SCHEDULE.

Session and Chapter.	Short Title.	Extent of Repeal.
19 & 20 Vict. c. 69.	The County and Borough Police Act, 1856.	Section nine, the words "be capable of giving "his vote for the election of any person to "any municipal office "in such borough;" and also the words "nor "shall any such constable."
22 & 23 Vict. c. 32.	The County and Borough Police Act, 1859.	Section three, the words "be capable of giving "his vote for the election of any person to "any municipal office "in any borough within "in such county or in "any other borough in "which such constable "has authority, nor "shall any such constable."

CHAPTER 7.

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

[12th May 1893.]

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-three until the first day of August one

thousand eight hundred and ninety-four, on the importation thereof into Great Britain and Ireland (that is to say):—

Tea, the pound - - - - - Fourpence.

EXCISE.

Provision as to foreign game. 23 & 24 Vict. c. 90. 24 & 25 Vict. c. 91.

2. The provisions of the Game Licences Act, 1860, as amended by the Revenue (No. 2) Act, 1861, relating to excise licences to deal in game and the dealing in and selling of game without an excise licence shall extend and apply to the dealing in and selling of hares, pheasants, partridges, grouse, heath or moor game, black game, and bustards, imported from foreign parts into Great Britain or Ireland.

STAMPS.

As to stamp duty on contract notes. 54 & 55 Vict. c. 39.

3.—(1.) In lieu of the stamp duty of sixpence now payable under the Stamp Act, 1891, upon a contract note, as defined by section fifty-two of the said Act, for or relating to the sale or purchase of any stock or marketable security of the value of one hundred pounds or upwards there shall be charged the stamp duty of one shilling.

(2.) The duty imposed by this section is to be denoted by an adhesive stamp appropriated to a contract note and may be added to the charge for brokerage or agency.

Repeal of annual duties in respect of marketable securities, and foreign or colonial share certificates.

4.—(1.) The annual duties imposed by the Stamp Act, 1891, under the head "Marketable Security and Foreign or Colonial Share Certificate" in the First Schedule to the said Act upon a marketable security transferable by delivery and upon a foreign or colonial share certificate shall cease to be payable.

(2.) Subsection two of section eighty-two and section eighty-five of the said Act, and the paragraphs numbered five and six under the head "Marketable Security and Foreign or Colonial Share Certificate" in the First Schedule to the said Act, and also the words "and Foreign or Colonial Share Certificate" of that head are hereby repealed.

INCOME TAX.

Grant of duties of income tax. 16 & 17 Vict. c. 34.

5.—(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-three, 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 sevenpence:

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 halfpenny:

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

(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-three (except section four of the Customs and Inland Revenue Act, 1892), 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.

55 & 56 Vict. c. 16.

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

6.—(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 ninety-three, 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 Income Tax Act, 1842, and the agents entrusted 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 amount of such payments, to the Commissioners of Inland Revenue upon a requisition in that behalf.

5 & 6 Vict. c. 35.

(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.

Appointment of Commissioners of Income Tax in Scotland.

7. Commissioners for the general purposes of the income tax in Scotland may be appointed by the Commissioners of Supply at the meeting to be held annually in pursuance of subsection two of section twelve of the Local Government (Scotland) Act, 1889, as well as at any meeting convened for the purpose in conformity with the Income Tax Act, 1842.

52 & 53 Vict. c. 50.

SHORT TITLE.

Short title.

8. This Act may be cited as the Customs and Inland Revenue Act, 1893.