"(*f*) if the grantee solicits, or, without the consent of the police authority, accepts directly or indirectly any testimonial or gift of a pecuniary value on his retirement from the police; or

"(*g*) if the grantee enters into or continues in any business occupation or employment as a private detective, after being prohibited to do so by the police authority on any reasonable grounds:

Provided that the decision of a police authority other than the Secretary of State as to forfeiture on any of the grounds aforesaid shall be subject to confirmation by the Secretary of State, but such confirmation shall not affect the right of appeal to quarter sessions conferred by section eleven of the Police Act, 1890."

Age of compulsory retirement.

6.—(1) In a police force to which the Police Act, 1890, applies, retirement shall be compulsory for every constable above the rank of inspector on his attaining sixty-five years of age, except that in special cases the police authority may extend any such constable's service for a further period, in no case exceeding five years, on being satisfied that the constable's retirement at sixty-five would be detrimental to the interests of the police force; but nothing in this section shall be construed as in anywise affecting the retirement of a constable holding a rank above that of inspector before the passing of this Act.

(2) Where a constable is compelled to retire under this section, and is not entitled without a medical certificate to retire and receive a pension, he shall be entitled to receive such a pension or may be granted such a gratuity as he would have been entitled to receive or as might have been granted to him had he then retired on a medical certificate.

Amendment of Police Act, 1890, s. 4.

7. In subsection (1) of section four of the Police Act, 1890, after the words "constable belongs" there shall be inserted the words "not exceeding the period of the sickness, misconduct, or neglect of duty, or the period during which he is suspended from duty on account thereof."

Short title.

8. This Act may be cited as the Police (Superannuation) Act, 1906, and this Act may be cited with the Police Acts, 1839 to 1893.

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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. [22nd June 1906.]

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 hereinafter 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 tea.

1. In lieu of the duty of customs payable on tea imported into Great Britain or Ireland, there shall, as from the fourteenth day of May nineteen hundred and six, until the fourteenth day of May nineteen hundred and seven, be charged, levied, and paid the following duty (that is to say):—

Tea, the pound - - - fivepence.

Amendments with respect to duty on stripped tobacco and drawbacks on tobacco. 4 Edw. 7. c. 7.

2.—(1) As from the first day of May nineteen hundred and six, one halfpenny per pound shall be substituted for threepence per pound as the increase of duty in the case of stripped tobacco under subsection (1) of section two of the Finance Act, 1904, and the rebate under subsection (2) of that section shall cease as from the same day.

(2) As from the twenty-first day of May nineteen hundred and six, the table of rates of drawback set out in the First Schedule to this Act shall be substituted for the table of rates of drawback set out in the Schedule to the Finance Act, 1904.

(3) Subject to any regulations which the Commissioners of Customs may make, stalks, shorts, or other refuse of tobacco (including offal snuff) may be deposited by a licensed manufacturer of tobacco in a bonded warehouse for exportation as merchandise, and any drawback payable thereon shall, notwithstanding anything in section one of the Manufactured Tobacco Act, 1863, be paid with all convenient speed after the deposit. 26 & 27 Vict. c. 7.

(4) The Commissioners of Customs may permit, subject to any regulations which they may make, the shipment on drawback for use as stores of British manufactured tobacco, in packages containing such quantities as they may allow, direct from the premises of a licensed manufacturer of tobacco, and the like drawback shall be payable upon the shipment of the tobacco as would be payable upon the deposit of the tobacco in a bonded warehouse to be used as ships' stores.

Duty on coal to cease. 1 Edw. 7. c. 7.

3. On the first day of November nineteen hundred and six, the duty on coal imposed by section three of the Finance Act, 1901, shall cease.

4. 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 July nineteen hundred and seven, and, as regards the period for which any additional drawback is allowed under the said section four, July nineteen hundred and seven shall be substituted for August nineteen hundred and one. Continuance of additional customs duties and drawbacks on tobacco, beer, and spirits. 63 & 64 Vict. c. 7.

5. 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 July nineteen hundred and seven, and, as regards the period in respect of which any additional drawback is allowed under the said section six, July nineteen hundred and seven shall be substituted for August nineteen hundred and one. Continuance of additional excise duties and drawbacks on beer and spirits. 63 & 64 Vict. c. 7

PART II.

INCOME TAX AND INHABITED HOUSE DUTY.

6.—(1) Income tax for the year beginning on the sixth day of April nineteen hundred and six shall be charged at the rate of one shilling. Income tax for 1906-1907.

(2) All such enactments relating to income tax as were in force on the fifth day of April nineteen hundred and six shall have full force and effect with respect to the duty 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 nineteen hundred and six, shall be taken as the annual value of such property for the same purpose during the next subsequent year; provided that this subsection— 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.

PART III.

NATIONAL DEBT.

7.—(1) The amount of the permanent annual charge for the National Debt under section one of the Sinking Fund Act, 1875, shall, during the current financial year, be the sum of twenty-eight and a half million, instead of twenty-eight million, pounds, and subsection (4) of section seven of the Finance Act, Reduction of debt. 38 & 39 Vict. c. 45.

1905, shall, as respects the current financial year, have effect accordingly.

(2) Any sums paid into the Exchequer in any year on account of the China indemnity shall be issued and applied in like manner as the new sinking fund.

PART IV.

GENERAL.

Repeal, construction, and short title.

8.—(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.

39 & 40 Vict. c. 36.

(2) Part I. of this Act so far as it 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.

(3) This Act may be cited as the Finance Act, 1906.

SCHEDULES.

FIRST SCHEDULE.

Section 2.

TABLE OF RATES OF DRAWBACK.

	Ordinary Rate.	Addition while Additional 1900 Duty is in force.	Total while Additional 1900 Duty is in force.
	s. d.	*d.*	*s. d.*
Cigars - - - - the lb.	3 1	4	3 5
Cigarettes - - - - the lb.	3 0	4	3 4
Cut, roll, cake, or other manufactured tobacco - - - the lb.	2 11	4	3 3
Snuff (not being offal snuff) - the lb.	2 10	4	3 2
Stalks, shorts, or other refuse of tobacco (including offal snuff) - the lb.	2 9	4	3 1

SECOND SCHEDULE.

ENACTMENTS REPEALED. Section 8.

Session and Chapter.	Short Title.	Extent of Repeal.
1 Edw. 7. c. 7.	The Finance Act, 1901	Section three and the Fourth Schedule, as from the first day of November nineteen hundred and six.
4 Edw. 7. c. 7.	The Finance Act, 1904	Subsection (2) of section two and the table of rates of drawback in the Schedule.

CHAPTER 9.

An Act to amend the Indian Railways Act, 1894.

[20th July 1906.]

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:

1. This Act may be cited as the Indian Railways Act Amendment Act, 1906. Short title.

2. Section nine of the Indian Railways Act, 1894, and Part II. of the schedule to the Expiring Laws Continuance Act, 1905, and that part of the preamble of that Act which refers thereto, are hereby repealed. Repeal. 57 & 58 Vict. c. 12. 5 Edw. 7. c. 21.

CHAPTER 10.

An Act to provide for the Education and Conveyance to School of Epileptic and Crippled and Defective Children.

[20th July 1906.]

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:

1. From and after the commencement of this Act, it shall be lawful for a school board in Scotland, if they think fit, either alone or in combination with one or more school boards, to make special provision for the education, medical inspection, and, where required, for the conveyance to and from school of epileptic or crippled or defective children between five and School boards to have power to make special provisions for education of defective children.