Subject to the provisions of this Act, and to the authority of the justices in quarter sessions within the liberty of St. Alban division assembled, the person who is at the commencement of this Act treasurer for the liberty shall be treasurer for the liberty of St. Alban division, as if he had been originally appointed by the justices in quarter sessions within that division assembled.

On the first vacancy in the office of treasurer for the liberty of St. Alban division the court of adjourned quarter sessions for the whole county shall appoint one treasurer for the whole county, and thenceforth there shall be a treasurer for the whole county and no treasurer for either of the two divisions separately.

Subject to the provisions of this Act, every person who at the commencement of this Act holds an office in the county to which he was appointed by justices in quarter sessions assembled, whether at Hertford or at St. Albans, shall for the purposes of his office be deemed to be an officer for the division within which he happens to act; and no proceeding shall be questioned or be voidable on the ground that an officer acting in either of the two divisions was not appointed by the justices to be an officer for the division within which he acts.

Power to amend or supplement Act by Order in Council.

42. If at any time it is resolved by the justices for the county in adjourned quarter sessions for the whole county assembled (notice of motion in that behalf having been given at the last preceding adjourned quarter sessions for the whole county), that better provision is requisite for the carrying into effect of any provision of this Act, the justices may, if they think fit, submit the matter by memorial for consideration of one of Her Majesty's Principal Secretaries of State, and thereupon it shall be lawful for Her Majesty the Queen in Council, on the representation of the Secretary of State, to make order accordingly.

The provisions of any Order in Council under this section shall have the like effect as if they were enacted by Parliament.

Expenses of Act.

43. All costs, charges, and expenses preliminary to and of and incidental to the preparing of and applying for and the obtaining and passing of this Act shall be paid out of county rates levied under this Act, as an expense incurred by the whole county.

CHAPTER 46.

An Act to consolidate and amend the Duties of Customs in the Isle of Man.

[30th July 1874.]

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:

Duties of customs to be charged.

1. In lieu of the duties of customs now chargeable upon goods imported or brought into the Isle of Man there shall, on and after the twenty-fifth day of June one thousand eight hundred and seventy-four, be charged and paid on the following goods the several duties of customs herein-after enumerated:

Ale or beer, according to the specific gravity of the worts before fermentation (herein-after designated "specific gravity") as set forth in the following table on their importation or removal into the Isle of Man.

TABLE.

If the Degrees of Specific Gravity be	And if the Degrees of Specific Gravity be less than	Duty the Barrel of 36 Gallons. £	s.	d.
	1040	0	2	0
1040	1045	0	2	6
1045	1050	0	3	0
1050	1055	0	3	6
1055	1060	0	4	0

If the Degrees of Specific Gravity be	And if the Degrees of Specific Gravity be less than	Duty the Barrel of 36 Gallons. £	s.	d.
1060 - -	1065 - -	0	4	6
1065 - -	1070 - -	0	5	0
1070 - -	1075 - -	0	5	6
1075 - -	1080 - -	0	6	0
1080 - -	1085 - -	0	6	6
1085 - -	1090 - -	0	7	0
1090 - -	1095 - -	0	7	6
1095 - -	1100 - -	0	8	0
1100 - -	1105 - -	0	8	6
1105 - -	1110 - -	0	9	0
1110 - -	1115 - -	0	9	6
1115 - -	1120 - -	0	10	0
1120 - -	1125 - -	0	10	6
1125 or more -	- - -	0	11	0

		£	s.	d.
Chicory and coffee, or any other matter applicable to the use of chicory or coffee - - - - - -	the lb.	0	0	1
Spirits, namely:—				
Brandy, Geneva, and all foreign spirits, not being liqueurs, cordials, mixed, sweetened, or perfumed, spirits - -	the gallon	0	8	6
Rum, including shrub, of the British Possessions - -	the gallon	0	6	6
British or Irish spirits not otherwise exempted from payment of duty	the gallon	0	6	6
Spirits:—				
Such spirits not exceeding the strength of proof by Sykes' hydrometer, and so in proportion for any greater or less strength of proof, and for any greater or less quantity than a gallon.				
Liqueurs, cordials, mixed, sweetened, and perfumed spirits-	the gallon	0	10	0
——— of the British Possessions - - -	do.	0	5	0
Eau de Cologne - - - - -	do.	0	10	0
Tea - - - - - - - - -	the lb.	0	0	4
Tobacco, unmanufactured - - - - -	do.	0	2	6
Tobacco:				
Manufactured, of all sorts, and cigars - - -	do.	0	3	6
Wine, namely:—				
Containing less than 26 degrees of proof spirit verified by Sykes' hydrometer, the strength thereof having been ascertained by test at Liverpool, or some other testing port in Great Britain or Ireland -	the gallon	0	0	8
Other wines - - - - - -	do.	0	1	8

Goods duty paid in Great Britain or Ireland not chargeable in the Isle of Man unless Her Majesty shall by Order in Council direct payment.

