CHAPTER 8.

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

[9th June 1890.]

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, 1890.

PART I.

CUSTOMS AND EXCISE.

Import duty on tea.

2. In lieu of the duty of Customs now chargeable upon tea there shall be charged and paid, on and after the first day of May one thousand eight hundred and ninety, the duty following; and such duty shall continue to be charged and paid on tea imported into Great Britain and Ireland until the first day of August one thousand eight hundred and ninety-one; (that is to say,)

Tea, the pound - - - Fourpence.

Reduction of duty on currants.

3. In lieu of the duty of Customs now chargeable upon currants, there shall, on and after the first day of May one thousand eight hundred and ninety, be charged and paid upon currants imported into Great Britain and Ireland the duty following; (that is to say,)

	s.	d.
Currants, the cwt. - - -	2	0

Additional duty of Customs on spirits. 44 & 45 Vict. c. 12.

4. In addition to the duties of Customs payable on spirits under the Customs and Inland Revenue Act, 1881, there shall be charged and paid, on and after the eighteenth day of April one thousand eight hundred and ninety, the duties following; (that is to say,)

	£	s.	d.
For every gallon computed at proof of spirits of any description as in the said Act mentioned (except perfumed spirits) - - - - -	0	0	6
For every gallon of perfumed spirits - - -	0	0	9
For every gallon of liqueurs, cordials, and other preparations entered so as to be chargeable under the said Act with the duty of fourteen shillings -	0	0	8

and so in proportion for any less quantity.

Alteration of Customs duties on certain goods containing spirits.

5. In lieu of the duties of Customs on the articles herein-after mentioned, being articles of which spirits are a part or ingredient, there shall be charged and paid, on and after the eighteenth day of April one thousand eight hundred and ninety, the duties following; (that is to say,)

		£	s.	d.
Chloroform	the pound	0	3	1
Collodion	the gallon	1	5	0
Ether, acetic	the pound	0	1	10
Ether, butyric	the gallon	0	15	8
Ether, sulphuric	the gallon	1	6	2
Ethyl, Iodide of	the gallon	0	13	7

and so in proportion for any less quantity.

Additional duty of excise on spirits.

6. In addition to the duty of excise payable under the Act of the twenty-third and twenty-fourth years of Her Majesty's reign chapter one hundred and twenty-nine, for and upon every gallon computed at proof of spirits distilled in the United Kingdom there shall be charged and paid, on and after the eighteenth day of April one thousand eight hundred and ninety, the duty of sixpence, and so in proportion for any less quantity.

Payment of local taxation (Customs and Excise) duties to local taxation accounts of England, Scotland, and Ireland. 43 & 44 Vict. c. 20. 44 & 45 Vict. c. 12. 52 & 53 Vict. c. 7.

7. The following duties of Excise and of Customs, that is to say,—

(*a*) the additional duties on spirits imposed by this Act; and

(*b*) such portion of the duties of Excise and of Customs imposed by section eleven of the Inland Revenue Act, 1880, and section three of the Customs and Inland Revenue Act, 1881, as amended by section three of the Customs and Inland Revenue Act, 1889, in respect of beer, as equals threepence for every thirty-six gallons,

shall be called the local taxation (Customs and Excise) duties, and the proceeds of those duties shall be divided between England, Scotland, and Ireland in the same proportions, and be paid to the same local taxation accounts, and in the like manner and subject to the like regulations of the Treasury, and shall be ascertained as to proportion and otherwise in like manner as the one-half of the proceeds of the probate duties applicable to local purposes is now by law divided, paid, and ascertained, and the proceeds so paid shall be appropriated as Parliament may hereafter direct by any Act passed in the present session.

Wine may be made sparkling in warehouse and bottled subject to duty imposed on imported sparkling wine by 51 & 52 Vict. c. 14.

8.—(1.) With the sanction of the Commissioners of Customs, and after such notice and at such times and under such regulations and restrictions as they may prescribe, it shall be lawful in the warehouse to render wine sparkling or effervescent by aeration or other approved process, and to bottle the same in imperial or reputed quart or pint bottles.

