to a parish added to another parish to form a union.

to persons deprived of their offices, shall extend to the case of a parish which shall be united to some one or more parishes to form a union, and to the officers of such parish.

Provision for the valuations of property on dissolution, separation, or amalgamation of unions and districts.

11. When any district or union has been or shall be dissolved, or any parish has been or shall be added to or separated from a union, or any unions or parishes added to or separated from a district or part of it, or any parish has been or shall be added to another parish to form a union, and a valuation shall become requisite for the adjustment of the rights and liabilities of the districts, unions, or parishes affected thereby, such valuation shall be procured by the managers, guardians, or overseers of the districts, unions, or parishes respectively, in such manner as the parties interested shall mutually agree upon, or by the Poor Law Board in case of their not agreeing within such time as the Board shall fix, which Board shall direct the expenses incurred in procuring the same to be charged to the districts, unions, parishes, or parts thereof respectively, according as they shall be interested therein, in such proportions as to the said board shall seem to be equitable; and every person in whose favour such direction shall have been given shall be entitled to recover the amount from the persons directed to pay the same, by action in like manner as any debt recoverable at law.

Vesting of property of dissolved unions, &c. in last acting managers or guardians until sold, &c. under sect. 3. of 5 & 6 W. 4. c. 69.

12. Upon the dissolution of any district or union, or the addition of any parish in which the relief to the poor shall have been or shall be administered by a board of guardians to a union or to another parish, the real and personal estate vested in the managers or guardians of such district, union, or parish respectively shall be transferred to and vested in the persons who were acting as managers or guardians respectively at the time of such dissolution or addition, to be held by them as joint tenants, according to the nature of such property, in trust for the parishes comprised in such district or union, or for the parish, as the case may be, until the same shall be sold, let, or otherwise disposed of under the authority of the third section of the "Union and Parish Property Act, 1835," and any Act extending the same: Provided, that nothing herein contained shall apply to any parish provided for by the fifth section of the Metropolitan Poor Amendment Act, 1869, or by a Local Act.

Construction of Act.

13. The words used in this Act shall be construed in like manner as in the Poor Law Amendment Act, 1834, and in the subsequent Acts amending and extending the same.

Short title.

14. This Act may be cited and described for all purposes as "The Dissolved Boards of Management and Guardians Act, 1870."

CHAP. 3.

An Act to make better provision for making laws and regulations for certain parts of India, and for certain other purposes relating thereto.

[25th March 1870.]

WHEREAS it is expedient that provision should be made to enable the Governor General of India in Council to make regulations for the peace and good government of certain territories in India, otherwise than at meetings for the purpose of making laws and regulations held under the provisions of The Indian Council's Act, 1861, and also for certain other purposes connected with the Government of India:

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:

Power to Executive Government of British India

1. Every governor of a Presidency in Council, lieutenant governor, or chief commissioner, whether the governorship, or lieutenant governorship, or chief commissionership be now in existence or may hereafter be established, shall have power to propose to the

Governor General in Council drafts of any regulations, together with the reasons for proposing the same, for the peace and government of any part or parts of the territories under his government or administration to which the Secretary of State for India shall from time to time by resolution in council declare the provisions of this section to be applicable from any date to be fixed in such resolution. to make regulations for certain parts thereof.

And the Governor General in Council shall take such drafts and reasons into consideration; and when any such draft shall have been approved of by the Governor General in Council, and shall have received the Governor General's assent, it shall be published in the "Gazette of India" and in the local "Gazette," and shall thereupon have like force of law and be subject to the like disallowances as if it had been made by the Governor General of India in Council at a meeting for the purpose of making laws and regulations.

The Secretary of State for India in Council may from time to time withdraw such power from any governor, lieutenant governor, or chief commissioner, on whom it has been conferred, and may from time to time restore the same as he shall think fit.

2. The Governor General shall transmit to the Secretary of State for India in Council an authentic copy of every regulation which shall have been made under the provisions of this Act; and all laws or regulations hereafter made by the Governor General of India in Council, whether at a meeting for the purpose of making laws and regulations, or under the said provisions, shall control and supersede any regulation in anywise repugnant thereto which shall have been made under the same provisions. Copies of regulations to be sent to Secretary of State. Subsequent enactments to control regulations.

3. Whenever the Governor General in Council shall hold a meeting for the purpose of making laws and regulations at any place within the limits of any territories now or hereafter placed under the administration of a lieutenant governor or a chief commissioner, the lieutenant governor or chief commissioner respectively shall be ex officio an additional member of the council of the Governor General for that purpose, in excess (if necessary) of the maximum number of twelve specified by the said Act. Lieutenant governors, &c. to be members ex officio of the Governor General's Council for making laws and regulations.

4. Section forty-nine of the Act of the third and fourth years of King William the Fourth, chapter eighty-five, is hereby repealed. Sect. 49. of 3 & 4 W. 4. c. 85. repealed.

5. Whenever any measure shall be proposed before the Governor General of India in Council whereby the safety, tranquillity, or interests of the British possessions in India, or any part thereof, are or may be, in the judgment of the said Governor General, essentially affected, and he shall be of opinion either that the measure proposed ought to be adopted and carried into execution, or that it ought to be suspended or rejected, and the majority in council then present shall dissent from such opinion, the Governor General may, on his own authority and responsibility, suspend or reject the measure in part or in whole, or adopt and carry it into execution, but in every such case any two members of the dissentient majority may require that the said suspension, rejection, or adoption, as well as the fact of their dissent, shall be notified to the Secretary of State for India, and such notification shall be accompanied by copies of the minutes (if any) which the members of the council shall have recorded on the subject. Procedure in case of difference between the Governor General and the majority of his council.

6. Whereas it is expedient that additional facilities should be given for the employment of natives of India, of proved merit and ability, in the civil service of Her Majesty in India: Be it enacted, that nothing in the "Act for the government of India," twenty-one and twenty-two Victoria, chapter one hundred and six, or in the "Act to confirm certain "appointments in India, and to amend the law concerning the civil service there," twenty-four and twenty-five Victoria, chapter fifty-four, or in any other Act of Parliament or other law now in force in India, shall restrain the authorities in India by whom appointments are or may be made to offices, places, and employments in the civil service of Her Majesty in India from appointing any native of India to any such office, place, or employment, although such native shall not have been admitted to the said civil service of India in manner in section thirty-two of the first-mentioned Act provided, but subject to such rules as may be from time to time prescribed by the Governor General in Council, Power to appoint natives of India to certain offices without certificate from the Civil Service Commissioners.

and sanctioned by the Secretary of State in Council, with the concurrence of a majority of members present; and that for the purpose of this Act the words "natives of India" shall include any person born and domiciled within the dominions of Her Majesty in India, of parents habitually resident in India, and not established there for temporary purposes only; and that it shall be lawful for the Governor General in Council to define and limit from time time the qualification of natives of India thus expressed; provided that every resolution made by him for such purpose shall be subject to the sanction of the Secretary of State in Council, and shall not have force until it has been laid for thirty days before both Houses of Parliament.

CHAP. 4.

An Act to make provision for the assessment of Income Tax, and to amend the law relating to Inland Revenue. [25th March 1870.]

WHEREAS in order to ensure the collection in due time of any duties of income tax which may be granted for the year commencing the sixth day of April One thousand eight hundred and seventy, it is expedient that the provisions of the Income Tax Acts relating to assessment should be applied to such duties before the same are granted:

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:

Application of existing Income Tax Acts to duties to be granted.

1. All such provisions contained in any Act of Parliament relating to the duties of income tax as are in force at the date of the passing of this Act shall have full force and effect with respect to any duties of income tax which may be granted for the year commencing the sixth day of April one thousand eight hundred and seventy, in the same manner as if such duties had been actually granted, and the said provisions had been applied thereto; provided that nothing in this Act shall be deemed to continue or put in force sections six and seven of the Act of the session of the thirty-second and thirty-third years of the reign of Her present Majesty, chapter fourteen, or to continue the rates of income tax granted by that Act.

As to returns, &c. under 32 & 33 Vict. c. 67.

2. The returns and statements made under the Valuation (Metropolis) Act, 1869, shall be deemed to be, and shall be taken as returns and statements for the assessment of the duties under schedules A. and B. of the Income Tax Act.

Commissioners for general purposes to execute Acts relating to house duties.

3. The commissioners for the general purposes of the Income Tax Acts shall be commissioners for executing the Acts relating to the inhabited house duties, and all appeals against the said duties shall be determined in like manner as appeals under schedule A. of the Income Tax Acts.

Short title.

4. This Act may be cited as "The Income Tax Assessment Act, 1870."