2. Section eighteen of the London Hackney Carriage Act, 1853, is hereby repealed from "and in case of any dispute" to the end of the section. Repeal. 16 & 17 Vict. c. 33.

3. In this Act the expression "cab" shall mean any hackney carriage within the meaning of the Metropolitan Public Carriage Act, 1869. Meaning of cab. 32 & 33 Vict. c. 115.

4. This Act may be cited as the London Cab Act, 1896. Short title.

CHAPTER 28.

An Act to grant certain Duties of Customs and Inland Revenue, to alter other Duties, to amend the Law relating to Customs and Inland Revenue, and to make provision for the Financial Arrangements of the Year.

[7th August 1896.]

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:

PART I.

CUSTOMS.

Tea.

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-six until the first day of August one thousand eight hundred and ninety-seven on the importation thereof into Great Britain or Ireland (that is to say):— Duty on tea.

Tea, the pound - - - - Fourpence.

Beer.

2.—(1.) In addition to the duties of customs payable on and after the first day of July one thousand eight hundred and ninety-six, on beer of the descriptions called mum, spruce, or black beer, imported into Great Britain or Ireland, there shall be charged, Addition to customs duties on special kinds of beer.

levied, and paid, on and after that day, the duties following (that is to say):—

	£	s.	d.
For every thirty-six gallons of beer where the worts thereof are or were before fermentation of a specific gravity—			
Not exceeding one thousand two hundred and fifteen degrees - - - - -	0	2	0
Exceeding one thousand two hundred and fifteen degrees - - - - - -	0	2	4

(2.) This section shall extend to Berlin white beer, and other preparations, whether fermented or not fermented, of a character similar to mum, spruce, or black beer.

Addition to customs duty on all other beer.

3. In addition to the duties of customs payable on and after the first day of July one thousand eight hundred and ninety-six, on every description of beer (other than is specified in the last preceding section) imported into Great Britain or Ireland, there shall be charged, levied, and paid on and after that day the duty following (that is to say):—

	£	s.	d.
For every thirty-six gallons where the worts thereof were before fermentation of a specific gravity of one thousand and fifty-five degrees - -	0	0	6

and there shall be allowed and paid on and after the same day in respect of all such beer a similar addition to the drawback granted on exportation, shipment for use as stores or removal to the Isle of Man, by section four of the Customs and Inland Revenue Act, 1881; And so, as to both duty and drawback, in proportion for any difference in gravity.

44 & 45 Vict. c. 12.

Spirits.

Amendment of rules as to size of casks of spirits. 39 & 40 Vict. c. 36.

4. The provisions of sections forty-two, one hundred and sixty-two, and two hundred of the Customs Consolidation Act, 1876, which relate to the size of casks for spirits, shall be construed as if "nine gallons" were substituted for "twenty gallons."

Tobacco.

Amendment of rules as to size of packages of tobacco. 39 & 40 Vict. c. 36.

5.—(1.) Sections forty-two and one hundred and sixty-three of the Customs Consolidation Act, 1876, with respect to tobacco, shall be construed as if the words "of the gross weight of not less than eighty pounds" were substituted for the words "containing not less than eighty pounds net weight of tobacco, cigars, or snuff," together with, in section forty-two, the words which follow to the end of the paragraph.

(2.) A package of tobacco shall contain tobacco only, and a package imported or carried contrary to this section shall be deemed to be prohibited goods within section forty-two of the Customs Consolidation Act, 1876, and to be goods imported or carried contrary to section one hundred and sixty-three of the same Act.

(3.) The expression "tobacco" in this section includes cigars, cigarillos, cigarettes, and snuff.

Amendment of 26 & 27 Vict. c. 7. as to tobacco manufactured in bond, and drawback on tobacco.

6.—(1.) Section one of the Manufactured Tobacco Act, 1863, shall be construed as if the word "cases" used therein included "packages," and the words "weighing not less than eighty pounds gross weight" were substituted for the words "containing not less "than eighty pounds net weight of such tobacco," and the words "fourteen pounds" were substituted for "thirteen pounds" and "eighty-six pounds" were substituted for "eighty-seven pounds."

