CHAP. 103.

An Act to amend the Law relating to the Customs and Inland Revenue. [21st August 1871.]

A.D. 1871.

WHEREAS it is expedient, for the better regulation of the receipt, payment, and keeping of the account of moneys arising from the duties of customs, to repeal certain provisions of the Acts relating to the customs, and to substitute others in lieu thereof, to amend the laws relating to the customs, and to alter certain duties thereof, and to repeal so much of an Act passed in the fifty-sixth year of the reign of His late Majesty King George the Third, chapter seventy-three, as directs or authorises the collection of the contribution of poundage thereby made leviable upon the salaries of officers of customs and others belonging to the department of the customs in England, and to amend the laws relating to the Inland Revenue:

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:

PART I.

Relating to the Customs.

All moneys, &c. received by or for the Commissioners of Customs to be paid into the Bank of England.

1. All moneys, bills, notes, and drafts received by or for the Commissioners of Customs for the time being in England on account of the revenue of customs in Great Britain, and all other moneys arising by the duties of customs in Great Britain, shall from time to time be paid into the hands of the Governor and Company of the Bank of England, and shall be placed to an account to be raised in the books of the said company, intituled "The General Account of the Commissioners of Customs;" and all moneys arising from the duties of customs in Ireland shall be paid into the receipt of Her Majesty's Exchequer.

A.D. 1871.

The Treasury may make rules for keeping the accounts of the revenue of the customs, and for appropriation thereof.

2. The Commissioners of the Treasury may from time to time establish such rules and regulations as they may think necessary for keeping the accounts of the Commissioners of Customs with the Governor and Company of the Bank of England, and of the Governor and Company of the Bank of England in relation thereto, and also for payment and appropriation of the moneys arising from the duties of customs, and so brought to account for Her Majesty's service, and from time to time alter or revoke such rules and regulations, and make others in lieu thereof; and the rules and regulations now in force shall remain and continue to be acted upon until the same shall be so altered or revoked, or others established by the said Commissioners of the Treasury in lieu thereof; and the said Commissioners of Customs, observing the rules and regulations so prescribed, shall not be answerable for any money, bills, notes, or drafts which shall have been so paid into the Bank of England; and the Governor and Company of the Bank of England shall be answerable for all the moneys, bills, notes, and drafts which shall be actually received by them on account of the said Commissioners of Customs.

Responsibility for moneys, &c.

Bank to keep an account, to be returned to the customs, for inspection by the Accountant and Comptroller General.

3. The Governor and Company of the Bank of England, or some person duly authorised in that behalf, shall daily, upon receiving any money, bills, notes, or drafts from or on account of the said Commissioners of Customs, make an entry of the money, bills, notes, and drafts so received in a book to be provided by the Governor and Company of the Bank of England, which book shall be forthwith redelivered to the persons making the payments for the customs, for which moneys, bills, notes, and drafts the entry in the book herein-after mentioned shall be a sufficient discharge; and such book shall be inspected daily after its return by the Accountant and Comptroller General of the Customs, or his clerk, (such clerk being first duly authorised by him, and for whose conduct he shall be answerable,) who shall satisfy himself that all moneys, bills, notes, and drafts received by or on account of the said Commissioners are duly paid into the Bank, under the provisions of this Act; and any default which such Accountant and Comptroller General, or his clerk, may discover in that behalf, shall be immediately reported by him to the said Commissioners of Customs.

Any default to be reported to the Commissioners of Customs.

Bank of England not to dispose of moneys, &c.

4. The Governor and Company of the Bank of England shall not pay, or transfer, apply, or dispose of, any part of the money, notes, bills of exchange, or drafts which may be paid in and placed to the account of the said Commissioners of Customs, from such account,

except in accordance with the rules and regulations for the time being of the Commissioners of the Treasury, unless any such notes, bills of exchange, or drafts shall be required by the Solicitor of Customs for the purpose of taking out an extent for the security of the money for which the same shall have been given, in which case such notes, bills of exchange, or drafts, or any of them, shall be delivered to such solicitor or his clerk, on the order of the Commissioners of Customs for that purpose, and such delivery shall be entered in the book herein directed to be provided. A.D. 1871. except for a specified purpose.

