of, any duties heretofore charged, or interfere with the institution or prosecution of any proceeding in respect of any offence committed, or any penalty or forfeiture incurred against or under any enactment hereby repealed.

The SCHEDULE.

Session and Chapter.	Title of Act.	Extent of Repeal.
3 & 4 Vict. c. 96.	An Act for the Regulation of the Duties of Postage.	Section twenty.
23 & 24 Vict. c. 129.	An Act to grant Excise Duties on British Spirits and on Spirits imported from the Channel Islands.	Sections two and three.
30 & 31 Vict. c. 23.	An Act to grant and alter certain Duties of Customs and Inland Revenue, and for other purposes relating thereto.	Sections five and six, and Schedule E.
32 & 33 Vict. c. 103.	An Act to amend the Law relating to the warehousing of Wines and Spirits in Customs and Excise Warehouses, and for other purposes relating to Customs and Inland Revenue.	Sections three, four, five, nine, ten, and eleven.
39 & 40 Vict. c. 35.	An Act for Consolidating the Duties of Customs.	The Schedule in part, namely, from "Beer and ale, viz.," to "exportation of Beer," and from "Spirits or Strong Waters" to "duty as such," and so far as it relates to the duty on essence of spruce.
39 & 40 Vict. c. 36.	An Act to Consolidate the Customs Laws.	Sections forty-eight, one hundred and ten, one hundred and forty-three, one hundred and eighty-four, and one hundred and eighty-seven.

CHAPTER 13.

An Act to amend the Municipal Elections Amendment (Scotland) Act, 1868. [3rd June 1881.]

WHEREAS in the Act thirty-two and thirty-three Victoria, chapter fifty-five, it is provided that in that Act, and other Acts of Parliament therein recited, whenever words occur which import the masculine gender the same shall be held to include females for all purposes connected with and having reference to the right to vote in the election of town councillors in England:

And whereas it is expedient that in this respect the municipal franchise in Scotland shall be assimilated to that of England:

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:

Short title.

1. This Act may be cited for all purposes as the Municipal Elections Amendment (Scotland) Act, 1881.

Words importing masculine gender to include females. 31 & 32 Vict. c. 108.

2. In the Municipal Elections Amendment (Scotland) Act, 1868, and the various Acts therein recited prescribing the qualifications of voters at municipal elections in Scotland, whenever words occur which import the masculine gender the same shall be held for all purposes connected with and having reference to the right to vote in the election of town councillors, and also to nominate candidates for election to the said office, to include females who are not married and married females not living in family with their husbands; but such females shall not be eligible for election as town councillors.

Roll of municipal electors, how to be made up.

3. In any royal or parliamentary burgh in which the list or roll of persons entitled to vote in the election of the town council of such burgh is made up in the way and manner directed by the Municipal Elections Amendment (Scotland) Act, 1868, or by the said Act, and any Local Act or Acts of Parliament, such list or roll shall continue to be made up as heretofore, so far as regards the persons entitled under these Acts to vote in the election of the town council of such burgh; but in order that the females on whom the municipal franchise is by this Act conferred may be added to such list or roll, without necessitating the preparation of an entirely separate list or roll which shall include all the persons entitled to vote in the election of the town council of such burgh, it is hereby provided that the assessor appointed and acting under the Registration of Voters Acts in such burgh shall annually prepare a separate list of all females on whom the municipal franchise is by this Act conferred, and the same procedure shall be followed with reference to such separate list as is by the Registration of Voters Acts appointed to be followed with regard to the preparation, publication, completion, and otherwise of the register of parliamentary voters for burghs in Scotland; and such separate list, when completed in terms of the Registration of Voters Acts, shall, along with the list or roll of persons made up in terms of the Municipal Elections Amendment (Scotland) Act, 1868, or of the said Act, and any Local Act or Acts of Parliament, form together the list or roll of persons entitled to vote in the election of the town council of such burgh.

Act to be construed with 31 & 32 Vict. c. 108.

4. This Act shall be construed as one with the said Municipal Elections Amendment (Scotland) Act, 1868.

Extent of Act.

5. This Act shall apply to Scotland only.

Commencement of Act.

6. This Act shall come into operation on the first day of January one thousand eight hundred and eighty-two.