the reception of the sick provided within a convenient distance of a burgh shall be held to be within the burgh.

Short title and extent of Act.

2. This Act may be cited as the Public Health Amendment (Scotland) Act, 1890, and shall apply to Scotland only.

CHAPTER 21.

An Act to consolidate certain Enactments relating to the Regulation of the Inland Revenue. [25th July 1890.]

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:

Commissioners and Officers.

Appointment of Commissioners.

1.—(1.) It shall be lawful for Her Majesty the Queen to appoint persons to be Commissioners for the collection and management of inland revenue, and the Commissioners shall hold office during Her Majesty's pleasure.

(2.) The Commissioners shall have all necessary powers for carrying into execution every Act of Parliament relating to inland revenue, and shall in the exercise of their duty be subject to the authority, direction, and control of the Treasury, and shall obey all orders and instructions which have been or may be issued to them in that behalf by the Treasury.

Quorum of Commissioners.

2. The Commissioners may act by any two or more of their number, and by that number shall constitute a board of commissioners, and may do and order and direct and permit to be done throughout the United Kingdom or in any part thereof all acts, matters, and things relating to inland revenue.

Provided that where by any Act of Parliament or otherwise anything has been or is hereafter expressly directed or authorised to be done by one of the Commissioners, it shall be valid if done by one Commissioner.

Offices.

3. The Commissioners shall have their chief office in London and shall also keep offices in such other places as they deem necessary, and those offices shall be kept open on the prescribed days and during the prescribed hours.

Appointment of collectors, officers, and other persons.

4.—(1.) The Commissioners shall, unless the Treasury otherwise direct, appoint such collectors, officers, and other persons for collecting, receiving, managing, and accounting for inland revenue as are not required by law to be appointed by any other authority.

(2.) All such appointments shall continue in force notwithstanding the death of any Commissioner, or his ceasing to hold office, and the persons holding the same shall have full power to execute the duties of their respective offices and to enforce, in the

execution thereof, all laws, regulations, penalties, and forfeitures relating to inland revenue in every part of the United Kingdom.

(3.) The Commissioners may suspend, reduce, discharge, or restore as they see cause, any such collector, officer, or person.

(4.) Where a collector, officer, or person is authorised to receive or collect or have in his custody or possession any money arising from inland revenue, the Commissioners may require him to give security to their satisfaction.

Provisions as to bonds and deposits of stock.

5.—(1.) The provisions contained in the Acts of the session held in the sixth and seventh years of King William the Fourth, chapter twenty-eight, and of the session held in the first and second years of Her Majesty's reign, chapter sixty-one, shall extend to inland revenue and all other matters for the time being placed under the care and management of the Commissioners.

(2.) Any public stock or Exchequer bills required to be transferred or deposited by way of security in pursuance of the said Acts in relation to any of the duties and matters aforesaid, may be transferred or deposited by or on behalf of the person from whom the security is required into or in the joint names of the chairman for the time being of the Commissioners, and of that person or his nominee.

Accountant-General and Receiver-General.

6. Every person appointed to the office of Accountant-General or to the office of Receiver-General shall hold his office during the pleasure of the Treasury.

Collector or officer not to deal in exciseable goods.

7. If any collector or any person appointed to be an officer and employed in relation to duties of excise deals or trades in any goods subject to any such duty, or carries on or is concerned in any trade or business subject to any law of excise, he shall be guilty of a misdemeanour, and shall, on conviction, forfeit his office or employment, and be incapable of ever holding any office or employment in or relating to the excise.

Privileges of Commissioners and officers.

8. No Commissioner, collector, officer, or person employed under the authority of the Commissioners in relation to inland revenue, shall be compelled to serve as a mayor or sheriff or in any corporate or parochial or other public office or employment, or on any jury or inquest whatsoever, or in the militia.

Salaries and superannuation allowances not assignable or subject to be taken in execution.

9. Save as provided by any law in relation to the commutation of a pension or the estate of a bankrupt, the remuneration payable to any person for being or having been a Commissioner, collector, officer, or person employed in relation to inland revenue, shall not before payment thereof to or for the use of that person be capable of assignment or liable to be taken under legal process.

Penalty on persons entering into collusive agreement.

