CHAPTER 23.

An Act to assist the Managers of Reformatory and Industrial Schools in advantageously launching into useful Careers the Children under their Charge.

[3rd July 1891.]

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:

Power to apprentice or dispose of child.

1. If any youthful offender or child detained in or placed out on licence from a certified reformatory or industrial school conducts himself well, the managers of the school may, with his own consent, apprentice him to, or dispose of him in, any trade, calling, or service, or by emigration, notwithstanding that his period of detention has not expired, and such apprenticing or disposition shall be as valid as if the managers were his parents.

Provided that where he is to be disposed of by emigration, and in any case unless he has been detained for twelve months, the consent of the Secretary of State shall also be required for the exercise of any power under this section.

Short title and extent of Act.

2. This Act may be cited as the Reformatory and Industrial Schools Act, 1891, and it shall not apply to Ireland.

CHAPTER 24.

An Act to amend certain provisions of the Law with respect to Money charged on or payable out of the Consolidated Fund, and with respect to Public Accounts.

[3rd July 1891.]

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:

Abolition of office of Receiver-General of Inland Revenue and provision as to Inland Revenue moneys.

1.—(1.) The office of Receiver-General of Inland Revenue is hereby abolished, and the Act mentioned in the schedule to this Act is hereby repealed to the extent mentioned in the third column of that schedule.

(2.) All money and securities for money from time to time collected or received in Great Britain for or on account of Inland Revenue shall (except as to sums legally paid thereout) be paid or remitted to the Bank of England in such manner and in accordance with such regulations as the Commissioners of Inland Revenue, with the approval of the Treasury, may direct, and shall be placed to an account in the books of the bank, entitled "The General Account of the Commissioners of Inland Revenue," and all money

and securities for money from time to time collected or received in Ireland for or on account of Inland Revenue (except as aforesaid) shall be paid into the Bank of Ireland to the account of Her Majesty's exchequer, or as the Treasury direct.

(3.) Payments or transfers from the said account at the Bank of England to the account of the Exchequer, or to the account of any other public department of the State, and other payments necessary to be made thereout, shall be made, and the accounts of the said Commissioners with the Bank of England shall be kept in such manner and under such regulations as the Treasury prescribe or approve.

(4.) Where by any Act heretofore passed, or any bond or other instrument now in force, any payment is required or secured to be made to the Receiver-General of Inland Revenue, or to his account, the Act, bond, or instrument, shall be construed as requiring or securing the payment to be made to the account of the said Commissioners, or to a collector of Inland Revenue, or other person authorised to receive money on behalf of the said Commissioners.

Issues from Exchequer and appropriations in aid.

2. Whereas it is expedient to give statutory authority to the practice with respect to issues from the Exchequer and appropriations in aid; be it therefore enacted that—

(1.) Where an Act authorises any sum to be issued out of the Consolidated Fund of the United Kingdom of Great Britain and Ireland towards making good the supply granted to Her Majesty for the service of any year, every sum issued in pursuance of that Act shall be applied towards making good the supply so granted at the time of such issue.

(2.) All money directed by or in pursuance of any Act (whether passed before or after this Act), or by the Treasury, to be applied as an appropriation in aid of money provided by Parliament for any purpose shall be deemed to be money provided by Parliament for that purpose, and shall, without being paid into the Exchequer, be applied, audited, and dealt with accordingly, and so far as it is not in fact so applied shall be paid into the Exchequer.

(3.) Where any fee, penalty, proceeds of sale, or other money of the nature of an extra receipt is, by virtue of this Act, or of any other Act (whether passed before or after this Act), or otherwise, payable into the Exchequer, the Treasury may by a minute to be laid before Parliament direct that the whole or any specified part thereof shall be applied as an appropriation in aid of money provided by Parliament for the service mentioned in the minute.

Tables for conversion of perpetual into terminable annuities.
50 & 51 Vict. c. 16.
46 & 47 Vict. c. 54.

