Any sums so borrowed shall be placed to the credit of the account of Her Majesty's Exchequer, and shall form part of the said Consolidated Fund, and be available in any manner in which such fund is available.

CHAPTER 13.

An Act to grant certain Duties of Customs and Inland Revenue, and to amend the Laws relating to Customs, Inland Revenue, and Savings Banks.

[11th June 1877.]

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, Inland Revenue, and Savings Banks Act, 1877."

PART I.

Customs.

Grant of Customs duties on tea.

2. The duties of Customs now charged on tea shall continue to be levied and charged on and after the first day of August one thousand eight hundred and seventy-seven until the first day of August one thousand eight hundred and seventy-eight on importation into Great Britain or Ireland; (that is to say,)

Tea, the pound - - - - - Sixpence.

Provisions as to shipment of export goods. 39 & 40 Vict. c. 36.

3. The provisions of the one hundred and second section of "The Customs Consolidation Act, 1876," as to warehoused and drawback goods shall apply also to all other goods except so far as relates to their entry and clearance before shipment.

Time for actions against officers extended.

4. The time within which actions against officers of Customs contemplated by section two hundred and seventy-two of "The Customs Consolidation Act, 1876," may be commenced shall be and is hereby extended to two months.

Rule as to costs in Customs cases.

5. In all informations, prosecutions, suits, or proceedings at the suit of the Crown under the Customs Acts the same rule as to costs shall be observed as in suits or proceedings between subject and subject.

PART II.

Taxes.

Grant of duties of income tax.

6. There shall be charged, collected, and paid for the year commencing on the sixth day of April one thousand eight hundred and seventy-seven, 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 threepence:

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 one penny halfpenny;

In Scotland and Ireland respectively, the duty of one penny farthing.

Provisions of Income Tax Acts to apply to duties hereby granted.

7. 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 seventy-seven, shall have full force and effect with respect to the duties of income tax granted by this Act, so far as the same shall be consistent with the provisions of this Act; and for the purposes of this Act the year one thousand eight hundred and sixty-two, mentioned in the forty-third section of the Act of the twenty-fifth and twenty-sixth years of Her Majesty's reign, chapter twenty-two, shall be read as and deemed to mean the year one thousand eight hundred and seventy-seven.

5 & 6 Vict. c. 35. s. 32. and 23 & 24 Vict. c. 14. s. 6. (repealed by Customs and Inland Revenue Act, 1876) revived and to apply.

Section thirty-two of the Act of the fifth and sixth years of Her Majesty's reign, chapter thirty-five, and section six of the Act of the twenty-third and twenty-fourth years of Her Majesty's reign, chapter fourteen, which were repealed by "The Customs and Inland Revenue Act, 1876," are hereby revived, and shall have full force and effect with respect to the duties granted by this Act, and chargeable under the said Schedule (E.)

Provisions of Income Tax Acts to apply to duties to be granted for succeeding year.

8. In order to ensure the collection in due time of any duties of income tax which may be granted for the year commencing on the sixth day of April one thousand eight hundred and seventy-eight, all such provisions contained in any Act relating to the duties of income tax as are in force on the fifth day of April one thousand eight hundred and seventy-eight 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, and the said provisions had been applied thereto, by an Act of Parliament passed on that day: Provided that nothing in this section shall be deemed to render necessary or authorise the appointment of assessors for such of the said duties as may be payable under Schedules (A.) and (B.) of the said Act of the sixteenth and seventeenth years of Her Majesty's reign, chapter thirty-four.

Assessment of income tax under Schedules (A.) and (B.) and of the inhabited house duties for the year 1877–78.

9. With respect to the assessment of the duties of income tax hereby granted under Schedules (A.) and (B.) in respect of property elsewhere than in the metropolis, as defined by "The Valuation (Metropolis) Act, 1869," and of the duties on inhabited houses elsewhere than in the said metropolis, for the year commencing on the sixth day of April one thousand eight hundred and seventy-seven, the following provisions shall have effect;

(1.) The inspectors or surveyors of taxes shall be the assessors for the said duties, and in lieu of the poundage by law granted to be divided between the assessors and collectors in regard to such duties there shall be paid a poundage of three halfpence to the collectors thereof.