10.—(1.) If any Commissioner or collector, or officer, or person employed in relation to inland revenue directly or indirectly asks for or receives any sum of money or any other recompense whatsoever, or any promise or security for any sum of money or other recompense, or enters into or acquiesces in any collusive agreement with any person to do or abstain from doing or to conceal or connive at any act or thing whereby Her Majesty is or may be defrauded, he shall for every such offence incur a fine of five

hundred pounds, and shall on conviction thereof be incapable of ever holding any office under the Crown.

(2.) If any person directly or indirectly gives or offers to give to any Commissioner, or collector, or officer, or person so employed any sum of money or other recompense whatsoever, or any security for any sum of money or other recompense, or proposes or enters into any collusive agreement with any Commissioner, collector, officer, or person so employed in order to corrupt and prevail upon him to do or abstain from doing or to conceal or connive at any act or thing whereby Her Majesty is or may be defrauded, or to do or omit or permit or suffer to be done or omitted any act contrary to his duty, every person so offending shall for every such offence (whether the sum of money or other recompense or security for the same, or the agreement is or is not received, entered into, acquiesced in, or performed) incur a fine of five hundred pounds.

(3.) On the commission of any offence against this section, the offender who, before any information is lodged against him in respect of the offence, first discovers and informs against any other offender shall on the conviction of the person against whom the information is given be discharged and acquitted from any fine or disqualification to which at the time of giving the information he was liable by reason of the offence committed by him.

Obstruction of officers.

11. If any person by himself or by any person in his employ obstructs, molests, or hinders—

(*a.*) an officer or any person employed in relation to inland revenue in the execution of his duty, or of any of the powers or authorities by law given to the officer or person; or

(*b.*) any person acting in the aid of an officer or any person so employed;

he shall for every such offence incur a fine of one hundred pounds.

Unlawful assumption of character of officer.

12. If any person not being an officer takes or assumes the name, designation, or character of an officer for the purpose of thereby obtaining admission into any house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, he shall be guilty of a misdemeanour, and shall in addition to any other punishment to which he may be liable for the offence, be liable, on summary conviction, to be imprisoned with or without hard labour, for any term not exceeding three months.

Accounts.

Commissioners to keep accounts.

13.—(1.) The Commissioners shall collect and cause to be collected every part of inland revenue, and all money under their care and management, and shall keep distinct accounts thereof at their chief office.

(2.) There shall be set forth in such accounts the amounts respectively charged, collected, and received, and remaining in arrear of

each part of inland revenue, and of the several payments made or allowed by the Commissioners in respect of each such part and of the expenses of the collection and management of the said revenue, and of all other payments and expenses made or incurred on any other account whatsoever.

Collectors to keep accounts.

14.—(1.) Every collector and other person intrusted with the collection, receipt, or custody of inland revenue shall keep and render accounts in the prescribed manner and form of all sums of money collected or received by him or intrusted to his custody.

(2.) If any such collector or other person neglects or omits to keep and render such accounts as aforesaid, he shall be guilty of a misdemeanour, and shall on conviction be incapable of ever holding any office under the Crown.

(3.) The Commissioners may require any such collector or other person to verify by a statutory declaration any account rendered by him.

Collectors to apply and remit duties as ordered by Commissioners.

15.—(1.) Every collector or other person intrusted with the collection, receipt, or custody of inland revenue shall apply and remit all sums of money and securities for money which are intrusted to his custody, or come into his hands, or are under his control, at the prescribed time, and in the prescribed manner and form.

(2.) If any such collector or other person neglects or omits so to apply or remit any sum of money or any security for money in his hands, he shall forfeit his office or employment, and shall in addition to the forfeiture of any security which he may have given be liable to pay treble the amount of the sum of money or security for money.

All revenue to be paid over.

16.—(1.) All money and securities for money from time to time collected or received, or paid in Great Britain for, or on account of inland revenue, shall (except payments legally made thereout) be paid and remitted under the directions of the Commissioners into the hands of the Receiver-General at their chief office, or to the credit of his account at the Bank of England, or as the Treasury direct.

(2.) All money and securities for money from time to time collected or received or paid in Ireland for or on account of inland revenue shall (except as aforesaid) be paid into the Bank of Ireland to the account of Her Majesty's Exchequer or as the Treasury direct.

Mode of remitting money to Receiver-General.

