CAP. XVII.

An Act to prevent Vexatious Indictments for certain Misdemeanors.

[8th *August* 1859.]

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:

No Indictment for Offences herein-named to be preferred without previous Authorization.

I. After the First Day of *September* One thousand eight hundred and fifty-nine, no Bill of Indictment for any of the Offences following; *viz.*

Perjury,
Subornation of Perjury,
Conspiracy,
Obtaining Money or other Property by false Pretences,
Keeping a Gambling House,
Keeping a disorderly House, and
Any indecent Assault,

shall be presented to or found by any Grand Jury, unless the Prosecutor or other Person presenting such Indictment has been bound by Recognizance to prosecute or give Evidence against the Person accused of such Offence, or unless the Person accused has been committed to or detained in Custody, or has been bound by Recognizance to appear to answer to an Indictment to be preferred against him for such Offence, or unless such Indictment for such Offence, if charged to have been committed in *England*, be preferred by the Direction or with the Consent in Writing of a Judge of One of the Superior Courts of Law at *Westminster*, or of Her Majesty's Attorney General or Solicitor General for *England*, or unless such Indictment for such Offence, if charged to have been committed in *Ireland*, be preferred by the Direction or with the Consent in Writing of a Judge of One of the Superior Courts of Law in *Dublin*, or of Her Majesty's Attorney General or Solicitor General for *Ireland*, or (in the Case of an Indictment for Perjury) by the Direction of any Court, Judge, or public Functionary authorized by an Act of the Session holden in the Fourteenth and Fifteenth Years of Her Majesty, Chapter One hundred, to direct a Prosecution for Perjury. 14 & 15 Vict. c. 100.

In certain Cases where Prosecutor desires to prefer an Indictment Justice to take his Recognizance to prosecute.

II. That where any Charge or Complaint shall be made before any One or more of Her Majesty's Justices of the Peace that any Person has committed any of the Offences aforesaid within the Jurisdiction of such Justice, and such Justice shall refuse to commit or to bail the Person charged with such Offence to be tried for the same, then in case the Prosecutor shall desire to prefer an Indictment respecting the said Offence, it shall be lawful for the said Justice and he is hereby required to take the Recognizance of such Prosecutor to prosecute the said Charge or Complaint, and to transmit such Recognizance, Information, and Depositions, if any, to the Court in which such Indictment ought to be preferred, in the same Manner as such Justice would have done in case he had committed the Person charged to be tried for such Offence.

Act not to extend to Scotland.

III. This Act shall not extend to *Scotland*.

CAP. XVIII.

An Act for granting to Her Majesty additional Rates of Income Tax; and to reduce the Period of Credit allowed for Payment of the Excise Duty on Malt.

[13th *August* 1859.]

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 Rates and 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:

Additional Rates of Income Tax granted on Assessments made on the Amount of annual Profits.

I. In addition to the Rates and Duties granted and now chargeable under the Act passed in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Thirty-four, for granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices, there shall be charged, collected, and paid, for and in respect of all Property, Profits, and Gains charged or chargeable under the said Act, either by Assessment, Contract of Composition, or otherwise, the following additional Rates and Duties; that is to say, upon any Assessment made on the annual Value or Amount of any Property, Profits, or Gains (except Property, Profits, and Gains chargeable under Schedule (B.) of the said Act,) the additional Rate or Duty of Fourpence for every Twenty Shillings of the annual Value or Amount of all such Property, Profits, and Gains respectively; and for and in respect of the Occupation of Lands, Tenements, Hereditaments, and Heritages chargeable under Schedule (B.) of the said Act, the additional Rate or Duty of Twopence in *England*, and of One Penny Halfpenny in *Scotland* and *Ireland* respectively, for every Twenty Shillings of the annual Value thereof; and such additional Rates and Duties respectively shall be collected and paid with and over and above the First Moiety of the Duties assessed or charged under the said Act.

Additional Rates of Duty to be charged on half-yearly and quarterly Assessments.

II. Provided always, That where any Dividends, Interest, or other Profits or Gains becoming due or payable half-yearly are assessed or charged half-yearly with the Rate or Duty under the said Act, there shall be charged upon the first Assessment or Charge which shall be hereafter made on such Dividends, Interest, Profits, and Gains the additional Rate or Duty of Eightpence for every Twenty Shillings of the half-yearly Amount thereof; and where any Profits or Gains becoming due or payable quarterly are assessed or charged quarterly with the Rate or Duty under the said Act, there shall be charged upon the first Two quarterly Assessments or Charges respectively which shall be hereafter made on such last-mentioned Profits and Gains the additional Rate or Duty of Eightpence for every Twenty Shillings of the quarterly Amount of such last-mentioned Profits and Gains; and the said additional Rates and Duties charged in such half-yearly and quarterly Assessments respectively shall be collected and paid with and over and above the Rates and Duties assessed or charged therein respectively under the said Act.

Relief to Persons whose Incomes are under 150*l.* a Year.

III. Provided always, That every Person who shall claim, and prove in the Manner prescribed by the Acts now in force relating to the Income Tax, that his total annual Income from every Source, although amounting to One hundred Pounds or upwards, is less than One hundred and fifty Pounds a Year, shall be entitled to be relieved from so much of the said additional Rates and Duties assessed upon or paid by him under this Act as shall exceed the Rate of One Penny Halfpenny for every Twenty Shillings of his annual Profits or Gains, and such Relief shall be given in the Manner directed by the said Acts.

Provisions of former Acts to be applied.

IV. The additional Rates and Duties by this Act granted shall be charged, raised, levied, and collected under the Regulations and Provisions of the said Act of Parliament hereinbefore mentioned and of the several Acts therein referred to, and also of any Act or Acts subsequently passed explaining, amending, or continuing the said first-mentioned Act; and all Powers, Authorities, Rules, Regulations, Penalties, Clauses, Matters, and Things contained in or enacted by the said several Acts, and in force with respect to the Rates and Duties granted by the said first-mentioned Act, shall (so far as the same are or may be applicable consistently with the express Provisions of this Act) respectively be duly observed, applied, and put in execution, *mutatis mutandis*, for charging, levying, collecting, receiving, accounting for, and securing the said Rates and Duties hereby granted, and otherwise relating thereto.

V. The

V. The additional Rates and Duties by this Act granted and imposed shall be deemed to be charged in respect of the Half Year ending on the Tenth Day of *October* One thousand eight hundred and fifty-nine; and every Person liable to the Payment of Rent or any yearly Interest of Money, or any Annuity or other annual Payment, either as a Charge on any Property or as a personal Debt or Obligation, whether the same shall be received or payable half-yearly or at any shorter or more distant Period, shall be entitled, and is hereby authorized, on making such Payment in respect of so much thereof as has accrued or shall have accrued for or during any Period of the said Half Year, to deduct and retain thereout (over and above any other Deduction to which he may be entitled under any other Act) the additional Rate of Duty by this Act granted and imposed, that is to say, at the Rate of Eightpence for every Twenty Shillings of such Payment, and where he has made or shall have made any such Payment without making such Deduction as aforesaid he shall be entitled to recover and receive the Amount thereof from the Person to whom such Payment shall have been made.

Deduction to be made on Payment of Interest, &c.

VI. 'And whereas by the Fifty-fourth Section of the said Act of the Sixteenth and 'Seventeenth Years of Her Majesty, Chapter Thirty-four, Provision is made for Deduc- 'tion, Abatement, Allowance, or Repayment of Duty in favour of any Person who should 'have contracted for any deferred Annuity on his own Life or on the Life of his Wife in 'or with any such Insurance Office as in the said Act is mentioned:' The Benefit and Advantage of such Provision shall be and is hereby extended and granted to any Person who has or shall have contracted for any such deferred Annuity as aforesaid with the Commissioners for the Reduction of the National Debt.

Provision for Allowance of Duty to Persons in respect of deferred Annuities extended to those contracted for with National Debt Commissioners.

VII. And in respect of all Malt begun to be made on or after the First Day of *October* One thousand eight hundred and fifty-nine, the Time limited for Payment of the Duty of Excise on Malt by every Maltster or Maker of Malt who shall have given Security by Bond in the Manner directed by the Act passed in that Behalf shall be Twelve Weeks, in lieu of Eighteen Weeks after the making of such Account or Return, as in the said Act is mentioned; and no Person shall be entitled to any Credit for Payment of the Duty of Excise on Malt unless he shall give such Security as aforesaid, by Bond conditioned for Payment of the said Duty within the Period limited by this Act; and every such Bond shall be taken in such Sum as the Commissioners of Inland Revenue, or the Persons appointed by them for that Purpose, shall deem to be sufficient in that Behalf.

Reduction of the Period of Credit allowed for Payment of Excise Duty on Malt.

VIII. And in consideration of the Reduction in manner aforesaid of the Period of Credit allowed by Law for Payment of the Duty of Excise on Malt, the Commissioners of Inland Revenue shall allow to every such Maltster or Maker of Malt who shall have given such Security as aforesaid a Rebate or Discount after the Rate of Four *per Cent. per Annum* for the Period of Six Weeks upon the Amount of Charge upon such Maltster or Maker of Malt in respect of all Malt made by him on or after the First Day of *October* One thousand eight hundred and fifty-nine, and before the First Day of *April* One thousand eight hundred and sixty, provided he shall duly pay the Amount of such Charge within the Time appointed by the Law and Usage of Excise in that Behalf.

Discount to be allowed to Maltsters in consideration of the Reduction of Credit.

CAP. XIX.

An Act to repeal Part of an Act passed in the Thirteenth Year of *Elizabeth*, Chapter Twenty-nine, concerning the several Incorporations of the Universities of *Oxford* and *Cambridge*, and the Confirmation of the Charters, Liberties, and Privileges granted to either of them. [13th *August* 1859.]

'WHEREAS in and by an Act passed in the Thirteenth Year of Her Majesty Queen '*Elizabeth*, intituled *An Act concerning the several Incorporations of the Universities of* 'Oxford *and* Cambridge, *and the Confirmation of the Charters, Liberties, and Privileges*