CHAPTER 10.

An Act to authorise the continuance of the Charge heretofore payable on certain Offices, Annuities, Pensions, and Allowances. [17th May 1877.]

WHEREAS by or in pursuance of the Acts mentioned in the Schedule hereto, or some of them, duties of one shilling and of sixpence and of four shillings in the pound are payable in respect of certain salaries, pensions, or allowances, and such duties have, where such salaries, pensions, and allowances are charged on public revenue, been deducted before payment is made of such salaries, pensions, or allowances, but in other cases have been assessed by the Commissioners of Land Tax before they become payable:

And whereas doubts are entertained whether the repeal of the said Acts by the Customs and Inland Revenue Act, 1876, has not extended, contrary to the intention of Parliament, to the duties so deducted in respect of salaries, pensions, and allowances charged on public revenue, as well as to the duties so assessed by the Commissioners of Land Tax: 39 & 40 Vict. c. 16.

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. The said duties of one shilling and of sixpence and of four shillings in the pound payable in respect of the salaries, pensions, and other allowances charged on public revenue, and heretofore deducted before payment of such salaries, pensions, and allowances, shall continue to be deducted from such salaries, pensions, and allowances, and to be paid and payable in the like manner as if the said Customs and Inland Revenue Act had not passed, and the repeal by the last-mentioned Act of the Acts in the Schedule hereto shall be deemed to extend and to have extended only to the duties aforesaid in cases where they are directed to be assessed by the Commissioners of Land Tax. Continuance of duties on pensions payable out of public revenue.

2. This Act may be cited for all purposes as the Customs and Inland Revenue Amendment Act, 1877. Short title.

SCHEDULE.

Session and Chapter.	Title or abbreviated Title.
7 Geo. 1. Stat. 1. c. 27. - -	An Act for raising a sum not exceeding five hundred thousand pounds, &c.
49 Geo. 3. c. 32. - - -	An Act for continuing and making perpetual several duties of one shilling and sixpence, &c.
6 Geo. 4. c. 9. - - -	An Act for continuing to His Majesty for one year certain duties on personal estates, offices, and pensions in England, &c.
6 & 7 Will. 4. c. 97. - -	An Act for continuing and making perpetual the duty on certain offices and pensions.

CHAPTER 11.

An Act to make provision with respect to Judicial proceedings in certain cases relating to Rating. [17th May 1877.]

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; (that is to say,)

1. No judge shall be incapable of acting in his judicial office in any proceeding, whether commenced before or after the passing of this Act, by reason of his being, as one of several ratepayers, or as one of any other class of persons, liable, in common with the others, to Judges may act in certain cases relating to rates.