person is liable under section one hundred and eighty-six of the Customs Consolidation Act, 1876, for illegally importing goods the importation of which is prohibited.

4. The exporter or shipper of any coal, or his agent, shall, on being required by the Commissioners of Customs, produce all bills of lading, weight notes, or other documents relating to the coal, and if he fails to do so, shall be liable to a penalty not exceeding twenty pounds.

5. The Treasury may, if they think fit, restrict or limit the exportation from the Isle of Man of any coal in the same manner as they may restrict the importation into the Isle of Man of any foreign goods under section two hundred and eighty-three of the Customs Consolidation Act, 1876.

6. In the event of the coal duty being paid by a colliery proprietor upon coal sold by him free on board to a purchaser in pursuance of a contract made before the nineteenth day of April nineteen hundred and one, the seller may, in the absence of agreement to the contrary, recover as an addition to the contract price of the coal a sum equal to the amount of duty so paid, unless the purchaser shows that the coal has been applied for the purpose of fulfilling a contract made by him before the nineteenth day of April nineteen hundred and one for the sale of the coal at a specified price.

Modifications of Customs Acts as to Exportation of Coal.

1. Section thirty of the Customs Consolidation Act, 1876 (which relates to the deposit of duty in case of dispute), shall apply with respect to the duty on coal with the substitution of "coal" for "goods admissible for home consumption," of "exporter" for "importer," and of "exportation" for "importation."

2. Sections sixteen, one hundred, and one hundred and two of the Customs Consolidation Act, 1876 (which relate to the shipping and water-carriage of goods), shall apply to coals in the same manner as they apply to drawback goods.

3. The security to be given under section one hundred and four of the Customs Consolidation Act, 1876, on the exportation of coal shall be such as to secure, in addition to the matters mentioned in that section, the correctness of the entry of the coal for export and the amount of the duty payable.

4. Section one hundred and forty-eight of the Customs Consolidation Act, 1876 (which relates to the entering outwards without landing of goods carried coastwise), shall apply in the case of coal, notwithstanding that coal is liable to duty.

CHAPTER 8.

An Act to amend the Isolation Hospitals Act, 1893.

[26th July 1901.]

BE it enacted by the King'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:

Transfer by local authority of hospitals for use as isolation hospitals. 38 & 39 Vict. c. 55.

1.—(1.) Any local authority (including a joint board) within the meaning of the Public Health Act, 1875, which has provided under that Act, or any local Act, a hospital for the reception of the sick, may, with the sanction of the Local Government Board, and with the consent of the council, transfer it to the council of the county

within which the hospital, or any part of the district of the authority, is situate.

(2.) The Local Government Board may give their sanction under this section subject to such terms and conditions as they think fit, but shall not give their sanction unless they are satisfied that hospital accommodation sufficient for the needs of the district has been or will be provided.

(3.) Any money paid to a local authority on any such transfer shall be applied as the Local Government Board direct, either in repayment of any loan of the local authority, or for any other purpose for which capital moneys may properly be applied.

(4.) Any hospital transferred under this section shall be appropriated to a district formed under the Isolation Hospitals Act, 1893 (in this Act referred to as the principal Act), and may be adapted as an isolation hospital, and any hospital so appropriated shall be treated as if it had been originally established under that Act for the district. 56 & 57 Vict. c. 68.

(5.) The expenses incurred by a county council in, or incidental to, the transfer of any hospital under this Act shall be defrayed as structural expenses incurred by a hospital committee within the meaning of section seventeen of the principal Act.

Contribution to hospitals provided by local authority.

2.—(1.) The power conferred on a county council by section twenty-one of the principal Act to contribute to the expenses of an isolation hospital is hereby declared to include the power to contribute, in manner provided by that section, to any hospital provided by a local authority (including a joint board) within the meaning of the Public Health Act, 1875, for the reception of patients suffering from infectious disease whether within the area of the county council or not, but the consent of the Local Government Board shall be required to an annual contribution under this section by the county council to a hospital, the cost of providing which, or of any permanent extension or enlargement of which, has been defrayed otherwise than out of borrowed money.

(2.) A county council may borrow, in manner provided by section twenty-two of the principal Act, any sum required for the contribution of a capital sum under section twenty-one of that Act, as amended by this Act, but sums so borrowed shall not be repayable to the county council out of the local rate, as directed by section twenty-two of that Act.

Power of hospital committee to contract for hospital accommodation.

3.—(1.) The hospital committee of any hospital district under the principal Act may make and give effect to agreements for the use of any hospital or part of a hospital, or for the reception into any hospital of the sick of their district, upon payment of such annual or other sums as may be agreed upon.

(2.) Any expenses incurred by a hospital committee under this section shall be defrayed under the principal Act as structural, establishment, or patients' expenses, in such proportions as the committee direct.

Rate of interest.

4.—(1.) The interest to be paid in pursuance of section twenty-two of the principal Act on any money repayable to a county council shall be interest at such a rate as may be agreed upon

between the county council and the hospital committee concerned, or, in default of agreement, determined by the Local Government Board.

(2.) In section twenty-two of the principal Act, the words "at the rate of four pounds per centum per annum" are hereby repealed.

Amendment of 56 & 57 Vict. c. 68. s. 8 (3) as to appeals.

5. On any appeal against any order including any area in a hospital district under subsection three of section eight of the principal Act, the Local Government Board may by their decision confirm, disallow, or modify the order as they think fit.

Amendment of definition of local authority.

6.—(1.) Notwithstanding anything in section twenty-six of the principal Act, the rural district council shall, to the exclusion of any other authority, be the local authority in the case of any contributory place. But the parish council shall have the same right of appeal to the Local Government Board under subsection three of section eight of the principal Act as a local authority.

(2.) Any liability which immediately before the passing of this Act attached to the local authority in respect of a contributory place, being a parish, shall be transferred to and discharged by the rural district council.

Copies of orders to be sent to local Government Board.

7. The county council shall, as soon as may be, send a copy of any order made by them under section nine of the principal Act to the Local Government Board.

Representatives of county council on hospital committees.

8. In section ten of the principal Act (which deals with the constitution of hospital committees) "representatives of the county council, whether members of the council or not," shall be substituted for "members of the county council."

Short title.

9. This Act may be cited as the Isolation Hospitals Act, 1901, and this Act and the principal Act may be cited together as the Isolation Hospitals Acts, 1893 and 1901.

CHAPTER 9.

An Act to regulate the Employment and Attendance of Children at School in Scotland. [9th August 1901.]

BE it enacted by the King'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:

Parents to provide efficient elementary education for their children.

1. It shall be the duty of every parent to provide efficient elementary education in reading, writing and arithmetic for his children who are between five and fourteen years of age.

School attendance.

2. It shall not be lawful for any person to take into his employment any child (1) who is under the age of twelve years, or (2) who, being of the age of twelve years and not more than