SECOND SCHEDULE.

PARKS AND OPEN SPACES ACTS.

The Finsbury Park Act, 1857, 20 & 21 Vict. c. cl.
„ Southwark Park Act, 1864, 27 Vict. c. iv.
„ Gardens in Towns Protection Act, 1863, 26 Vict. c. 13.
„ Leicester Square Act, 1874, 37 Vict. c. x.
„ Metropolitan Open Spaces Act, 1877, 40 & 41 Vict. c. 35.
„ Metropolitan Commons Act, 1866, 29 & 30 Vict. c. 122.
„ „ „ „ Amendment Act, 1869, 32 & 33 Vict. c. 107.
„ „ „ „ 1878, 41 & 42 Vict. c. 71.
„ „ „ Supplemental Act, 1871 (Blackheath), 34 & 35 Vict. c. lvii.
„ „ „ „ „ 1871 (Shepherd's Bush), 34 & 35 Vict. c. lxiii.
„ „ „ „ „ 1872 (Hackney Commons), 35 & 36 Vict. c. xliii.
„ „ „ „ „ 1873 (Tooting Beck Common), 36 & 37 Vict. c. lxxxvi.
„ Metropolitan Board of Works Act, 1874 (Finsbury Park), 37 & 38 Vict. c. xcvii.
„ Metropolitan Board of Works (Various Powers) Act, 1875 (Tooting Graveney Common, and Finsbury Park), 38 & 39 Vict. c. clxxix. s. 14.
„ Hampstead Heath Act, 1871, 34 & 35 Vict. c. lxxvii.
„ Metropolitan Commons Supplemental Act, 1877 (Clapham Common and Bostall Heath), 40 & 41 Vict. c. cci.
„ Plumstead Common Act, 1878, 41 & 42 Vict. c. cxlv.
„ Wormwood Scrubs Act, 1879, 42 & 43 Vict. c. clx.
„ Metropolitan Commons Supplemental Act, 1881 (Brook Green, Eel Brook Common, &c.), 44 Vict. c. xviii.
„ Metropolitan Board of Works (Hackney Commons) Act, 1881, 44 & 45 Vict. c. cxlvii.
„ Metropolitan Open Spaces Act, 1881, 44 & 45 Vict. c. 34.
„ Various Powers Act, 1882 (Peckham Rye and Tooting Beck), 45 & 46 Vict. c. lvi.
„ Metropolitan Commons Supplemental Act, 1884 (Streatham Common), 47 & 48 Vict. c. ii.
„ Metropolitan Board of Works (Various Powers) Act, 1884 (Plumstead Common and Hackney Commons), 47 & 48 Vict. c. ccxxiii.

CHAPTER 51.

An Act to grant certain Duties of Customs and Inland Revenue, and to amend the laws relating to Customs and Inland Revenue. [6th August 1885.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects the Commons of the United Kingdom of Great Britain and Ireland in Parliament assembled, towards raising the necessary supplies to defray Your Majesty's public expenses and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties herein-after mentioned: and do therefore most humbly beseech Your Majesty that it may be enacted, and be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

1. This Act may be cited as the Customs and Inland Revenue Act, 1885. Short title.

PART I.

CUSTOMS AND EXCISE.

As to Customs.

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-five until the first day of August one thousand eight hundred and eighty-six on the importation thereof into Great Britain or Ireland (that is to say):— Import duties on tea.

Tea, the pound - - - - Sixpence.

As to Excise.

3.—(1.) Where any spirits distilled and rectified in the United Kingdom are exported from an Excise or Customs warehouse, or are used in any such warehouse for fortifying wines, or for any other purpose to which foreign spirits may be applied, there shall be paid in respect of every gallon of such spirits, computed at hydrometer proof, the following allowances; that is to say,— Allowances on British spirits exported or used in warehouse.

In respect of plain British spirits, and spirits of the nature of spirits of wine, an allowance of twopence, and

In respect of British compounded spirits, an allowance of fourpence.