5. Every sum of money which shall be due in the port of London upon any debenture, certificate, or other instrument, for the payment of any money out of the duties of customs, shall be paid out of any money so paid into the Bank of England on account of the said Commissioners of Customs, in accordance with the rules and regulations for the time being in respect thereof, and every such payment shall be allowed by the Comptroller and Auditor General of Public Accounts in the settling or auditing of the accounts of the said Commissioners of Customs; and when any such payment shall become due at any other port in the United Kingdom, the same may be paid by the collector at such port out of any of the moneys in his hands arising from the duties of the customs, under the directions of the said Commissioners of Customs; and the Commissioners of Customs are hereby authorised, at any time within six years after the overpayment of any duties of customs, on its being proved to their satisfaction that the same were overpaid in error, to return such duties; but no such return shall be made nor any claim allowed unless made and established within such period of six years. In London, debentures, &c. to be paid out of Commissioners account. At any other port, out of moneys in collector's hands. Time for return of duties overpaid extended to six years.

6. The Commissioners of Customs shall and may finally settle and close the accounts of any collectors or receivers of any part of the revenue of the customs or other duties under their management, notwithstanding an erroneous appropriation of any duties of customs received by such collectors or receivers; and the said Commissioners are hereby empowered to correct such appropriation, in order to prevent the accounts of any such collectors or receivers from being kept open; and all such corrections shall be allowed by the Comptroller and Auditor General of Public Accounts in passing the general accounts of customs. Commissioners of Customs may close accounts of collectors.

7. All customs duties and other public moneys payable to the Exchequer account at the Bank of England shall be received to the Customs duties, &c. payable to

A.D. 1871.

Exchequer account of Bank of England, to be received under such regulations as the Treasury shall prescribe.

credit of such account by the governor and company of the said Bank under such regulations and directions as the Commissioners of Her Majesty's Treasury shall from time to time prescribe; and the specifications or statements of particulars required by an Act passed in the fourth year of the reign of His late Majesty King William the Fourth, intituled "An Act to regulate the office of the receipt of His Majesty's Exchequer at Westminster," to be delivered to the cashier or other officer of the Bank of England by the person paying in any such money, shall be required only in such cases and shall be signed and issued by such person as the said Commissioners shall from time to time direct; and the acquittances for all payments made to the account of the Exchequer at the Bank of England shall be made out in such form and under such regulations as shall be prescribed by the said Commissioners; and such acquittances shall have in all respects the same force and validity in law as the acquittances heretofore given by the Comptroller of the Exchequer by virtue of the ninth section of the said recited Act of the fourth year of the reign of King William the Fourth, chapter fifteen; and the several orders, rules, and regulations which may be issued under the authority of this Act by the said Commissioners of Her Majesty's Treasury, as relating to such specifications and acquittances as aforesaid, shall be laid before both Houses of Parliament within six weeks after the issue of such orders, rules, and regulations, if Parliament shall be sitting, or if not sitting, then within six weeks next immediately after the re-assembling of Parliament.

4 & 5 W. 4. c. 15.

Forgery declared felony.

8. If any person or persons shall knowingly and wilfully forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in forging or counterfeiting the name or handwriting of any Commissioner of Customs, or of any Accountant and Comptroller General of the Customs, or of any person acting for them respectively, to any draft, instrument, or writing whatsoever, for or in order to the receiving or obtaining any of the money in the hands or custody of the Governor and Company of the Bank of England, on account of the said Commissioners of Customs, or shall forge or counterfeit, or cause or procure to be forged or counterfeited, or knowingly and wilfully act or assist in the forging or counterfeiting any draft, instrument or writing in form of a draft, made by such Accountant and Comptroller General or person as aforesaid, or shall utter or publish the same knowing it to be forged or counterfeited, with an intention to defraud any person whomsoever, every such person or persons so

offending, being thereof convicted, shall be declared and adjudged to be guilty of felony. A.D. 1871.

Deposits formerly payable to Receiver General to be paid to general account of Commissioners of Customs.

9. In any case where, under section thirty of "The Customs Consolidation Act, 1853," any such deposit as therein mentioned is made payable by the collector to the Receiver General of Customs, to be by him carried to the Consolidated Fund of the United Kingdom of Great Britain and Ireland, such deposit shall from and after the passing of this Act be paid to the said "General Account of the Commissioners of Customs," to be carried by their authority to the said Consolidated Fund.

Money heretofore payable to Receiver General to be paid to the Commissioners of Customs.

10. In any case not herein-before referred to, in which but for this Act any money might, under "The Customs Consolidation Act, 1853," have been payable to the Receiver General of Customs, the same shall be paid to the Commissioners of Customs for the time being, or to such person as they or any two or more of them shall appoint to receive the same, to be carried by them, or the person so appointed as aforesaid, to the said "General Account of the Commissioners of Customs," and be dealt with and held by them in the same manner, upon the same trusts, and for the same purposes as they would have been dealt with or held by the Receiver General of Customs under the said "Customs Consolidation Act, 1853."

Entry of goods inwards and outwards.

11. The importer or exporter of any goods shall describe the same in the entry thereof for importation or exportation, as the case may be, according to the denominations, weights, measure, number, quantity, or value thereof as set forth in or required by any Act relating to the customs, or in such other manner as the Lords of the Treasury or the Commissioners of Customs may at any time or from time to time direct; and the exporter of any goods in respect of which no bond is required shall, within six days after the final clearance outwards from the port of exportation of the ship on board which such goods shall have been shipped, deliver, by himself or his agent, to the proper officer of customs at such port, a specification in lieu of the shipping bill and customs bill of lading heretofore used in respect of goods for which no bond is required on the exportation thereof, in the form following, and containing the particulars indicated thereby, in accordance with the official lists of British and Irish produce and manufactures exported, and of foreign goods imported, issued from time to time by the Commissioners of Customs, under the authority or with the sanction of the Lords Commissioners of Her Majesty's Treasury,

A.D. 1871.

showing the value of all goods and the total value of British and foreign goods separately.

SPECIFICATION for British and Irish Goods or Foreign Free and Duty-paid Goods.

Port of_____. In the Ship_____.

_____Master, for_____.

Marks.	Numbers.	No. and Description of Packages.	Quantity and Description of Goods.	Value.	
				British.	Foreign.
			Total -		

I declare that the particulars set forth above are correctly stated.

Date_____18____. Exporter or Agent_____

Address_____

And such importer or exporter of any goods shall make and subscribe a declaration at the foot of the entry outwards or inwards of such goods, that the particulars therein set forth are correctly stated; and it shall be lawful for the proper officer of customs to call for the invoice, bills of lading, bills of parcels, and such other documents as relate to the goods as he may think necessary to test the accuracy of such entry; and every person in whose hands the same may be shall produce the same when so required; and it shall be lawful for the said Commissioners, in any case, if they shall see fit, to extend the time within which the specification herein-before required shall or may be delivered to the proper officer of customs, or, upon their being satisfied that the public interests render it expedient, to require, so long as they may deem necessary, the entry and clearance outwards of any goods before shipment thereof, and in such manner as they may direct; and if upon any entry of goods imported or to be exported such goods are found not to correspond with the particulars contained in the entry thereof, the same may be detained until the discrepancy shall have been explained to the satisfaction of the Commissioners of Customs, who may thereupon restore the same, on such terms as they may deem

proper; and for the purposes of this Act the person whose name appears on the bill of lading as consignor of goods for exportation shall be deemed to be the exporter thereof; and if any person herein-before required to do any act shall fail to comply with such requirements or any of them, so far as they respectively relate to him, he shall forfeit and pay the sum of five pounds; or, if the declaration herein-before required to be made shall be false in any particular, the person making the same shall forfeit and pay the like penalty.

Master or owner to deliver manifest of goods shipped.

12. The master or owner of every ship in which any goods shall be exported shall by himself or his agent within six days after the final clearance of such ship deliver to the proper officer of customs a manifest of all the goods so shipped, containing the marks and numbers and the number and description of the packages, with the names of the consignors thereof according to the bills of lading relating thereto, and shall make and subscribe a declaration at the foot thereof that such manifest contains a true account of all the goods exported in such ship, or a manifest of such of the goods as are required to be exported under bond, and specifications duly verified as herein-before required of all such goods as may be exported without bond, with a declaration that such manifest and specification contain a true account of all the cargo of such ship; in default whereof such master and owner shall incur a penalty of five pounds, recoverable from both or either of them at the option of the Commissioners of Customs.

Provided always, that if a manifest or a specification be delivered comprising all the particulars required to be given, according to the nature of the goods, by manifest or specification, as herein-before required, with a declaration that the same contains a true account of the whole cargo of the ship, the same shall be accepted in lieu of manifest or specification, or both, as the case may be.

Goods not exported as per specifications to be notified to proper officer.

13. Any exporter of goods who, having delivered a specification thereof for exportation in any ship, in the event of the goods or any part thereof comprised therein not being duly shipped, shall fail, within six days after the final clearance outwards of the ship in which such goods were in such specification entered for exportation, to attend the proper officer of customs, either by himself or his agent, and correct and make perfect such specification, by striking out of the same such of the goods entered therein as shall not have been exported, shall forfeit and pay the sum of five pounds.

General bond for exportation may be given.

14. Any person desirous of exporting any warehoused goods liable to any duty of customs or excise, British wrought plate, or

A.D. 1871.

goods entitled to any customs drawback on exportation, may, at his option, but subject to such regulations as the Commissioners of Customs may direct, give a general bond, with such security and in such amount as the said Commissioners may require, for the due exportation and landing of such goods at the place for which they are entered outwards, or for otherwise accounting for the same to the satisfaction of the said Commissioners, in lieu of the separate bond for such exportation required by the one hundred and twentieth section of "The Customs Consolidation Act, 1853:" Provided that before any such goods are exported the exporter or his agent shall deliver to the proper officer a notice, in such form as the said Commissioners shall prescribe, containing an account of the particular goods to be exported by him in any particular ship under such general bond: Provided also, that no such notice shall be received and acted upon unless there be attached thereto an adhesive stamp equal in amount or value to the duty which would be payable under any Act relating to stamp duties upon a separate bond, in case the same were given for the exportation of the goods contained in such notice.

Notice in each case to be given.

Stamp duty on notice equivalent to the duty on separate bond.

Shipment of goods for exportation.

15. Notwithstanding anything contained in the one hundred and eighteenth section of "The Customs Consolidation Act, 1853," to the contrary, on the arrival at any port in the United Kingdom of any ship about to deliver her cargo at more than one port in the United Kingdom, it shall be lawful to allow the entry outwards of such ship, and to permit the shipment of goods, other than spirits or tobacco, for exportation in such ship to the foreign destination for which such ship shall be entered outwards, before the whole of the goods imported in such ship shall have been discharged therefrom:

Subject nevertheless to such regulations as the Commissioners of Customs may deem necessary, and on the collector being satisfied in each case that the complete separation of such goods from the inward cargo is effected, and that all necessary measures have been taken for the due protection of the revenue.

Customs duty on malt, 24*s.* per quarter.

16. There shall be charged on malt imported from foreign ports, or brought from the Channel Islands or the Isle of Man, into Great Britain or Ireland, the duty of twenty-four shillings per quarter, in lieu of the duty of customs now chargeable thereon.

Countervailing duty on spirit used in manufactures.

17. Upon the importation into Great Britain and Ireland of any article in the manufacture of which spirit shall be used, there shall be charged upon such article, in respect of the spirit so used, a duty equivalent to that which is chargeable upon the like quantity of spirit on its importation into Great Britain and Ireland.

Acts set forth in schedule repealed.

18. The several parts of Acts set forth in the schedule to this Act annexed are hereby repealed to the extent to which such parts of Acts are by such schedule expressed to be repealed, except as to anything done before the commencement of this Act, and except so far as may be necessary for the purpose of supporting or continuing any proceeding heretofore taken or to be taken after the commencement of this Act for or in respect of any offence which shall have been committed before the commencement of this Act; and all things done under the authority or in pursuance of any of the parts of Acts hereby repealed previously to the repeal thereof shall nevertheless be valid and effectual.

Sections of this Act set forth in table incorporated in "The Customs Consolidation Act, 1853."

19. Each of the several sections of this Act set forth in column No. 1 of the Table to this Act shall be deemed and taken to be incorporated in and form part of "The Customs Consolidation Act, 1853," in the order and place assigned to each such section in and by column No. 2 of the said table, and the said several sections of this Act shall be read and construed with the said "Customs Consolidation Act, 1853," and the provisions of the latter Act shall be deemed to relate to and be applicable to the said several sections of this Act, in the same manner and to the same extent as if the said several sections of this Act had been originally enacted therein, in the order and place so assigned to each such section in and by the said table.

Commencement of Act as to customs.

20. This Act, so far as relates to the receipt, payment, and account of the duties of customs, shall be deemed to have come into operation on and from the first day of April one thousand eight hundred and seventy-one, at which time it became expedient to adopt the provisions herein-before contained relating to such receipt, payment, and account, and which, together with whatsoever has been done in conformity therewith, are hereby ratified and confirmed; and this Act, so far as relates to the abolition of poundage as aforesaid, shall come into operation on the first of the usual quarter days as shall happen after the passing thereof; and the remainder of this Act on the day of the passing thereof. The provisions of the Act of the fifty-fifth year of George the Third, chapter seventy-three, except so far as the same is hereby repealed, shall apply to and be available by and for the benefit of the officers, clerks, and other persons in the department of the Customs in Scotland and Ireland, and their relatives, in as full and ample a manner as if they had been originally mentioned therein, and the Act had been made applicable to the United Kingdom instead of England only.

A.D. 1871.

PART II.

Relating to the Inland Revenue.

Repeal of 74th section of 23 & 24 Vict. c. 114.

21. From and after the passing of this Act, section seventy-four of the Act of the twenty-third and twenty-fourth years of the reign of Her Majesty, chapter one hundred and fourteen, is hereby repealed.

Distiller may remove yeast from wash, or may leave it in fermenting back.

22. A distiller may remove yeast from the wort or wash in any fermenting back in his distillery, or remove the wort or wash from any fermenting back to an empty fermenting back in his distillery and leave the yeast and sediment in the back from which the wort or wash is so removed, subject to the following regulations and conditions; that is to say,

(1.) The quantity of yeast removed from any one back or the quantity of yeast and sediment left in any one back shall not exceed the proportion of eight per centum of the quantity of wort or wash contained in such back; and where yeast shall be removed from and yeast and sediment be left in the same back, such yeast, together with such yeast and sediment, shall not exceed the said proportion:

(2.) No wort or wash shall be removed until after the gravity and quantity thereof have been declared in manner directed by the sixty-ninth section of the said Act of the twenty-third and twenty-fourth years of the reign of Her Majesty, chapter one hundred and fourteen, and an account thereof taken by an officer of excise, and until after the expiration of four hours from the time of the delivery by the distiller of a written notice of his intention to remove such wort or wash to the proper officer of excise, in which notice shall be specified the particular fermenting back from which and to which the wort or wash is intended to be removed:

(3.) In calculating the amount of duty to be charged upon the distiller according to the directions contained in the eighty-sixth section of the said Act of the twenty-third and twenty-fourth years of the reign of Her Majesty, chapter one hundred and fourteen, no abatement shall be made on account of any yeast removed from any wort or wash, or on account of any yeast and sediment left in any fermenting back under the provisions of this section.

Distiller may make solid yeast.

23. A distiller may manufacture in his distillery into a solid substance any yeast removed from wort or wash, or any yeast and sediment left in a fermenting back, under the provisions of the last

preceding section; and he may send out of his distillery, or add to the wort or wash in any fermenting back therein, any such yeast and sediment, whether manufactured as aforesaid or not.

Exemption from duty of horses used in the militia, yeomanry, and volunteer services.

24. It shall not be necessary for licenses to be taken out for horses under the Act of the thirty-second and thirty-third years of the reign of Her Majesty, chapter fourteen, in the following cases; viz.—

By any officer commanding a regiment or battalion of militia, yeomanry cavalry, or volunteers, for any number of horses, not exceeding two, kept by such officer for service in such regiment or battalion:

By any officer (being a field officer, surgeon, or adjutant) of militia, or of artillery, engineer, or rifle volunteers, or any officer being musketry instructor of engineer or rifle volunteers, or any officer of yeomanry cavalry, light horse, mounted rifle volunteers, or field batteries of artillery volunteers, for one horse kept by such officer for service in the corps to which he belongs:

Provided always, that the officer shall return the horses or horse kept by him as aforesaid in the declaration mentioned in section twenty-two of the said Act, and shall state therein his rank, the regiment or battalion to which he belongs, and the number of horses kept by him in respect whereof a license is unnecessary, under the provisions of this section.

Repeal of provision (11) of sect. 19. of 32 & 33 Vict. c. 14.

25. From and after the passing of this Act, provision numbered eleven of section nineteen of the said Act of the thirty-second and thirty-third years of the reign of Her Majesty, chapter fourteen, is hereby repealed, except as to any repayments of duty in respect of licenses for horses used previous to the first day of January in the year one thousand eight hundred and seventy-two.

An appraisement for the information of an executor preparing an inventory of property of a deceased person not liable to appraisement stamp duty.

26. An appraisement or valuation of property of a deceased person, made for the information of an executor or other person required to record in any commissary court in Scotland an inventory of the estate of such deceased person, shall not be liable to the ad valorem stamp duty on appraisements imposed by the Act thirty-third and thirty-fourth Victoria, chapter ninety-seven.

Certain fees in the Court of Common Pleas in Ireland to be received by means of stamps.

27. From and after the first day of November one thousand eight hundred and seventy-one all and every the fees authorised and made payable under and by virtue of an order of the Court of Common Pleas in Ireland, bearing date the fourth day of November one thousand eight hundred and seventy, and made in pursuance of the provisions of the Act of the fourth and

A.D. 1871.

fifth William the Fourth, chapter ninety-two, section eighty, or that may be made payable by any future orders issued under the powers conferred by that Act, for and in respect of certain proceedings, matters, and things in relation to the taking of acknowledgments of deeds by married women, and enrolling and preserving the certificates of such acknowledgments, shall no longer be received in money, but by a stamp denoting the amount of the fee which would otherwise be payable; and where any such fee shall be payable in respect to any document, such stamp shall, at the expense of the party liable to pay the fee, and in such manner and under such regulations as the said Court of Common Pleas shall direct, be stamped on the vellum, parchment, or paper on which the proceeding in respect whereof such fee is payable is either printed or engrossed, or which may be otherwise used in reference to such proceedings.

Such stamps to be under the management of the Commissioners of Inland Revenue.

28. All stamps by the foregoing section directed to be substituted for fees shall be issued by and shall be under the care and management of the Commissioners of Inland Revenue, and the several rules, regulations, provisions, penalties, clauses, and matters contained in any Act now or hereafter to be in force with reference to stamp duties shall be applicable thereto.

Printers and publishers of newspapers, and their sureties, not to be liable on any bond executed under the Act 60 G. 3. c. 9.

29. Whereas by an Act passed in a session of Parliament held in the sixtieth year of the reign of His late Majesty King George the Third and the first year of the reign of His late Majesty King George the Fourth, intituled "An Act to subject certain publi- "cations to the duties of stamps upon newspapers, and to make "other regulations for restraining the abuses arising from the "publication of blasphemous and seditious libels," it was, amongst other things, enacted, that no person, from and after thirty days after the passing of that Act, should print or publish for sale any newspaper, or any pamphlet or other paper of a certain description, until he or she should have entered into a certain recognizance or have executed a certain bond in manner in the said Act described, together with two or three sufficient sureties for certain sums, and conditioned as in the said Act mentioned: And whereas by an Act passed in a session of Parliament held in the thirty-second and thirty-third years of the reign of Her present Majesty, intituled "An Act to repeal certain enactments relating to newspapers, "pamphlets, and other publications, and to printers, typefounders, "and reading rooms," the Act above mentioned was repealed: And whereas, before the passing of secondly above-mentioned Act, divers persons, together with sureties, had entered into recognizances