(2.) For the purposes of the Customs (Wine Duty) Act, 1888, wine rendered sparkling or effervescent and bottled in the warehouse shall be deemed to be sparkling wine imported in bottle, and upon delivery for home consumption shall be charged with the duty imposed on sparkling wine by the said Act, and the time when

the wine is entered for home consumption shall be deemed to be the time of importation.

(3.) It shall not be lawful to render any imported wine sparkling or effervescent, whether by aeration, fermentation, or any other process, except as provided by this section; and every person who contravenes this enactment, or who aids or is concerned in its contravention, shall be deemed to be knowingly dealing with goods with intent to evade a prohibition or restriction of or applicable thereto, and shall be liable accordingly to the penalties imposed by section one hundred and eighty-six of the Customs Consolidation Act, 1876; and all wine rendered or being rendered sparkling or effervescent contrary to this section by any process shall be forfeited, together with all machinery, utensils, bottles, and materials used or intended to be used in such process.

39 & 40 Vict. c. 36.

(4.) This section shall be read as if it were part of the Customs Consolidation Act, 1876.

Excise licence to apply to one set of premises only.

9. Every excise licence to carry on any trade or business (except the trade or business of an appraiser, auctioneer, or hawker) which shall hereafter be granted, shall only authorise the person to whom the licence is granted to carry on the trade or business mentioned therein in one set of premises to be specified in the licence.

PART II.

REPEAL OF DUTIES ON PLATE, AND PROVISIONS AS TO SILVER PLATE IN STOCK.

Repeal of duties on plate.

10. On and after the first day of May one thousand eight hundred and ninety, the stamp duties and duties of Customs on plate of gold and plate of silver shall cease to be payable, and the drawback upon the exportation of plate shall cease to be allowed.

Allowance in respect of plate of silver.

11.—(1.) An allowance by way of drawback according to weight shall be paid out of the Consolidated Fund or the growing produce thereof to every licensed dealer in plate who has on or before the seventh day of May one thousand eight hundred and ninety, given notice to the Commissioners of Inland Revenue in a form provided by them of his intention to claim the allowance in respect of articles of plate of silver manufactured in the United Kingdom which have not left the stock of any manufacturer or other licensed dealer in plate, provided that such articles shall have been produced to and taken account of by the proper officer of Inland Revenue, in conformity with this part of this Act, and the weight thereof shall have been ascertained in the month of June in the same year.

(2.) If the aggregate number of ounces of plate of silver in respect of which claims are sent in and proved to be valid and correct is not such that the amount required to repay the duties paid thereon would exceed the sum of one hundred and twenty thousand pounds, the whole of such duties shall be repaid, but if otherwise, that sum shall be distributed rateably amongst the claimants according to the number of ounces in respect whereof each of them has established his claim.

Rules to be observed by trader on claiming allowance.

12.—(1.) Every person who has given notice of his intention to claim allowance in respect of any plate of silver must, in order to entitle him to the allowance, observe such regulations as may be made by the Commissioners of Inland Revenue for the purposes of this part of this Act, and also the following rules :—

(*a.*) He must give a further notice, in duplicate, to the proper officer of Inland Revenue, on or before the twentieth day of May one thousand eight hundred and ninety, in a form to be provided by the Commissioners, setting forth the particulars of, and the weight of silver in, each article of plate in respect whereof allowance is claimed, and where it is, and also, if the article was not manufactured by him, the name of the manufacturer from whom he purchased it, and the date of the purchase :

(*b.*) He must afterwards produce and deliver the plate for examination, in such manner and at such time and place as shall be required by the Commissioners, and must, at the same time and place, produce his stock-book, or some other evidence, to prove to the satisfaction of the Commissioners the date of manufacture or purchase of each article of plate.

(2.) Provided that if any such person shall be desirous of exporting any article of plate of silver belonging to him in respect of which an allowance might be claimed, without losing the right to the allowance he may give to the proper officer of customs twenty-four hours previous notice, in writing, setting forth the particulars of, and the weight of silver in, the article to be exported, and a certificate from such officer of the correctness of the particulars and weight and of due exportation sent to the Commissioners shall have the same effect as if an account of such article as forming part of the stock of the person had been taken for the purpose of the allowance under this Act.