(2.) The allowance shall be paid, in the case of spirits exported, to the person who shall have given security for the exportation, and in the case of spirits used in warehouse, to the person upon whose written request the spirits shall have been so used.

(3.) The allowances shall not be paid until a certificate from the proper officer of Inland Revenue or Customs shall be produced to the officer of Inland Revenue appointed to pay the same, that such spirits have been actually exported or used as aforesaid.

4.—(1.) The term "beer" in the Inland Revenue Act, 1880, shall be construed to extend to any liquor which is made or sold as a description of beer or as a substitute for beer, and which on analysis of a sample thereof at any time shall be found to contain more than two per centum of proof spirit. Extension of term "beer" in 43 & 44 Vict. c. 20., and in Excise Licence Acts.

(2.) In the construction of any Act relating to excise licences for the sale of beer unless there is something in the subject or context inconsistent therewith, the term "beer" wherever used in such Act shall have the meaning assigned to it by section two of the Inland Revenue Act, 1880, as extended by this section.

5. On and after the first day of October one thousand eight hundred and eighty-five, the duty of excise payable under the Inland Revenue Act, 1880, on a licence to be taken out by a brewer of beer (not being a brewer of beer for sale) shall be four shillings in lieu of six shillings. Private brewer's licence.

6. Section twenty of the Inland Revenue Act, 1880, is hereby amended as follows: Amendment of 43 & 44 Vict. c. 20. s. 20.

When fermentation shall have commenced in any worts before the brewer shall have entered the quantity and gravity thereof

in the book provided for that purpose, the true original gravity of such worts before fermentation shall be entered by the brewer.

Sugar store to be entered by brewer for sale, and accounts of sugar to be kept.

7.—(1.) Every brewer of beer for sale who shall use any description of sugar, whether cane sugar, saccharum, glucose, or other saccharine substance, or extract, or syrup (herein-after referred to as "sugar") in the brewing of beer must, before he begins to store or use the same, make entry of a room on his premises (herein-after called a sugar store) for the purpose of storing the same.

(2.) The brewer shall not receive any sugar unless the same is accompanied by an invoice from the seller thereof showing the marks on each package and the particulars of the description, and weight, or quantity of the contents.

(3.) All sugar received shall be immediately deposited in the sugar store, and shall not be removed therefrom except for the purpose of being used in brewing in accordance with an entry in the book (herein-after called the brewing book) delivered and kept under section twenty of the Inland Revenue Act, 1880.

(4.) Accounts may be taken, as the Commissioners of Inland Revenue may direct, of every description of sugar received by a brewer, and any brewer to whom the said Commissioners shall give notice in writing that such accounts will be taken, is hereby required to deliver to the proper officer of Inland Revenue the particulars of all sugar of each and every description in his possession and every invoice relating thereto, and such brewer shall thereafter deliver to the officer all invoices relating to sugar of every description subsequently received.

(5.) The officer shall keep an account of sugar of each and every description received by the brewer, and shall debit the brewer with the quantities specified in the invoices produced to him, and credit the brewer with the quantities entered in the brewing book as having been used in brewing.

(6.) If, on taking account of the stock at any time, the quantity of any description of sugar in the possession of the brewer exceeds the quantity of that description which ought, according to the account kept by the officer, to be in his possession, the excess shall be forfeited; and if the quantity be less by more than two per centum than the quantity which ought, according to the account kept by the officer, to be in his possession, the deficiency above such two per centum shall be deemed to have been used in the brewing of beer without due entry in the brewing book, and duty shall be charged in respect thereof as if the deficiency had been so used.

(7.) If any brewer of beer for sale shall have any sugar in his possession elsewhere than in the sugar store or the mash tun or other vessel entered for dissolving sugar or in due course of removal thereto, or shall refuse to produce invoices when so required, or use any device to prevent the officer taking a true account of all sugar in his possession, he shall incur a fine of fifty pounds.

