Lieutenant or other Chief Governor or Chief Governors of Ireland for the Time being, or of his or their Chief Secretary for the Time being, and a Description of the Place of Abode in Great Britain of the Persons respectively holding such Offices or Employments, shall have been before the passing of this Act delivered into the Head Office of the Commissioners of Inland Revenue, or shall be so delivered within Twenty Days after the passing of this Act, with respect to Persons then in Great Britain, or within Thirty Days after the Arrival in Great Britain of such Persons respectively who shall thereafter arrive; provided also, that no Person shall for the Purposes of claiming this Exemption be deemed to be ordinarily resident in Ireland unless he shall reside therein during such Portion of the Year as is not covered by the Privilege herein provided; and for the better ascertaining the Fact of such Residence every Person claiming the Benefit of this Exemption shall verify the same upon Oath (if required) before the Commissioners acting in the Execution of this Act in the District where such Person shall reside.

No. 2.

Further EXEMPTIONS from the DUTIES in the several SCHEDULES marked (C.), (D.), and (E.)

Any Sheriff of any County, or Mayor or other Officer in any Corporation or Royal Burgh, serving an annual Office therein, who during such Year of Service shall have kept or shall keep any Number of Servants, Carriages, or Horses greater than the Number such Person was assessed to prior to the Year of such Service, and who shall have been assessed for such greater Number for One Year, shall be exempt from further Assessment for such greater Number for any other Year, although such Year of Service may have run into a Second Year of Assessment.

CAP. XCI.

An Act to extend for a limited Time the Provision for Abatement of Income Tax in respect of Insurances on Lives. [20th *August* 1853.]

'WHEREAS by the Act of the present Session (Chapter Thirty-four), "for granting "to Her Majesty Duties on Profits arising from Property, Professions, Trades, and "Offices," (Section Fifty-four,) Provision is made for Deduction, Abatement, Allowance, or Repayment in favour of any Person (assessed or charged with the Duties therein mentioned) who should have made Insurance on his Life, or on the Life of his Wife, or should have contracted for any Deferred Annuity on his own Life, or on the Life of his Wife, in or with any Insurance Company which should become registered under any Act to be passed in the present Session of Parliament for that Purpose, and which should comply with the Requirements of such Act (in respect of the annual Premiums paid by him for such Insurance or Contract): And whereas (as it may happen that an Act for the Registration of Insurance Companies may not be passed in the present Session of Parliament) it is expedient that the Benefit of the recited Provision should for a limited Time be extended to Persons insuring or contracting with such Insurance Offices as herein-after mentioned:' 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: 16 & 17 Vict c. 34.

I. Any Person who shall have made any such Insurance or contracted for any such Deferred Annuity as in the said Provision mentioned, in or with any Insurance Company existing on the First Day of *November* One thousand eight hundred and forty-four, or in or with any Insurance Company registered pursuant to the Act of the Session holden in the Seventh Defining Insurance Offices in which Insurances on Lives may be effected

in order to give a Right to Abatement of Income Tax.

Seventh and Eighth Years of Her Majesty (Chapter One hundred and ten), "for the Regis- "tration, Incorporation, and Regulation of Joint Stock Companies," shall be entitled to all the Benefits and Advantages which by the said Provision are expressed to be given in respect of the like Insurance or Contract in or with any Insurance Company which shall become registered under any Act to be passed in the present Session of Parliament for that Purpose.

Continuance of Act.

II. This Act shall continue in force until the Fifth Day of *July* One thousand eight hundred and fifty-four.

CAP. XCII.

An Act to diminish the Number of Sheriffs in *Scotland*, and to unite certain Counties in *Scotland* in so far as regards the Jurisdiction of the Sheriff.

[20th *August* 1853.]

'WHEREAS it is expedient that the Number of Sheriffs in *Scotland* should be diminished, 'and that Provision should be made for uniting certain Counties in so far as regards 'the Jurisdiction of the Sheriff:' 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:

Counties specified in Schedule to be united, and Provision for Discharge of the Functions of Sheriff of the united Counties.

I. Whenever a Vacancy shall occur in the Office of Sheriff of any Counties or County specified in the Schedule hereunto annexed, such Counties or County and the other Counties or County named and included therewith in the said Schedule shall be united into One Sheriffdom, under the Title specified in the said Schedule, and the Functions of the Sheriff of the Counties or County in which the Vacancy shall occur shall thereupon devolve on and be discharged by the Sheriff of such other Counties or County so included therewith; and such Sheriff shall thereafter be and be denominated the Sheriff of the said united Counties and Sheriffdom, without the Necessity of any new Commission being issued in his Favour, and shall have and exercise all the Jurisdiction, Powers, Privileges, and Authority competent to the Sheriffs of the said Counties respectively.

County of Peebles to be united with County of Mid-Lothian.

II. Whenever a Vacancy shall occur in the Office of Sheriff of the County of *Peebles* the said County shall be united with the County of *Mid-Lothian* into One Sheriffdom, to be called the Sheriffdom of *Mid-Lothian* and *Peebles*, and the Functions of the Sheriff of the said County of *Peebles* shall thereupon devolve on and be discharged by the Sheriff of *Mid-Lothian*, who shall be and shall be denominated the Sheriff of *Mid-Lothian* and *Peebles*, without the Necessity of any new Commission being issued in his Favour, in like Manner and to the like Effect as is herein-before provided.

No separate Appointments to be made to the Office of Sheriff of Counties to be united.

III. No separate Appointment shall hereafter be made to the Office of Sheriff of the said County of *Peebles*, or of any of the Counties specified in the said Schedule, but Appointment shall only be made to the Office of Sheriff of such united Counties or Sheriffdoms as Vacancies shall occur after such Union as aforesaid.

Saving Rights, Privileges, and Liabilities of Counties.

IV. Provided always, That, excepting as regards the Person by whom the Office of Sheriff shall be held and discharged, nothing herein contained shall affect or alter in any way the Rights, Privileges, or Liabilities of the said Counties respectively.

Sheriffs of united Counties not to be entitled to additional Salary.

V. Provided also, That nothing herein contained shall give any Right to the Sheriff of any such united Counties to any additional Salary beyond that enjoyed by him as Sheriff of any Counties or County prior to any Vacancy occurring as aforesaid.

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