colony or dependency, and further that he has since been in actual practice as attorney or solicitor in such colony or dependency for the period of seven years at the least.

Short title.

2. This Act may be cited as the Colonial Attorneys Relief Act Amendment Act, 1884.

CHAPTER 25.

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 July 1884.]

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 hereinafter 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, 1884.

PART I.

CUSTOMS AND EXCISE.

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

Tea, the pound - - - - Sixpence.

Duty on licence for hackney carriage. 32 & 33 Vict. c. 115. 10 & 11 Vict. c. 89. 25 & 26 Vict. c. 101.

3. On and after the first day of January one thousand eight hundred and eighty-five, the duty on an excise licence for a hackney carriage, that is to say, as so defined by the Metropolitan Public Carriage Act, 1869, or as deemed so to be by virtue of the Towns Police Clauses Act, 1847, or the General Police and Improvement (Scotland) Act, 1862 (whether adopted in any town or burgh or not), shall be the duty of fifteen shillings and no more.

Reduction of duties on carriages commenced to be used on or after the 1st October.

4. Where a person has, on or after the first day of October in any year, commenced to keep and use a carriage for which a licence is required under the Act of the thirty-second and thirty-third years of Her Majesty's reign, chapter fourteen, he shall, upon delivering a declaration in writing signed by him to the above effect, be entitled to take out such licence upon payment of the duties

following in lieu of the duties imposed by the said Act, that is to say:—

	£	s.	d.
If such carriage, not being a hackney carriage, shall have four or more wheels, and shall be of the weight of four hundredweight or upwards - -	1	1	0
If such carriage shall be a hackney carriage or shall have less than four wheels, or having four or more wheels shall be of less weight than four hundredweight - - - - - -	0	7	6

PART II.

INCOME TAX.

Grant of duties of income tax.

5. There shall be charged, collected, and paid for the year which commenced on the sixth day of April one thousand eight hundred and eighty-four in respect of all property, profits, and gains mentioned or described as chargeable in the Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, the following duties of income tax; (that is to say,)

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.

6. 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 eighty-four, shall have full force and effect, with respect to the duties of income tax granted by this Act so far as the same shall be consistent with the provisions of this Act.

Provisions as to duty on dividends, &c. paid prior to passing of this Act.

7.—(1.) Where any dividend, interest, or other annual profits or gains, due or payable half-yearly or quarterly, shall have become due or payable in the course of the said year which commenced on the sixth day of April one thousand eight hundred and eighty-four, and shall have been paid to any person prior to the passing of this Act without any charge for the duty of income tax hereby granted having been made thereon or deducted therefrom, the amount of the said duty shall be added to the assessment in respect of the next half-yearly or quarterly payment to such person, and charged thereon and deducted therefrom accordingly.

(2.) Where any person liable to pay any rent, interest, annuity, or other annual payment in the course of the said year shall, on making any such payment prior to the passing of this Act, have not made any deduction in respect of the duty of income tax hereby granted, he shall be authorised to make the deduction on the occasion of the next payment, in addition to any other deduction which he may by law be authorised to make.

(3.) The charge or deduction of the duty of income tax hereby granted in the case of any payment made in the course of the said year prior to the passing of this Act shall be deemed to have been a legal charge or deduction.

Assessment of income tax under Schedules (A.) and (B.) and of the inhabited house duties for the year 1884–5. 32 & 33 Vict. c. 67.

8. 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-four, the following provisions shall have effect:

(1.) The inspectors or surveyors of taxes shall be the assessors for the said duties, and, in lieu of the poundage by law granted to be divided between the assessors and collectors in regard to such duties, there shall be paid a poundage of three halfpence 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-three, 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-three, 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 Acts shall for each place within their district cause duplicates of the assessments to be made out and delivered to the collectors, together with the warrants for collecting the same.

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

9. 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-five, all such provisions contained in any Act relating to the duties of income tax as are in force on the fifth day of April one thousand eight hundred and eighty-five, shall have full force and effect with respect to the duties of income tax which may be so granted in the same manner as if the said duties had been actually granted and the said provisions had been applied thereto by an Act of Parliament passed on that day.