# CHAPTER 60.

## An Act for assigning to Scotland and Ireland respectively certain shares of the Probate Duties; and for providing for the application of such shares.

[24th December 1888.]

WHEREAS it has been determined by Parliament to grant in relief of local taxation the following portions of the proceeds of the sums collected in respect of the probate duties; namely,

(*a.*) During the financial year ending the thirty-first of March one thousand eight hundred and eighty-nine, one-third of the said proceeds; and

(*b.*) During every subsequent financial year, one half of the said proceeds,

(which portions of the said proceeds are in this Act referred to as the probate duty grant):

And whereas four fifth parts of the probate duty grant are by the Local Government Act, 1888, directed to be ascertained in manner provided by regulations prescribed by the Treasury, and to be paid into the Bank of England to the Local Taxation account, and distributed among certain local authorities in relief of local taxation in England:

51 & 52 Vict. c. 41.

And whereas it is expedient to provide for the assignment to Scotland and Ireland of their respective shares of the remaining one-fifth part of the probate duty grant, and for the application of such shares in relief of local taxation in Scotland and Ireland respectively:

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:

Assignment of share of probate duty grant to Scotland and Ireland.

**1.** The Commissioners of Inland Revenue shall from time to time, in such manner and under such regulations as the Treasury from time to time make, pay in every financial year

(*a*) to such account as is fixed by the regulations (in this Act referred to as the Local Taxation (Scotland) Account) such sum as may be ascertained in manner provided by the said regulations, to be eleven hundredth parts of the probate duty grant; and

(*b*) to such account as is fixed by the regulations (in this Act referred to as the Local Taxation (Ireland) Account), such sum as may be ascertained in manner provided by the said regulations, to be nine hundredth parts of the probate duty grant.

Distribution in Scotland of share of probate duty grant.

**2.**—(1.) All sums paid in respect of the probate duty grant to the Local Taxation (Scotland) Account shall be distributed by the Secretary for Scotland among the local authorities for Scotland as follows; that is to say:—

(A.) In the financial year ending the thirty-first day of March next after the passing of this Act the same shall be distributed—

(i.) in paying a sum of thirty thousand pounds for the relief of local taxation in the Highlands and Islands of Scotland in such proportions and manner as may be from time to time directed by the Secretary for Scotland;

(ii.) in paying to every road authority who have heretofore received out of moneys provided by Parliament a contribution to the cost of roads, or to the successors of such authority, sums calculated in like manner and according to the like scale and regulations as in the financial year ending the thirty-first day of March next before the passing of this Act; and

(iii.) the balance shall be distributed among the parochial boards in Scotland according to the sums certified by the Board of Supervision to have been expended in the twelve months ending on the fourteenth day of May next before the passing of this Act by such parochial boards on costs of management other than collection, and on pauper lunatics, and on boarded-out children, and on blind and deaf mute children, in such proportion and manner as the Secretary for Scotland may direct; and

(B.) After the thirty-first day of March next after the passing of this Act, the same shall be distributed in manner to be hereafter provided by Parliament.

(2.) All sums so paid to parochial boards shall be applied in aid of the expenses incurred for the relief of the poor, and all sums so paid to any road authority shall be applied in aid of the expenses incurred for the cost of the repair and maintenance of roads.

Distribution in Ireland of share of probate duty grant.

**3.**—(1.) All sums paid in respect of the probate duty grant to the Local Taxation (Ireland) Account, shall, until otherwise provided by Parliament, be annually distributed by the Lord Lieutenant of Ireland as follows, that is to say:—

(*a.*) five thousand pounds shall be paid to the Royal Dublin Society for the improvement of the breed of horses and cattle; and

(*b.*) of the balance one half shall be distributed among the guardians of the unions in Ireland in proportion to the sums which the Local Government Board for Ireland certify to have been expended by the guardians of each union during the financial year ending the twenty-ninth day of September one thousand eight hundred and eighty-seven on the salaries, remuneration, and superannuation allowances of the officers of the union in connexion with the relief of the poor, or under the provisions of the Act of the session of the fourteenth and fifteenth years of the reign of Her present Majesty, chapter sixty-five;

(*c.*) the remaining half of the balance shall be distributed among the road authorities in Ireland in proportion to the sums which the Local Government Board for Ireland certify to have been expended out of any cess or rate by each road authority on roads and bridges during the year ending the

thirty-first day of December one thousand eight hundred and eighty-seven.

(2.) All sums so paid to the guardians of a union shall be applied in aid of the poor rate, and all sums so paid to a road authority shall be applied in aid of the expenses incurred for the costs of the repair and maintenance of roads and bridges.

(3.) The expression "road authority" means any grand jury having for the time being jurisdiction with respect to roads and bridges, and any such municipal corporation or town or other commissioners as have for the time being the like jurisdiction, whether by virtue of being the urban sanitary authority within the meaning of the Public Health (Ireland) Act, 1878, or otherwise.

Provided that where after the passing of this Act jurisdiction respecting roads and bridges shall be transferred from any grand jury or grand juries to any urban sanitary authority under the Public Health (Ireland) Act, 1878, the distribution as between such grand jury or grand juries and such sanitary authority under this section shall thenceforth be made in the shares in which the Local Government Board for Ireland shall certify that the sum expended by such grand jury or grand juries as aforesaid during the year ending the thirty-first day of December one thousand eight hundred and eighty-seven, should be apportioned between such grand jury or grand juries and such sanitary authority for the purpose of the said distribution.

Regulations as to payment of sums.

**4.**—(1.) The sums paid or distributed under this Act in Scotland and Ireland shall be paid and distributed in such manner and in accordance with such regulations as the Secretary for Scotland or the Lord Lieutenant for Ireland, as the case may be, from time to time make.

(2.) Where any proportion or amount is to be certified, or where any question arises as to what costs, salaries, remuneration, allowances, or officers are to be included in ascertaining such proportion or amount, the proportion or amount shall be ascertained and the question determined in such manner as is for the time being directed by the regulations made under this section.

(3.) Where the Secretary for Scotland or the Board of Supervision or the Local Government Board for Ireland give a certificate for the purposes of this Act or the regulations made thereunder, he or they may, if it seem proper, vary such certificate; but unless it is so varied, the certificate shall be conclusive.

(4.) Every authority to whom a sum is payable under this Act shall submit their claim to the payment in such manner to such person or board, and produce such evidence, and comply with such rules as is for the time being required by regulations under this section.

Definitions.

**5.** For the purposes of this Act—

The expression "probate duties" means the stamp duties charged on the affidavit required from persons applying for probate or letters of administration in England or Ireland, and on the inventory exhibited and recorded in Scotland, and the stamp

duties charged on such accounts of personal and movable property, as are specified in section thirty-eight of the Customs and Inland Revenue Act, 1881, and includes the proceeds of all penalties and forfeitures recovered in relation to such stamp duties, and the amount of the proceeds of such duties shall be ascertained in such manner as may be provided by the regulations of the Treasury.

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

The expression "Lord Lieutenant of Ireland" includes the chief governor or governors of Ireland for the time being.

The expression "highlands and islands of Scotland" means the counties of Argyll, Inverness, Ross and Cromarty, Sutherland, Caithness, Orkney, and Shetland.

**6.** This Act may be cited as the Probate Duties (Scotland and Ireland) Act, 1888. Short title.

# CHAPTER 61.

An Act to apply a sum out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand eight hundred and eighty-nine, and to appropriate the Supplies granted in this Session of Parliament. [24th December 1888.]

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:

*Grant out of Consolidated Fund.*

**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 eighty-nine, the sum of twenty million nine hundred and eighty-four thousand one hundred and ninety-one pounds. Issue of 20,984,191*l.* out of the Consolidated Fund.

**2.** The Commissioners of Her Majesty's Treasury may borrow from time to time, on the credit of the said sum of twenty million nine hundred and eighty-four thousand one hundred and ninety-one pounds, any sum or sums of equal or less amount in the whole, and shall repay the moneys so borrowed, with interest not exceeding five pounds per centum per annum, out of the growing Power for the Treasury to borrow.