shall be named in the said Warrant, for any Sum or Sums of Money not exceeding in the whole a Sum sufficient to discharge and pay off the Principal Sum or Sums of Money contained in such Exchequer Bills then outstanding, and which may have been made out and issued by virtue of this Act, together with all such Interest as may be due thereupon.

## CAP. XIII.

An Act to prevent the Members of Benefit Societies from forfeiting their Interest therein by being enrolled in Yeomanry or Volunteer Corps. [31st *March* 1860.]

'WHEREAS the Rules and Regulations of many Benefit Societies provide that any 'Member who shall enter himself into the Queen's Service by Sea or Land shall be 'excluded from such Society: And whereas a Doubt has arisen whether such a Provision 'applies to Members who enrol themselves in Yeomanry or Volunteer Corps: And whereas 'it is expedient to put an End to that Doubt:' 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:

Members of Benefit Societies not to incur Forfeiture by Enrolment as Volunteers. Provision in case of Disputes arising.

I. No Man by reason of his Enrolment or Service in any Corps of Yeomanry or Volunteers shall lose or forfeit or be deemed to have lost or forfeited any Interest he may possess or may have possessed, at the Time of his so being enrolled or serving, in any Friendly or Benefit Society, any Laws, Rules, or Regulations of such Society to the contrary notwithstanding; and in case any Dispute shall arise between any such Society and any such Man by reason of such Enrolment or Service, it shall be considered as being a Dispute directed by the Rules of such Society to be decided by Justices of the Peace, pursuant to the Provisions of the Acts in force relating to Friendly Societies.

## CAP. XIV.

An Act for granting to Her Majesty Duties on Profits arising from Property, Professions, Trades, and Offices. [3d *April* 1860.]

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 resolved to 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:

Grant of Duties on Property, &c. for One Year.

I. There shall be charged, collected, and paid for One Year, commencing on the Sixth Day of *April* One thousand eight hundred and sixty, for and in respect of all Property, Profits,

Profits, and Gains mentioned or described as chargeable in the Act passed in the Session of Parliament held in the Sixteenth and Seventeenth Years of Her Majesty's Reign, Chapter Thirty-four, either by Assessment, Contract of Composition, or otherwise, the following Rates and Duties; that is to say, upon the annual Value or Amount of any Property, Profits, or Gains (except Property, Profits, and Gains described as chargeable under Schedule (B.) of the said Act,) the Rate or Duty of Tenpence 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 described as chargeable under Schedule (B.) of the said Act, the Rate or Duty of Fivepence in *England*, and Threepence Halfpenny in *Scotland* and *Ireland* respectively for every Twenty Shillings of the annual Value thereof.

Duties to be assessed and raised under Provisions of former Acts.

II. The Duties hereby granted shall be assessed, raised, levied, and collected under the Regulations and Provisions of the said last-mentioned Act and of the several Acts therein mentioned or referred to, so far as the same are or may be applicable, consistently with the express Provisions of this Act; and all the Powers, Regulations, and Penalties of the said Acts shall, so far as aforesaid, be applied, enforced, and put in execution with respect to the Duties granted by this Act.

The Sums assessed under certain Schedules for the last Year to be taken as the annual Value for this Act.

III. The Sum charged as the annual Value of any Property, Profits, or Gains in the several and respective Assessments made under Schedules (A.) (B.) (D.) and (E.) of the said Act for the Year ending on the Fifth Day of *April* One thousand eight hundred and sixty, shall (except as to Railways and otherwise, as herein-after provided,) be taken as the annual Value or Amount of such Property, Profits, or Gains for the Year commencing on the Sixth Day of *April* One thousand eight hundred and sixty; and the Duties granted by this Act shall be computed and charged according to such annual Value or Amount, and shall be collected, levied, and paid for the said Year commencing on the Sixth Day of *April* One thousand eight hundred and sixty, subject, nevertheless, to be increased, abated, or discharged in like Manner as the Assessments made for the Year ending on the said Fifth Day of *April* One thousand eight hundred and sixty: Provided, whenever it shall appear that any Property, Profits, or Gains chargeable under this Act have not been charged by the Assessments made for the said last-mentioned Year, such Property, Profits, and Gains shall be assessed to the Duties granted by this Act, under the Provisions of the said several Acts applicable thereto.

Property, &c. not charged for the last Year to be assessed under this Act.

Where since the last Assessment Property has been divided, Proportions of the Tax to be settled.

IV. If since the making of any Assessment under Schedules (A.) and (B.) for the Year ending the Fifth Day of *April* One thousand eight hundred and sixty the Lands thereby charged shall have been divided into Two or more distinct Occupations, the Commissioners for General Purposes shall, on the Appeal of the Parties interested respectively, settle and adjust what Proportion of the Duties granted by this Act under the said Schedules shall be paid or borne by each Occupier; and the Amount apportioned on the respective Parties shall be collected and levied in like Manner as an original Assessment.

