CHAPTER 16.

An Act to grant and alter certain Duties of Customs and Inland Revenue, and to amend the Law relating to Customs and Inland Revenue. [20th June 1892.]

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:

CUSTOMS.

Import duty on tea.

1. The duty of Customs now payable on tea shall continue to be levied and paid, on and after the first day of August one thousand eight hundred and ninety-two until the first day of August one thousand eight hundred and ninety-three, on the importation thereof into Great Britain and Ireland (that is to say):—

Tea, the pound - - - Fourpence.

Repeal of 51 & 52 Vict. c. 14.

2.—(1.) The Customs (Wine Duty) Act, 1888, is hereby repealed.

Import duty on sparkling wine. 49 & 50 Vict. c. 41.

(2.) In addition to the duties of Customs now payable on wine under the Customs Amendment Act, 1886, there shall, on and after the twelfth day of April one thousand eight hundred and ninety-two, be levied and paid on sparkling wine imported in bottle into Great Britain and Ireland the duty following (that is to say):—

Sparkling wine imported in bottle, the gallon - Two shillings.

INLAND REVENUE.

Grant of duties of income tax.

16 & 17 Vict. c. 34.

3.—(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-two, in respect of all property, profits, and gains mentioned or described as chargeable in the Income Tax Act, 1853, 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-two (except section three of the Customs and Inland Revenue Act, 1891), 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. 54 & 55 Vict. c. 25.

Assessment of income tax under Schedules (A.) and (B.) and of the inhabited house duties for the year 1892-93. 32 & 33 Vict. c. 67.

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

(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.

SHORT TITLE.

Short title.

5. This Act may be cited as the Customs and Inland Revenue Act, 1892.

CHAPTER 17.

An Act to simplify the Forms of Extracts of Decrees in the Sheriff Courts of Scotland. [20th June 1892.]

WHEREAS it is expedient to shorten and simplify the forms of extracts of decrees in the Sheriff Courts of Scotland:

Be it therefore 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 and commencement.

1. This Act may be cited as the Sheriff Courts (Scotland) Extracts Act, 1892, and shall come into operation on the first day of October one thousand eight hundred and ninety-two.

Saving clause.

2. This Act shall not apply to proceedings in the sheriff's small debt court, or debts recovery court, or to summary ejections under