(3.) Provided also, that if any such person shall sell to a person, not being a licensed dealer in plate, any article of plate, or any combination of articles usually sold in a set, or any number of knives, or forks, or spoons, not less than a dozen at one time, and such article, or combination of articles, or knives, or forks, or spoons contain a weight or aggregate weight of silver not less than five ounces, he may, before delivery of the article or articles sold, give to the proper officer of Inland Revenue notice in writing setting forth the particulars of and the weight of silver in such article or articles, and his desire that an account of the same should be taken by such officer, so that delivery may not be unduly delayed, and a certificate from such officer of the correctness of the particulars and weight and of the fact of sale sent to the Commissioners shall have the same effect as if an account of such article or articles, as forming part of the stock of the person, had been taken for the purpose of the allowance under this Act.

Mode of payment of allowance.

13.—(1.) When an account for the purpose of the allowance under this Act has been taken of any plate of silver belonging to any person, the proper officer of Inland Revenue shall give to him a certificate specifying the weight of silver for which he is entitled to allowance, and the certificate shall be final as against such person.

(2.) Upon the production of the certificate to the proper collector of Inland Revenue, together with a statutory declaration by such person (which may be made before such collector), in the form set forth in the First Schedule to this Act the collector shall pay to such person the sum to which he is entitled according to the terms of the certificate on or within six days after the fifteenth day of July one thousand eight hundred and ninety.

(3.) If any person shall knowingly make any alteration in any certificate, or make use, or attempt to make use, of any untrue certificate, or shall make any false statement in any such declaration, he shall, in addition to any other liability, incur a fine of five hundred pounds, which shall be recoverable as a fine imposed by an enactment relating to the Revenue of Excise.

Officer may enter premises of trader.

14.—(1.) It shall be lawful for any officer of Inland Revenue, and any person acting in his aid or assistance, at any time before the certificate is granted, to enter every house or other place where any plate of silver in respect of which an allowance has been claimed is deposited, and inspect and examine the same.

(2.) Every person who shall claim allowance shall, in order to entitle him thereto, with his servants and workmen and scales and weights, whenever required by an officer, aid and assist in the examination and taking account of the plate, and shall also, if required so to do, draw, bore, unsolder, or dismount any filled or mounted article of plate.

(3.) If any person shall obstruct or hinder an officer in the execution of any of the powers conferred by this Act, or any person acting in his aid or assistance, or shall practise any fraud or contrivance with intent to deceive any such officer or person in taking any such account as aforesaid, he shall forfeit the plate in respect of which the offence is committed, and also his claim to any allowance under this Act.

Traders who have sold plate as duty paid to deduct or repay the allowance.

15. Every person who shall have contracted to sell or deliver any plate as duty paid, but in respect of which duty is not payable or an allowance is claimed by virtue of this Act, shall deduct from the purchase money, or if the purchase money has been paid, shall repay the amount of the duty which would have been payable if this Act had not been passed, or of any allowance granted to him in respect of such plate.

Power to close assay offices.

16. If the Commissioners of Inland Revenue require the production and delivery of plate for examination at any assay office, the office may, notwithstanding any enactment to the contrary, be kept closed so that no plate can be taken in for assay during such time as may be necessary.

Saving clause.

17.—(1.) Notwithstanding the repeal of the duties by this part of this Act the articles of gold or silver which would have been free from liability to assay by reason of exemption from duty if this Act had not been passed shall continue free from that liability.

(2.) No action shall be brought against the Commissioners or any of their officers, or any person acting in their aid or assistance, for any expenses incurred in the production, removal, or detention of plate, or for any loss or damage whatever to any plate produced for examination pursuant to this Act.

PART III.

STAMPS.

Construction of 51 & 52 Vict. c. 8. s. 12.

18. In the construction of the proviso to subsection two of section twelve of the Customs and Inland Revenue Act, 1888, a security, transferable by delivery, given in substitution for a security so transferable, shall be deemed to be duly stamped with the duty of one shilling for every ten pounds, and also for any fractional part of ten pounds of the money thereby secured in conformity with the Customs and Inland Revenue Act, 1885, if it is stamped as a substituted security in conformity with the last-mentioned Act, and also bears an impressed stamp denoting that the security for which it was substituted was duly stamped as aforesaid.

48 & 49 Vict. c. 51.

Reduction of duty on certain apprenticeship indentures.

