per cent. bank annuities, and two and a half per cent. bank annuities, or any of such annuities.

26 & 27 Vict. c. 87. The expression "trustee savings bank" means a savings bank to which the Trustee Savings Bank Act, 1863, extends.

The expression "Paymaster General" means the Paymaster General for the time being on behalf of the Court of Chancery under the provisions of the Court of Chancery Funds Act, 1872, or the Paymaster General for the time being for and on behalf of the Supreme Court of Judicature under the provisions of the Supreme Court of Judicature (Funds, &c.) Act, 1883.

35 & 36 Vict. c. 34.

46 & 47 Vict. c. 29.

SCHEDULE.

See clause 5.

ANNUITIES TO BE EXCHANGED.

	£	s.	d.
1. Annuities created for fortifications under 23 & 24 Vict. c. 109. and subsequent Acts - -	588,003	11	6
2. Annuities created for localisation of the military forces under 35 & 36 Vict. c. 63. - -	378,831	0	0
3. Annuities created, in lieu of stock held on account of savings banks, under 29 Vict. c. 5. and 32 & 33 Vict. c. 59. - - - -	3,617,845	0	0
4. Portion of annuities created under National Debt Act, 1880 (43 Vict. c. 15.) - - -	550,583	0	0
	5,135,262	11	6

CHAPTER 55.

An Act to amend the law relating to the Customs and Inland Revenue, and to make other provisions respecting charges payable out of the public revenue, and for other purposes. [25th August 1883.]

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 Revenue Act, 1883.

PART I.

Amendment of Law relating to the Customs.

Amendment of s. 42. of 39 & 40 Vict. c. 36.

2. The following enactments shall, on and after the first day of January one thousand eight hundred and eighty-four, have effect as if they were contained in section forty-two of the Customs Consolidation Act, 1876, in substitution for the portion of that section repealed by this Act, that is to say—

(1.) (*a.*) Articles of foreign manufacture not imported by, or for, but bearing the name and address or name and trademark of a manufacturer of such articles resident, or having a place of business in the United Kingdom.

(*b.*) Articles of foreign manufacture bearing, either alone or in conjunction with other names or words, the name of a

part of, or a place in, the United Kingdom, which name in the opinion of the Commissioners of Customs has been placed upon such articles in order to impart to them a special character of British manufacture.

(2.) The proprietary right of a manufacturer in any name or mark on any articles of foreign manufacture shall be proved or evidenced in such manner and upon such conditions as the Commissioners of Customs shall prescribe.

(3.) Articles bearing the name of a place which would render them subject to prohibition under this section shall not be admissible by reason of there being another place of the same name out of the United Kingdom.

(4.) Names, addresses, and marks on boxes, cases, cards, or other things in which or attached to which articles of foreign manufacture are imported, shall be deemed to be borne by the articles themselves.

(5.) The Commissioners of Customs in administering this section, whether in the exercise of any discretion or opinion or otherwise, shall act under the control of the Commissioners of Her Majesty's Treasury.

(6.) In this section the word "name" as applied to a manufacturer shall include any abbreviation or imitation of a name; and the word "Manufacturer" shall include a dealer, and a manufacturing or trading company having a place of business in the United Kingdom.

Foreign spirits racked into casks, not less than nine gallons, may be exported.

3. Notwithstanding any existing provision to the contrary in the Customs Acts, foreign spirits racked or drawn off in a warehouse may, in casks each containing not less than nine gallons, be exported or removed for exportation only to another warehouse in the United Kingdom, and may be imported into the Channel Islands, or any of them, and may be exported from the said Islands to foreign parts only, and may be removed from any one to any other of the said Islands without any licence from the officers of Customs, and may be carried coastwise from any one part to any other part of the said Islands.

Execution on judgment in superior court.

4. If in any suit, prosecution, or information for the recovery of penalties under the Customs Acts in the High Court of Justice in England, the High Court of Justice in Ireland, or the Court of Session as Court of Exchequer, or the High Court of Justiciary in Scotland, judgment or decree shall be obtained against any person by default or in absence or in foro or by verdict or otherwise, and such person shall not pay the sum or sums of money for which such judgment shall have been entered up or discerned for under such decree, execution shall thereupon issue, and diligence shall proceed not only against his body but against all his real and personal estate, whether vested in himself or in any other person in trust for him, for such sum or sums of money as aforesaid, together with the costs, poundage, fees, and expenses of execution; and any person whose body shall be taken in execution as aforesaid shall be treated in the same manner in all respects as a person committed to prison by any justice for non-payment of a penalty incurred for an offence against the Customs Acts.

Vessels arriving to come quickly to place of unlading and bring to at the stations for boarding officers. Penalty for neglect, 20*l.*

5. If any ship on arrival at any port or place in the United Kingdom or the Channel Islands shall not come as quickly up to the proper place of mooring or unlading as the nature of the port or place will admit without touching at any other place, and in proceeding to such proper place shall not bring to at the station appointed by the Commissioners of Customs for the boarding of ships, or if after arrival at such place such ship shall remove therefrom except with the knowledge of the proper officer of Customs directly to some other proper place of mooring or unlading, the person having charge of such ship, whether master or pilot, shall forfeit the sum of twenty pounds.

