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.

" a drawback shall be allowed on all roasted coffee exported as " ships stores, equal in amount to the import duty on raw coffee " contained under the head " coffee " in the schedule to the Customs Tariff Act, 1876, are hereby repealed.

39 & 40 Vict. c. 35.

Packages of tobacco for the purpose of drawback, exportation, or removal.

3. The cases or packages of tobacco for the purpose of drawback under section one of the Manufactured Tobacco Act, 1863, as amended by section six of the Finance Act, 1896, and the packages of tobacco for the purpose of exportation or removal under section ninety-five of the Customs Consolidation Act, 1876, shall weigh not less than eighty pounds gross weight or such less weight as the Commissioners of Customs may permit; and accordingly—

(*a*) the words " weighing not less than eighty pounds gross " weight or such less weight as the Commissioners of Customs " may permit " shall be substituted for the words " containing " not less than eighty pounds net weight of such tobacco " in section one of the Manufactured Tobacco Act, 1863, instead of the words substituted by section six of the Finance Act, 1896; and

26 & 27 Vict. c. 7. 59 & 60 Vict. c. 28.

(*b*) the words " (not being less in any case, if the goods to be " exported or to be removed to another warehouse, than is " required by law on the importation of such goods) " in section ninety-five of the Customs Consolidation Act, 1876, shall not apply to tobacco; and

39 & 40 Vict. c. 36.

(*c*) section six of the Finance Act, 1896, from " and the words ' weighing ' " down to " such tobacco " shall be repealed.

INCOME TAX.

Rate of income tax for 1897-8.

4.—(1.) Income tax for the year beginning on the sixth day of April, one thousand eight hundred and ninety-seven, shall be charged at the rate of eightpence.

(2.) All such enactments relating to income tax as were in force on the fifth day of April, one thousand eight hundred and ninety-seven, shall have full force and effect with respect to the duties of income tax hereby granted.

(3.) 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-seven, shall be taken as the annual value of such property for the same purpose during the next subsequent year: Provided that this section—

16 & 17 Vict. c. 34.

(*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

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

32 & 33 Vict. c. 67.

Exemption of income of married woman.

5.—(1.) Where the total joint income of a husband and wife charged to income tax, by way either of assessment or deduction, does not exceed five hundred pounds, and upon a claim for

exemption, relief, or abatement, under the Acts relating to the income tax, the commissioners for general purposes of those Acts are satisfied that such total income includes profits of the wife from any business carried on or exercised by means of her own personal labour, and that the rest of the total income or any part thereof arises or accrues from profits of a business carried on or exercised by means of the husband's own personal labour, and unconnected with the business of the wife, they shall deal with such claim as if it were a claim in respect of the said profits of the wife, and a separate claim on the part of the husband in respect of the rest of the total income, but they shall deal with any income of the husband arising or accruing from the business of his wife or from any source connected therewith as if it were part of the income of the wife.

(2.) In this section "business" means any profession, trade, employment, or vocation, or any office or employment of profit, and the "profits of a business" means any profits, gains, or remuneration arising or accruing from the business and chargeable under Schedule D. or Schedule E. in the Income Tax Act, 1853. 16 & 17 Vict. c. 34.

(3.) Sub-section two of section thirty-four of the Finance Act, 1894, is hereby repealed, save as respects any income tax charged under any former Act. 57 & 58 Vict. c. 30.

EXCISE.

6.—(1.) Section twelve of the Revenue Act, 1884 (which relates to the sale of tobacco in railway carriages under the license of the Commissioners of Inland Revenue), shall apply in the case of omnibuses, tramway cars, and tramway carriages, as it applies in the case of railway carriages, and shall apply to the proprietors of any such omnibuses, tramway cars, or tramway carriages, as it applies to the proprietors of railway carriages or to a railway company. Sale of tobacco in omnibuses and tramway cars. 47 & 48 Vict. c. 62.

(2.) The expression "omnibus" in this section has the same meaning as in the Town Police Clauses Act, 1889, and includes a "stage carriage" within the meaning of the Metropolitan Public Carriage Act, 1869. 52 & 53 Vict. c. 14. 32 & 33 Vict. c. 115.

7. Nothing in the Statute Law Revision Act, 1883, or the Statute Law Revision Act, 1892, shall be deemed to have repealed any enactments so far as they are required for the purpose of giving effect to section two of the Licensing (Scotland) Act, 1853. Declaration as to effect of 16 & 17 Vict. c. 67. s. 2.

STAMPS.

8. Where under the power conferred by any Act any county council or municipal corporation issue bills repayable not later than twelve months from their date, those bills shall, notwithstanding that by the same or any other Act they are charged or Explanation as to bills charged on local rate.

secured on any property, fund, or rate, and that the statutory charge is referred to in the bills, be treated for the purpose of the Stamp Act, 1891, and the Acts amending that Act, as promissory notes and not as marketable securities.

GENERAL.

Short title.

9. This Act may be cited as the Finance Act, 1897.

CHAPTER 25.

An Act for the acquisition of Land for the Extension of the Patent Office, and for purposes connected therewith. [6th August 1897.]

WHEREAS it is expedient to provide for the extension of the Patent Office and to empower the Commissioners of Works (in this Act called the Commissioners) for that purpose to acquire certain lands and buildings situated in the united parishes of Saint Andrew Holborn-above-the-Bars and Saint George the Martyr, in the county of London:

And whereas those lands and buildings cannot be acquired without the authority of Parliament:

And whereas plans of the lands by this Act authorised to be acquired, and also books of reference containing the names of the owners and lessees, or reputed owners and lessees, and of the occupiers of these lands, have been deposited with the clerk of the peace for the county of London (which plans and books of reference are in this Act respectively referred to as the deposited plans and books of reference):

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:

Power to purchase land.

1. The Commissioners may purchase and acquire for the purposes of this Act all or any of the lands delineated on the deposited plans and described in the deposited books of reference.

Incorporation of Lands Clauses Acts.

2.—(1.) For the purpose of the purchase and acquisition of land under this Act the Lands Clauses Acts shall, subject to the provisions of this Act, be incorporated with this Act, with the following exceptions and modifications:—

(*a.*) The provisions relating to the sale of superfluous land and access to the special Act and section one hundred and thirty-three of the Lands Clauses Consolidation Act, 1845 (relating to land tax and poor rate), shall not be incorporated with this Act:

(*b.*) In the construction of this Act, and of the incorporated Acts, this Act shall be deemed to be the "special Act," and the Commissioners shall be deemed to be the "promoters of the undertaking":