(2.) The sum charged as the annual value of any property in the assessment of income tax thereon for the year which commenced on the sixth day of April one thousand eight hundred and seventy-six, and the sum charged as the annual value of every inhabited house in the assessment made thereon for the same year, shall be taken as the annual value of such property or of such inhabited house for the assessment and charge thereon of the duties of income tax hereby granted, or of inhabited house duty, to all intents and purposes as if such sum had been estimated to be the annual value in conformity with the provisions in that behalf contained in the Acts relating to income tax and the duties on inhabited houses respectively.

(3.) The Commissioners executing the said Acts shall for each place within their district cause duplicates of the assessments to be made out and delivered to the collectors, together with the warrants for collecting the same.

(4.) The commissioners executing the said Acts in England shall for each place within their district appoint such persons, being inhabitants of the place, as they shall think fit, to be collectors of the duties, in like manner as if such persons had been presented to them by assessors in conformity with the said Acts.

PART III.

Excise.

On notice given of appeal from decision of justices in Ireland, a record of conviction or acquittal to be lodged with clerk of the peace. Form as in Schedule.

10. Where any judgment shall be given by any justice or justices of the peace in Ireland on any complaint or information exhibited by any officer of Excise under any of the laws relating to the Excise, and the party against whom such judgment shall be given shall give to the said justice or justices notice of appeal therefrom in the manner required by the Act of the seventh and eighth years of King George the Fourth, chapter fifty-three, the said justice or justices shall, three clear days at least before the commencement of the quarter sessions at which the appeal is to be heard, lodge with the clerk of the peace a record of the conviction or acquittal, as the case may be. Every such record shall and lawfully may be in the form set forth in the Schedule to this Act, with such variations as may be required by the circumstances of the case.

Alteration of reference in 18 & 19 Vict. c. 38. s. 11.

11. Whereas in the eleventh section of the Act of the eighteenth and nineteenth years of Her Majesty's reign, chapter thirty-eight, reference is made to the provisions of the Act of the eleventh and twelfth years of Her Majesty's reign, chapter one hundred and twenty-one, and for the purpose of the Statute Law Revision it is advisable to alter the terms of such reference:

Be it enacted, that the said section shall be read as applying in regard to certificates, forms of requisition, and other documents to be used under the provisions of the Act, the provisions contained in the Act of the twenty-third and twenty-fourth years of Her Majesty's reign, chapter one hundred and fourteen, in lieu of those contained in any section of the said Act of the eleventh and twelfth years of Her Majesty's reign, repealed by "The Statute Law Revision Act, 1875."

PART IV.

Stamps.

Transmission and custody of inventories in Scotland.

12. On and after the first day of October next all inventories of the personal or moveable estate and effects of deceased persons which shall be exhibited and recorded in Scotland, under the provisions of any Act of Parliament, shall, together with the oath or affirmation relating thereto, be transmitted by the commissary clerks or the sheriff clerks as often as required to the Controller of Legacy and Succession Duties, at his office in Edinburgh, instead of the Solicitor of Inland Revenue there, and all inventories to be lodged in conformity with the Act of the twenty-third and twenty-fourth years of Her present Majesty, chapter eighty, shall be lodged with the said Controller instead of the said Solicitor, and the said Solicitor shall transfer all inventories, which have at any time theretofore been filed in his office to the said Controller, and the said Controller shall have the custody of all inventories so transferred and all inventories so transmitted, and shall file and preserve the same at his office in Edinburgh, and all enactments relating to any such inventories shall be read as if the officer to or with whom inventories are thereby directed to be transmitted or lodged were the Controller of Legacy and Succession Duties in Edinburgh.

Abolition of duties on appointments to benefices.

13. After the passing of this Act the duties charged under the Act thirty-three and thirty-four Victoria, chapter ninety-seven, upon appointment, whether by way of donation, presentation, or nomination, and admission, collation, or institution to, or license to hold any benefice specified in Schedule B. to this Act, shall cease to be payable.

PART V.

Savings Banks.

Payment into Exchequer of surplus interest from Post Office Savings Banks Fund 24 & 25 Vict. c. 14.