17.—(1.) All bills of exchange, drafts or orders for money paid or remitted to the Receiver-General shall be drawn in his favour, and he shall by himself or his deputy or clerk authorised by him for that purpose, and for whose conduct he shall be answerable, endorse the same before the payment and delivery thereof into the Bank of England.

(2.) The Receiver-General shall keep an account with the Bank of England of all money placed to the credit of his account, and, observing the regulations contained in this Act, shall not be answerable for any money which he may have paid or caused to be paid into the Bank of England.

(3.) The Bank of England shall be answerable for all money and securities for money actually received from or on account of the Receiver-General.

Revenue paid into Bank of England to be placed to an account.

18.—(1.) All money and securities for money coming into the hands of the Receiver-General shall be paid by him at the prescribed time and subject to the prescribed regulations into the Bank of England, and all such money and securities, and all money and securities paid or remitted to the Bank of England to the credit of the account of the Receiver-General, shall be placed to an account raised in the books of that Bank, and intituled "The "account of the public moneys of the Receiver-General of Inland "Revenue."

(2.) Provided that the Receiver-General may pay out of the money received by him the ordinary and daily payments required to be made by order of the Commissioners and on any special occasion may retain in his hands at the close of any day such sum as he may be authorised or directed by the Commissioners to retain.

Entry of receipts by Bank from or on account of Receiver-General.

19.—(1.) The Bank of England, or some person authorised on their behalf, shall on every occasion of receiving any money or security for money from the Receiver-General, or from any person tendering money to be placed to the account of the Receiver-General, make an entry of the particulars thereof in a book to be provided by the Bank with the approbation of, and to be kept in the form directed by, the Treasury.

(2.) The book shall forthwith after the making of the entry be delivered to the Receiver-General or some person duly authorised to receive the same on his behalf, and shall be inspected daily by the Accountant-General or some other person at the chief office of inland revenue charged with that duty by the Treasury, or by the Commissioners, in order that it may be ascertained that all money and securities for money received by the Receiver-General have been duly paid into the Bank, and that all such money and all money tendered to or lodged with the Bank on his behalf have been duly placed to the credit of his account.

(3.) The entry shall be a sufficient discharge for the money or security referred to therein.

Money to be paid to Exchequer.

20.—(1.) All money placed to the account of the Receiver-General in the Bank of England shall be written off, transferred, and paid to the receipt and account of the Exchequer as the Treasury direct. Provided that the Bank may under the sanction and regulations of the Treasury pay or transfer from the account of the Receiver-General any part of that money to the credit of the account of some other public department of the State, or in payment of such drafts as the Receiver-General, or his deputy or clerk authorised by him for that purpose, and for whose conduct he shall be answerable, may be authorised to draw, such drafts being first countersigned by the Accountant-General or some other person authorised in that behalf by the Commissioners.

(2.) Where any draft or other document required to be countersigned by the Accountant-General or any other person is to be

acted on by the Bank of England, the nomination and appointment, and the signature of the Accountant-General or person shall be first made known to the Bank by the Commissioners.

Legal Proceedings.

Institution of proceedings for fines, &c.

21.—(1.) It shall not be lawful to commence proceedings against any person for the recovery of any fine, penalty, or forfeiture under any Act relating to inland revenue, or for the condemnation of any goods seized as forfeited under any such Act, except by order of the Commissioners and in the name of an officer, or in England in the name of the Attorney-General for England, in Scotland in the name of the Lord Advocate, and in Ireland in the name of the Attorney-General for Ireland.

(2.) Provided that nothing in this section shall extend to any summary proceeding for the conviction on immediate arrest of any person under or by virtue of any Act relating to inland revenue, or to any proceeding on information or complaint of an officer of the peace for recovery of a fine or penalty imposed in relation to an offence against any law of excise in any case in which such a proceeding is authorised.

(3.) The power of the Commissioners, or any of them, to hear and determine informations for the recovery of any fine or penalty, or for the condemnation of any goods seized as forfeited, shall cease, and any information which might, under any enactment passed before the commencement of this Act, have been exhibited, heard, adjudged, and determined by the Commissioners, or any of them, may be exhibited, heard, adjudged, and determined before a court of summary jurisdiction, and shall be subject to the like appeal as in the case of an information exhibited before a justice of the peace in respect of any offence against the laws of excise.

Proceedings in the High Court.