Accommodation of officers on board. Penalty, 20*l.*

6. If the master of any ship shall neglect or refuse to provide sufficient room and accommodation under the deck for the bed or hammock of every officer of Customs stationed on board such ship he shall forfeit the sum of twenty pounds.

If seals upon stores inwards be broken or the stores secretly conveyed away master to forfeit 20*l.*

7. If the proper officer of the Customs shall place any lock, mark, or seal upon any stores or upon any place or package in which the same may be on board any ship or vessel arriving in the United Kingdom, and such lock, mark, or seal shall be wilfully opened, altered, or broken, or if any stores so secured shall be secretly conveyed away either while the ship remains in the port at which she shall have so arrived, or at any other port in the United Kingdom to which she may proceed, or on her passage from one port to another, the master of such ship shall forfeit the sum of twenty pounds.

Amendment of 39 & 40 Vict. c. 36. s. 230.

8. For the purposes of section two hundred and thirty of the Customs Consolidation Act, 1876, a borough having a separate magisterial jurisdiction situate geographically within a county shall be deemed to be "neighbouring" or "adjoining" to that county.

Extension of word "ship" in 39 & 40 Vict. c. 38. to sea fishing boats. 31 & 32 Vict. c. 45.

9. For the purpose of carrying into effect the regulations under the Sea Fisheries Act, 1868, and any Act amending the same, the Commissioners of Customs may from time to time make, and when made revoke and vary, an order declaring that such of the provisions of the Customs Consolidation Act, 1876, and the Acts amending the same, as are specified in the order, shall apply, and the same shall accordingly apply to sea fishing boats in like manner as if the word "ship" in those provisions included "sea fishing boat."

Assay and marking of imported gold and silver plate.

10. And whereas by the statutes now in force relating to gold and silver wares, it is enacted and provided that gold and silver plate, not being battered, which shall be imported into the United Kingdom of Great Britain and Ireland and sold, exchanged, or exposed to sale within the said United Kingdom, shall be of the respective standards now required for any ware, vessel, plate, or manufacture of gold or silver wrought or made in England; and that no gold or silver plate so imported as aforesaid, not being battered, shall be sold, exchanged, or exposed to sale within the said United Kingdom, until the same shall have been assayed, stamped, and marked, either in England, Scotland, or Ireland, in the same manner as any ware, vessel, plate, or manufacture of gold or silver wrought or made in England, Scotland, or Ireland respectively, is or are now by law required to be assayed, stamped, and marked. And that in order that gold and silver plate so imported as aforesaid may be assayed, stamped, and marked, it shall and may be lawful for

any person to send the same to any assay office in the United Kingdom at which gold and silver plate is now by law required to be assayed, and when so sent it shall be assayed, tested, stamped, and marked in such and the same manner as if the same were British plate by law assayable in such office, but with the addition of the letter F, and that if any gold or silver plate so imported as aforesaid and so sent to any such assay office as aforesaid, shall on being assayed at such assay office be found or discovered to be of coarser alloy than the said respective standards, such gold or silver ware shall be cut, broken, and defaced at such assay office.

And whereas it is desirable to secure with more certainty the marking of all gold and silver plate of standard quality imported into Great Britain or Ireland to be sold, exchanged, or exposed for sale, and also to make provision for allowing the exportation of imported plate of coarser alloy than the said respective standards:

Be it enacted,—

1. That all gold and silver plate imported into Great Britain or Ireland shall be entered to be warehoused, and shall be deposited in a bonded warehouse, and no such plate shall be delivered for home use until assayed, stamped, and marked according to law.
2. That for the purpose of assay, such plate may upon such notice to the proper officer of customs, upon such security for the payment of duty, and subject to such regulations as the Commissioners of Customs may from time to time prescribe, be removed from the warehouse in charge of an officer of customs by the importer and at his risk, to, and be delivered into the hands of the officers of the assay office nearest to the port of importation.
3. That upon previous payment by the importer of the expense of assay, the officer of the assay office shall assay the plate and shall give notice of the result of such assay to the proper officer of customs, and to the importer.
4. If such plate shall be found upon assay to be of standard quality, it may thereupon be cleared for home use, and the officer of the assay office upon production of a certificate from the proper officer of customs that the duty and all proper charges have been paid, shall stamp, mark, and deliver the plate to the importer.
5. If such plate shall be found upon assay not to be of standard quality, it shall not be cut, broken, or defaced at the assay office, but shall, upon such notice and under such regulations as the Commissioners of Customs shall from time to time prescribe, be removed from the assay office in charge of an officer of customs by the importer and at his risk, and be returned to the warehouse.
6. All plate returned to the warehouse after assay may within one month from such return be exported by the importer under such conditions and upon such security as are prescribed by the Customs Laws in relation to the exportation of warehoused goods.
7. After the expiration of one month from the return of any plate to the warehouse, or sooner if the importer shall desire it,

any part thereof not exported shall be cut, broken, and defaced by the proper officer of customs, and shall be delivered free of duty upon payment of all proper charges.