2. No duty shall be chargeable on any of the goods, wares, and merchandise hereinbefore enumerated, whether British or foreign, on their being brought into the Isle of Man from Great Britain or Ireland, the import duties upon which shall have been there paid, if foreign, or the duties of excise upon which shall have been there paid and not drawn back, if British, unless and until Her Majesty shall by Order in Council direct that such goods or any of them shall not be brought into the said Isle without payment of the duties chargeable by this Act in respect thereof, and Her Majesty is hereby authorised and empowered at any time to make such Order, and to alter, vary, or revoke the same as may appear expedient.

Computation of duty on ale or beer removed into the Isle of Man.

3. On the removal of any ale or beer to the Isle of Man, the proper officer of inland revenue shall on application to him for that purpose grant a certificate setting forth therein the degree of specific gravity of any ale or beer intended to be removed to the said Isle according to the foregoing table, and the duty shall be charged in the said Isle according to the scale in the said table, in respect of the degree of specific gravity so certified; such certificate to be transmitted by the said officer of inland revenue to the collector of

customs at the port of destination in the said Isle, and if any ale or beer shall be brought into the said Isle without such certificate having been granted as aforesaid, the same shall be charged with the duty of eleven shillings per barrel of thirty-six gallons.

Drawback on ale or beer removed to Great Britain or Ireland.

4. On the removal to Great Britain or Ireland of ale or beer manufactured in the said Isle, the degree of specific gravity thereof shall be ascertained by the proper officer of inland revenue at the port of arrival, according to the said table, and a certificate thereof shall be by him transmitted to the collector of customs at the port of removal in the said Isle, and thereupon a drawback shall be allowed, equal in amount to the duty which shall have been paid thereon under the authority of any Act passed or to be passed by the Legislative Authority of the said Isle.

Drawback on exportation of ale or beer to foreign parts.

5. On the exportation from the Isle of Man to foreign parts of ale or beer brewed in the said Isle, the same rate of drawback shall be allowed thereon as is allowed on the removal of ale or beer from the said Isle to Great Britain or Ireland, and shall be ascertained in such manner and according to such regulations as the Commissioners of Customs may from time to time direct or approve, and shall be paid accordingly.

Enactments in Schedule repealed.

6. The Acts and parts of Acts set forth in Schedule A. annexed to this Act are hereby repealed to the extent to which such Acts or parts of Acts, are by such schedule expressed to be repealed, except as to any orders, matters, or things, made or done before the commencement of this Act in pursuance of any of the said Acts or parts of Acts.

Short title.

7. This Act may be cited as "The Customs (Isle of Man) Tariff Act, 1874."

SCHEDULE A. of Acts and parts of Acts to be repealed.

Date of Act.	Title of Act.	Extent of Repeal.
18 & 19 Vict. c. 97. - -	The Customs Tariff Act, 1855 -	Section one, so far as regards the Isle of Man, and Table B. and section two.
29 Vict. c. 23. - -	Isle of Man Customs, Harbours, and Public Purposes Act, 1866.	Sections one and two.
30 & 31 Vict. c. 86. - -	Isle of Man Customs Duties Act, 1867.	The whole Act.
35 & 36 Vict. c. 20. - -	The Customs and Inland Revenue Act, 1872.	So much of section two as relates to the Isle of Man.
36 Vict. c. 29. - -	The Customs Sugar Duties (Isle of Man) Act, 1873.	The whole Act.

CHAPTER 47.

An Act to extend the Powers of Prison Authorities in relation to Industrial and Reformatory Schools, and for other purposes relating thereto.

[30th July 1874.]

WHEREAS by the Prisons Act, 1865, prison authorities are empowered to borrow money for the purposes of altering, enlarging, new building, or building prisons:

And whereas prison authorities have power by the Industrial Schools Acts, 1866 and 1872, to contribute towards or themselves to undertake the alteration, enlargement, rebuilding, establishment, building, or purchase of the site for any industrial school, and by the Reformatory Schools Acts, 1866 and 1872, to contribute towards or themselves to undertake the alteration, enlargement, rebuilding, establishment, building, or purchase of the site for any reformatory school, but no power is given prison authorities under the said Acts relating to industrial and reformatory schools to borrow money for the purposes of such schools: