shall be lawful for the Commissioners of Inland Revenue at any time and from time to time within three years after the grant of probate or letters of administration or recording of

and proof in support of affidavit or inventory.

inventory, as they may think necessary, to require the person acting in the administration of the estate and effects of any deceased person, to furnish such explanations, and to produce such documentary or other evidence respecting the contents of, or particulars verified by, the affidavit or inventory as the case may seem to them to require.

Grant of duties on accounts of certain property.

38. (1.) Stamp duties at the like rates as are by this Act charged on affidavits and inventories shall be charged and paid on accounts delivered of the personal or moveable property to be included therein according to the value thereof.

(2.) The personal or moveable property to be included in an account shall be property of the following descriptions, viz. :—

(*a.*) Any property taken as a donatio mortis causâ made by any person dying on or after the first day of June one thousand eight hundred and eighty-one, or taken under a voluntary disposition, made by any person so dying, purporting to operate as an immediate gift inter vivos whether by way of transfer, delivery, declaration of trust or otherwise, which shall not have been bonâ fide made three months before the death of the deceased.

(*b.*) Any property which a person dying on or after such day having been absolutely entitled thereto, has voluntarily caused or may voluntarily cause to be transferred to or vested in himself and any other person jointly whether by disposition or otherwise, so that the beneficial interest therein or in some part thereof passes or accrues by survivorship on his death to such other person.

(*c.*) Any property passing under any past or future voluntary settlement made by any person dying on or after such day by deed or any other instrument not taking effect as a will, whereby an interest in such property for life or any other period determinable by reference to death is reserved either expressly or by implication to the settlor, or whereby the settlor may have reserved to himself the right, by the exercise of any power, to restore to himself, or to reclaim the absolute interest in such property.

(3.) Where an account delivered duly stamped comprises property passing under a voluntary settlement, and, upon the production of the settlement, it shall appear that the stamp duty of five shillings per centum has been paid thereon according to the amount or value of the property so passing, or any part thereof, the amount of such stamp duty shall be returned to the person delivering the account.

Delivery of accounts on oath.

39. Every person who as beneficiary, trustee, or otherwise, acquires possession, or assumes the management, of any personal or moveable property of a description to be included in an account according to the preceding section shall upon retaining the same for his own use, or distributing or disposing thereof, and in any case within six calendar months after the death of the deceased deliver to the Commissioners of Inland Revenue a full and true account, verified by oath, of such property duly stamped as required by this Act. Any officer authorised by the Commissioners for the purpose may administer the oath.

Double duty payable in case of default.

40. If any person who ought to obtain probate or letters of administration or deliver a further affidavit or to exhibit an inventory or who is required to deliver such account as aforesaid shall neglect to do so within the period prescribed by law for the purpose, he shall be liable to pay to Her Majesty double the amount of duty chargeable, and the same shall be a debt due from him to the Crown, and be recoverable by any of the ways or means now in force for the recovery of probate, legacy, or succession duties.

Cesser of legacy and succession duties at the rate of one per cent. in certain cases.

41. In respect of any legacy, residue, or share of residue payable out of, or consisting of any estate or effects according to the value whereof duty shall have been paid on the affidavit or inventory or account, in conformity with this Act, the duty at the rate of one pound per centum imposed by the Act of the fifty-fifth year of King George the Third, chapter one hundred and eighty-four shall not be payable;

And in respect of any succession to property according to the value whereof duty shall have been paid on the affidavit or inventory or account in conformity with this Act, the duty at the rate of one pound per centum imposed by the Succession Duty Act, 1853, shall not be payable.

16 & 17 Vict. c. 51.

Charge of legacy duty on legacies not amounting to 20*l.*

42. Subject to the relief from legacy duty given by section thirteen of the Customs and Inland Revenue Act, 1880, every pecuniary legacy or residue or share of residue under the will or the intestacy of a person dying on or after the first day of June one thousand eight hundred and eighty-one, although not of an amount or value of twenty pounds, shall be chargeable to the duties imposed by the said Act of the fifty-fifth year of King George the Third, chapter one hundred and eighty-four, as modified by this Act.

Power to Commissioners to accept composition for legacy duty under a will.

43. It shall be lawful for the Commissioners of Inland Revenue, upon the application of the person acting in the execution of the will of any deceased person, and upon the delivery to them of an account showing the amount of the estate and effects in respect whereof legacy duty is payable, together with the names or description of class of the persons entitled thereto and every part thereof, in possession or expectancy, and their degrees of consanguinity to the testator, to assess the duty upon the amount shown by the said account at such a sum by way of composition as, having regard to the circumstances, shall appear to be proper, and to accept payment of the duty so assessed in full discharge of all claims for legacy duty under such will.

If the Commissioners are of opinion that an application should receive the assent of any person, they shall refuse to entertain the application until such assent shall have been given.

Miscellaneous.

