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:

Power to admit members of Faculty of Advocates to be Attorneys in England.

1. Every person who has been admitted a member of the Faculty of Advocates in Scotland, and who, whether before or after the passing of this Act, has duly served under articles of clerkship in England or Wales to a practising attorney or solicitor for the term of three years, and has been examined and sworn in manner directed by the Act of the session of the sixth and seventh years of the reign of Her present Majesty, chapter seventy-three, and the Acts amending the same, may be admitted and enrolled as an attorney and solicitor in England and Wales.

Short title.

2. The short title of this Act shall be "The Attorney and Solicitors Act (1860) Amendment Act, 1872."

CHAPTER 82.

An Act to abolish Poundage for the Collection of Income Tax in public Departments. [10th August 1872.]

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:

Abolition of poundage on collection of income tax in public departments.

1. After the commencement of this Act, so much of the Act of the session of the fifth and sixth years of the reign of Her present Majesty, chapter thirty-five, intituled "An Act for granting to Her Majesty duties on profits arising from property, professions, "trades, and offices, until the sixth day of April one thousand eight hundred and forty-"five," and of the Acts amending the same, as authorises the payment to any person employed in either House of Parliament, or in the public departments, courts, and offices mentioned in sections twenty-eight, thirty, and thirty-four of the first-mentioned Act, of any remuneration for acting as assessor or collector of any income tax assessable by the commissioners acting under those sections, or for acting as clerk to such commissioners, shall be repealed.

Provided that—

(1.) The Commissioners of Her Majesty's Treasury may, if they think special circumstances require it, by minute assign such remuneration as they may think expedient to any such assessor, collector, or clerk. Every such minute shall state the circumstances under which it is made, and shall be laid before Parliament within one month after it is made, if Parliament be then sitting, or if not, within one month after the then next meeting of Parliament:

(2.) Nothing in this Act shall prevent any payment to any person in respect of any duties performed by him with reference to any income tax chargeable in the year ending at the commencement of this Act.

Commencement of Act.

2. This Act shall not come into operation until the sixth day of April one thousand eight hundred and seventy-three, which date is in this Act referred to as the commencement of this Act.

Short title.

3. This Act may be cited as "The Income Tax (Public Offices) Act, 1872."
