Three of them, may from Time to Time, as the Lord Chancellor with such Advice and Assistance as aforesaid may think fit, make General Rules and Orders for carrying the said Recommendations and Suggestions of the said Reports or any of them, or any Part thereof, into effect, and in relation to all Matters consequential thereon or incidental thereto, and so far as to them shall seem expedient for varying and adding to the Course of Proceeding recommended in the said Reports in respect of the Matters to which the said Reports relate; and such Rules and Orders may from Time to Time be rescinded or altered by the like Authority; and all such Rules and Orders shall take effect as if they had been General Rules and Orders of the Court duly made.

make General Rules and Orders for carrying Recommendations of the Chancery Evidence Commissioners Reports into effect.

II. Provided always, That all such General Rules and Orders as aforesaid shall immediately after the making and issuing thereof be laid before both Houses of Parliament, if Parliament be then sitting, or if Parliament be not then sitting within Five Days after the next Meeting thereof; and if either of the Houses of Parliament shall, by any Resolution passed within Thirty-six Days after such Rules or Orders have been laid before such Houses of Parliament, resolve that the whole or any Part of such Rules or Orders ought not to continue in force, in such Case the whole or such Part thereof as shall be so included in such Resolution shall from and after such Resolution cease to be binding.

Such General Rules and Orders to be laid before Parliament.

III. Nothing herein contained shall be construed to abridge or affect the Powers of making General Rules and Orders which the Lord Chancellor, either alone or with such Advice and Assistance as aforesaid, might have exercised if this Act had not passed.

Act not to abridge, &c. Powers of Lord Chancellor, &c. making General Orders.

CAP. CXXIX.

An Act to grant Excise Duties on *British* Spirits and on Spirits imported from the *Channel Islands*. [28th *August* 1860.]

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 Rates and 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:

Duty on British Spirits.

I. There shall be charged, collected, and paid for the Use of Her Majesty, Her Heirs and Successors, for and upon every Gallon of Spirits of the Strength of Hydrometer Proof, which on or after the several Days respectively herein-after mentioned were or shall be distilled within the United Kingdom, or which, having been distilled within the United Kingdom, were on the said several Days respectively in the Stock or Possession of any Distiller, or in any Duty-free Warehouse, or removing to such Warehouse, and were or shall be on or after the said several Days respectively taken out for Consumption within the United Kingdom, the several and respective Duties following; that is to say,

Duty charged on British Spirits.

On and after the Twenty-ninth Day of *February* One thousand eight hundred and sixty, the Duty of Eight Shillings and One Penny;

And on and after the Seventeenth Day of *July* One thousand eight hundred and sixty, the Duty of Ten Shillings:

And so in proportion for any greater or less Degree of Strength, or any greater or less Quantity, in lieu of all other Duties of Excise now chargeable on such Spirits.

Duties on Channel Islands Spirits.

Duties on Channel Islands Spirits.

II. In lieu of the Duties of Excise now chargeable on Spirits manufactured or distilled in the Islands of *Guernsey, Jersey, Alderney,* and *Sark* respectively, and imported into the United Kingdom, there shall be charged, collected, and paid for the Use of Her Majesty, Her Heirs and Successors, on and after the respective Days herein-after mentioned, for and upon every Gallon of the Strength of Hydrometer Proof of all Spirits of the Nature or Quality of plain *British* Spirits manufactured or distilled in the said Islands respectively, and imported therefrom into the United Kingdom, the several and respective countervailing Duties of Excise following; that is to say,

On and after the Twenty-eighth Day of *March* One thousand eight hundred and sixty, the Duty of Eight Shillings and Sixpence;

And on and after the Seventeenth Day of *July* One thousand eight hundred and sixty, the Duty of Ten Shillings and Fivepence;

And so in proportion for any greater or less Degree of Strength or any greater or less Quantity:

All which said last-mentioned Duties shall be levied and collected by the Officers of Customs under the Direction of the Commissioners of Customs, who shall cause a separate Account to be kept and to be furnished to the Commissioners of Inland Revenue of all such Duties collected and received, and the Amount thereof shall from Time to Time be paid over to the Account of the Receiver General of Inland Revenue at the Bank of *England*, and shall be dealt with and applied in the same Manner as other Monies arising from Duties of Inland Revenue; and all such Spirits imported from any of the said Islands shall be subject to the same Laws and Regulations as Spirits imported from Foreign Parts, and shall be dealt with by the Commissioners and Officers of Customs in all respects as if the same had been so imported under the Laws relating to the Customs.

Spirits of the Nature of plain British Spirits only to be imported from the Channel Islands.

III. No Spirits other than Spirits of the Nature or Quality of plain *British* Spirits, as the same are respectively denominated and described in the Laws of Excise, the Produce or Manufacture of any of the said Islands, shall be imported into any Part of the United Kingdom, on pain of the Forfeiture thereof, and of all Casks or other Packages, and of the Vessel or Boat used in the Removal or Importation thereof, which may be seized by any Officer of Customs or Excise; and every Person who shall import or be concerned in the Importation of any Spirits contrary hereto shall incur the Penalty of One hundred Pounds; and every such Penalty and Forfeiture respectively may be sued for, recovered, and applied as any other Penalty or Forfeiture under any of the Laws of the Customs or Excise.

Allowances.

Allowances granted to Distillers and Rectifiers on Spirits exported.

IV. In consideration of the Loss and Hindrance caused by Excise Regulations in the Distillation and Rectification of Spirits in the United Kingdom, there shall be paid to any Distiller or Proprietor of such Spirits on the Exportation thereof from a Duty-free Warehouse, or on depositing the same in a Customs Warehouse, on or after the Fifth Day of *March* One thousand eight hundred and sixty, the Allowance of Twopence *per* Gallon computed at Hydrometer Proof, and to any licensed Rectifier who on or after the said last-mentioned Day has or shall have deposited in a Customs Warehouse Spirits distilled and rectified in the United Kingdom the following Allowances; (that is to say,) on rectified Spirits of the Nature of *British* Compounds not exceeding Eleven Degrees over Proof as ascertained by *Sykes's* Hydrometer an Allowance of Threepence *per* Gallon, and on Spirits of the Nature of Spirits of Wine an Allowance of Twopence *per* Gallon, such Gallons being computed respectively at Hydrometer Proof.

Duties, &c. to be under the Management of the Commissioners of Inland Revenue, and to be collected and paid

V. The said several Duties and Allowances by this Act imposed and granted respectively shall be under the Management of the Commissioners of Inland Revenue, and shall be charged, raised, levied, collected, recovered, paid, and allowed respectively by the Ways, Means, and Methods provided by the several Acts in force relating to the Duties of Excise; and all such last-mentioned Acts, and all Fines, Forfeitures, and Penalties for any Offence against or in breach of any Act in force in relation to Duties of Excise, and the several Clauses,

Clauses, Provisions, Powers, and Directions contained in any such Act, shall (except as the same are altered, repealed, or superseded by the express Provisions of this Act) extend to and shall respectively be applied, practised, and put in execution for and in respect of the said Duties and Allowances hereby imposed and granted respectively, in as full and ample a Manner to all Intents and Purposes as if the same respectively had been repeated and re-enacted in this Act with reference to the said Duties and Allowances respectively.

under the Provisions of Acts relating to Excise.

VI. 'And whereas Contracts or Agreements may have been made for the Sale or Delivery 'of some of the Goods or Commodities on which increased or additional Duties of Excise are 'by this Act granted and imposed, which Contracts or Agreements may have been made with 'no Reference to such additional Duties, and thereby the several Contractors may be 'materially affected:' For Remedy thereof be it enacted, That every Person who shall have made or entered into any such Contract or Agreement shall be and is hereby authorized and empowered, in the Case of any such Contract or Agreement, to add so much Money as will be equivalent to the increased or additional Duty hereby granted on any such Goods or Commodities respectively to the Price thereof, and shall be entitled by virtue of this Act to be paid and to sue for and recover the same accordingly.

Where Contracts have been made, additional Duties to be added to the Price of the Articles contracted for.

CAP. CXXX.

An Act to enable the Secretary of State in Council of *India* to raise Money in the United Kingdom for the Service of the Government of *India*.

[28th *August* 1860.]

'WHEREAS the Exigencies of the Public Service in *India* require that the Secretary 'of State in Council of *India* should be enabled to raise Money in the United 'Kingdom on the Credit of the Revenues of *India*:' 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:

I. It shall be lawful for the Secretary of State in Council of *India*, at any Time or Times before the Thirtieth Day of *April* One thousand eight hundred and sixty-one, or, if Parliament be then sitting, before the End of the then Session of Parliament, to raise in the United Kingdom, for the Service of the Government of *India*, any Sum or Sums of Money not exceeding in the whole Three Millions, and such Sum or Sums may be raised by the Creation and Issue of Bonds or Debentures, or Capital Stock bearing Interest, or Annuities, or partly by one of such Modes and partly by another or others.

Power to the Secretary of State in Council of India to raise any Sum not exceeding Three Millions.

II. All Bonds issued under the Authority of this Act may be issued under the Hands of Two Members of the Council of *India*, and countersigned by the Secretary of State for *India* or One of his Under Secretaries, or his Assistant Under Secretary, and shall be for such respective Amounts, payable after such Notice, and at such Rate or Rates of Interest, as the said Secretary of State in Council may think fit.

Bonds may be issued under Hands of Two Members of Council, countersigned, &c.

III. All Debentures issued under the Authority of this Act may be issued under the Hands of Two Members of the Council, and countersigned as aforesaid, for such respective Amounts, and at such Rate or Rates of Interest, as the Secretary of State in Council may think fit, and shall be issued at or for such Prices and on such Terms as may be determined by the Secretary of State in Council.

Debentures may be issued.

IV. All Debentures issued under the Authority of this Act shall be paid off at Par at a Time or Times to be mentioned in such Debentures respectively; and the Interest on all such Debentures shall be paid half-yearly on such Days as shall be mentioned therein; and the

As to Payment of Principal and Interest on Debentures.