Amendments of 33 & 34 Vict. c. 97.

44. On and after the first day of June one thousand eight hundred and eighty-one, the Stamp Act, 1870, shall be amended as follows:

(*a.*) Section sixteen in relation to the production of instruments in evidence shall apply to such production in all proceedings before an arbitrator or referee, and for the purposes of such

application the arbitrator or referee shall be "the officer" as well as "the judge" in the said section mentioned:

(*b.*) Sub-section (2) of section one hundred and seventeen in relation to the time within which a policy of sea insurance made or executed out of the United Kingdom may be stamped, shall be read as if the words "fourteen days" were substituted therein for the words "two months":

(*c.*) Section one hundred and nineteen shall not apply so as to allow the ad valorem stamp duties on policies of insurance upon any life or lives, or upon any event or contingency relating to or depending upon any life or lives, to be denoted by adhesive stamps.

Stamp duty on transfers of county stock.

45. Where the justices of any county, liberty, riding, parts, or division of a county, shall be empowered by any Act of Parliament to create "county stock," the transfers of such stock shall be chargeable with stamp duty as if they were transfers of the debenture stock of a company or corporation.

Stamp duty on stock certificates to bearer. 38 & 39 Vict. c. 83.

46. (1.) Every "stock certificate to bearer" which shall, after the passing of this Act, be issued under the provisions of the Local Authorities Loans Act, 1875, or of any other Act authorising the creation of debenture stock, county stock, corporation stock, municipal stock, or funded debt, by whatever name known, shall be charged with the stamp duty of seven shillings and sixpence, for every full sum of one hundred pounds, and also for any fraction less than one hundred pounds, or over and above one hundred pounds, or a multiple of one hundred pounds, of the nominal amount of the stock described in the certificate.

(2.) Where the holder of any stock certificate to bearer so issued shall have been entered on the register of the local authority as the owner of the share of stock described in the certificate, such certificate shall be forthwith cancelled so as to be incapable of being re-issued to any person.

(3.) The foregoing charge of stamp duty shall not be applicable where a composition has been paid under the provisions of the section fifty-three of the Inland Revenue Act, 1880, for the stamp duty on transfers of the stock described in the certificate.

(4.) Every person and body of persons, whether corporate or unincorporate, by whom a "stock certificate to bearer" is issued without being duly stamped, shall forfeit the sum of fifty pounds.

Stamp duties of one penny may be denoted by postage stamps, and vice versâ.

47. On and after the first day of June one thousand eight hundred and eighty-one any stamp duties of one penny which may legally be denoted by adhesive stamps not appropriated by any word or words on the face of them to any particular description of instrument, may be denoted by adhesive penny postage stamps; and on and after that day postage duties may be paid by the use of penny adhesive stamps not appropriated by any word or words on the face of them to postage duty, or to any particular description of instrument.

Repeal of enactments in schedule.

48. The enactments described in the schedule to this Act are hereby repealed, to the extent in the said schedule mentioned: Provided that this repeal shall not affect the past operation of any enactment hereby repealed, or the liability for, or recovery

of, any duties heretofore charged, or interfere with the institution or prosecution of any proceeding in respect of any offence committed, or any penalty or forfeiture incurred against or under any enactment hereby repealed.

The SCHEDULE.

Session and Chapter.	Title of Act.	Extent of Repeal.
3 & 4 Vict. c. 96.	An Act for the Regulation of the Duties of Postage.	Section twenty.
23 & 24 Vict. c. 129.	An Act to grant Excise Duties on British Spirits and on Spirits imported from the Channel Islands.	Sections two and three.
30 & 31 Vict. c. 23.	An Act to grant and alter certain Duties of Customs and Inland Revenue, and for other purposes relating thereto.	Sections five and six, and Schedule E.
32 & 33 Vict. c. 103.	An Act to amend the Law relating to the warehousing of Wines and Spirits in Customs and Excise Warehouses, and for other purposes relating to Customs and Inland Revenue.	Sections three, four, five, nine, ten, and eleven.
39 & 40 Vict. c. 35.	An Act for Consolidating the Duties of Customs.	The Schedule in part, namely, from "Beer and ale, viz.," to "exportation of Beer," and from "Spirits or Strong Waters" to "duty as such," and so far as it relates to the duty on essence of spruce.
39 & 40 Vict. c. 36.	An Act to Consolidate the Customs Laws.	Sections forty-eight, one hundred and ten, one hundred and forty-three, one hundred and eighty-four, and one hundred and eighty-seven.

CHAPTER 13.

An Act to amend the Municipal Elections Amendment (Scotland) Act, 1868. [3rd June 1881.]

WHEREAS in the Act thirty-two and thirty-three Victoria, chapter fifty-five, it is provided that in that Act, and other Acts of Parliament therein recited, whenever words occur which import the masculine gender the same shall be held to include females for all purposes connected with and having reference to the right to vote in the election of town councillors in England: