Schedule 7.

Date of Act.	Title of Act.
27 & 28 Vict. c. cxxxviii. *Limited to expire at end of session after* 1 *January* 1882.	17. An Act for the amendment of the Bolton and St. Helen's Turnpike Roads Act, 1860.
27 & 28 Vict. c. clxxix. *Limited to expire at end of session after* 1 *September* 1885.	18. An Act for the Stockport and Ashton Turnpike Roads, in the counties palatine of Chester and Lancaster, and the county of York.
28 & 29 Vict. c. ccxv. *Limited to expire at end of session after* 1 *November* 1886.	19. An Act for continuing the term of the turnpike roads from Brimington and Chesterfield in the county of Derby to the High Moors in the parish of Brampton in the said county, and for other purposes.
29 Vict. c. l. - - *Limited to expire at end of session after* 1 *January* 1882.	20. An Act to amalgamate the trusts of the Stafford, Sandon, and Eccleshall Roads, the Stone, Stafford, and Penkridge Roads, and the Stafford, Churchbridge, Uttoxeter, and Newport Roads, to authorize the construction of a new road, and for other purposes.

CHAPTER 65.

An Act to prohibit the use of Dynamite or other Explosives for the purpose of catching or destroying Fish in Public Fisheries. [14th August 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:

Short title.

1. This Act may be cited as the Fisheries (Dynamite) Act, 1877.

Prohibition of the use of dynamite in public fisheries.

2. Any person who uses dynamite or other explosive substance to catch or destroy fish in a public fishery shall be liable on summary conviction either to a fine not exceeding twenty pounds, or, in the discretion of the Court, to be imprisoned, with or without hard labour, for a term not exceeding two months.

Offences committed on sea coast, where to be tried.

3. Any offence committed under this Act, on the sea coast or at sea, within one marine league of the coast, shall be deemed to be committed in a public fishery, and if beyond the ordinary jurisdiction of any court of summary jurisdiction, shall be deemed either to have been committed on the land abutting on such sea coast or adjoining such sea, or to have been committed in any place where the offender is found, and may be tried and punished accordingly.

Definition of "summary conviction." 27 & 28 Vict. c. 53. 14 & 15 Vict. c. 93.

4. "Summary conviction" in this Act means, as to England, "a conviction before two justices in petty sessions;" as to Scotland, a conviction under "The Summary Procedure (Scotland) Act, 1864;" as to Ireland, a conviction under "The Petty Sessions (Ireland) Act, 1851," or any Acts in force for the like purpose in the police district of Dublin Metropolis, or any Acts amending such Acts.

CHAPTER 66.

An Act to amend the Law with respect to the Annual Returns of Local Taxation in England, and for other purposes relating to such Taxation. [14th August 1877.]

23 & 24 Vict. c. 51.

WHEREAS by the Local Taxation Returns Act, 1860, and other Acts, local authorities or their officers are required to make annually to one of Her Majesty's Principal Secretaries of State, or to the Local Government Board, returns of their receipts and

expenditure, and of any rates, taxes, tolls, or dues levied by them, and it is expedient to make further provision respecting such returns:

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:

Date for annual return of local taxation.

1. The annual return required by law to be made of any receipts or expenditure of a local authority, or of any rates, taxes, tolls, or dues, shall be made for the financial year ending on the twenty-fifth day of March, or on such other day as the Local Government Board may from time to time prescribe, upon the application of any particular authority in respect of their receipts and expenditure, or of any rates, taxes, tolls, or dues levied by them, or in respect of the receipts and expenditure and of the rates, taxes, tolls, or dues levied by any class of authorities.

Every such return shall be sent to the Local Government Board and not to one of Her Majesty's Principal Secretaries of State, and shall be so sent within one month after the audit of the receipts and expenditure to which the return relates is completed, or if the audit is not completed within six months after the end of the financial year for which the return is to be made, then on the expiration of such six months, or if there is no audit, then within one month after the end of the said financial year.

For the purpose of any such return the date to which the accounts of any local authority are required by law to be made up, and the date at which such accounts are required by law to be audited, and auditors are required to be elected or appointed, may be altered by the local authority, with the approval of the Local Government Board: Provided that nothing in this section shall prevent any accounts being made up and audited at shorter periods than twelve months, so that one of such shorter periods ends on the last day of the financial year for which the return of such accounts is to be made.

Obligation of clerk of local authority to send return.

2. Every return to which this Act applies shall be made by the clerk of the local authority, or where no clerk is appointed or acting, by the treasurer or other officer keeping the accounts of the receipts and expenditure, rates, taxes, tolls, or dues, to which the return relates, and any such clerk, treasurer, or other officer who makes default in making any such return shall be liable to a penalty not exceeding twenty pounds for each offence, to be recovered by action on behalf of Her Majesty in the High Court of Justice.

Definition of "local authority."

3. The expression "local authority" in this Act means any justices, municipal or other corporation, board, guardians, sanitary authority, vestry, commissioners, inspectors, trustees, or other body of persons required by law to make to one of Her Majesty's Principal Secretaries of State, or to the Local Government Board, a return of their receipts and expenditure, or of any rates, taxes, tolls, or dues levied by them or under their direction.

First return under Act.

4. The first return under this Act shall be made for the financial year ending in the year one thousand eight hundred and seventy-eight, and the Local Government Board shall make such provision as may seem to them necessary for any change of the date of the accounts and audit of the accounts of any local authority which may be rendered necessary by the provisions of this Act, so as to cause as little inconvenience as possible to the local authority.

Short title.

5. This Act may be cited as the Local Taxation Returns Act, 1877.

The Act of the session of the twenty-third and twenty-fourth years of the reign of Her present Majesty, chapter fifty-one, intituled "An Act to provide for an annual return "of rates, taxes, tolls, and dues levied for local purposes in England," may be cited as the Local Taxation Returns Act, 1860, and that Act and this Act may be cited as the Local Taxation Returns Acts, 1860 and 1877.