Prohibition against adulteration of beer by brewers for sale, and dealers and

8.—(1.) A brewer of beer for sale shall not adulterate beer, or add any matter or thing thereto (except finings for the purpose of clarification or other matter or thing sanctioned by the Commissioners of Inland Revenue) before the same is delivered for consumption, and any beer found to be adulterated or mixed with any other

matter or thing (except as aforesaid) in the possession of a brewer of beer for sale shall be forfeited, and the brewer shall incur a fine of fifty pounds. retailers of beer.

(2.) A dealer in or retailer of beer shall not adulterate or dilute beer, or add any matter or thing thereto (except finings for the purpose of clarification), and any beer found to be adulterated or diluted or mixed with any other matter or thing (except finings) in the possession of a dealer in or retailer of beer shall be forfeited, and he shall incur a fine of fifty pounds.

9. The powers and provisions contained in any Act relating to Excise allowances, or to penalties or forfeitures under Excise Acts, and now or hereafter in force, shall respectively be of full force and effect with respect to the allowances mentioned in this part of this Act, and the penalties and forfeitures thereby imposed, so far as the same are applicable and are consistent with the provisions of this Act, as fully and effectually as if the same had been herein specially enacted with reference to the last-mentioned allowances, penalties, and forfeitures respectively. Provisions to be applied to allowances and penalties under this part.

10. The enactments described in the schedule to this Act shall be and 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. Repeal of enactments in schedule.

PART II.

STAMPS.

Duty on Property of Bodies Corporate and Unincorporate.

11. Whereas certain property, by reason of the same belonging to or being vested in bodies corporate or unincorporate, escapes liability to probate, legacy, or succession duties, and it is expedient to impose a duty thereon by way of compensation to the revenue: Be it therefore enacted, that there shall be levied and paid to Her Majesty in respect of all real and personal property which shall have belonged to or been vested in any body corporate or unincorporate during the yearly period ending on the fifth day of April one thousand eight hundred and eighty-five, or during any subsequent yearly period ending on the same day in any year, a duty at the rate of five pounds per centum upon the annual value, income, or profits of such property accrued to such body corporate or unincorporate in the same yearly period, after deducting therefrom all necessary outgoings, including the receiver's remuneration, and costs, charges, and expenses properly incurred in the management of such property. Grant of duty on property of corporate and unincorporate bodies.

Subject to exemption from such duty in favour of property of the descriptions following (that is to say)—

(1.) Property vested in or under the control or management of "The Commissioners of Her Majesty's Works and Public Buildings" or "The Commissioners of Her Majesty's Woods, Forests, and Land Revenues," or any Department of Government.

(2.) Property which, or the income or profits whereof, shall be legally appropriated and applied for the benefit of the public at large or of any county, shire, borough, or place, or the rate-payers or inhabitants thereof, or in any manner expressly prescribed by Act of Parliament.

(3.) Property which, or the income or profits whereof, shall be legally appropriated and applied for any purpose connected with any religious persuasion, or for any charitable purpose, or for the promotion of education, literature, science, or the fine arts.

(4.) Property of any friendly society or savings bank established according to Act of Parliament.

(5.) Property belonging to or constituting the capital of a body corporate or unincorporate established for any trade or business, or being the property of a body whose capital stock is so divided and held as to be liable to be charged to legacy duty or succession duty.

(6.) Property acquired by or with funds voluntarily contributed to any body corporate or unincorporate within a period of thirty years immediately preceding.

(7.) Property acquired by any body corporate or unincorporate within a period of thirty years immediately preceding where legacy duty or succession duty shall have been paid upon the acquisition thereof.

Interpretation of terms.

12. In the construction and for the purposes of this part of this Act—

The term "body unincorporate" includes every unincorporated company, fellowship, society, association, and trustee, or number of trustees, to or in whom respectively any real or personal property shall belong in such manner, or be vested upon such permanent trusts, that the same shall not be liable to legacy duty or succession duty.

