CHAPTER 10.

An Act to authorise the continuance of the Charge heretofore payable on certain Offices, Annuities, Pensions, and Allowances. [17th May 1877.]

WHEREAS by or in pursuance of the Acts mentioned in the Schedule hereto, or some of them, duties of one shilling and of sixpence and of four shillings in the pound are payable in respect of certain salaries, pensions, or allowances, and such duties have, where such salaries, pensions, and allowances are charged on public revenue, been deducted before payment is made of such salaries, pensions, or allowances, but in other cases have been assessed by the Commissioners of Land Tax before they become payable:

And whereas doubts are entertained whether the repeal of the said Acts by the Customs and Inland Revenue Act, 1876, has not extended, contrary to the intention of Parliament, to the duties so deducted in respect of salaries, pensions, and allowances charged on public revenue, as well as to the duties so assessed by the Commissioners of Land Tax: 39 & 40 Vict. c. 16.

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:

1. The said duties of one shilling and of sixpence and of four shillings in the pound payable in respect of the salaries, pensions, and other allowances charged on public revenue, and heretofore deducted before payment of such salaries, pensions, and allowances, shall continue to be deducted from such salaries, pensions, and allowances, and to be paid and payable in the like manner as if the said Customs and Inland Revenue Act had not passed, and the repeal by the last-mentioned Act of the Acts in the Schedule hereto shall be deemed to extend and to have extended only to the duties aforesaid in cases where they are directed to be assessed by the Commissioners of Land Tax. Continuance of duties on pensions payable out of public revenue.

2. This Act may be cited for all purposes as the Customs and Inland Revenue Amendment Act, 1877. Short title.

SCHEDULE.

Session and Chapter.	Title or abbreviated Title.
7 Geo. 1. Stat. 1. c. 27. - -	An Act for raising a sum not exceeding five hundred thousand pounds, &c.
49 Geo. 3. c. 32. - - -	An Act for continuing and making perpetual several duties of one shilling and sixpence, &c.
6 Geo. 4. c. 9. - - -	An Act for continuing to His Majesty for one year certain duties on personal estates, offices, and pensions in England, &c.
6 & 7 Will. 4. c. 97. - -	An Act for continuing and making perpetual the duty on certain offices and pensions.

CHAPTER 11.

An Act to make provision with respect to Judicial proceedings in certain cases relating to Rating. [17th May 1877.]

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; (that is to say,)

1. No judge shall be incapable of acting in his judicial office in any proceeding, whether commenced before or after the passing of this Act, by reason of his being, as one of several ratepayers, or as one of any other class of persons, liable, in common with the others, to Judges may act in certain cases relating to rates.

contribute to or to be benefited by any rate which may be increased, diminished, or in any way affected by such proceeding.

Certain acts done before the passing of this Act not to be invalidated.

2. No act, matter, or thing which before the passing of this Act has been done, made, or executed by any judge prior to the passing of this Act, shall hereafter be quashed, or declared void because the same has been so made, done, or executed by any judge who may have been, as one of several ratepayers, or as one of any other class of persons, liable, in common with the others, to contribute to or to be benefited by any rate which may have been increased, diminished, or in any way affected by such act, matter, or thing.

Interpretation.

3. In this Act, if not inconsistent with the context, the following words and expressions have the meanings herein-after respectively assigned to them; that is to say,

"Judge" means—

As to England, any Judge of Her Majesty's High Court of Justice, or Her Majesty's Court of Appeal, or of any of the Superior Courts of Law or Equity in England as they existed before the constitution of Her Majesty's High Court of Justice; and

As to Ireland, any Judge of any of the Superior Courts of Law or Equity at Dublin; and

As to Scotland, any Judge of the High Court of Session; and

As to the United Kingdom, any Lord of Appeal, or Peer of Parliament, when sitting and voting in the House of Lords, upon the hearing of any matter brought before that House by way of error, or appeal from any other Court.

"Rate" means any rate, tax, duty, or assessment, whether public, general or local, and also any fund formed from the proceeds of any such rate, tax, duty, or assessment, or applicable to the same, or like purposes to which any such rate, tax, duty, or assessment might be applied.

CHAPTER 12.

An Act to apply the sum of five million nine hundred thousand pounds out of the Consolidated Fund to the service of the year ending the thirty-first day of March one thousand eight hundred and seventy-eight. [11th June 1877.]

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 making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament, have resolved to grant unto Your Majesty the sum 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:

Issue of 5,900,000*l.* out of the Consolidated Fund for the service of the year ending 31st March 1878.

1. The Commissioners of Her Majesty's Treasury for the time being may issue out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland, and apply towards making good the supply granted to Her Majesty for the service of the year ending on the thirty-first day of March one thousand eight hundred and seventy-eight, the sum of five million nine hundred thousand pounds.

Power to the Treasury to borrow.

2. The Commissioners of the Treasury may borrow from time to time on the credit of the said sum, any sum or sums not exceeding in the whole the sum of five million nine hundred thousand pounds, and shall repay the moneys so borrowed, with interest not exceeding five pounds per centum per annum, out of the growing produce of the Consolidated Fund at any period not later than the next succeeding quarter to that in which the said sums were borrowed.