3. Whereas the terminable annuities created under section four of the National Debt and Local Loans Act, 1887, have to be periodically adjusted in accordance with tables framed under section four of the National Debt Act, 1883, and those tables were framed on the basis of perpetual annuities, bearing interest at the rate of three per cent. per annum, and it is expedient that they be modified; be it therefore enacted that—

The National Debt Commissioners shall cause a new table on the basis of the rate of interest now payable on Two and three-quarters per cent. Consolidated Stock to be framed and certified under the

hands of the Comptroller-General or Assistant Comptroller, and of the Actuary of the National Debt Office, and the table so framed shall be substituted for the table framed and certified in pursuance of section four of the National Debt Act, 1883, and shall have effect as from the thirty-first day of March, one thousand eight hundred and ninety-one.

Commutation of annuities for railways under 52 & 53 Vict. c. 66., 53 & 54 Vict. c. 52., and 54 & 55 Vict. c. 2.

4. Whereas by the Light Railways (Ireland) Act, 1889, and the Acts amending the same, the Treasury are authorised to pay for the purpose of light and other railways in Ireland annual sums not exceeding in the aggregate twenty thousand pounds a year in addition to the residue, if any, for the time being, remaining unappropriated of the sum of forty thousand pounds a year, mentioned in the ninth section of the Tramways and Public Companies (Ireland) Act, 1883, and are also authorised to grant for the same purposes any capital sum or sums not exceeding in the aggregate six hundred thousand pounds, subject to a provision that in the event of any capital sum being so granted a proportional reduction shall be made in the amount of the annual sums so paid;

And whereas it is expedient to make arrangements for commuting the said annual sums; be it therefore enacted as follows:

(1.) The amount of the aid which may be given under the said Acts by a capital sum or sums may be any amount not exceeding in the aggregate such sum as with interest at the rate of three per cent. per annum would produce a sum of twenty thousand pounds a year, in addition to the residue, if any, for the time being remaining unappropriated of the said sum of forty thousand pounds a year.

(2.) Where any part of the said capital sum or sums is required to be granted, and is not supplied out of money provided by Parliament, the National Debt Commissioners may, out of any funds for the time being in their hands on account of savings banks, lend to the Treasury, and the Treasury may borrow from the National Debt Commissioners, such money as may be required for the purpose of the grant, on such terms as to interest, sinking fund, and period of repayment (not exceeding ten years from the date of the loan) as may be agreed on between the National Debt Commissioners and the Treasury.

(3.) The sums so lent by the National Debt Commissioners shall be repaid out of the moneys provided by Parliament for the purpose, and if and so far as those moneys are insufficient shall be charged on and payable out of the Consolidated Fund or the growing produce thereof.

Abolition of salary to preacher of Rolls Chapel.

5. The annual sum of two hundred and twenty-five pounds which, by section thirteen of the Act of the session held in the seventh year of King William the Fourth and the first year of Her present Majesty, intituled "An Act to vest the Rolls Estate in Her "Majesty and to provide for the future payment of the salary of "the Master of the Rolls and the expenses of the Rolls Chapel," was made payable out of the Consolidated Fund to the preacher for the time being of the Rolls Chapel, shall from and after the

occurrence of the next vacancy in that preachership cease to be paid, and that section shall as from the date aforesaid be repealed.

Short title.

6. This Act may be cited as the Public Accounts and Charges Act, 1891.

SCHEDULE.

Section 1.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
53 & 54 Vict. c. 21.	The Inland Revenue Regulation Act, 1890.	In section six the words "or "to the office of Receiver "General." Sections sixteen, seventeen, eighteen, nineteen, and twenty. In section thirty-nine the words '"Receiver General" means '"Receiver General of Inland '"Revenue."'

CHAPTER 25.

An Act to grant certain Duties of Customs and Inland Revenue and to amend the Law relating to Customs and Inland Revenue. [3rd July 1891.]

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 hereinafter 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:

CUSTOMS.

Import duties on tea.

1. The duties of Customs now chargeable upon tea shall continue to be levied and charged, on and after the first day of August one thousand eight hundred and ninety-one until the first day of August one thousand eight hundred and ninety-two, on the importation thereof into Great Britain or Ireland (that is to say):—

Tea, the pound - - - Fourpence.