The term "accountable officer" means every chamberlain, treasurer, bursar, receiver, secretary, or other officer, trustee, or member of a body corporate or unincorporate by whom the annual income or profits of property in respect whereof duty is chargeable under this Act shall be received, or in whose possession, or under whose control, the same shall be.

Duty to be under the care of the Commissioners of Inland Revenue.

13. The duty hereby imposed shall be considered as a stamp duty, and shall be under the care and management of the Commissioners of Inland Revenue, herein-after called the Commissioners, who by themselves and their officers shall have the same powers and authorities for the collection, recovery, and management thereof as are vested in them for the collection, recovery, and management of the succession duty, and shall have all other powers and authorities requisite for carrying this part of this Act into execution.

Duty to be a first charge on property; what parties accountable for the duty.

14. The duty hereby imposed shall be a first charge on all the property in respect whereof the same shall be payable while such property shall remain in the possession or under the control of the body corporate or unincorporate chargeable with such duty, or of any party or parties acquiring the same, with notice of any such duty being in arrear, and every such body corporate or unincorporate, and every accountable officer, shall, to the full extent thereof,

be answerable to Her Majesty for the payment of the duty charged thereon.

Return of property to be made to the Commissioners.

15.—(1.) Every body corporate or unincorporate chargeable with the duty hereby imposed shall, on or before the first day of December in the year one thousand eight hundred and eighty-five, and on or before the first day of October in every subsequent year, deliver, or cause to be delivered, to the Commissioners or their officers, a full and true account of all property in respect whereof any such duty shall be payable, and of the gross annual value, income, or profits thereof accrued to the same body in the year ended on the preceding fifth day of April, and of all deductions claimed in respect thereof, whether by relation to any of the before-mentioned exemptions from such duty or as necessary outgoings.

(2.) The account shall be made in such form and shall contain all such particulars as the Commissioners shall, by any general or special notice require, or as shall be necessary or proper for enabling them fully and correctly to ascertain the duty due, and every accountable officer herein-before made answerable for payment of duty in respect of any property chargeable under this Act, shall be answerable also for the delivery to the Commissioners of such full and true account as aforesaid of and relating to such property.

Power for persons answerable to retain moneys for payment of duty.

16. Every accountable officer shall be at liberty to retain or raise out of any moneys of any body corporate or unincorporate which shall be held by him, or shall come to his hands, the full amount of all moneys which he shall pay or have paid on account of the duty hereby imposed, and all reasonable expenses incident to such payments.

Power for Commissioners to assess duty according to accounts rendered or to obtain other accounts.

17.—(1.) It shall be lawful for the Commissioners to assess the duty upon the footing of any account rendered to them, or if dissatisfied with such account to cause an account to be taken by any person or persons appointed by themselves for that purpose, and to assess the duty on the footing of such last-mentioned account subject to appeal to a court in the same manner as in any case of succession duty as herein-after provided.

(2.) If the duty so assessed shall exceed the duty assessable according to the account rendered to the Commissioners, and with which they shall have been dissatisfied, and if there shall be no appeal against such assessment, then it shall be in the discretion of the Commissioners, having regard to the merits of each case, to charge the whole or any part of the expenses incident to the taking of such last-mentioned account on any funds liable to such duty as an addition thereto and part thereof, and to recover the same accordingly; but if there shall be an appeal against such assessment, then the payment of such expenses shall be in the discretion of the court.

(3.) The duty shall be payable immediately after the assessment, and notwithstanding any appeal therefrom; provided that in the event of the amount of the assessment being reduced by the order of the court, the difference in amount shall be repaid with such interest (if any) as the court may allow.

Penalty for not making returns and for non-payment of duty.