22.—(1.) Any fine or penalty incurred under any Act relating to inland revenue may be sued for and recovered, and any goods seized as forfeited under any such Act may be returned for condemnation and condemned, in the High Court.

(2.) The proceedings for the recovery of any such fine or penalty or for the condemnation of any such goods shall be commenced within two years next after the fine or penalty is incurred or the seizure is made.

Service of process.

23.—(1.) Any writ of subpœna or other process issued out of the High Court in relation to any proceeding for recovery of inland revenue or any fine or penalty imposed by any Act relating to inland revenue, or for the condemnation of any goods seized as forfeited under any such Act, may be served on any person in any part of the United Kingdom.

(2.) If any person so served does not appear according to the exigency of the writ or process, the High Court may on proof of service transmit a certificate of the default under the seal of the court to the High Court in that part of the United Kingdom in which the writ or process was served, and the last-mentioned court shall proceed against and punish the person so making default in

the same manner as if he had neglected to appear in obedience to a like writ or process issued out of that last-mentioned court.

(3.) Where the writ or process served is to give evidence, a person failing to appear in answer thereto shall not be punished on account thereof, unless it be shown to the satisfaction of the court that a reasonable sum of money for expenses had been tendered to him before the default.

(4.) Nothing in this section shall affect the procedure in Scotland under the Act of the session held in the nineteenth and twentieth years of Her Majesty's reign, chapter fifty-six.

Rules as to evidence in certain cases.

24.—(1.) All regulations, minutes, and notices purporting to be signed by a secretary or assistant secretary of the Commissioners and by their order shall, until the contrary is proved, be deemed to have been so signed and to have been made and issued by the Commissioners, and may be proved by the production of a copy thereof purporting to have been so signed.

(2.) In any proceeding the letter or instructions under which a collector or officer or person employed in relation to inland revenue has acted shall be sufficient evidence of any order issued by the Treasury or by the Commissioners, and mentioned or referred to therein.

(3.) Evidence of a person being reputed to be or having acted as a Commissioner, or collector, or officer, or person employed in relation to inland revenue, shall, unless the contrary is proved, be sufficient evidence of his appointment or authority to act as such.

Procedure for condemnation of seizures.

25.—(1.) Where goods seized as forfeited under any Act relating to inland revenue are returned into the High Court, any claim thereto must be made within the time limited by law or the practice of the court, and must be entered in the name of the proprietor of the goods, and must describe his place of residence and his business or profession.

(2.) The person entering any such claim or his solicitor must, in England or Ireland, within the time limited by law or the practice of the court in which the claim is entered, make oath that the goods were at the time of the seizure the property of the person claiming the same, and be bound with two sufficient sureties in the sum of one hundred pounds to pay the costs occasioned by the claim. In default of making such oath, or giving such security, the goods shall be adjudged to be forfeited, and shall be condemned as unclaimed.

(3.) In any trial whatsoever arising upon a seizure, the fact, form, and manner of the seizure shall be taken to have been as set forth in the information relating thereto without any evidence thereof.

(4.) Where any goods seized as forfeited are not within the space of three months after the seizure thereof claimed by the proprietor by application in writing either to the Commissioners or to the officer who seized the same or has the custody thereof, they shall be absolutely forfeited as if they had been condemned by judgment of the High Court.

(5.) Nothing in this section shall affect the forfeiture of any goods seized under any Act whereby goods liable to seizure and seized are declared to be absolutely forfeited.

Procedure on seizure of horses, cattle or perishable goods.

26.—(1.) In the event of any horse or cattle or any goods of a perishable nature being seized as forfeited under any Act relating to inland revenue, the Commissioners may order the thing seized to be delivered up to the claimer thereof upon his paying the appraised value thereof or giving security to their satisfaction.

(2.) If any such thing be not claimed, or if any claimer refuses or neglects to pay the appraised value thereof, or to give such security as aforesaid, the Commissioners may at any time after the expiration of fourteen days from the making of the seizure order that it be sold by public auction, although the condemnation thereof may not at that time have taken place.

(3.) Provided that if any such thing be afterwards ordered to be restored without any proceeding being instituted for the condemnation thereof, or before the same have been condemned, or if on the trial for the condemnation thereof, judgment is given for the claimer, the Commissioners shall on demand pay to him the appraised value thereof, or, in the event of its having been sold, then at his election the appraised value or the proceeds of the sale thereof, and in either case such further sum by way of compensation for the loss sustained by reason of the seizure as the Commissioners think fit.