19. In lieu of the ad valorem stamp duty now payable upon an instrument of apprenticeship where there is a premium or consideration the stamp duty payable shall be two shillings and sixpence.

Duty on sickness policies.

20. The stamp duty payable upon a policy of insurance for any payment or periodical payments agreed to be made during the sickness of any person or his incapacity from personal injury shall be one penny, and no further duty shall be payable upon any policy of insurance chargeable with duty under the Stamp Act, 1870, by reason of the same extending to any payment to be made during sickness or such incapacity.

33 & 34 Vict. c. 97.

Exemption of revenue remittance bills.

21. No stamp duty shall be chargeable upon a bill of exchange drawn in the United Kingdom for the sole purpose of remitting money to be placed to any account of public revenue.

PART IV.

TAXES.

Grant of duties of income tax.

22.—(1.) There shall be charged, collected, and paid for the year which commenced on the sixth day of April one thousand eight hundred and ninety, 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 sixpence.

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 threepence;

In Scotland and Ireland respectively, the duty of twopence farthing.

(2.) 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 ninety shall have full force and effect with respect to the duties of income tax hereby granted, so far as the same are consistent with this Act.

Relief to trading or professional persons and farmers in case of losses.

23.—(1.) Where any person shall sustain a loss in any trade, manufacture, adventure, or concern, or profession, employment, or vocation carried on by him either solely or in partnership, or in the occupation of lands for the purpose of husbandry only, it shall be lawful for him, upon giving notice in writing, to the surveyor of taxes for the district within six months after the year of assessment, to apply to the Commissioners for the general purposes of the Acts relating to income tax for an adjustment of his liability by reference to the loss and to the aggregate amount of his income for that year estimated according to the several rules and directions of the said Acts.

(2.) The said Commissioners shall, on proof to their satisfaction of the amount of the loss, and of the payment of income tax upon the aggregate amount of income, give a certificate authorising repayment of so much of the sum paid for income tax as would represent the tax upon income equal to the amount of loss, and such certificate may extend to give exemption or relief by way of abatement in accordance with the provisions of the said Acts. Upon the receipt of the certificate the Commissioners of Inland Revenue shall cause repayment to be made in conformity therewith.

(3.) If any person shall be guilty of any fraud or contrivance in making any application under this section, or in obtaining any such adjustment or certificate as aforesaid, he shall forfeit the sum of fifty pounds, to be recoverable as a penalty imposed by virtue of the Taxes Management Act, 1880.

43 & 44 Vict. c. 19.

(4.) Where repayment has been made to a person in any year under the provisions of this section, he shall not be entitled to claim, or be allowed, a deduction on the assessment for a subsequent year by reference to the amount of loss in respect whereof such repayment has been obtained.

Assessments on estate of deceased persons.

24. Where any person shall die after the passing of this Act without having made a return of all his profits and gains chargeable to income tax with a view to an assessment thereon in due course, an assessment in respect of the profits and gains which arose or accrued to him before his death may be made at any time within the year of assessment, or within four months after the expiration thereof, upon his executors or administrators, and the amount thereof shall be a debt due from and payable out of his estate.

Inhabited house duty reduced as respects houses of small annual value.

25.—(1.) From and after the fifth day of April one thousand eight hundred and ninety as respects England, and from and after the twenty-fourth day of May in the same year as respects Scotland, the duty payable upon an inhabited dwelling-house under the Act of the fourteenth and fifteenth years of Her Majesty's reign, chapter thirty-six, at the rate of sixpence for every twenty shillings of the annual value of the house, with the household and other offices, yards, and gardens therewith occupied is, in case such annual value shall not exceed forty pounds, hereby reduced to the rate of twopence, and is, in case such annual value shall exceed forty pounds and shall not exceed sixty pounds, hereby reduced to the rate of fourpence.

(2.) And from and after the said days respectively the duty payable upon an inhabited dwelling-house under the said Act at the rate of ninepence for every twenty shillings of the annual value of the house, with the household and other offices, yards, and gardens therewith occupied is, in case such annual value shall not exceed forty pounds, hereby reduced to the rate of threepence, and is, in case such annual value shall exceed forty pounds and shall not exceed sixty pounds, hereby reduced to the rate of sixpence.

