occurrence of the next vacancy in that preachership cease to be paid, and that section shall as from the date aforesaid be repealed.

Short title.

6. This Act may be cited as the Public Accounts and Charges Act, 1891.

SCHEDULE.

Section 1.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
53 & 54 Vict. c. 21.	The Inland Revenue Regulation Act, 1890.	In section six the words "or "to the office of Receiver "General." Sections sixteen, seventeen, eighteen, nineteen, and twenty. In section thirty-nine the words '"Receiver General" means '"Receiver General of Inland '"Revenue."'

CHAPTER 25.

An Act to grant certain Duties of Customs and Inland Revenue and to amend the Law relating to Customs and Inland Revenue. [3rd July 1891.]

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:

CUSTOMS.

Import duties on tea.

1. 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 ninety-one until the first day of August one thousand eight hundred and ninety-two, on the importation thereof into Great Britain or Ireland (that is to say):—

Tea, the pound - - - Fourpence.

INLAND REVENUE.

Grant of duties of income tax.

2.—(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-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 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-one, 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.

Assessment of income tax under Schedules (A.) and (B.) and of the inhabited house duties for the year 1891–92. 32 & 33 Vict. c. 67.

3.—(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 ninety, 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 ninety, and as respects Scotland on the twenty-fifth day of May one thousand eight hundred and ninety, 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-one, and as respects Scotland for the year commencing on the twenty-fifth day of May one thousand eight hundred and ninety-one.

(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.

Amendment of the law as to inhabited house duty on houses for dwellings of small annual value.

4.—(1.) Sub-section two of section twenty-six of the Customs and Inland Revenue Act, 1890, is hereby amended by the substitution of the words "where the annual value of each dwelling shall not amount to twenty pounds," for the words "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."

(2.) In the case of any house originally built, or adapted by additions or alterations, and used, so far as the same is used as a dwelling-house, for the sole purpose of providing separate dwellings at an annual value not exceeding forty pounds for each dwelling, the Commissioners acting in the execution of the Acts relating to inhabited house duties shall, upon production of such a certificate as is mentioned in the said sub-section, grant relief by confining the assessment to the annual value of the house exclusive of every dwelling therein of an annual value below twenty pounds (if any), and by reducing the rate of duty to threepence.

(3.) The provisions in the said sub-section in relation to a certificate shall apply to a certificate to be produced under this section.

SHORT TITLE.

Short title.

5. This Act may be cited as the Customs and Inland Revenue Act, 1891.

CHAPTER 26.

An Act to make provision for paying off the British portion of the Russian Dutch Loan. [3rd July 1891.]

WHEREAS under Conventions made and signed at London on the nineteenth day of May one thousand eight hundred and fifteen and the sixteenth day of November one thousand eight hundred and thirty-one, and confirmed by the Acts specified in the Schedule to this Act, Her Majesty's Government is liable and bound to the Government of His Imperial Majesty the Emperor of all the Russias to pay annual interest at the rate of five per cent., and an annual sum for a sinking fund of not less than one and not more than three per cent. in respect of a portion amounting to twenty-five millions of Dutch florins (in this Act referred to as the British portion) of the Russian loan made in Holland through the intervention of the House of Hope and Company, and the payment of the said interest and sums for a sinking fund is, by the said Acts, charged on the Consolidated Fund of the United Kingdom:

And whereas by means of the sinking fund part of the British portion of the loan has been repaid, and on the thirty-first of December one thousand eight hundred and ninety the residue of the British portion of the loan which remained outstanding amounted to six millions two hundred and fifty thousand Dutch florins, equivalent at the then rate of exchange to about five hundred and sixteen thousand five hundred and twenty-nine pounds:

And whereas His said Imperial Majesty is desirous of repaying the said loan, and it is expedient that provision be made for payment to him of the residue of the British portion of the loan.

Be it therefore enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and