(4.) If the claimer accepts the appraised value or proceeds of sale, with such further sum as aforesaid, he shall not be entitled to maintain any action on account of the seizure, detention, or sale.

Officers may conduct proceedings before justices.

27. Any officer or person employed or authorised by the Commissioners or the Solicitor of inland revenue in that behalf may, although he is not a solicitor, advocate, or writer to the signet, prosecute, conduct, or defend any information, complaint, or other proceeding to be heard or determined by any justice of the peace in the United Kingdom or by any sheriff in Scotland where the proceeding relates to inland revenue or to any fine, penalty, or other matter under the care and management of the Commissioners.

Actions against Officers.

Protection of officers acting in execution of statutory duty.

28.—(1.) Where any action is commenced against any Commissioner, collector, or officer or person employed in relation to inland revenue, or against any person acting in the aid and assistance of any such Commissioner, collector, officer or person, for any act done in pursuance or execution or intended execution of this Act or of any other Act relating to inland revenue, the following provisions shall have effect:—

(*a.*) The action shall not lie unless it is commenced within three months next after the cause of action arose;

(*b.*) The solicitor or agent for the person who intends to bring the action must, not less than one month before the action is commenced, deliver to, or leave at the usual place of abode of, the person against whom the action is to be brought a notice in writing stating clearly and explicitly the cause of the action,

the time when and place where the cause of action arose, the name and place of abode of the person in whose name the action is intended to be brought, and the name and place of abode of the solicitor or agent for that person;

(*c.*) In any such action no evidence shall be produced of any cause of action except such as is contained in the notice, and judgment shall be given for the defendant with costs unless it is proved that the notice was given;

(*d.*) The defendant may plead not guilty by statute;

(*e.*) Tender of amends before the action was commenced may in lieu of, or in addition to, any other plea, be pleaded. If the action was commenced after the tender, or is proceeded with after payment into court of any money in satisfaction of the plaintiff's claim, and the plaintiff does not recover more than the sum tendered or paid, he shall not recover any of the costs incurred after the tender or payment, and the defendant shall be entitled to costs to be taxed as between solicitor and client as from the time of the tender or payment.

43 & 44 Vict. c. 19.

(2.) Nothing in this section shall affect any of the provisions contained in section twenty of the Taxes Management Act, 1880.

Protection of officers where probable cause of seizure certified.

29.—(1.) Where on the trial of an information or complaint for the condemnation of goods seized as forfeited under any Act relating to inland revenue judgment is given for the claimer thereof, if the court or judge certifies that there was probable cause for making the seizure, no officer or person who made or assisted in making the seizure shall be liable to any civil or criminal proceeding on account of the seizure, or detention of the goods.

(2.) Where any civil or criminal proceeding is brought to trial against any officer or person employed in relation to inland revenue on account of the seizing or detention of any goods, and a verdict or judgment is given thereupon against the defendant, if the court or judge certifies that there was probable cause for the seizure, the plaintiff shall not be entitled to any damages, besides the goods seized, or the value thereof, nor to any costs, and the defendant shall not be liable to any punishment.

Fines, Penalties, and Forfeitures.

Goods forfeited may be seized.

30.—(1.) All goods forfeited by virtue of any Act relating to inland revenue may be seized by any officer or by any person employed in relation to inland revenue or acting in the aid and assistance of any such officer or person.

(2.) Where any goods are forfeited under any such Act, every cask, vessel, case, or other package containing or having contained the same, and every ship, boat, cart, or other conveyance, and all horses or other cattle, and all things used in the removal or for the deposit or concealment thereof, shall be forfeited.

Disposal of forfeitures.

31. Goods seized as forfeited by virtue of any Act relating to inland revenue shall after condemnation be sold or destroyed or otherwise disposed of in accordance with the prescribed regulations.

Provided that goods which are subject to duty but upon which duty has not been paid shall not be sold for home consumption at a less price than the amount of the duty payable thereon, and goods, the importation whereof is prohibited, shall, if sold, be sold for exportation only.

Power to reward informers.

32. The Commissioners may at their discretion reward any person who informs them of any offence against any Act relating to inland revenue or assists in the recovery of any fine or penalty, provided that a reward exceeding fifty pounds shall not be paid in any case without the consent of the Treasury.

Application of fines.

33.—(1.) All fines, penalties, and forfeitures incurred under any Act relating to inland revenue which are not otherwise legally appropriated, shall be applied to the use of Her Majesty.

(2.) All fines and penalties and the proceeds of all forfeitures incurred under any such Act, and all costs, charges, and expenses payable in respect thereof or in relation thereto respectively, shall be accounted for and paid to the Commissioners or as they direct.

Expenses of prosecutions.

34. All costs, charges, and expenses payable by the Commissioners in respect of proceedings for the recovery of any fine, penalty, or forfeiture incurred under any Act relating to inland revenue, and all sums of money allowed as rewards, shall be deemed to be charges of collection and management, and shall be paid out of money provided by Parliament for that purpose.

Power to mitigate fines and stay proceedings.

35.—(1.) The Commissioners may in their discretion mitigate any fine or penalty incurred under this Act or any other Act relating to inland revenue, or stay or compound any proceedings for recovery thereof or for the condemnation of any seizure, and may restore any thing seized, and may also after judgment further mitigate or entirely remit any such fine or penalty, and order any person imprisoned for any offence against inland revenue to be discharged before the term of his imprisonment has expired.

(2.) The Treasury may mitigate or remit any such fine or penalty either before or after judgment, and may direct any thing seized to be restored to the proprietor or claimer thereof.

Recovery of fines imposed by this Act.

36. All fines imposed by this Act may be proceeded for and recovered in the same manner and in the case of summary proceedings with the like power of appeal, as any fine or penalty under any Act relating to the excise.

Construction.

Meaning of certain expressions in past Acts, &c.

37.—(1.) Where in any Act passed before the commencement of this Act, the limits of the chief office of inland revenue or the limits of the chief office of excise are referred to as the limits within which any powers of the Commissioners may be exercised, those powers may be exercised in the city of London and the metropolitan police district.

(2.) Where in any Act, or in any bond, security, deed, or other instrument or writing, reference is made to the "Commissioners of

Excise," "Commissioners of Stamps and Taxes," "Commissioners of Stamps," or "Commissioners for the Affairs of Taxes," or any officer or person appointed by those Commissioners respectively, the Act, bond, security, deed, or other instrument or writing shall be construed as referring to the Commissioners and officers and persons appointed by them, or acting under their orders and directions.

General definitions in Revenue Acts.

38.—(1.) In this Act, and in every other Act relating to inland revenue, whether passed before or after the commencement of this Act, expressions referring to England shall be construed as applying also to Wales.

(2.) For the purpose of construing any Act of Parliament relating to inland revenue, whether passed before or after the commencement of this Act, "night" shall be deemed to begin at eleven of the clock in the evening of each day, and to end at five of the clock in the morning of the next succeeding day.

Definitions.

39. In this Act, unless the context otherwise requires,—

"Inland Revenue" means the revenue of the United Kingdom collected or imposed as stamp duties, taxes, and duties of excise, and placed under the care and management of the Commissioners, and any part thereof:

"Commissioner" means Commissioner of inland revenue:

"Accountant General" means Accountant and Comptroller General of inland revenue:

"Receiver General" means Receiver General of inland revenue:

"Collector" means Collector of inland revenue:

"Officer" means Officer of inland revenue:

"Goods" includes commodities and chattels:

"Prescribed" means prescribed by the Commissioners:

"High Court" means, as respects Scotland, the Court of Session sitting as the Court of Exchequer:

"Plaintiff" and "defendant" include, as respects Scotland, pursuer and defender respectively.

Repeal: Commencement: Short Title.

Repeal.

40. The enactments specified in the schedule to this Act are hereby repealed, from and after the commencement of this Act, to the extent specified in the third column of that schedule.

Provided that all bonds and securities given and all appointments and regulations made under or in pursuance of any enactment hereby repealed shall have the same effect as if they had been given or made under or in pursuance of this Act.

Commencement.

41. This Act shall come into operation on the first day of October one thousand eight hundred and ninety.

Short title.

42. This Act may be cited as the Inland Revenue Regulation Act, 1890.

SCHEDULE.

Section 40.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
11 G. 1. c. 30 -	An Act for more effectual preventing frauds and abuses in the public revenues, for preventing frauds in the salt duties, and for giving relief for salt used in the curing of salmon and codfish in the year one thousand seven hundred and nineteen exported from that part of Great Britain called Scotland, for enabling the insurance companies to plead the general issue in actions brought against them, and for securing the stamp duties upon policies of insurance.	Section thirty-two and section thirty-nine, from "or by action" to the end of the section.
8 G. 3. c. 32 -	An Act for carrying into execution an agreement made between the mayor and commonalty and citizens of the city of London and the wardens and commonalty of the Mystery of Mercers of the said city, and Stamp Brooksbank, Esquire, Secretary to the Commissioners of His Majesty's Revenue of Excise, for the purchase of Gresham College and the ground and buildings thereunto belonging, and for vesting the same unalienably in the Crown for the purpose of erecting and building an excise office there, and for enabling the lecturers of the said college to marry, notwithstanding any restriction contained in the will of Sir Thomas Gresham, Knight, deceased.	Section nine.
26 G. 3. c. 77 -	An Act to limit a time for the repayment of the duties on male servants and carriages by the Commissioners of Excise, and also on horses, waggons, wains, and carts, by the Commissioners of Stamps, and for the amendment of several laws relating to the duties under the management of the Commissioners of Excise.	The whole Act.
42 G. 3. c. 56 -	An Act to repeal an Act passed in the twenty-fifth year of the reign of His present Majesty for granting stamp duties on certain medicines and for charging other duties in lieu thereof; and for making effectual pro-	Section twenty-three, section twenty-five, from "at any time" to "paid and satisfied," from "upon giving" to the first "affirmed," and from

Session and Chapter.	Title or Short Title.	Extent of Repeal.
42 G. 3. c. 56—*cont.*	vision for the better collection of the said duties.	"for the county" to the end of the section, and sections twenty-six, twenty-seven, and thirty.
43 G. 3. c. 73 -	An Act to amend an Act passed in the forty-second year of the reign of His present Majesty, intituled "An Act to repeal an "Act passed in the twenty-"fifth year of the reign of His "present Majesty for granting "stamp duties on certain medi-"cines, and for charging other "duties in lieu thereof; and for "making effectual provision for "the better collection of the "said duties."	Section five.
44 G. 3. c. 98 -	An Act to repeal the several duties under the Commissioners for managing the duties upon stamped vellum, parchment, and paper in Great Britain, and to grant new and additional duties in lieu thereof.	Sections ten and twenty-seven.
7 & 8 G. 4. c. 53	An Act to consolidate and amend the laws relating to the collection and management of the revenue of excise throughout Great Britain and Ireland.	Sections one and two, section three to "respectively and that," and from "except" to the end of the section, sections four to seven, ten to seventeen, twenty-four, twenty-six, and twenty-seven, section thirty-two from "and in every such case" to "respectively shall be forfeited," section thirty-three from "Provided always" to the end of the section, sections forty-four to sixty-four, and seventy-two, section seventy-eight from "Provided always" to the end of the section, sections eighty, eighty-two to "such appeal and," where those words first occur in the section, section eighty-four from "and they" to "such appeal," and sections ninety-three to one hundred and six, and one hundred and twelve to one hundred and twenty-six.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
7 & 8 G. 4. c. 55	An Act to consolidate the boards of stamps in Great Britain and Ireland.	The whole Act.
1 & 2 W. 4. c. 4	An Act to abolish certain oaths and affirmations taken and made in the Customs and Excise Departments of His Majesty's revenue, and to substitute declarations in lieu thereof.	Section four from after "interfere with" to "respectively or" and section five.
2 & 3 W. 4. c. 16	An Act to consolidate and amend the laws regulating the granting and issuing of permits for the removal of goods under the laws of excise.	Section fourteen.
2 & 3 W. 4. c.103	An Act to provide for the examination and audit of the customs and excise revenues in Scotland.	The whole Act.
3 & 4 W. 4. c. 13	An Act to provide for the execution of the duties performed by the Barons of the Exchequer in Scotland in relation to the public revenue, and to place the management of the assessed taxes and land tax in Scotland under the Commissioners for the Affairs of Taxes.	Sections five and six.
4 & 5 W. 4. c. 51	An Act to amend the laws relating to the collection and management of the revenue of excise.	Sections one to three, thirteen, fourteen, seventeen, twenty-one, twenty-four, twenty-seven, and twenty-nine.
4 & 5 W. 4. c. 60	An Act to amend the laws relating to the land and assessed taxes, and to consolidate the boards of stamps and taxes.	Sections eight and nine.
5 & 6 W. 4. c. 20	An Act to consolidate certain offices in the collection of the revenues of stamps and taxes, and to amend the laws relating thereto.	The whole Act.
4 & 5 Vict. c. 20	An Act to alter and amend certain laws relating to the collection and management of the duties of excise.	Sections one, three, four, fifteen to twenty-one, twenty-six to twenty-nine, and thirty-two to thirty-four.
12 & 13 Vict. c. 1.	An Act to consolidate the boards of excise and stamps and taxes into one board of Commissioners of Inland Revenue, and to make provision for the collection of such revenue.	The whole Act, except section sixteen.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
15 & 16 Vict. c. 61.	An Act to amend the laws relating to summary proceedings for penalties and forfeitures under the Acts relating to the Excise.	The whole Act.
16 & 17 Vict. c. 59.	An Act to repeal certain stamp duties and to grant others in lieu thereof, to amend the laws relating to stamp duties, and to make perpetual certain stamp duties in Ireland.	Section seventeen.
18 & 19 Vict. c. 78.	An Act to reduce certain duties payable on stage carriages, and to amend the laws relating to stamp duties and to bonds and securities to the Inland Revenue.	Section six.
23 & 24 Vict. c. 113.	An Act to grant duties of excise on chicory, and on licences to dealers in sweets or made wines, also to reduce the excise duty on hops and the period of credit allowed for payment of the duty on malt and hops respectively, to repeal the exemption from licence duty of persons dealing in foreign wine and spirits in bond, and to amend the laws relating to the excise.	Section forty.
28 & 29 Vict. c. 96.	An Act to amend the laws relating to the Inland Revenue.	Section twenty-five.
31 & 32 Vict. c. 124.	An Act to amend the laws relating to the Inland Revenue.	Sections one and two.
33 & 34 Vict. c. 97.	The Stamp Act, 1870 - -	Sub-section two of section twenty-six.
33 & 34 Vict. c. 98.	The Stamp Duties Management Act, 1870.	Section three, and sub-section two of section twenty-six.
43 & 44 Vict. c. 19.	The Taxes Management Act, 1880	Sections twelve and fourteen, and sub-section two of section twenty-one.
43 & 44 Vict. c. 20.	The Inland Revenue Act, 1880 -	Section thirty-one.

Session and Chapter.	Title or Short Title.	Extent of Repeal.
43 & 44 Vict. c. 24.	The Spirits Act, 1880 - - -	Section one hundred and fifty-one, and sub-section two of section one hundred and fifty-five.
51 & 52 Vict. c. 8.	The Customs and Inland Revenue Act, 1888.	Section seven.

CHAPTER 22.

An Act for the purpose of making operative certain Articles in the Education Code, 1890. [25th July 1890.]

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:

Elementary education not to be condition of grant to evening schools. 33 & 34 Vict. c. 75.

1. It shall not be required as a condition of a parliamentary grant to an evening school that elementary education shall be the principal part of the education there given, and so much of the definition of the term "elementary school" in section three of the Elementary Education Act, 1870, as requires that elementary education shall be the principal part of the education given in an elementary school shall not apply to evening schools.

Provisions as to special grants to schools.

2.—(1.) Where the population of the school district in which a public elementary school is situate, or the population within two miles measured according to the nearest road from the school, is less than five hundred, and there is no other public elementary school recognised by the Education Department as available for the children of that district or that population (as the case may be), a special parliamentary grant may be made annually to that school to the amount of ten pounds.

(2.) The said special grant shall be in addition to the ordinary annual parliamentary grant, and in addition to any special parliamentary grant made under section nineteen of the Elementary Education Act, 1876, and shall not be included in the calculation of the ordinary annual parliamentary grant for the purpose of determining whether it does or does not exceed any maximum fixed by law. 39 & 40 Vict. c. 79.

(3.) Provided that no school shall be entitled to receive a special grant under this section unless it satisfies the conditions contained in the minutes of the Education Department in force for the time being with regard to special grants under this section.