Reduction of inhabited house duty in the case of lodging-houses and exemption of houses for artizans dwellings.

26.—(1.) Where any dwelling-house chargeable to inhabited house duty under the said Act of the fourteenth and fifteenth years of Her Majesty's reign, chapter thirty-six, at the rate of ninepence, or at the reduced rate of sixpence or threepence, according to this Act, for every twenty shillings of annual value is occupied in any year by a person for the main purpose of letting furnished lodgings therein as a means of livelihood, it shall be lawful for such person before the first day of July to register his name in a list of lodging-house keepers to be kept by the clerk to the Commissioners acting in the execution of the Acts relating to the inhabited house duties, and, after such registration and before the first day of October to make application to the said Commissioners for the reduction of the rate of charge of inhabited house duty from ninepence to sixpence, or for the further reduction of the reduced rate of sixpence to fourpence, or of threepence to twopence, and on due proof of the facts to the satisfaction of the said Commissioners they shall cause the charge or amount for such year to be reduced or amended accordingly.

(2.) The assessment to inhabited house duty of any house originally built or adapted by additions or alterations and used for the sole purpose of providing separate dwellings for persons at rents not exceeding for each dwelling the rate of seven shillings and sixpence a week, and occupied only by persons paying such rents, shall be discharged by the said Commissioners, provided that a certificate of the medical officer of health for the district in which the house is situate or other medical practitioner appointed as herein-after provided, shall be produced to them to the effect that the house is so constructed as to afford suitable accommodation for each of the families or persons inhabiting it, and that due provision is made for their sanitary requirements. The medical officer of health of a district on request by the person who would be liable to pay the house duty on any house in the district, if the duty were not discharged as aforesaid, shall examine the house for the purpose of ascertaining whether such a certificate can properly be given, and if the house be constructed so as to afford such accommodation and due provision be made as aforesaid, shall certify the same accordingly; provided that the authority, if they are of opinion that the duties which would devolve on the medical officer of health under this section could not be performed by him without interference with the due performance of his ordinary duties, may appoint some other legally qualified medical practitioner having the qualification required for office of medical officer of health of the district to make such examinations and give such certificates as aforesaid.

30 & 31 Vict. c. 101.

As respects Scotland the expression "medical officer of health" means a medical officer within the meaning of the Public Health (Scotland) Act, 1867.

Amendment of s. 6 of 47 & 48 Vict. c. 62.

27. No alteration of any parish or place for the purposes of poor law administration shall take effect under section six of the Revenue Act, 1884, during the continuance of assessments according to the sums charged in the preceding year; and that section is amended with regard to the places herein-after mentioned, as follows:—

Inns of Court.

(*a.*) The section shall be read as if the Inner Temple, Middle Temple, Lincoln's Inn, and Gray's Inn, and Inns of Chancery thereunto respectively belonging, had been excluded from its operation.

Lambeth.

(*b.*) Subsection two of the section shall not apply to the parish of Lambeth, in the county of London, but that parish shall, for the purposes of the duties of income tax and of the duties on inhabited houses and the collection thereof, be divided into the two parts for which separate jurisdictions existed on the fifth day of April one thousand eight hundred and eighty-six, and each of these parts shall for those purposes be deemed to be a parish or place, and shall be within the jurisdiction of the General Commissioners who had on that day jurisdiction therein.

Assessment of Universities of Oxford and Cambridge.

28. Notwithstanding any enactment to the contrary, the assessment and collection of the duties of income tax, and of the duties on inhabited houses within the Universities of Oxford and Cambridge, shall be deemed to have been as from the fifth day of April one thousand eight hundred and eighty-six, and shall be subject to the provisions following; (that is to say,)

(*a.*) Any college or hall for the time being attached to or associated with the University of Oxford, and all offices and employments in connexion therewith, and persons residing therein shall be within the jurisdiction of the General Commissioners for that university:

(*b.*) The General Commissioners for the University of Cambridge shall be the commissioners for the said duties in respect of all the university buildings, and the colleges, halls, and public hostels for the time being attached to or associated with that university, and of all offices and employments in connexion therewith, and of the profits or gains of all persons residing therein:

(*c.*) Each of the said jurisdictions shall be deemed to be one parish or place for the purposes of assessment and collection.