14. Whereas in pursuance of the Post Office Savings Banks Act, 1861, and the Acts amending the same, all moneys deposited in the Post Office Savings Banks in excess of the sums withdrawn by depositors are paid over to the Commissioners for the Reduction of the National Debt and invested by them in securities in their names to the credit of "The Post Office Savings Banks Fund," and it is intended that where the interest accrued from such securities in any year is insufficient to meet the interest required by the said Acts to be paid and credited during that year to depositors, and the expenses incurred during that year in the execution of the said Acts, such deficiency should be paid out of moneys provided by Parliament; and it is expedient to provide for the disposal of any surplus of the interest so accrued above the interest so paid and credited and the said expenses: Be it therefore enacted as follows:

Where the annual account herein-after mentioned of the Commissioners for the Reduction of the National Debt shows that in the year for which the said account is made up the gross amount of interest accrued from the securities standing in their names to the credit of the Post Office Savings Banks Fund exceeded the interest paid and credited during the year to depositors in pursuance of the Acts relating to Post Office Savings Banks, and the expenses, including a sum, to be determined by the Treasury, to provide against depreciation in the value of the securities, incurred during the year in the execution of those Acts, the Commissioners for the Reduction of the National Debt shall, within three months after the date at which the said account is laid before Parliament, cause the amount of such surplus to be paid out of the Post Office Savings Banks Fund into the Exchequer in such manner as may from time to time be agreed on between the Commissioners of Her Majesty's Treasury and the Commissioners for the Reduction of the National Debt.

Payment into Exchequer of surplus interest from the Fund for the Banks for Savings.

15. Whereas in pursuance of the Acts relating to Savings Banks the sums received from trustees of savings banks have been invested by the Commissioners for the Reduction of the National Debt in securities in their names to the credit of "The Fund for the Banks for Savings," and it is intended that where the interest accrued from such securities in any year is insufficient to meet the interest required by the said Acts to be paid and credited during that year to the said trustees, such deficiency should be paid out of moneys provided by Parliament, and it is expedient to provide for the disposal of any surplus of the interest so accrued above the interest so paid and credited: Be it therefore enacted as follows:

Where the annual account herein-after mentioned of the Commissioners for the Reduction of the National Debt shows that in the year for which the said account is made up the gross amount of interest accrued from the securities standing in their names to the credit of the Fund for the Banks for Savings exceeded the gross amount of interest paid and credited during the year to the trustees of Savings Banks in pursuance of the Acts relating to Savings Banks, together with a sum, to be determined by the Treasury, to provide against the depreciation in the value of the securities, the Commissioners for the Reduction of the National Debt shall, within three months after the said account is laid before Parliament, cause the amount of such surplus to be paid out of the Fund for the Banks for Savings into the Exchequer in such manner as may from time to time be agreed on between the Commissioners of Her Majesty's Treasury and the Commissioners for the Reduction of the National Debt.

Payment into Exchequer of surplus interest from the Fund for Friendly Societies.

16. Whereas in pursuance of the Acts relating to Friendly Societies the sums received from Friendly Societies have been invested by the Commissioners for the Reduction of the National Debt in securities in their names to the credit of "The Fund for Friendly Societies," and it is intended that where the interest accrued from such securities in any year is insufficient to meet the interest required by the said Acts to be paid and credited during that year to the said societies, such deficiency should be paid out of moneys po-

vided by Parliament, and it is expedient to provide for the disposal of any surplus of the interest so accrued above the interest so paid and credited: Be it therefore enacted as follows:

Where the annual account herein-after mentioned of the Commissioners for the Reduction of the National Debt shows that in the year for which the said account is made up the gross amount of interest accrued from the securities standing in their names to the credit of the Fund for Friendly Societies exceeded the gross amount of interest paid and credited to Friendly Societies in pursuance of the Acts relating to Friendly Societies, together with a sum, to be determined by the Treasury, to provide against depreciation in the value of the securities, the Commissioners for the Reduction of the National Debt shall, within three months after the said account is laid before Parliament, cause the amount of such surplus to be paid out of the Fund for Friendly Societies into the Exchequer in such manner as may from time to time be agreed on between the Commissioners of Her Majesty's Treasury and the Commissioners for the Reduction of the National Debt.

Annual account of interest accrued and interest paid and credited in respect of Post Office Savings Banks Funds Fund for Banks for Savings, and Fund for Friendly Societies.