Commissioners for Special Purposes to assess Railways;

V. No Assessment shall be made under this Act by the Commissioners for General Purposes in respect of the annual Value or Profits and Gains arising from any Railway, but in lieu thereof every such Assessment shall be made by the Commissioners for Special Purposes, and upon the Value or Profits and Gains for the Year ending the Fifth Day of *April* One thousand eight hundred and sixty, and the said last-mentioned Commissioners shall notify the Assessment to the Secretary or other Officer of the Company upon which the same shall be made, and the Amount of such Assessment shall be paid, collected, and levied in like Manner as any other Assessment made by the said Commissioners for Special Purposes.

and also the Persons employed by Railway Companies.

VI. In like Manner as aforesaid the Commissioners for Special Purposes shall assess the Duties payable under Schedule (E.) in respect of all Offices and Employments of Profit held in or under any Railway Company, and shall notify to the Secretary or other Officer of such Company the Particulars thereof, and the said Assessment shall be deemed to be

and

and shall be an Assessment upon the Company, and paid, collected, and levied accordingly; and it shall be lawful for the Company or such Secretary or other Officer to deduct and retain out of the Fees, Emoluments, or Salary of each such Officer or Person the Duty so charged in respect of his Profits and Gains.

Power for Persons assessed for Mines or Quarries to appeal to the Special Commissioners.

VII. It shall be lawful for any Person assessed to the Duty chargeable under Schedule (A.) of the said Act in respect of any Mine of Coal, Tin, Lead, Copper, Mundic, or Iron, or any other Mine, or any Quarry of Stone or Slate, to appeal against any such Assessment to the Commissioners for Special Purposes, instead of the Commissioners for General Purposes, if he shall think fit, and give due Notice of his Intention so to do, and thereupon such Appeal shall be heard and determined by Two or more of the Commissioners for Special Purposes in like Manner as any Appeal against an Assessment of the Duties contained in Schedule (D.) of the said Acts may lawfully be heard and determined by them; and all Powers and Authorities, Rules and Regulations, contained in the said Acts in relation to any such last-mentioned Assessment and Appeal, and to the carrying into execution and enforcing the Determination of the said Commissioners for Special Purposes thereon, shall be exercised and put in force in relation to any Appeal by this Act authorized to be made to the said last-mentioned Commissioners and their Determination thereon.

Duties to be collected and accounted for.

VIII. The several Collectors shall pay to the proper Officer for Receipt or to his Deputy all the Monies of the said Duties collected and levied by such Collectors, on the respective Days to be appointed by such Officer for Receipt or his Deputy next after the Receipt of the said Duties by the said Collectors, and shall at the same Time account for the Duties given them in charge respectively, and then payable by Law, in like Manner as they are now by Law required to account half-yearly.

Exemption where Income under 100*l.*, and Abatement where less than 150*l.*

IX. Any Person assessed or charged to any of the Duties granted by this Act who shall prove that his aggregate annual Income is less than One hundred Pounds shall be exempt from the said Duties; and any Person who shall be assessed or charged to any of the said Duties, or shall have paid the same, either by Deduction or otherwise, and who shall claim and prove that his total Income from every Source, although amounting to One hundred Pounds or upwards, is less than One hundred and fifty Pounds a Year, for the Year of the Assessment of his Profits or Gains, shall be entitled to be relieved from so much of the said Duties assessed upon or paid by him as shall exceed the Rate of Sevenpence for every Twenty Shillings of his Profits or Gains, and such Relief shall be given in the Manner provided or directed in the like Cases by the said Act of the Sixteenth and Seventeenth Years of Her Majesty, and the Act of the Fifth and Sixth Years of Her Majesty, Chapter Thirty-five, therein mentioned.

Repayment not to be granted unless claimed within Three Years.

X. No Claim for Repayment of Duty under this Act, or any former Act relating to the Income Tax, shall be allowed, unless it shall be made within Three Years next after the End of the Year of Assessment to which the Claim shall relate.

Relief in respect of Life Insurances, &c. continued.

XI. The Clauses and Provisions contained in the following Acts, that is to say, the Act of the Sixteenth and Seventeenth Years of Her Majesty, Chapter Thirty-four, Section Fifty-four, another Act of the same Years, Chapter Ninety-one, an Act of the Eighteenth and Nineteenth Years of Her Majesty, Chapter Thirty-five, for granting Relief to Persons who have made such Insurances or contracted for such Annuities as in the said Acts mentioned, shall be continued in force and be applied for the granting of the like Relief in regard to the Duties imposed by this Act.