and bonds in pursuance of and in compliance with the aforesaid provision of the first-mentioned Act, which recognizances and bonds continued in force at the time of passing the Act secondly above mentioned, and doubts have been entertained whether they do not still continue in force and binding upon the printers and publishers of newspapers, pamphlets, and other papers as aforesaid the publication of which began before the Act first above mentioned was repealed, and upon their sureties: And whereas it is fit that such printers and publishers should be placed, as from the time of the repeal of the Act first above mentioned, on the same footing as the printers and publishers of newspapers, pamphlets, and other such papers as aforesaid the publication of which began since the repeal of the Act first above mentioned, and that all the aforesaid sureties should be discharged from all liability in respect of any breach of the condition of any such recognizance or bond which has taken place since the repeal of the Act first above mentioned, or which shall hereafter take place: Be it therefore enacted, that no printer or publisher, or any surety or sureties for such printer or publisher, who hath or have entered into any such recognizance or bond as aforesaid, shall be liable or be sued thereupon for or in respect of any breach of the condition thereof which hath taken place since the repeal of the Act first above mentioned, or which shall hereafter take place.

Exemption of commissioners from serving on juries, &c.

30. Every person acting as a commissioner in the execution of the Income Tax Acts, to whom a certificate thereof has been granted by the Commissioners of Inland Revenue under the thirty-fifth section of the Act of the fifth and sixth years of Her present Majesty's reign, chapter thirty-five, shall, so long as such certificate continues in force, be discharged, not only from the several offices referred to in the said enactment, but from serving on juries in the county where such person shall dwell, any statute to the contrary notwithstanding.

Reduction of Inhabited HouseDuties on certain houses.

31. From and after the fifth day of April one thousand eight hundred and seventy-one every inhabited dwelling-house which, with the household and other offices, yards, and gardens therewith occupied and charged, is or shall be worth the rent of twenty pounds or upwards by the year, which shall be occupied by any person who shall carry on in the said dwelling-house the business of an hotel-keeper or an innkeeper or coffee-house keeper, although not licensed to sell therein by retail beer, ale, wine, or other liquors, there shall be charged for every twenty shillings of such annual value of any such dwelling-house the sum of sixpence.

SCHEDULE of Acts and parts of Acts to be repealed.

Date of Act.	Title of Act.	Extent of Repeal.
56 Geo. 3. c. 73. -	"An Act for establishing and regulating a fund for the widows, children, and relatives of officers or persons belonging to the Department of Customs in England."	So much as directs or authorises the collection of the contribution of poundage authorised to be levied upon the salaries of officers and others belonging to the Department of the Customs in England.
16 & 17 Vict. c. 107. -	"The Customs Consolidation Act, 1853."	Sections 21 to 28, both inclusive, section 125, and section 159, except as to base or counterfeit coin.
18 & 19 Vict. c. 96. -	"The Supplemental Customs Consolidation Act, 1855."	Sections 1 and 10.
22 & 23 Vict. c. 37. -	"The Customs Amendment Act, 1859."	Sections 4 and 5.
23 Vict. c. 22. -	"The Customs Tariff Amendment Act, 1860."	The whole Act, except section 15, and so much of section 2 as relates to the restriction on the importation of wine.
23 & 24 Vict. c. 110. -	"The Customs Duties Consolidation Act, 1860."	Section 4.
33 & 34 Vict. c. 97. -	"The Stamp Act, 1870" - -	Section 58, so far as relates to the customs.

TABLE referred to in Section 18.

Column No. 1. Sections of this Act.	Column No. 2. Order and Place of Incorporation in "The Customs Consolidation Act, 1853."	
1.	In lieu of section 21 of "The Customs Consolidation Act, 1853."	Repealed by this Act.
2.	In lieu of section 22 ,,	Repealed by this Act.
3.	In lieu of section 23 ,,	Repealed by this Act.
4.	In lieu of section 24 ,,	Repealed by this Act.
5.	In lieu of section 25 ,,	Repealed by this Act.
6.	In lieu of section 26 ,,	Repealed by this Act.
7.	In lieu of section 27 ,,	Repealed by this Act.
8.	In lieu of section 28 ,,	Repealed by this Act.

LONDON: Printed by GEORGE EDWARD EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty. 1871.