(2.) The limitations in respect of inorganic matter and sand governing the payment of drawback under the said section may be relaxed by the Commissioners of Customs where, in their opinion, having regard to the character of the tobacco tendered for drawback, there has been no artificial increase of inorganic matter or sand during the process of manufacture.

(3.) The drawback payable under section one of the same Act on the exportation or deposit of tobacco shall be also allowed in respect of snuff deposited by a licensed manufacturer in a bonded warehouse approved by the Commissioners of Customs for the purpose of being either converted into sheep-wash, hop-powder, or other similar compounds for exportation under bond, or of being mixed with such substance or combination of substances as the Commissioners of Customs may prescribe, so as to render the snuff no longer capable of being used as such, or as tobacco in any manner, and snuff so denatured shall be exempt from duty.

(4.) The prohibition contained in section forty-two of the Customs Consolidation Act, 1876, on the importation of snuff work, tobacco stalks, whether manufactured or not, and tobacco stalk flour, may be removed or modified by special permission of the Commissioners of Customs.

Cocoa.

Duty on cocoa butter.

7. A duty of customs of one penny per pound shall be charged on that product of the cocoa bean which is generally known as cocoa butter.

PART II.

EXCISE.

Beer.

Addition to excise duty on beer.

8. In addition to the duty of excise payable on and after the first day of July one thousand eight hundred and ninety-six in respect of beer brewed in the United Kingdom, there shall be charged, levied, and paid on and after that day—

For every thirty-six gallons of worts of a specific gravity of one thousand and fifty-five degrees, the duty of sixpence,

and so in proportion for any difference in quantity or gravity.

Addition to excise drawback on beer.

9. In addition to the drawback of excise otherwise payable in respect of beer exported from the United Kingdom as merchandise or shipped for use as ship's stores, there shall be allowed and paid

in respect of beer brewed in the United Kingdom after the thirtieth day of June one thousand eight hundred and ninety-six—

For every thirty-six gallons of beer of an original gravity of one thousand and fifty-five degrees, the drawback of sixpence,

and so in proportion for any difference in quantity or gravity.

Provision as to rice and prepared maize or corn used in brewing.

10. For the purpose of the charge of duty upon beer brewed in the United Kingdom, rice and flaked maize and any other description of corn which, in the opinion of the Commissioners of Inland Revenue, is prepared in a manner similar to flaked maize, shall not be deemed to be malt or corn, but shall be considered to be material capable of being used in brewing within the meaning of the definition of "sugar" in section two of the Inland Revenue Act, 1880.

43 & 44 Vict. c. 20.

Prohibition against possession of sugar and other substances by dealers in and retailers of beer.

11.—(1.) A dealer in or retailer of beer shall not receive or have in his custody or possession any sugar, saccharine substance, extract, or syrup, (except for domestic use, the proof whereof shall lie on him), or any preparation for increasing the gravity of beer.

(2.) If a dealer in or retailer of beer receives or has in his custody or possession any article in contravention of this section, the article shall be forfeited, and he shall incur a fine of twenty pounds.

(3.) This section shall not apply to sugar and other preparations deposited in conformity with section seven of the Customs and Inland Revenue Act, 1885, in the entered sugar store of a brewer of beer for sale, nor to sugar or syrup kept for sale in the ordinary course of trade of a grocer, where the brewer or grocer carries on upon the same premises the trade or business of a dealer in or retailer of beer.

48 & 49 Vict. c. 51.

PART III.

STAMPS.

Extension of 54 & 56 Vict. c. 39. s. 113 to certain other corporations and companies.

12. Section one hundred and thirteen of the Stamp Act, 1891, which requires delivery of, and charges stamp duty on, a statement of the nominal capital of any corporation or company, where such company or corporation is constituted, or an increase of its capital is authorised, by letters patent or by any Act, shall extend so as to require delivery of, and charge the like stamp duty on, a statement of any nominal share capital of any corporation or company, or of any increase of such capital, where such capital or increase is authorised by an Order in Council, or a certificate of a Government Department, or in any other manner.

Extension of 54 & 55 Vict. c. 39. s. 116, as to composition on policies.

13. The provisions of section one hundred and sixteen of the Stamp Act, 1891 (which relates to a composition for stamp duty on policies of insurance against accident), shall apply as if the expression "policy of insurance against accident" in that section included a policy of insurance for any payment agreed to be made during the sickness of any person, or during his incapacity from personal injury.

PART IV.

DEATH DUTIES.

Estate Duty.

Exception to passing of property on enlargement of interest of settlor.

14. Where property is settled by a person on himself for life, and after his death on any other persons with an ultimate reversion of an absolute interest or absolute power of disposition to the settlor, the property shall not be deemed for the purpose of the principal Act to pass to the settlor on the death of any such other person after the commencement of this Part of this Act, by reason only that the settlor, being then in possession of the property as tenant for life, becomes, in consequence of such death, entitled to the immediate reversion, or acquires an absolute power to dispose of the whole property.

Reverter of property to disponer.

15.—(1.) Where by a disposition of any property an interest is conferred on any person other than the disponer for the life of such person or determinable on his death, and such person enters into possession of the interest and thenceforward retains possession thereof to the entire exclusion of the disponer or of any benefit to him by contract or otherwise, and the only benefit which the disponer retains in the said property is subject to such life or determinable interest, and no other interest is created by the said disposition, then, on the death of such person after the commencement of this Part of this Act, the property shall not be deemed for the purpose of the principal Act to pass by reason only of its reverter to the disponer in his lifetime.

(2.) Where by a disposition of any property any such interest as above in this section mentioned is conferred on two or more persons, either severally or jointly, or in succession, this section shall apply in like manner as where the interest is conferred on one person.

(3.) Provided that the foregoing sub-sections shall not apply where such person or persons taking the said life or determinable interest had at any time prior to the disposition been himself or themselves competent to dispose of the said property.

(4.) Where the deceased person was entitled by law to the rents and profits of real property (as defined by section one of the Succession Duty Act, 1853) of his wife, and has died in her lifetime, such property shall not be deemed for the purpose of the principal Act to pass on his death by reason of her then becoming entitled to the property in virtue of her former interest.

16 & 17 Vict. c. 51.

Estate duty on annuities.

16. The estate duty due in respect of any annuity or other definite annual sum, whether terminable or perpetual, referred to in section two (1) (*d*) of the principal Act, may, at the option of the person delivering the account, be paid by four equal yearly instalments, the first of which shall be due at the end of twelve months from the date of the death, and after the end of those twelve months interest on the unpaid portion of the duty shall be added to each instalment and paid accordingly, but the duty for the time being unpaid, with interest to the date of payment, may be paid at any time.

Estate duty on fractions of one hundred pounds.

17. Section seventeen of the principal Act shall have effect as if there were added at the end thereof the following proviso in substitution for the existing proviso as to fractional parts of ten pounds:—

Provided that where the principal value of an estate comprises a fraction of one hundred pounds in excess of one hundred pounds, or of any multiple of one hundred pounds, such fraction shall be excluded from the value of the estate for the purpose of determining both the rate and the amount of duty, except that where the principal value of the estate exceeds one hundred pounds and does not exceed two hundred pounds the duty shall be one pound.

Interest upon estate duty and other death duties.

18.—(1.) Simple interest at the rate of three per cent. per annum without deduction for income tax shall be payable upon all estate duty from the date of the death of the deceased, or, where the duty is payable by instalments, or becomes due at any date later than six months after the death, from the date at which the first instalment or the duty becomes due, and shall be recoverable in the same manner as if it were part of the duty.

(2.) The foregoing provision shall apply to the interest on all death duties as defined by section thirteen of the principal Act in like manner as if it were herein re-enacted and made applicable to those duties.

(3.) The Commissioners of Inland Revenue may remit the interest on any of such death duties where the amount appears to them to be so small as not to repay the expense and trouble of calculation and account.

Incidence of settlement estate duty.

19.—(1.) The settlement estate duty leviable in respect of a legacy or other personal property settled by the will of the deceased shall (unless the will contains an express provision to the contrary) be payable out of the settled legacy or property in exoneration of the rest of the deceased's estate.

(2.) The settlement estate duty leviable in respect of any such legacy or property shall be collected upon an account setting forth the particulars of the legacy or property, and delivered to the Commissioners by the executor within six months after the death, or within such further time as the Commissioners may allow.

Objects of national, scientific, or historic interest.

20.—(1.) Where any property passing on the death of a deceased person consists of such pictures, prints, books, manuscripts, works of art, scientific collections, or other things not yielding income as appear to the Treasury to be of national, scientific, or historic interest, and is settled so as to be enjoyed in kind in succession by different persons, such property shall not, on the death of such deceased person, be aggregated with other property, but shall form an estate by itself, and, while enjoyed in kind by a person not competent to dispose of the same, be exempt from estate duty, but if it is sold or is in the possession of some person who is then competent to dispose of the same, shall become liable to estate duty.

(2.) The person selling the same, or for whose benefit the same is sold, and also the person being in possession and competent to dispose of the same, shall be accountable for the duty, and shall

deliver an account, in accordance with section eight of the principal Act, in the case of a sale within one month after the sale, and in the case of a person coming into possession, or if in possession becoming competent to dispose, within six months after he so comes into possession, or becomes competent to dispose.

Allowance of succession duty, &c., paid out of capital before commencement of 57 & 58 Vict. c. 30.

21. Where on the death of a deceased person estate duty becomes payable by a person in respect of any property passing under a settlement made by a will or disposition which took effect before the commencement of the principal Act, and before that commencement any duty mentioned in paragraphs three to five of the First Schedule to the principal Act has been paid or is payable under the same will or disposition on the capital value of the property, the Commissioners of Inland Revenue shall allow the duty so paid or payable as a deduction from the estate duty to the extent to which it has been paid or is payable in respect of the property on which estate duty is payable.

Appeal from county court under 57 & 58 Vict. c. 30. s. 10.

22. There shall be added to sub-section five of section ten of the principal Act the following proviso: Provided that in every such case any party shall have a right of appeal to Her Majesty's Court of Appeal.

Amendment of 57 & 58 Vict. c. 30, as to certain heirs of entail in Scotland.

23. The Finance Act, 1894, shall be construed as if there were added in section twenty-three thereof, after sub-section fifteen, the following enactment:

Provided that for the purposes of section eighteen of this Act such institute or heir of entail shall not be deemed to be a person competent to dispose of such estate, unless he is entitled to disentail it without obtaining the consent of any subsequent heir of entail, or having the consent of any subsequent heir valued and dispensed with.

Commencement and construction of Part of Act.

24.—(1.) Unless the context otherwise requires—

(*a*) this Part of this Act shall come into operation on the first day of July one thousand eight hundred and ninety-six, which day is in this Part of this Act referred to as the commencement of this Part of this Act; and

(*b*) the expression "deceased person" means a person dying after the commencement of this Part of this Act.

(2.) Part I. of the Finance Act, 1894, is in this Act referred to as "the principal Act."

PART V.

INCOME TAX.

Rate of income tax for 1896–7.

25. Income tax for the year beginning on the sixth day of April one thousand eight hundred and ninety-six, shall be charged at the rate of eightpence.

Application of Income Tax Acts.

26.—(1.) Where this or any other Act enacts that income tax shall be charged in any year at any rate, there shall be charged, levied, and paid during that year in respect of all property, profits, and gains respectively described or comprised in

16 & 17 Vict. c. 34.

the several Schedules A., B., C., D., and E. in the Income Tax Act, 1853, the tax at that rate:

for every twenty shillings of the annual value or amount of property, profits, and gains chargeable under Schedules A., C., D., or E. in the said Act; and

for every twenty shillings of one third of the annual value of lands, tenements, hereditaments, and heritages chargeable under Schedule B. in the said Act in respect of the occupation thereof.

(2.) The deduction of one eighth out of the duties chargeable under Schedule B. shall cease.

(3.) All such enactments relating to income tax as were in force on the fifth day of April one thousand eight hundred and ninety-six shall have full force and effect with respect to the duties of income tax hereby granted, so far as those enactments are consistent with this Act.

Annual value for the purpose of exemption or abatement from income tax under Schedule B.

27. For the purposes of any claim to exemption, relief, or abatement from income tax, the income arising from the occupation of lands, tenements, hereditaments, and heritages chargeable under Schedule B. in the Income Tax Act, 1853, shall be taken to be one third of the annual value thereof under that schedule, except that if any person occupying, either as owner or otherwise, any lands for the purpose of husbandry only shows at the end of any year, to the satisfaction of the General Commissioners of Income Tax, that his profits and gains arising from the occupation of such lands during the year fell short of one third of the said annual value thereof, the income arising from the occupation shall be taken at the actual amount of such profits and gains, and if the whole of the income tax has been paid, the amount overpaid shall be certified and repaid in manner provided by section one hundred and thirty-three of the Income Tax Act, 1842.

5 & 6 Vict. c. 35.

Appeal by owner of land from assessment to income tax under Schedule A. 43 & 44 Vict. c. 19.

28. Any owner or other person in receipt of the rent of any lands, although not the occupier thereof, who is aggrieved by the amount of the annual value of the lands, as ascertained for the purpose of the assessment made thereon under Schedule A. in the Income Tax Act, 1853, shall have the same right of appeal to the General Commissioners of Income Tax as if the assessment were made upon him, and section fifty-seven of the Taxes Management Act, 1880, shall apply accordingly.

Assessment of income tax under Schs. A. and B., and of the inhabited house duty for the year 1896–7.

29. The annual value of any property which has been adopted for the purpose either of income tax under Schedules A. and B. in the Income Tax Act, 1853, or of inhabited house duty, during the year ending on the fifth day of April one thousand eight hundred and ninety-six, shall be taken as the annual value of such property for the same purpose during the next subsequent year; provided that this section,—

(*a*) so far as respects the duty on inhabited houses in Scotland, shall be construed with the substitution of the twenty-fourth day of May for the fifth day of April; and

32 & 33 Vict. c. 67.

(*b*) shall not apply to the metropolis as defined by the Valuation (Metropolis) Act, 1869.

30. Where this or any other Act enacts that the annual value of any property which has been adopted for the purpose of income tax under Schedules A. and B. in the Income Tax Act, 1853, or of inhabited house duty, during any year shall be taken as the annual value of such property for the same purpose during any subsequent year, the inspectors and surveyors of taxes shall be the assessors for such subsequent year of the income tax under the said Schedules A. and B., and of the inhabited house duty.

Inspectors or surveyors of taxes to be assessors for income tax under Schs. A. and B. and for inhabited house duty in certain cases.

PART VI.

LAND TAX.

31.—(1.) The amount assessed in any year in any land tax parish on account of the unredeemed quota of land tax charged against that parish shall not after the passing of this Act exceed the amount which would be produced by a rate of one shilling in the pound on the annual value of the land in the parish subject to land tax, and any excess above the said amount shall be remitted for that year.

Remission of land tax in excess of one shilling in the pound.

(2.) Sections one hundred and eighty and one hundred and eighty-one of the Land Tax Redemption Act, 1802, shall be construed as if the rate of one shilling in the pound on the annual value of the land were substituted for the rate of four shillings therein mentioned.

42 Geo. 3. c. 116.

32.—(1.) The owner of any land may in any year redeem the land tax charged on such land by payment to the Commissioners of Inland Revenue of a capital sum, equal to thirty times the sum assessed on such land by the assessment last made and signed, after deducting any increase of the assessment made by virtue of this section, and such sum may be paid either in a single payment, or by such annual instalments as may be agreed upon with the Commissioners, and interest at the rate of three per cent. per annum on so much of the capital sum as remains unpaid shall be payable with each instalment, and all the instalments remaining unpaid may be paid at any time.

Redemption of land tax.

(2.) If an assessment on account of the unredeemed quota of land tax charged against any land tax parish would but for this section be made at a rate less than one penny in the pound on the annual value of the land in the parish subject to land tax such assessment shall be made at a rate of not less than one penny in the pound, except where such an assessment would produce a net sum exceeding the amount required for the redemption of the whole of the unredeemed quota, in which case the assessment shall be at such rate as will produce a net sum equal to that amount.

(3.) Any surplus land tax in any land tax parish received by reason of an increased assessment under the foregoing enactment, or otherwise received under the Land Tax Acts, shall be paid and applied in manner provided with respect to surplus land tax by section one hundred and fourteen of the Taxes Management Act, 1880, except that such surplus, so far as it is not applied in payment to the assessors, shall be deemed to have redeemed so much of the

43 & 44 Vict. c. 19.

unredeemed quota of the land tax in the parish as is equal to one thirtieth part of such surplus.

Amendment of Land Tax Acts as to facilities for raising redemption money.

33. Subject to the provisions of this Act, the Land Tax Acts shall apply to any redemption of land tax under this Part of this Act; provided as follows:—

(*a.*) Where an owner redeems under this Act land tax upon any land by payment of a capital sum, the Commissioners of Inland Revenue in accordance with the prescribed regulations, shall, on his application at the date of the redemption, grant to him a certificate charging the land with the amount of that sum, and with interest equal to the amount of the land tax redeemed, and he shall be entitled to the charge as if it were a mortgage secured to him by a mortgage deed; and such charge, when the certificate is registered in pursuance of the Land Charges Registration and Searches Act, 1888, shall have priority over all other charges and incumbrances, and any money authorised to be invested in real security may be invested on the security of any such charge.

51 & 52 Vict. c. 51.

(*b.*) For the redemption under this Act by a capital sum of land tax charged upon land—

(i.) if the land is held upon any trust, or for any purpose, or for the benefit of any university or college, money may be applied which is held on the same trust, or for the same purpose, or for the benefit of the same university or college; and

(ii.) if the land is held for any purpose by a corporation or trustees, money may be applied which is applicable for that purpose, and any of such land may be sold to raise money for the redemption.

Forms.

34. The Commissioners of Inland Revenue may prescribe regulations and forms for the purposes of this Part of this Act and may prescribe any forms required for the purpose of the Land Tax Acts, and any forms so prescribed, or forms to the like effect varied as circumstances require, shall when used be sufficient in law.

Definitions and construction.

35. In this Part of this Act, unless the context otherwise requires—

The expression "land subject to land tax" includes all the property specified in section four of the Land Tax Act, 1797, which is not exonerated from land tax:

38 Geo. 3. c. 5.

The expression "unredeemed quota of the land tax" means the part of the land tax charged against a land tax parish under the Land Tax Acts, which for the time being remains payable:

The expression "land tax parish" means any parish, township, tithing, precinct, or place, for which a separate assessment of land tax is for the time being made:

The expression "annual value" means annual value by determination of the General Commissioners of Income Tax for the purpose of Schedule A. in the Income Tax Act, 1842, or in the case of any land subject to land tax, the annual value of which is not so determined, means annual value as determined by those Commissioners for the purposes of this Part of this Act

5 & 6 Vict. c. 35.

on the like basis as if it were determined for the purpose of Schedule A.

The expression "owner" in relation to any land means any person entitled under the Land Tax Acts to redeem the land tax assessed on that land:

The expression "Land Tax Acts" means the Land Tax Act, 1797, and the Land Tax Redemption Act, 1802, and the enactments amending those Acts: 38 Geo. 3. c. 5. 42 Geo. 3. c. 116.

Other expressions have the same meaning as in the Land Tax Acts.

36. In the application of this Part of this Act to Scotland, the following provisions shall have effect:— Application of Part of Act to Scotland.

(1.) The expression "county" shall be substituted for the expression "land tax parish;"

(2.) The expression "bond and disposition in security in his favour" shall be substituted for the expression "mortgage secured to him by mortgage deed;"

(3.) The expression "heritable security" shall be substituted for the expression "real security;"

(4.) The certificate of charge granted under this Part of this Act by the Commissioners of Inland Revenue may be recorded in the register of sasines, and when so recorded shall have priority over all other charges and incumbrances.

PART VII.

MISCELLANEOUS.

37. Whereas by the Indian Army Pension Deficiency Act, 1885, the annual charge in respect of certain Indian army pensions therein mentioned was made payable out of a fund thereby placed in the hands of the National Debt Commissioners, and called the Indian Army Pension Deficiency Fund, and in order to make the fund solvent, an annuity of one hundred and fifty thousand pounds, payable to the Commissioners, was by section four of the said Act charged on the Consolidated Fund, until all charges on the Indian Army Pension Deficiency Fund ceased; Increase of annuity and reduction of rate of interest for the Indian Army Pension Deficiency Fund. 48 & 49 Vict. c. 67.

And whereas by section five of the same Act the National Debt Commissioners were authorised to lend money, to be repaid out of the said Deficiency Fund by an annuity, with interest at three and a quarter per cent. per annum;

And whereas the charge on the said Deficiency Fund has proved to be larger than was originally estimated, and consequently the Fund is insufficient to meet those charges thereon, and it is therefore expedient to increase the amount of the annuity, and to authorise the reduction of the rate of interest on any money to be lent as above mentioned: Be it therefore enacted that—

(1.) The annuity charged on the Consolidated Fund by section four of the Indian Army Pension Deficiency Act, 1885, shall, as 48 & 49 Vict. c. 67.

from the first day of April one thousand eight hundred and ninety-six, be two hundred and fifteen thousand pounds, and the said Act shall have effect as if "two hundred and fifteen thousand pounds, "beginning on the first day of April one thousand eight hundred "and ninety-six," were substituted in the said section for "one "hundred and fifty thousand pounds, beginning on the first day "of April one thousand eight hundred and eighty-five."

(2.) The rate of interest for any money lent after the first day of April one thousand eight hundred and ninety-six under section five of the said Act shall be such as the National Debt Commissioners, with the approval of the Treasury, may determine.

As to authorised officer conducting legal proceedings in county court.

38. Section twenty-seven of the Inland Revenue Regulation Act, 1890, shall be amended by the addition thereto of the following enactment:—

53 & 54 Vict. c. 21.

Any person who has been admitted as a solicitor, and is employed or authorised by the Commissioners or the solicitor of Inland Revenue, may appear in, conduct, defend, and address the court in any legal proceeding in a county court in England or Ireland where the proceeding relates to inland revenue or to any matter under the care or management of the Commissioners of Inland Revenue.

Construction of Act.

39. Part One of this Act, so far as it amends the Customs Consolidation Act, 1876, shall be construed together with that Act.

39 & 40 Vict. c. 36.

Part Two of this Act shall be construed together with the Acts relating to the duties on beer.

54 & 55 Vict. c. 39.

Part Three of this Act shall be construed together with the Stamp Act, 1891.

57 & 58 Vict. c. 30.

Part Four of this Act shall be construed together with Part One of the Finance Act, 1894.

5 & 6 Vict. c. 35.

Part Five of this Act shall be construed together with the Income Tax Act, 1842, and the Income Tax Act, 1853.

16 & 17 Vict. c. 34.

Part Six of this Act shall be construed together with the Land Tax Acts as defined in that Part.

Repeal of Acts.

40. The Acts mentioned in the schedule to this Act are hereby repealed to the extent in the third column of that schedule mentioned.

Short title.

41. This Act may be cited as the Finance Act, 1896.

SCHEDULE.

ACTS REPEALED.

Section 40.

PART I.

LAND TAX.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
42 Geo. 3. c. 116.	The Land Tax Redemption Act, 1802.	Sections twenty to twenty-five, twenty seven to twenty-nine, thirty-eight to "marked E, and in cases" from "in the form" to "marked F," from "of the cashier" to "Bank of England or" and the words "transferring such stock or" "transferred or" and "transfer or" wherever they occur in that section; forty from "and in every such case" to "entitled unto the same," forty-one, forty-two, forty-three, forty-five, forty-nine, fifty-one to sixty-six, sixty-nine, seventy, eighty-five to one hundred and twelve, one hundred and seventeen, one hundred and nineteen to one hundred and twenty-one, one hundred and twenty-three, one hundred and twenty-four, one hundred and twenty-eight, one hundred and forty, in one hundred and forty-one the words "by the transfer of stock "in the manner herein-before men-"tioned," one hundred and forty-eight, in one hundred and forty-nine the words "by the transfer of stock "in the manner herein-before men-"tioned," one hundred and fifty-seven, one hundred and fifty-eight, one hundred and sixty-six, from "and if such executor" to "been then living," and the words "the like;" one hundred and seventy-one from "have transferred" to "shall hereafter," the words "that such "Bank Annuities ought not to have "been so transferred or," "to re-"transfer the said Bank Annuities "or," and "transferred or;" one hundred and seventy-two, one hundred and seventy-six; Schedules E, F, K, and L.
43 Geo. 3. c. 51.	The Land Tax Redemption Act, 1803.	The whole Act.
45 Geo. 3. c. 77.	The Land Tax Redemption Act, 1805.	Section two.
53 Geo. 3. c. 123.	The Land Tax Redemption Act, 1813.	Sections three, four, thirteen to "distinctly under such accounts," sixteen, twenty, twenty-four, twenty-five, forty, and in Schedule A. Form [A, No. 1].

Session and Chapter.	Title or Short Title.	Extent of Repeal.
54 Geo. 3. c. 173.	The Land Tax Redemption Act, 1814.	Sections eight, nine, and fourteen to sixteen.
57 Geo. 3. c. 100.	The Land Tax Redemption Act, 1817.	Sections twelve to nineteen; in section twenty-three the words "for the re-transfer of any stock or," and "transferred or," and from "and the Governor and Company" to the end of the section.
7 Will. 4. and 1 Vict. c. 17.	An Act for carrying to the Consolidated Fund certain monies paid into the Exchequer, and usually applied as a part of the annual aids and supplies; and for cancelling stock transferred to the Commissioners for Reduction of the National Debt on account of the Redemption of Land Tax.	The whole Act so far as unrepealed.
16 & 17 Vict. c. 74.	An Act to reduce the terms on which the Land Tax in Great Britain may be redeemed or purchased.	The whole Act.
52 & 53 Vict. c. 42.	The Revenue Act, 1889.	Section nine.

PART II.

INCOME TAX.

Session and Chapter.	Short Title.	Extent of Repeal.
5 & 6 Vict. c. 35.	The Income Tax Act, 1842.	Section sixty-three, in No. VII. from "in all cases where lands are subject to a rentcharge in lieu of tithes" down to "as aforesaid: provided also that"; section one hundred and sixty-seven from "and the income arising from the occupation" down to "directions and," and the words "by this Act as aforesaid"; and from "and the income arising from any lease" to the end of the section.

Session and Chapter.	Short Title.	Extent of Repeal.
14 & 15 Vict. c. 12.	An Act to continue the duties on profits arising from property, professions, trades, and offices, and to amend the Act imposing the same.	Section three.
16 & 17 Vict. c. 34.	The Income Tax Act, 1853.	Section twenty-eight, from "and in Ireland the income" down to "Schedule B. of this Act;" and section forty-six.
43 & 44 Vict. c. 20.	The Inland Revenue Act, 1880.	Section fifty-two.

PART III.

DEATH DUTIES.

Session and Chapter.	Short Title.	Extent of Repeal.
31 & 32 Vict. c. 124.	An Act to amend the laws relating to the Inland Revenue.	In section nine, from "at the rate of four pounds," to "as part thereof."
57 & 58 Vict. c. 30.	The Finance Act, 1894.	Section six, in sub-section six, the words "at the rate of three per cent. per annum," and the words "and shall form part of the estate duty," and in sub-section eight, the words "less income tax." Section eight, sub-section ten. Section seventeen, from "provided that," to the end of the section.

CHAPTER 29.

An Act to amend the Bishopric of Bristol Act, 1884.

[7th August 1896.]

WHEREAS by the Bishopric of Bristol Act, 1884, provision was made for the disunion of the sees of Gloucester and Bristol and for the constitution of a separate bishopric of Bristol, and it was thereby amongst other things provided that the diocese should consist of the deaneries and parishes as therein mentioned: