(*c.*) The Commissioners executing the said Acts shall for each place within their district cause duplicates of the assessments to be made out and delivered to the collectors, together with the warrants for collecting the same.

Provisions of Income Tax Acts to apply to duties to be granted for succeeding year.

22. In order to ensure the collection in due time of any duties of income tax which may be granted for the year commencing on the sixth day of April one thousand eight hundred and ninety, all such provisions contained in any Act relating to the duties of income tax as are in force on the fifth day of April one thousand eight hundred and ninety shall have full force and effect with respect to the duties of income tax which may be so granted in the same manner as if the said duties had been actually granted and the said provisions had been applied thereto by an Act of Parliament passed on that day.

CHAPTER 8.

An Act to make further provision for Naval Defence and defray the Expenses thereof. [31st May 1889.]

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, being desirous to provide forthwith for increasing Your Majesty's naval force for the protection of Your Majesty's dominions and the trade thereof, and with that object to provide for building, equipping, and completing for sea, with sufficient armament, the vessels herein-after mentioned, have cheerfully granted unto Your Majesty for those purposes the sum herein-after mentioned, and have resolved that that sum should be raised as herein-after provided:

We 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:

Building, arming, equipping, and completing for sea of vessels specified in Schedule, and amount of money to be spent for that purpose.

1.—(1.) The Admiralty shall forthwith cause to be built, equipped, and completed for sea with sufficient armament the number of vessels of the different classes specified in the Schedule to this Act, and each of such vessels shall approximately be of the tonnage and speed, and have as part of its armament the guns in that schedule mentioned.

(2.) Such vessels with their armament shall, so far as is practicable, be completed for sea before the first day of April one thousand eight hundred and ninety-four.

(3.) The Admiralty may expend, in pursuance of this Act for the above purposes, the sum of twenty-one million five hundred thousand pounds as follows; that is to say—

(*a.*) for the purpose of building and completing by contract the vessels specified in Part One of the Schedule to this Act (in this Act referred to as the contract vessels), and of the armament of those vessels, the sum of ten million pounds; and

(*b.*) for the purpose of dockyard shipbuilding, that is to say, of building, equipping, and completing for sea in Her Majesty's dockyards the vessels specified in Part Two of the Schedule to this Act (in this Act referred to as the dockyard vessels), and of surveying, equipping, and completing for sea in Her Majesty's dockyards the contract vessels after their delivery by the contractors, the sum of eight million six hundred and fifty thousand pounds; and

(*c.*) for the purpose of the armament of the dockyard vessels the sum of two million eight hundred and fifty thousand pounds.

Financial arrangements for contract vessels (Part I. of Schedule).

2.—(1.) For the purposes of this Act, there shall be opened an account at the Bank of England (in this Act referred to as the Naval Defence Account), and the money issued to that account in pursuance of this section shall be applied for the purpose of building and completing the contract vessels, and of the armament of those vessels in accordance with the schedule to this Act, and for no other purpose.

(2.) To provide such money there shall be issued out of the Consolidated Fund at the times in this section mentioned the sum of ten million pounds.

(3.) An amount equal to one seventh of that sum shall be charged on the Consolidated Fund and issued out of that Fund, or the growing produce thereof, to the Naval Defence Account in each of the seven financial years ending on the thirty-first day of March one thousand eight hundred and ninety-six, in such instalments and at such times in each year as the Treasury from time to time fix.

(4.) If at any time the money standing to the Naval Defence Account is insufficient to meet the sums for the time being applicable thereout for the purpose in this section mentioned, the Treasury may, if they think fit, advance the deficiency out of the Consolidated Fund or the growing produce thereof or borrow the same, and any such advance shall be repaid to the Consolidated Fund before the end of the seven financial years above mentioned out of the moneys standing to the Naval Defence Account.

(5.) For the purpose of such borrowing, or of raising money to repay to the Consolidated Fund any such advance, or of paying off any money borrowed or security issued under this section, the Treasury may, if they think fit, issue exchequer bonds or exchequer bills or treasury bills, or otherwise borrow on the credit of the guarantee of the Consolidated Fund created by this Act, or do all of such things, and the sum arising from such issue or borrowing shall be paid into the Exchequer.

(6.) The principal of all securities so issued or sums so borrowed shall be paid off, together with the interest thereon, before the end of the seven financial years above mentioned, and shall be so paid, if principal, out of the moneys standing to the Naval Defence Account, and if interest, out of the moneys annually provided by Parliament for navy services.

(7.) The payment of such principal and interest shall be guaranteed by the Consolidated Fund, and if the sums otherwise

provided to meet the same prove insufficient, the principal and interest shall so far as the said sums are insufficient be charged upon and paid out of the Consolidated Fund or the growing produce thereof.

(8.) If at the end of the said seven financial years any surplus remains on the Naval Defence Account out of the money issued thereto in pursuance of this section, such surplus shall be paid and applied as part of the new sinking fund.

Financial arrangements for dockyard work (Part II. of Schedule).

3.—(1.) To meet the expenses incurred by the Admiralty for the purpose of dockyard shipbuilding, as before defined, and of the armament of the dockyard vessels, there shall be applied out of moneys provided by Parliament for navy services during the five financial years ending the thirty-first day of March one thousand eight hundred and ninety-four, sums not exceeding in the whole the amount authorised by this Act to be expended for those purposes and not exceeding in any one financial year—

(*a.*) for the purpose of dockyard shipbuilding, in accordance with the Schedule to this Act, the sum of two million six hundred and fifty thousand pounds, or such less sum as may be required by the Admiralty or may remain after deducting the sum which, under the proviso herein-after mentioned, is not available for such dockyard shipbuilding in that year; and

(*b.*) for the purpose of the armament of the dockyard vessels, in accordance with the Schedule to this Act, the sum of six hundred thousand pounds or such less sum as may be required by the Admiralty in that year.

Provided that such portions of the moneys provided by Parliament for navy services as is required by the Admiralty in any financial year for completing for sea the vessels not mentioned in the Schedule to this Act, which were already begun before the commencement of the above-mentioned five financial years, shall be deducted from the said two million six hundred and fifty thousand pounds, which otherwise might be issued in pursuance of this section in that year, and shall not be available for the purpose of dockyard shipbuilding in accordance with the Schedule to this Act.

(2.) If in any financial year any portion of the sum which can be applied in pursuance of this section for either of the said purposes is not expended, that portion shall be transferred to the Naval Defence Account, and may in accordance with the directions of the Treasury be applied in any other of the said five financial years for the same purpose as an addition to the said two million six hundred and fifty thousand pounds, or the said six hundred thousand pounds, as the case may be.

(3.) If in any financial year the Admiralty satisfy the Treasury that for completing for sea the dockyard vessels within the time specified by this Act it is desirable to make on account of armour plates or stores immediate payments in excess of the estimate submitted to the Admiralty as herein-after mentioned, and in excess of the said sum of two million six hundred and fifty thousand pounds and of any addition thereto from the Naval Defence Account,

the Treasury may advance out of the Consolidated Fund or the growing produce thereof, to the Naval Defence Account, the sums required for those payments, and all such advances may be applied for those payments and for no other purpose, and shall be repaid to the Consolidated Fund in the next financial year out of the said two million six hundred and fifty thousand pounds.

(4.) If at the end of the said five financial years any surplus remains on the Naval Defence Account out of moneys transferred thereto in pursuance of this section, such surplus shall be paid and applied as part of the new sinking fund.

Restrictions on application of money issued.

4.—(1.) The Admiralty shall submit to the Treasury

(*a.*) before any money is applied in pursuance of this Act an estimate, under the head of each vessel, of the total expenditure on the vessel and its armament; and

(*b.*) before any money is so applied in any financial year, an estimate under such sub-heads (whether common to all or any of the vessels or not) as may be required by the Treasury, of the expenditure for which it is proposed to apply money during that year.

(2.) There shall be no excess of expenditure on any vessel, including its armament, or under any sub-head above the amount stated for that vessel or sub-head in the estimate, unless the Admiralty represent in writing to the Treasury, and satisfy them—

(*a.*) that the excess is compensated by a saving on some other vessel or sub-head, as the case may be; and

(*b.*) that the excess will not cause the total expenditure to exceed the total sum allowed by this Act; and

(*c.*) that the transfer of the expenditure from one vessel or sub-head to the other will not affect the requirement of this Act, that the vessels shall be of such class and approximately be of such tonnage and speed, and have such guns as are specified in the schedule,

and the Treasury when so satisfied may, if they think fit, authorise the saving to be applied towards the payment of the excess.

Preparation and audit of account of expenditure under the Act.

5.—(1.) The Admiralty shall, at the end of every financial year in which any money is expended under this Act, cause to be made up an account, in such form as may be required by the Treasury, showing both for each year and for the whole period after the passing of this Act as follows:

(*a.*) the amount of money expended for the purposes of this Act, distinguishing each purpose on which such money was expended, and the expenditure on each of the vessels and its armament; and

(*b.*) the amount of money provided to meet such expenditure, and the mode in which, and the amount and nature of the securities (if any) by which, it was provided; and

(*c.*) the balance (if any) of the money authorised by this Act to be provided for such expenditure.

(2.) The accounts of expenditure under this Act, so far as such expenditure is not included in the appropriation accounts of money

annually granted by Parliament for navy services, shall be audited by the Comptroller and Auditor General as appropriation accounts.

(3.) The account of the receipts and expenditure of the Naval Defence Account shall be audited by the Comptroller and Auditor General in accordance with such regulations as the Treasury from time to time make, and shall be annually laid before Parliament, together with his report thereon.

Supplemental provisions.

6.—(1.) The money authorised by this Act to be applied for any purpose shall not be applied to meet any charges which have hitherto been treated by the Admiralty as establishment or incidental charges.

(2.) Transfers to and from and payments into and out of the Naval Defence account and all other matters relating to the account and to the moneys standing to the account, shall be made and regulated in such manner as the Treasury from time to time direct.

(3.) The Governor and Company of the Bank of England may lend any money which the Treasury are authorised by this Act to borrow.

Summary of contracts to be laid before Parliament.

7. A summary of the contracts entered into by virtue of this Act, for each contract vessel, her propelling machinery, and guns, shall be laid before both Houses of Parliament within ninety days after the same is entered into, if Parliament is then sitting, and, if not, then within thirty days after the next meeting of Parliament.

Definitions.

8. In this Act—

The expression "Treasury" means the Commissioners of Her Majesty's Treasury:

The expression "the Admiralty" means the Commissioners for executing the office of Lord High Admiral:

The expression "financial year" means the twelve months ending the thirty-first day of March:

The expression "Consolidated Fund" means the Consolidated Fund of the United Kingdom of Great Britain and Ireland:

The expression "armament" includes reserves as well as outfit:

The expression "money expended" includes the value of stores issued from stock and used in the construction or completion of the vessels to be built under this Act.

Short title.

9. This Act may be cited as the Naval Defence Act, 1889.

SCHEDULE.

PART ONE.—VESSELS TO BE BUILT BY CONTRACT.

Classes, and Approximate Tonnage, Speed, and Armament.

Number of Ships to be Built.	Four.	Five.	Seventeen.	Six.
Class.	Battle Ship, 1st Class.	Protected Cruiser, 1st Class.	Protected Cruiser, 2nd Class, modified "Medea" Type.	Torpedo Gun Boat, "Sharpshooter" Type.
Tonnage displacement at load draught -	14,150 tons.	7,350 tons.	3,400 tons.	735 tons.
Maximum speed, Load draught - - Forced draught -	17½ knots.	20 knots.	20 knots.	21 knots.
Maximum speed, Load draught - - Natural draught -	16 knots.	18 knots.	18 knots.	18·75 knots.
Armament - - - -	Four—13½″ guns.	Two—9·2″ guns.	Two—6″ guns.	
	Ten—6″ guns.	Ten—6″ guns.	Six—4·7″ quick-firing guns.	Two—4·7″ quick-firing guns.

NOTE.—The displacement and speed are given for unsheathed ships. Some of the cruisers will be wood-sheathed and coppered, and the speed of those vessels may be slightly less than above stated.

PART TWO.—VESSELS TO BE BUILT IN H.M. DOCKYARDS.

Classes, and Approximate Tonnage, Speed, and Armament.

Number of Ships to be built.	Four.		Two.	Four.	Twelve.	Four.	Twelve.
Class.	Battle ship—1st Class.		Battle ship, 2nd Class.	Protected Cruiser, 1st Class.	Protected Cruiser, 2nd Class. Modified "Medea" type.	Protected Cruiser, 2nd Class. "Pandora" type.	Torpedo Gun-boat. "Sharpshooter" type.
	One Turret ship.	Three Barbette ships.					
Tonnage displacement at load draught.	14,150 tons.	14,150 tons.	9,000 tons.	7,350 tons.	3,400 tons.	2,575 tons.	735 tons.
Maximum speed, Load draught { Forced draught.	17½ knots.	17½ knots.	18 knots.	20 knots.	20 knots.	19 knots.	21 knots.
Maximum speed, Load draught { Natural draught.	16 knots.	16 knots.	16½ knots.	18 knots.	18 knots.	16½ knots.	18·75 knots.
Armament - -	Four 13½" guns.	Four 13½" guns.	Four 10" guns.	Two 9·2" guns.	Two 6" guns.		
	Ten 6" guns.	Ten 6" guns.	Eight 4·7" quick-firing guns.	Ten 6" guns.	Six 4·7" quick-firing guns.	Eight 4·7" quick-firing guns.	Two 4·7" quick-firing guns.

NOTE.—The above displacement and speed are for unsheathed ships. The second-class battle ships and some of the cruisers will be wood-sheathed and coppered, and the speed of those vessels may be slightly less than above stated.

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