" thefts and robberies, and for regulating places of public entertainment, and punishing " persons keeping disorderly houses," it is provided that any house, room, garden, or other place kept for public dancing, music, or other public entertainment of the like kind, in the cities of London and Westminster, or within twenty miles thereof, without a license had for that purpose from the last preceding Michaelmas quarter sessions of the peace to be holden for the county, city, riding, liberty, or division in which such house, room, garden, or other place is situate (who are hereby authorised and empowered to grant such licenses as they in their discretion shall think proper), signified under the hands and seals of four or more of the justices there assembled, shall be deemed a disorderly house or place; and it is further, amongst other things, provided by section three of the said Act that no such house, room, garden, or other place kept for any of the said purposes, although licensed as aforesaid, shall be open for any of the said purposes before the hour of five in the afternoon:

And whereas it is expedient to amend the said Act as herein-after mentioned:

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:

Amendment of section 3 of 25 Geo. 2. c. 36.

1. Section three of the recited Act shall be construed as if, instead of the proviso, " that " no such house, room, garden, or other place kept for any of the said purposes, although " licensed as aforesaid, shall be open for any of the said purposes before the hour of five " in the afternoon," there were substituted the proviso, " that no such house, room, garden, " or other place kept for any of the said purposes, although licensed as aforesaid, shall be " open for any of the said purposes before the hour of noon."

Provided, that if on any special occasion an occasional license of exemption shall have been granted under the twenty-ninth section of the Licensing Act, 1872, in respect of any house, room, garden, or other place licensed under the recited Act, no penalty or forfeiture shall be incurred for contravention of section three of the recited Act, as hereby amended, on account of such house, room, garden, or other place being kept open for any of the purposes aforesaid on such special occasion from midnight until the hour specified in such occasional license as the hour for closing.

Commencement of Act.

2. This Act shall be deemed to have come into operation on the twenty-ninth of September one thousand eight hundred and seventy-four, and all proceedings now pending for forfeitures or penalties on account of any breach of either of the conditions mentioned in section three of the recited Act shall be forthwith stayed, and no proceedings shall be instituted for any forfeiture or penalty on account of any such breach committed before the passing of this Act.

Short title.

3. This Act may be cited as The Public Entertainments Act, 1875.

CHAPTER 22.

An Act for the further regulation of the Duties on Postage, and for other purposes relating to the Post Office. [14th June 1875.]

WHEREAS under the Post Office Duties Acts, 1840 to 1871, divers powers are given to the Treasury of fixing by warrant the rates of British, foreign, and colonial postage:

And whereas, by a treaty made at Berne on the ninth day of October one thousand eight hundred and seventy-four, and detailed regulations made under it, various stipulations and regulations have been made with respect to the duties on postage and other matters connected with the exchange by post with foreign countries of letters, post cards, books, newspapers, and other printed papers, patterns of merchandise, and legal and commercial documents:

And whereas such treaty and regulations cannot be carried into effect except by the authority of Parliament, and it is expedient to give such authority, and to comprise in one Act the powers of the Treasury in relation to fixing the rates of postage:

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:

Power of Treasury by warrant to fix the rates of postage.

1. The Treasury may from time to time by warrant fix the rates of postage or other sums to be charged by or under the authority of the Postmaster General in respect of postal packets, or any description thereof, conveyed or delivered for conveyance by post, whether in the United Kingdom or elsewhere, or liable under the Acts mentioned in Part Two of the schedule to this Act to be charged with rates of postage or other sums, and regulate the scale of weights and the circumstances according to which such rates or sums are to be charged, and the power of the Postmaster General, with or without the consent of the Treasury, to remit any such rates or sums: Provided that—

(1.) The lowest rate of postage for an inland letter shall not be less than one penny; and

(2.) The highest rate of postage when prepaid—

(*a.*) For an inland post card shall not exceed one halfpenny; and

(*b.*) For an inland book packet shall not exceed one halfpenny for every two ounces in weight, or for any fractional part of two ounces over and above the first or any additional two ounces; and

(*c.*) For each inland registered newspaper, whether with or without a supplement or supplements, and whether single or in a packet of two or more, shall not exceed one halfpenny; but

(*d.*) The prepaid postage for an inland packet of two or more registered newspapers, with or without a supplement or supplements, shall not exceed the prepaid postage for an inland book packet of the same weight; and

(3.) The highest rate of prepaid postage on a single newspaper sent by post between the United Kingdom and places out of the United Kingdom, or between places out of the United Kingdom, whether through the United Kingdom or not, shall not exceed threepence, exclusive of any additional charge made by any of Her Majesty's colonies or any foreign country.

A warrant under this section may, subject to the limitations above contained, revoke and alter any existing rate of postage or other sums and any existing warrant and regulations made under any of the Acts mentioned in Part Two of the schedule to this Act, but so far as it does not revoke or alter the same any existing rate of postage or sum may continue to be charged, and any such existing warrant or regulations shall continue in force.

Power of Treasury to carry into effect postal arrangements with foreign countries.

2. Where an arrangement has, either before or after the passing of this Act, been made by Her Majesty with any foreign country with respect to the conveyance by post of any postal packet between the United Kingdom, and places out of the United Kingdom, or between places out of the United Kingdom, whether through the United Kingdom or not, the Treasury may by warrant from time to time make such regulations as may seem to them necessary for carrying into effect such arrangement, and the Treasury may from time to time make provisions as to charges for the transit of postal packets, single or in bulk, and the scale of weights to be adopted, and the accounting for and paying over to any foreign country of any moneys received by the Postmaster General.

Registry of and giving receipts for postal packets.

3. The Treasury may from time to time by warrant made on the representation of the Postmaster General make regulations with respect to the registration of and giving receipts for any postal packet, and the sum to be paid in addition to any other rate of postage for the registration of or the giving a receipt for such packet.

The registration of or giving a receipt for a postal packet shall not render the Postmaster General or the Post Office revenue in any manner liable for the loss of any such packet or the contents thereof.

Regulations as to postal packets.

4. All postal packets shall be posted, forwarded, conveyed, and delivered, subject to such regulations, conditions, prohibitions, and restrictions respecting the time and mode of posting and delivery, and of the payment of rates of postage and other sums chargeable under this Act, or any warrant made under this Act, and respecting stamps, covers, form, dimensions, maximum weight, enclosures, the use of packets (other than letters) for making communications, and otherwise as the Treasury may from time to time by warrant made on the representation of the Postmaster General direct.

If any postal packet is posted or sent in contravention of any warrant for the time being in force under this section, the Postmaster General and any officer of the Post Office shall have the same power in respect thereof as he has in relation to any letter posted or sent contrary to the regulations of any of the Acts mentioned in Part Two of the schedule of this Act.

A warrant under this section may revoke and alter any existing regulations made under any of the Acts mentioned in Part Two of the schedule to this Act, but so far as it does not revoke or alter the same any such existing regulations shall continue in force.

Decision as to postal packets.

5. If any question arises whether any postal packet is a letter, post card, newspaper, supplement, book packet, circular, or other description of postal packet within the meaning of this Act, or any warrant made under this Act, the decision thereon of the Postmaster General shall be final, save that the Treasury may, if they think fit, on the application of any person interested, reverse or modify the decision, and order accordingly.

Provision for stamps, &c.

6. The rates of postage and other sums payable in pursuance of this Act or any warrant made under this Act shall be deemed to be duties on postage granted by the Post Office Acts.

The Commissioners of Inland Revenue shall from time to time provide proper dies and other implements for denoting by adhesive or embossed or impressed stamps or otherwise such duties of postage.

Those duties shall be deemed stamp duties, and shall be under the management of the Commissioners of Inland Revenue.

3 & 4 Vict. c. 96.

So much of the Post Office (Duties) Act, 1840, as relates to stamp duties under that Act shall apply to the stamp duties under this Act.

3 & 4 Vict. c. 96.

A postal packet sent by post and the cover thereof (if any) shall be deemed a letter or cover (as the case may be) within section twenty-three of the Post Office (Duties) Act, 1840.

Saving for letters of seamen and soldiers.

7. A Treasury warrant under this Act with respect to the rates of postage shall not increase the rate of postage at which the seamen and soldiers mentioned in section fifty-three of the Post Office (Duties) Act, 1840, and other persons connected with the army or navy, are, at the passing of this Act, privileged to send and receive letters, subject to the conditions in the said Act mentioned.

23 & 24 Vict. c. 65. s. 1.

A Treasury warrant under this Act with respect to the rates of postage shall, if necessary, provide for the delivery to the officers, seamen, and soldiers mentioned in the Post Office (Duties) Act, 1860, of letters free of the postage chargeable on the re-direction thereof as mentioned in the said Act.

Postage mark to be evidence of amount of postage.

8. The official mark of any sum on any postal packet as due to the Post Office, British, colonial, or foreign, in respect of that packet, shall in every part of Her Majesty's dominions be received as evidence of the liability of such packet to the sum so marked, and such sum shall be recoverable in any part of Her Majesty's dominions as postage due to Her Majesty, and sections twelve, thirteen, and fourteen of the Post Office Duties Act, 1847, (which relate to the charging on the sender and the recovery of postage,) shall apply as if the expression "letter" in those sections included a postal packet.

