(*c.*) A man called out under this section shall not be liable to serve for more than twelve months;

(*d.*) Any agreement under this section may be revoked by three months' notice in writing; and

(*e.*) Any exercise of the power of calling out men under this section shall be reported to Parliament as soon as may be.

Amendment of law as to voluntary service of militia outside United Kingdom. 45 & 46 Vict. c. 49.

**2.** Section twelve of the Militia Act, 1882, shall have effect as if the words "any place out of the United Kingdom" were substituted therein for the words "the islands of Guernsey, Jersey, Alderney, "and Sark, the Isle of Man, Malta, and the garrison of Gibraltar, "or any of them," and shall be construed as authorising the employment of any member of the militia volunteering to serve for a period not exceeding one year whether an order embodying the militia is in force or not at the time.

Provision as to numbers authorised by Army Act.

**3.** The number of men for the time being employed under this Act shall not be reckoned in the number of the forces authorised by the Army Act for the time being in force.

Short title.

**4.** This Act may be cited as the Reserve Forces and Militia Act, 1898.

# CHAPTER 10.

An Act to grant certain duties of Customs and Inland Revenue, to alter other duties, and to amend the Law relating to Customs and Inland Revenue, and to make other provision for the financial arrangements of the year. [1st July 1898.]

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 AND EXCISE.

Duties and drawback on tobacco.

**1.**—(1.) In lieu of the duties of Customs now payable on tobacco, there shall, on and after the sixteenth day of May, one

thousand eight hundred and ninety-eight, be charged, levied, and paid upon tobacco imported into Great Britain or Ireland, the duties following (that is to say) :—

Tobacco, manufactured, viz. :—

| | | £ | s. | d. |
|---|---|---|---|---|
| Cigars - - - - - - | the lb. | 0 | 5 | 0 |
| Cavendish or Negrohead - - | the lb. | 0 | 3 | 10 |
| Cavendish or Negrohead, manufactured in bond - - - - - | the lb. | 0 | 3 | 5 |
| Other manufactured tobacco - - | the lb. | 0 | 3 | 5 |
| Snuff containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - - - | the lb. | 0 | 3 | 2 |
| Snuff not containing more than 13 lbs. of moisture in every 100 lbs. weight thereof - - - - - | the lb. | 0 | 3 | 10 |

Tobacco, unmanufactured, viz. :—

| | | | | |
|---|---|---|---|---|
| Containing 10 lbs. or more of moisture in every 100 lbs. weight thereof - | the lb. | 0 | 2 | 8 |
| Containing less than 10 lbs. of moisture in every 100 lbs. weight thereof - | the lb. | 0 | 3 | 0 |

26 & 27 Vict. c. 7.

(2.) The drawback allowed under section one of the Manufactured Tobacco Act, 1863, as extended by any subsequent Act, on tobacco exported from Great Britain or Ireland, or deposited in a bonded or Queen's warehouse, shall, on and after the sixteenth day of May, one thousand eight hundred and ninety-eight, be allowed at the rate of two shillings and ninepence upon every pound weight instead of three shillings and threepence as provided in the said section.

Amendment of 50 & 51 Vict. c. 15. s. 4.

**2.** In section four of the Customs and Inland Revenue Act, 1887 (which restricts the amount of moisture in tobacco), "thirty per centum" shall be substituted for "thirty-five per centum."

Duty on tea.

**3.** 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-eight, until the first day of August, one thousand eight hundred and ninety-nine, on the importation thereof into Great Britain or Ireland (that is to say):—

Tea, the pound - - - - Fourpence.

Prohibition against grogging casks which have contained spirits.

**4.**—(1.) A person shall not—

(*a*) subject any cask to any process for the purpose of extracting any spirits absorbed in the wood thereof; or

(*b*) have on his premises any cask which is being subjected to any such process, or any spirits extracted from the wood of any cask.

(2.) If any person contravenes this section, he shall for each offence incur a fine of fifty pounds.

(3.) All spirits extracted in contravention of this section shall be deemed to be spirits unlawfully kept or deposited within the

meaning of the Spirits Act, 1880, and every cask which is being subjected to any such process, or which being upon premises upon which spirits so extracted are found has been subjected to any such process, shall be forfeited. 43 & 44 Vict. c. 24.