17. The Commissioners for the Reduction of the National Debt shall annually make out three separate accounts, as follows:—

(1.) An account with respect to the year ending on the thirty-first day of December, showing on the one side the interest accrued in respect of the securities standing to the credit of the Post Office Savings Banks Fund, and showing on the other side the interest paid and credited to depositors in pursuance of the Acts relating to Post Office Savings Banks, and the expenses incurred in the execution of those Acts; and,

(2.) An account with respect to the year ending on the twentieth day of November, showing on the one side the interest accrued from the securities standing to the credit of the Fund for the Banks for Savings, and showing on the other side the interest paid and credited to the trustees of Savings Banks; and

(3.) An account with respect to the year ending on the twentieth day of November, showing on the one side the interest accrued from the securities standing to the credit of the Fund for Friendly Societies, and showing on the other side the interest paid and credited to Friendly Societies.

Every account under this section shall be laid before both Houses of Parliament on or before the thirtieth day of April after the end of the year for which it is made, if Parliament be then sitting, or if not, within one week after the then next meeting of Parliament.

The first account under this section shall be laid before both Houses of Parliament with respect to the years ending respectively on the thirty-first day of December and the twentieth day of November one thousand eight hundred and seventy-six, and shall be laid before Parliament within one month after the passing of this Act.

SCHEDULE A.

Form of Conviction or Acquittal.

to wit, of { BE it remembered, that on the day of , in the year of our Lord one thousand eight hundred and , at in the of , one , an officer of Excise, personally exhibited by order of the Commissioners of Inland Revenue, to and before , one of Her Majesty's Justices of the Peace for the said , a certain complaint [*or* information *as the case may be*] on behalf of Her Majesty, and thereby informed the said justice that [*here state the offence or offences as in the complaint or information*], and the said having been duly summoned to appear and answer the said complaint [*or* information], appeared before me [*or* us, *as the case may be*], one [*or more, as the case may be*] of Her Majesty's Justices of the Peace for the said , on the day of , in the year of our Lord one thousand eight hundred and , and declared that he was not guilty of the said offence [*or* offences] charged in the said complaint [*or* information] (or did not appear

before me [*or* us], &c. at the time and place appointed in the said summons, but proof of the due service of the said summons upon the said was proved as required by law). Whereupon I [*or* we], the said last-mentioned justice [*or* justices], did at the time and place last mentioned proceed to hear the said complaint [*or* information], and did examine on oath certain witnesses produced to us, that is to say:

(*or if defendant appears and confesses the offence or offences, state the fact*), and I [*or* we], the said last-mentioned justice [*or* justices], having considered the premises, do hereby convict [*or* acquit, *as the case may be*] the said of the offence [*or* offences] charged in the said complaint [*or* information] (*adding in case of conviction*), and I [*or* we] do hereby declare and adjudge that he has forfeited for the said offence [*or* offences] the penalty of (*and if the penalty is mitigated say*), which said penalty I [*or* we] do, by virtue of the statute in that case made and provided, mitigate to the sum of to be paid and accounted for as directed by the statutes in that behalf [*where more than one offence is charged, state the particular count or counts upon which the defendant is convicted*]. Given under my hand and seal [*or* our hands and seals] at aforesaid, in the said of , this day of , in the year of our Lord one thousand eight hundred and .

SCHEDULE B.

Stamp Duties repealed.

Charged under 33 & 34 Vict. c. 97.

Appointment, whether by way of donation, presentation, or nomination, and admission, collation, or institution to or license to hold—

Any ecclesiastical benefice, dignity, or promotion, or any perpetual curacy—

In England:

If the net value exceeds—

£		£	£	*s.*	*d.*
50	and does not exceed	100	1	0	0
100	„ „	150	2	0	0
150	„ „	200	3	0	0
200	„ „	250	4	0	0
250	„ „	300	5	0	0
300	- -	-	7	0	0

And also (if such yearly value exceeds £300) for every £100 of such yearly value over and above £200, a further duty of - - - - - - - 5 0 0

In Scotland - - - - - - - 2 0 0

CHAPTER 14.

An Act for the Amendment of the Law of Evidence in certain cases of Misdemeanor. [28th June 1877.]

WHEREAS it is expedient further to amend the law of evidence:

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:

Defendant, and wife or husband of defendant, may be witness in certain trials.

1. On the trial of any indictment or other proceeding for the non-repair of any public highway or bridge, or for a nuisance to any public highway, river, or bridge, and of any other indictment or proceeding instituted for the purpose of trying or enforcing a civil right only, every defendant to such indictment or proceeding, and the wife or husband of any such defendant, shall be admissible witnesses and compellable to give evidence.