approved of which includes scientific and mining subjects, and has also had practical experience in a mine for at least three years. The approval of the Secretary of State shall be signified in writing under his hand, and may be given subject to such conditions as he may think fit, and may be revoked at any time."

Short title.

2. This Act may be cited as the Coal Mines Regulation Act (1887) Amendment Act, 1903.

CHAPTER 8.

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 the National Debt, and to make other provisions for the financial arrangements of the year. [30th June 1903.]

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 King'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.

Duty on grain, &c. to cease. 2 Edw. 7. c. 7.

1.—(1) On the first day of July nineteen hundred and three, the duties on grain and other articles imposed by section one of the Finance Act, 1902, and the drawbacks allowed under that section, shall cease and determine.

(2) On and after the first day of July nineteen hundred and three, the amount of the duties on glucose referred to in section six of the Finance Act, 1902, shall be the same as if that section had not been passed.

(3) The Commissioners of Customs shall have power, and shall be deemed to have had power as from the twenty-fourth day of April nineteen hundred and three, to remit any charge payable under the last paragraph but one in the schedule to the Customs Tariff Act, 1876, on the delivery of any grain or any of the articles mentioned in the First Schedule to the Finance Act, 1902, from warehouse for home consumption, and they may return the amount of any such charge paid on or after that date.

39 & 40 Vict. c. 35.

(4) If any person proves to the satisfaction of the Commissioners of Customs that he had in his stock or possession at the close of the thirtieth day of June nineteen hundred and three :—

(*a*) any grain or articles on which duty of an aggregate amount of not less than twenty-five pounds has been paid under section one of the Finance Act, 1902 ; or

(*b*) any solid or liquid glucose on which an excess duty of an aggregate amount of not less than twenty-five pounds has been paid ;

the Commissioners of Customs may remit and pay to that person the amount of the duty so paid, or, in the case of glucose, the amount of the excess duty.

For the purposes of this subsection duty shall be treated as having been paid on an article if it has been paid on any part, ingredient, or material of the article, and "excess duty" means the additional sixpence per hundredweight payable under section six of the Finance Act, 1902.

A person shall not be entitled to any payment under this subsection unless he claims that payment in writing from the Commissioners of Customs before the fourteenth day of July nineteen hundred and three.

Duty on tea.

2. The duty of customs now payable on tea shall continue to be charged, levied, and paid, until the first day of August nineteen hundred and four, on the importation thereof into Great Britain or Ireland ; that is to say—

Tea, the pound, sixpence.

Continuance of additional customs duty and drawbacks on tobacco, beer, and spirits. 62 & 64 Vict. c. 7.

3. The additional duties of customs on tobacco, beer, and spirits imposed by sections two, three, four, and five of the Finance Act, 1900 (including the increased duties imposed by section five of that Act), shall continue to be charged, levied, and paid until the first day of August nineteen hundred and four, and, as regards the period for which any additional drawbacks are allowed under those sections, nineteen hundred and four shall be substituted for nineteen hundred and one.

Continuance of additional excise duties and drawbacks on beer and spirits. 63 & 64 Vict. c. 7.

4. The additional duties of excise on beer and spirits imposed by sections six and seven of the Finance Act, 1900, shall continue to be charged, levied, and paid until the first day of August nineteen hundred and four, and, as regards the period in respect of which any additional drawback is allowed under the said section six, nineteen hundred and four shall be substituted for nineteen hundred and one.

PART II.

INCOME TAX.

Income tax for 1903–1904.

5.—(1) Income tax for the year beginning on the sixth day of April nineteen hundred and three shall be charged at the rate of elevenpence.

(2) All such enactments relating to income tax as were in force on the fifth day of April nineteen hundred and three shall have

full force and effect with respect to the duty of income tax hereby granted.

46 & 47 Vict. c. 10.

(3) Section ten of the Customs and Inland Revenue Act, 1883 (which related to duty on dividends, &c. paid prior to the passing of the Act), shall be applied with respect to the year which commenced on the sixth day of April nineteen hundred and three, as it was applied with respect to the year which commenced on the sixth day of April eighteen hundred and eighty-three, and as if it were re-enacted in this Act with the necessary change of date.

PART III.

NATIONAL DEBT.

Amount of permanent annual charge for National Debt.

6.—(1) The amount of the permanent annual charge for the National Debt during the current and every subsequent financial year shall be the sum of twenty-seven million pounds, and "twenty-seven" shall be substituted for "twenty-three" in section one of the Sinking Fund Act, 1875, as amended by subsequent Acts.

38 & 39 Vict. c. 45.

(2) Any interest or dividends on any stock, bonds, or other securities issued under the Acts specified in the First Schedule to this Act shall, notwithstanding anything in section two of the National Debt and Local Loans Act, 1887, be paid as part of the permanent annual charge for the National Debt.

50 & 51 Vict. c. 16.

PART IV.

GENERAL.

Repeal, construction, and short title.

7.—(1) The Acts specified in the Second Schedule to this Act are hereby repealed to the extent mentioned in the third column of that schedule.

(2) Part I. of this Act so far as relates to duties of customs shall be construed together with the Customs Consolidation Act, 1876, and the Acts amending that Act, and so far as it relates to duties of excise shall be construed together with the Acts which relate to the duties of excise and the management of those duties.

39 & 40 Vict. c. 36.

(3) This Act may be cited as the Finance Act, 1903.

SCHEDULES.

FIRST SCHEDULE.

ACTS CREATING WAR DEBT.

63 Vict. sess. 2. c. 2.	The Treasury Bills Act, 1899.
63 & 64 Vict. c. 2.	The War Loan Act, 1900.
63 & 64 Vict. c. 61.	The Supplemental War Loan Act, 1900.
64 Vict. sess. 2. c. 1.	The Supplemental War Loan (No. 2) Act, 1900.
1 Edw. 7. c. 12.	The Loan Act, 1901.
2 Edw. 7. c. 4.	The Loan Act, 1902.

SECOND SCHEDULE.

ACTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
62 & 63 Vict. c. 9.	The Finance Act, 1899.	Section sixteen.
63 & 64 Vict. c. 2.	The War Loan Act, 1900.	In section three, the words "but the "principal and interest and other "sums so charged shall not be payable as part of the permanent "annual charge for the National "Debt."
2 Edw. 7. c. 7.	The Finance Act, 1902.	Sections one, six, and the First and Second Schedules as from the first day of July nineteen hundred and three.

CHAPTER 9.

An Act to empower County Councils to promote Bills in Parliament. [21st July 1903.]

BE it enacted by the King'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 county council to promote Bills in Parliament. 51 & 52 Vict. c. 41.

1.—(1) The powers conferred by section fifteen of the Local Government Act, 1888, on the council of a county to oppose Bills in Parliament shall be extended so as to authorise them to promote Bills as well as to oppose them.

(2) The county council may determine that any expenses incurred in pursuance of section fifteen of the Local Government Act, 1888, as amended by this Act, are to be regarded as incurred for special county purposes, but any such determination shall be forthwith notified to the overseers of any parish liable to be assessed in pursuance of such determination, and shall be subject to appeal, within twenty-one days, at the instance of the overseers of any parish so liable, to the Local Government Board, whose decision shall be final.

(3) For the purpose of deciding any such appeal, subsections (1) and (5) of section eighty-seven of the Local Government Act, 1888 (which relate to local inquiries), shall apply.

(4) The powers conferred by this section shall be in addition to, and not in derogation of, any powers possessed by the London County Council.