## PART II.

### STAMPS.

**5.** The provisions contained in section one hundred and fourteen of the Stamp Act, 1891, in reference to the composition for stamp duty chargeable on transfers of certain colonial stocks, shall extend to the stock of any British protectorate or protected state to which protectorate or state a Secretary of State applies the Colonial Stock Acts, 1877 and 1892, and he is hereby authorised so to apply the said Acts with the necessary modifications. Extension of 54 & 55 Vict. c. 39. s. 114, to British protectorate.

**6.** For the removal of doubts with reference to the effect of sections fifty-four and fifty-seven of the Stamp Act, 1891, it is hereby declared that the definition of "conveyance on sale" in the said section fifty-four includes a decree or order for, or having the effect of an order for, foreclosure. Removal of doubt as to 54 & 55 Vict. c. 39. ss. 54, 57, so far as regards foreclosure decrees.

Provided that—

(*a*) the ad valorem stamp duty upon any such decree or order shall not exceed the duty on a sum equal to the value of the property to which the decree or order relates, and where the decree or order states that value that statement shall be conclusive for the purpose of determining the amount of the duty; and

(*b*) where ad valorem stamp duty is paid upon such decree or order, any conveyance following upon such decree or order shall be exempt from the ad valorem stamp duty.

## PART III.

### INCOME TAX.

**7.**—(1.) Income tax for the year beginning on the sixth day of April, one thousand eight hundred and ninety-eight, shall be charged at the rate of eightpence. Rate of income tax for 1898–9.

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

**8.** Any individual who having been assessed or charged to income tax or having paid income tax either by deduction or otherwise claims and proves in manner prescribed by the Income Tax Acts that his total income from all sources, although exceeding one hundred and sixty pounds, does not exceed seven Relief from income tax where income does not exceed 700*l.*

hundred pounds, shall be entitled to relief from income tax equal—

(*a*) if his total income does not exceed four hundred pounds, to the amount of the income tax upon one hundred and sixty pounds; and

(*b*) if his total income exceeds four hundred pounds and does not exceed five hundred pounds, to the amount of the income tax upon one hundred and fifty pounds; and

(*c*) if his total income exceeds five hundred pounds and does not exceed six hundred pounds, to the amount of the income tax upon one hundred and twenty pounds; and

(*d*) if his total income exceeds six hundred pounds and does not exceed seven hundred pounds, to the amount of the income tax upon seventy pounds;

and such relief shall be given either by reduction of the assessment or by repayment of the excess which has been paid, or by both of those means, as the case may require.

Annual value of deduction in certain cases. 16 & 17 Vict. c. 34.

**9.** Where in estimating the amount of annual profits or gains arising or accruing from any profession, trade, employment, or vocation, and chargeable to income tax under Schedule D. of the Income Tax Act, 1853, any sum is deducted on account of the annual value of the premises used for the purpose of such profession, trade, employment, or vocation, the sum so deducted shall not exceed the amount of the assessment of the premises for the purpose of income tax under Schedule A. to the said Act, as reduced for the purpose of collection under section thirty-five of the Finance Act, 1894.

57 & 58 Vict. c. 30.

Power to landlords to pay income tax under Schedule A.

**10.** In assessing and charging the duties of income tax under Schedule A. in the Income Tax Act, 1853, in respect of any lands, houses, or buildings assessable on the occupier, it shall be lawful for the General Commissioners of Income Tax, if they shall think fit, on a request in writing to that effect from the landlord or immediate lessor delivered personally or sent by post to the clerk of the General Commissioners of Income Tax for the district on or before the thirty-first day of July in any year, to charge and assess such person in the assessment for such year and subsequent years with the said duty as if he were the occupier thereof, and such duty may be recoverable from him in the same manner as any other duties of income tax are recoverable, provided that this provision is not to prejudice the right of recovery of the duty, if necessary, by distraint upon the premises or property in respect of which the assessment was made, in the same way as if the assessment had been made upon the occupier for the time being, and upon such occupier paying the same the amount thereof may be deducted and allowed out of the next or any subsequent payment on account of rent.

Provided further, that it shall be competent for any landlord or immediate lessor to cancel the said request by a notice in writing to that effect, delivered personally or sent by post to the Clerk of the General Commissioners of Income Tax for the district, on or before the thirty-first day of July in any year.

**11.** This Part of this Act shall be construed together with the Income Tax Act, 1842, and the Income Tax Act, 1853, and the enactments amending the same. Construction of Part. 5 & 6 Vict. c. 35. 16 & 17 Vict. c. 34.

## PART IV.

### LAND TAX.

**12.**—(1.) Where the owner in possession of the rents and profits of any land or other property on which land tax is assessed before the amount so assessed, in any financial year, is paid, produces to the collector of land tax a certificate from the surveyor of taxes that such owner has been allowed in that year a total exemption from income tax by reason of his income not exceeding a hundred and sixty pounds, the said amount of land tax shall not be collected, and if such owner produces to the said collector a certificate from the surveyor of taxes that such owner has been allowed in that year an abatement of income tax by reason of his income not exceeding four hundred pounds, one half of the said amount of land tax shall not be collected; and any amount of land tax not collected by reason of this section shall be remitted from the unredeemed quota of the land tax for that year. Exemption from land tax.

(2.) This Part of this Act shall be construed together with Part Six of the Finance Act, 1896, and the Land Tax Acts, as defined in that Part. 59 & 60 Vict. c. 28.

## PART V.

### ESTATE DUTIES.

**13.** Section five, sub-section two, of the Finance Act, 1894, shall be read and have effect as if the following words had been inserted at the end thereof, "and who if on his death subsequent limitations "under the settlement take effect in respect of such property was "sui juris at the time of his death or had been sui juris at any time "while so competent to dispose of the property." Persons not sui juris not to be deemed competent to dispose for the purpose of breaking settlements.

**14.** Where in the case of a death occurring after the commencement of this Act settlement estate duty is paid in respect of any property contingently settled, and it is thereafter shown that the contingency has not arisen, and cannot arise, the said duty paid in respect of such property shall be repaid. Settlement estate duty repayment.

## PART VI.

### MISCELLANEOUS.

**15.** Notwithstanding anything in the Suez Canal Shares Act, 1876, or the Finance Act, 1894, any money paid into the Exchequer, whether before or after the passing of this Act, in respect of the capital of Suez Canal shares drawn for repayment shall be issued and applied in like manner as the new sinking fund. Provision as to money received in respect of Suez Canal shares repaid. 39 & 40 Vict. c. 67. 57 & 58 Vict. c. 30

Power to barristers and solicitors to plead before the General Commissioners.

**16.** Section fifty-seven, sub-section nine, of the Taxes Management Act, 1880, is hereby repealed, and it shall be lawful for the General Commissioners to permit any barrister or solicitor to plead before them on any appeal for the appellant or officers either vivâ voce or by writing.

Short title.

**17.** This Act may be cited as the Finance Act, 1898.

Repeal of Acts.

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

## SCHEDULE.

ACTS REPEALED.

*Customs.*

| Session and Chapter. | Short Title. | Extent of Repeal. |
|---|---|---|
| 41 & 42 Vict. c. 15. | The Customs and Inland Revenue Act, 1878. | Section three, down to "allowable, provided always that" |
| 50 & 51 Vict. c. 15. | The Customs and Inland Revenue Act, 1887. | Section three. |

# CHAPTER 11.

## An Act to explain the Act as to Suffragan Bishops.

[1st July 1898.]

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:

Explanation of 26 Hen. 8. c. 14.

**1.** Notwithstanding anything contained in the Act passed in the twenty-sixth year of King Henry the Eighth "for nomination and consecration of suffragans within this realm," it shall be lawful to nominate, present, and appoint as suffragan bishop a person already consecrated as a bishop, and in that case the letters patent presenting him shall not require his consecration.

Short title. 51 & 52 Vict. c. 56.

**2.** This Act may be cited as the Suffragan Bishops Act, 1898, and the said Act of King Henry the Eighth, and the Suffragans Nomination Act, 1888, and this Act may be cited collectively as the Suffragan Bishops Acts, 1534 to 1898.