18.—(1.) Every body corporate or unincorporate, and every accountable officer hereby required to deliver any such account as aforesaid and wilfully neglecting so to do on or before the first day

of December in the present year, or on or before the first day of October in any subsequent year, shall be liable to pay to Her Majesty a sum equal to ten pounds per centum upon the amount of duty payable in respect of the property required to be comprised in such account, and a like penalty for every month after the first month during which such neglect shall continue.

(2.) Every body corporate or unincorporate, and every accountable officer hereby required to pay any duty, and wilfully neglecting so to do for a space of twenty-one days after the same shall have become payable, shall be liable to pay to Her Majesty a penalty equal to ten pounds per centum upon the amount of such unpaid duty, and a like penalty for every month after the expiration of the said period of twenty-one days during which such neglect shall continue.

Application of enactments as to succession duty to this part of this Act.

19.—(1.) The Commissioners shall, for the purposes of this part of this Act, have the same powers in relation to proceedings to enforce the delivery of accounts, and in relation to the verification of accounts, and the production and inspection of books and documents as they have in relation to succession duty under the law now in force.

(2.) Every body corporate or unincorporate, dissatisfied with the assessment of the Commissioners, may appeal in the same manner to the same courts, and subject to the same provisions in, to, and subject to which any accountable party may appeal in relation to succession duty under the law now in force.

Court to provide for payment of duty.

20. In the case of any proceeding in any court for the administration of any property chargeable with duty under this Act, such court shall provide out of any such property in its possession or control for the payment of the duty to the Commissioners.

Miscellaneous.

Stamp duty on securities to bearer.

21. In lieu of the stamp duties payable upon any security for money bearing date or signed or offered for subscription after the passing of this Act, and given to a subscriber in respect of a loan raised by any company or corporation, and transferable by delivery, and upon a foreign security bearing date or signed, or offered for subscription, after the passing of this Act, and transferable by delivery, there shall be charged a duty at the rate of one shilling for every ten pounds, and also for any fractional part of ten pounds of the money thereby secured.

And in lieu of any other stamp duties there shall be charged upon any such security given in substitution for a like security, duly stamped in conformity with the law in force at the time when such last-mentioned security became subject to duty, a duty at the rate of sixpence for every twenty pounds, and also for any fractional part of twenty pounds of the money thereby secured.

The term "foreign security" shall not include a security by or on behalf of any Colonial Government, but shall otherwise have the meaning assigned to it by the Act of the thirty-fourth and thirty-fifth years of Her Majesty's reign, chapter four, and shall also include a security which, though originally issued to the holder

out of the United Kingdom, is offered by him for subscription, and given or delivered to a subscriber in the United Kingdom.

PART III.

INCOME TAX.

Grant of duties of income tax.

22. There shall be charged, collected, and paid for the year which commenced on the sixth day of April, one thousand eight hundred and eighty-five, 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 eightpence.

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 fourpence.

In Scotland and Ireland respectively, the duty of threepence.

Application of provisions of Income Tax Acts.

23. 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-five, (except section eight of the Customs and Inland Revenue Act, 1884), 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.

24.—(1.) Where, in the case of any dividends, interest or other annual profits or gains due or payable half yearly or quarterly in the course of the said year which commenced on the sixth day of April, one thousand eight hundred and eighty-five, any half yearly or quarterly payments shall have been made prior to the passing of this Act, the duty of income tax hereby granted, or so much by relation to such duty as shall not have been charged thereon or deducted therefrom, shall be charged under Schedule D. in respect of such payments as profits or gains not charged by virtue of any other schedule in conformity with the provision contained in the sixth case of Schedule D. in section one hundred of the Act of the fifth and sixth years of Her Majesty's reign, chapter thirty-five, and the agents intrusted with the payment of the dividends, interest, or other annual profits or gains, shall furnish a list containing the names and addresses of the persons to whom payments have been made, and the amounts of such payments, to the Commissioners of Inland Revenue upon a requisition in that behalf.

(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 or have made an insufficient deduction in respect of the duty of income tax hereby granted, he shall be authorised to make the deduction or make up the deficiency 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 at a rate not exceeding the rate 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.