Assessment of income tax under Schedules (A.) and (B.), and of the inhabited house duties for the year 1890–91.

29.—(1.) The sum charged as the annual value of any property elsewhere than in the metropolis as defined by the Valuation (Metropolis) Act, 1869, in the assessment of income tax thereon for the year which commenced on the sixth day of April one thousand eight hundred and eighty-nine shall be taken as the annual value of such property for the assessment and charge thereon of the duties of income tax hereby granted under Schedules (A.) and (B.).

(2.) The sum charged as the annual value of every inhabited house elsewhere than in the said metropolis made thereon for the year which commenced as respects England on the sixth day of April one thousand eight hundred and eighty-nine, and as respects Scotland on the twenty-fifth day of May one thousand eight hundred and eighty-nine, shall be taken as the annual value of the inhabited house for the assessment and charge thereon of the duties on inhabited houses as respects England for the year which commenced on the sixth day of April one thousand eight hundred and ninety, and as respects Scotland for the year commencing on the twenty-fifth day of May one thousand eight hundred and ninety. 32 & 33 Vict. c. 67.

(3.) The inspectors or surveyors of taxes shall be the assessors of the said duties of income tax under Schedules (A.) and (B.), and of the said duties on inhabited houses.

30. In order to ensure the collection in due time of any duties of income tax which may be granted for any year commencing on the sixth day of April, all such provisions contained in any Act relating to income tax as were in force on the preceding day 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 by Act of Parliament, and the said provisions had been applied thereto by the Act. Provisions of Income Tax Acts to apply to duties to be granted for succeeding year.

PART V.

METHYLATED SPIRITS.

31.—(1.) A drawback of the duty payable on spirits shall not be allowed in respect of any duty-paid spirits used for methylation by a rectifier or any other person after the thirtieth day of June one thousand eight hundred and ninety, and section one hundred and seventeen of the Spirits Act, 1880, is hereby repealed as from that day. Exemption of methylated spirits from duty. 43 & 44 Vict. c. 24.

(2.) Methylated spirits shall, subject to the provisions of the Spirits Act, 1880, as amended by this Act, be exempt from duty.

32.—(1.) The substance mixed with spirits for the purpose of methylation may be any combination of substances approved for the purpose by the Commissioners; and the term "methylated spirits" in the Spirits Act, 1880, shall, in lieu of the meaning thereby assigned to it, mean spirits mixed with any substance or combination of substances approved for the purpose of methylation by the Commissioners. Amendment of 43 & 44 Vict. c. 24.

(2.) An authorised methylator may supply methylated spirits in vessels containing not less than a reputed quart, provided that the quantity supplied by the methylator to any one person at a time is not less than five gallons.

(3.) In any mixture of methylated spirits with gum resin the quantity of gum resin shall not be less than three ounces in every gallon of the mixture.

33.—(1.) If any person authorised to make or sell methylated spirits or to receive methylated spirits for use in any art or manufacture shall not observe any prescribed regulation he shall, in addition to any other fine or liability, incur a fine of fifty pounds, Penalty for breach of regulations.

(2.) If any person licensed to use a still or retort is convicted of any offence whatsoever in relation to methylated spirits the Commissioners may suspend or revoke his licence.

Customs provisions.

34. Methylated spirits may be exported subject to such regulations as may be prescribed by the Commissioners of Customs, and, with the permission of the said Commissioners, spirits may be methylated in a Customs warehouse.

Construction of part.

35. This part of this Act shall be construed as one with the Spirits Act, 1880.

Repeal of enactments.

36. The enactments specified in the Second Schedule to this Act are hereby repealed to the extent specified in the third column of that schedule.

SCHEDULES.

Section 13.

FIRST SCHEDULE.

STATUTORY DECLARATION IN RESPECT OF ALLOWANCE UPON SILVER PLATE.

I, , of , hereby solemnly declare—

1. That all duties have been paid upon the plate produced by me for examination in respect whereof the certificate hereunto annexed marked **A.** was given.

2. That no part of such plate has been examined or taken account of more than once for the purpose of obtaining an allowance under the provisions of the Customs and Inland Revenue Act, 1890.

3. That the plate was manufactured in the United Kingdom, and had not, at the time when the account was taken, ever been used, and was at the time of such account in my custody and possession as my property in trade.