Warrant of Treasury.

9. A warrant of the Treasury under this Act shall be deemed an order within the meaning of the Documentary Evidence Act, 1868.

The Treasury may from time to time by a warrant revoke or vary any warrant under this Act.

Every warrant of the Treasury under this Act may be under the hands of two of the Commissioners of Her Majesty's Treasury, and shall be published in the London Gazette, and shall within one month after the making thereof be laid before both Houses of Parliament, if Parliament be then sitting, or if not, within fourteen days after the then next meeting of Parliament.

Definition of "postal packet."

10. The expression "postal packet" in this Act means a letter, post card, newspaper, book packet, pattern or sample packet, circular, legal and commercial document, packet of photographs, and every packet or article which is not for the time being prohibited by or in pursuance of the Post Office Acts from being sent by post.

Every postal packet shall be deemed to be a post letter within the meaning of the Act described in Part One of the schedule to this Act.

Definitions.

11. In this Act—

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

The expression "inland" when used in relation to any postal packet or any description thereof means posted within the United Kingdom, and addressed to some place in the United Kingdom.

The expression "existing" means existing at the passing of this Act.

This Act shall be deemed to be one of the Post Office Acts within the meaning of the Act described in Part One of the schedule to this Act.

Channel Islands and Isle of Man.

12. For the purposes of this Act, the Channel Islands and the Isle of Man shall be deemed parts of the United Kingdom.

Short title.

13. This Act may be cited as The Post Office Act, 1875; the Acts mentioned in Part Two of the schedule to this Act and this Act may be cited together as "The Post Office (Duties) Acts, 1840 to 1875," and each of the first four of the said Acts may be cited as the Post Office (Duties) Act of the year in which it was passed.

Repeal of Acts.

14. So much of the Post Office Duties Acts, 1840 to 1871, or of any warrant or regulations made thereunder, as is inconsistent with this Act or with any warrant made under this Act, or as is expressed by any such warrant to be repealed, shall be repealed as from the date at which this Act or the warrant made under this Act, as the case may be, with which it is so inconsistent or by which it is expressed to be repealed, come into operation:

Provided that such repeal shall be without prejudice to anything previously done or suffered, or to any right or obligation previously acquired, incurred, or accrued, and any legal proceeding or remedy in respect of any such right or obligation may be had in like manner as if such repeal had not been made.

SCHEDULE.

PART I.

Act referred to.

Session and Chapter.	Title of Act.
7 Will. 4. & 1 Vict. c. 36.	An Act for consolidating the laws relative to offences against the Post Office of the United Kingdom, and for regulating the judicial administration of the Post Office laws, and for explaining certain terms and expressions employed in those laws.

PART II.

Post Office (Duties) Acts.

Session and Chapter.	Title or abbreviated title of Act.
3 & 4 Vict. c. 96. -	An Act for the regulation of the duties of Postage.
10 & 11 Vict. c. 85. -	An Act for giving further facilities for the transmission of Letters by Post and for the regulating the duties of Postage thereon, and for other purposes relating to the Post Office.
7 & 8 Vict. c. 49. -	An Act for the better regulation of Colonial Posts.
23 & 24 Vict. c. 65. -	An Act to authorize the Commissioners of the Treasury to further regulate the postage on re-directed letters of commissioned and warrant officers, seamen, and soldiers whilst on actual service.
33 & 34 Vict. c. 79. -	The Post Office Act, 1870.
34 & 35 Vict. c. 30. -	The Post Office (Duties) Act, 1871.

CHAPTER 23.

An Act to grant certain Duties of Customs and Inland Revenue, to alter other Duties, and to amend the Laws relating to Customs and Inland Revenue.

[14th June 1875.]

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 raising the necessary supplies to defray Your Majesty's public expenses, and making an addition to the public revenue, have freely and voluntarily resolved to give and grant unto Your Majesty the several duties 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:

Short title.

1. This Act may be cited as "The Customs and Inland Revenue Act, 1875."

PART I.

CUSTOMS.

Grant of customs duties on tea.

2. The duties of customs now charged on tea shall continue to be levied and charged on and after the first day of August one thousand eight hundred and seventy-five until the first day of August one thousand eight hundred and seventy-six on importation into Great Britain or Ireland; (that is to say,)

Tea, the lb. - - - - - 6*d.*

PART II.

TAXES.

Grant of duties of income tax.

3. There shall be charged, collected, and paid for the year commencing on the sixth day of April one thousand eight hundred and seventy-five, in respect of all property, profits, and gains mentioned or described as chargeable in the Act of the sixteenth and seven-