Provision as to allowances to assessors and collectors.

25. Where the allowance to which an assessor or collector of income tax and inhabited house duties is entitled by virtue of the Taxes Management Act, 1880, together with the allowance to which he is entitled by virtue of the Land Tax Acts, if he be also assessor or collector of land tax, would exceed a sum which in the opinion of the Commissioners for the general purposes of the income tax and inhabited house duties for the division in which the assessor and collector acts, represents more than a fair remuneration for his trouble, the said Commissioners shall have power to fix the amount of such remuneration, and such amount shall be accepted by the assessor or collector in full satisfaction and discharge of his right to allowance under the Taxes Management Act, 1880, or the Land Tax Acts. And in no case shall the aggregate amount to be received by an assessor or collector, either by way of allowances under the said Act or Acts, or by way of remuneration fixed by the Commissioners, exceed the sum of one thousand pounds, exclusive of necessary office expenses.

Provision for further securing income tax on foreign and colonial dividends.

26. Whereas the enactments herein-after mentioned have been found inadequate to secure the charging and payment of income tax upon dividends payable out of the revenues of foreign and colonial states and dividends of foreign and colonial companies, be it therefore enacted that section ninety-six of the Act of the fifth and sixth years of Her Majesty's reign, chapter thirty-five, section two of the Act of the fifth and sixth years of Her Majesty's reign, chapter eighty, section ten of the said Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four, and section thirty-six of the Act of the twenty-fourth and twenty-fifth years of Her Majesty's reign, chapter ninety-one, shall be read in relation to the dividends therein respectively mentioned, as if the said sections included amongst the persons entrusted with the payment of such dividends the persons herein-after described; (that is to say,)

(*a.*) Any banker or person acting as a banker who shall sell or otherwise realize coupons or warrants for or bills of exchange purporting to be drawn or made in payment of any dividends (save such as are payable in the United Kingdom only), and pay over the proceeds to any person or carry the same to his account;

(*b.*) Any person who shall, by means of coupons received from any other person, or otherwise on his behalf, obtain payment of any dividends elsewhere than in the United Kingdom;

(*c.*) Any dealer in coupons who shall purchase coupons for any dividends (save such as are payable in the United Kingdom only) otherwise than from a banker or person acting as a banker, or another dealer in coupons;

A person entrusted with the payment of dividends, who shall perform all necessary acts so that the income tax thereon may be assessed and paid, shall be entitled to receive as remuneration an allowance of so much (not being less than threepence) in the pound of the amount paid as may from time to time be fixed by the Commissioners of the Treasury.

Provided that this section shall not impose on any banker or other person the obligation to disclose any particulars relating to the affairs of any person on whose behalf he may be acting.

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

27. 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-six, 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-six, 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 Her Majesty's reign, chapter thirty-four.

The SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Title.	Extent of Repeal.
56 Geo. 3. c. 58. -	An Act to repeal an Act made in the fifty-first year of His present Majesty, for allowing the manufacture and use of a liquor prepared from sugar for colouring porter.	The whole Act.
23 & 24 Vict. c. 129.	An Act to grant Excise duties on British spirits, and on spirits imported from the Channel Islands.	Section four.
25 & 26 Vict. c. 22. -	An Act to continue certain duties of Customs and Inland Revenue for the service of Her Majesty, and to grant, alter, and repeal certain other duties.	Section twenty.
27 & 28 Vict. c. 12. -	An Act to amend the laws relating to the warehousing of British spirits.	Section twelve.
28 & 29 Vict. c. 98. -	An Act to allow British compounded spirits to be warehoused upon drawback.	Section twelve.
44 & 45 Vict. c. 12. -	The Customs and Inland Revenue Act, 1881.	Section sixteen.
45 & 46 Vict. c. 72. -	The Revenue Friendly Societies and National Debt Act, 1882.	Section four.