4. That the statements in the notices delivered by me in pursuance of the said Act and in the certificate are true, and that no fraud was practised upon the officer taking the account.

Declared before me the day of one thousand eight hundred and ninety.

Section 36.

SECOND SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Title.	Extent of Repeal.
31 Geo. 2. c. 32.	An Act for repealing the duty granted by an Act made in the sixth year of the reign of His late Majesty, on silver plate made, wrought, touched, assayed, or marked in Great Britain; and for granting a duty on licences to be taken out by all persons dealing in gold or silver plate; and for discontinuing all drawbacks upon silver plate exported; and for more effectually preventing frauds and abuses in the marking or stamping of gold or silver plate.	The whole Act.

Session and Chapter.	Title.	Extent of Repeal.
32 Geo. 2. c. 24.	An Act to amend an Act made in the last session of Parliament, for repealing the duty granted by an Act made in the sixth year of the reign of His late Majesty on silver plate; and for granting a duty on licences to be taken out by all persons dealing in gold or silver plate, by permitting the sale of gold or silver plate in small quantities without licence; and by granting a duty instead of the duty now payable upon licences to be taken out by certain dealers in gold or silver plate; and also a duty upon licences to be taken out by pawnbrokers dealing in gold or silver plate, and refiners of gold or silver.	The whole Act.
24 Geo. 3. sess. 2. c. 53.	An Act for granting to His Majesty certain duties on all gold and silver plate imported; and also certain duties on all gold and silver wrought plate made in Great Britain.	The whole Act.
25 Geo. 3. c. 64.	An Act for altering and amending an Act, made in the last session of Parliament, intituled An Act for granting to His Majesty certain duties on all gold and silver plate imported, and also certain duties on all gold and silver wrought plate made in Great Britain.	The whole Act.
52 Geo. 3. c. 59.	An Act for allowing on the exportation of manufactured plate, for the private use of persons residing or going to reside abroad, the same drawback as is now allowed on the exportation of such plate by way of merchandize.	The whole Act.
55 Geo. 3. c. 185.	An Act for repealing the stamp office duties on advertisements, almanacks, newspapers, gold and silver plate, stage coaches, and licences for keeping stage coaches now payable in Great Britain; and for granting new duties in lieu thereof.	The whole Act.
1 Geo. 4. c. 14.	An Act to repeal the drawback on certain gold articles exported, and to permit the exportation of cordage, entitled to bounty, free from right of pre-emption by the commissioners of the navy.	The whole Act.
4 & 5 Vict. c. 56.	An Act for taking away the punishment of death in certain cases, and substituting other punishment in lieu thereof.	The whole Act.

Session and Chapter.	Title.	Extent of Repeal.
7 & 8 Vict. c. 22.	An Act to amend the laws now in force for preventing frauds and abuses in the marking of gold and silver wares in England.	Section five in part, namely, from "and the duty" to "thereof," and from "and to receive" to "thereto only," and section ten from the second "or where" to the last "duties."
12 & 13 Vict. c. 80.	An Act to repeal the allowances on the purchase of stamps and for the receiving and accounting for the duties on gold and silver plate, and to grant other allowances in lieu thereof.	The whole Act.
17 & 18 Vict. c. 96.	An Act for allowing gold wares to be manufactured at a lower standard than that now allowed by law, and to amend the law relating to the assaying of gold and silver wares.	Section three.
29 & 30 Vict. c. 64.	An Act to amend the laws relating to the Inland Revenue.	Section fifteen.
39 & 40 Vict. c. 35.	The Customs Tariff Act, 1876	So much of section one and the schedule as relate to the duties upon plate, and sections three to six.
43 & 44 Vict. c. 24.	The Spirits Act, 1880	Section one hundred and twenty-three in part, namely, the words "in an excise warehouse" in subsection two.
46 & 47 Vict. c. 55.	The Revenue Act, 1883	Section ten in part, namely, from after the first "customs" to "duty" in subsection two, the words "the duty and" in subsection four, the words "free of duty" in subsection seven, and the sentence commencing "Where" in subsection ten.
47 & 48 Vict. c. 62.	The Revenue Act, 1884	Section four in part, namely, from "subject" to "customs."