and out of the same funds as if it were payable in respect of an improvement mentioned in the third part of the said schedule.

Interpretation.

6. For the purposes of the principal Act and of this Act the expression "market garden" shall mean a holding or that part of a holding which is cultivated wholly or mainly for the purpose of the trade or business of market gardening.

CHAPTER 23.

An Act to remove Doubts arising under the Extraordinary Tithe Redemption Act, 1886. [15th July 1897.]

49 & 50 Vict. c. 54.

WHEREAS section two of the Extraordinary Tithe Redemption Act, 1886 (in this Act referred to as the principal Act), requires the Land Commissioners for England to ascertain in each parish in England and Wales and certify the capital value of the extraordinary charge (as defined in the Act) on each farm, or where not a farm on each parcel of land, in respect of which the extraordinary charge was payable at the passing of the Act:

And whereas section four of the principal Act provides that the land in respect of which the extraordinary charge was so payable shall, so soon as the capital value is certified, be charged with the payment of an annual rentcharge equal to four per cent. on the capital value, such rentcharge to be a charge on the particular farm or parcel of land in respect of which the same has been assessed:

And whereas the Commissioners, and since the transfer of their powers to the Board of Agriculture that Board, have in divers cases certified the capital value of the extraordinary charge on farms or parcels of land described in their certificates, and doubts have arisen whether the annual rentcharges in respect of that capital value are charged on the several farms and parcels of land so described or only on certain parts thereof, and it is expedient to remove such doubts:

And whereas by section nine of the principal Act all the provisions of the Tithe Acts in relation to any award or apportionment are made applicable to proceedings under the principal Act, and doubts have arisen as to whether such application authorises the division of the annual rentcharge under the principal Act among different parts of the land charged therewith, and it is expedient to remove such doubts:

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:

Removal of doubt as to incidence of

1.—(1.) Where the Commissioners or the Board of Agriculture have certified under the principal Act the capital value of an extraordinary charge on a farm or parcel of land described in their

certificate, the annual rentcharge under the principal Act shall be and be deemed always to have been a charge on the farm or parcel of land so described. and apportionment of rentcharge on account of extraordinary tithe rentcharge.

(2.) The enactments relating to the alteration of an apportionment of ordinary tithe rentcharge shall apply to the annual rentcharge under the principal Act as if it were apportioned tithe rentcharge within the meaning of the said enactments, and any part of the annual rentcharge which is apportioned may be separately redeemed under the principal Act, and the amount of the capital value payable for the redemption of each such part shall be in proportion to the altered apportionment.

2. This Act may be cited as the Extraordinary Tithe Act, 1897, and shall be construed as one with the Extraordinary Tithe Redemption Act, 1886, and that Act and this Act may be cited collectively as the Extraordinary Tithe Acts, 1886 and 1897. Short title. 49 & 50 Vict. c. 54.

CHAPTER 24.

An Act to grant certain Duties of Customs and Inland Revenue. [15th July 1897.]

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.

1. The duty of customs now payable on tea shall continue to be charged, levied, and paid on and after the first day of August, one thousand eight hundred and ninety-seven, until the first day of August, one thousand eight hundred and ninety-eight, on the importation thereof into Great Britain or Ireland (that is to say):— Duty on tea.

Tea, the pound	Fourpence.

2. There shall be allowed on all roasted coffee exported, which is not mixed with chicory or any other substance, a drawback on every full hundred pounds thereof equal to the import duty for the time being on one hundredweight of raw coffee, and the words Drawback on exported coffee.