8. Actual deposit of plate in a warehouse under this section may, with the approval of the Commissioners of Customs, be dispensed with in cases in which the plate can be and is removed direct from the place of examination to the assay office, but plate so removed direct shall, nevertheless, for the purposes of this section be deemed to have been actually deposited.

9. The notice from the officer of the assay office of the result of the assay above referred to in this section shall be a notice prescribed by the Commissioners of Customs, and as regards the importer, shall be posted to an address to be stated by him on depositing his plate at the assay office.

10. In this section the words "proper charges" shall mean all such charges as the Commissioners of Customs, with the approval of the Commissioners of Her Majesty's Treasury, shall make for attendance of officers or otherwise. Where plate is removed to an assay office in pursuance of this section, within one month after entry, the rates for warehousing under the Customs Tariff Act, 1876, shall not be charged.

11. Articles of plate exempted from assay in the United Kingdom are not subject to the provisions of this section.

12. Plate imported for private use and not for sale shall also be exempted upon proof by statutory declaration referring to this section being furnished to the satisfaction of the Commissioners of Customs that such plate is not intended for sale or exchange.

13. But in case any such plate shall at any time thereafter be taken to an assay office to be assayed, and shall be found upon assay not to be of standard quality, such plate shall be deemed to be plate removed from a warehouse for assay under this section, and shall be dealt with accordingly. Plate taken to be assayed under this sub-section shall be identified to the satisfaction of the proper officer of the assay office.

Construction with 39 & 40 Vict. c. 36.

11. This part of this Act shall be construed as one with the Customs Consolidation Act, 1876.

PART II.

Amendment of Law relating to the Inland Revenue.

Extension of 43 & 44 Vict. c. 19. s. 26 as to places of meeting of commissioners.

12. In addition to the power given to the land tax commissioners, general commissioners, and additional commissioners by subsection two of section twenty-six of the Taxes Management Act, 1880, to meet and act within such city, town, or place as therein mentioned, the said commissioners respectively may, with the consent of the Board of Inland Revenue, meet for the purpose of acting as such commissioners at any place outside the boundary of the division for which they act, and all things done by them, as commissioners acting for such division at that place, shall be as valid and effectual in law as if the same had been done at a place of meeting within the division.

Extension of 43 & 44 Vict. c. 19. s. 38 as to cases in which power may be exercised.

13. The power vested in the Board of Inland Revenue by section thirty-eight of the Taxes Management Act, 1880, may be exercised in any case in England where any new parish or place has been or may be formed for the purposes of poor law administration, or any amalgamation in relation to parishes or parts of parishes has been or may be effected for such purposes.

In any case of amalgamation where the transfer of jurisdiction is not provided for by subsection two of the said section thirty-eight, amalgamated parishes or parts of parishes shall be within the jurisdiction of such body of general commissioners as shall be determined by the board and specified in the order in writing containing the direction of the board as to the amalgamation in conformity with subsection one of the said section.

Removing doubts as to construction of 43 & 44 Vict. c. 19. ss. 90, 97.

14. Whereas doubts have arisen as to the construction and application of sections ninety and ninety-seven of the Taxes Management Act, 1880, and it is expedient to remove those doubts: Be it therefore enacted as follows:

Section ninety-seven of the said Act shall be construed so as to confine the application thereof to cases of removal from one parish in Scotland to another parish in Scotland, and the case of removal from a parish in England or Ireland to a parish in Scotland shall be dealt with under the provisions contained in section ninety of the said Act.

Stamp duty on mortgages, &c., and for small sums. 33 & 34 Vict. c. 97.

15. In lieu of the stamp duty now payable under the Stamp Act, 1870, there shall be charged upon mortgage, bond, debenture, covenant, and foreign security of any kind—

Being a security for the payment or repayment of money not exceeding ten pounds - - - 0*s.* 3*d.*

PART III.

MISCELLANEOUS.

Adjustment of certain old accounts between the Chamberlain of the City of London and the Treasury and the Thames Conservators.

16. Whereas in the year one thousand eight hundred and eight the Commissioners of the Treasury advanced twenty-one thousand pounds to the Mayor, Commonalty, and Citizens of the City of London (in this section referred to as "the Corporation of London") for the purpose of making improvements in the port of London, and the whole of the sum so advanced was expended, with the exception of nine pounds nine shillings and fivepence halfpenny, which sum remains in the hands of the Chamberlain of the City of London as part of unclaimed balances:

And whereas in the year one thousand eight hundred and nineteen the sum of ten thousand two hundred and sixty pounds was received by the Corporation of London for the sale of certain land in the Isle of Dogs, and, after deducting certain expenses, was paid into the Exchequer, and a sum of seventeen shillings was so paid in excess of the sum which ought to have been paid:

And whereas, after deducting the said overpayment of seventeen shillings from the said balance of nine pounds nine shillings and fivepence halfpenny, there remains eight pounds twelve shillings and fivepence halfpenny due to the Exchequer:

And whereas, in each year up to the time of the sale of the City of London Canal in the year one thousand eight hundred and

twenty-nine, a portion of the revenue of the canal was paid to the fund called the tonnage duty fund, arising from dues received under certain Local and Personal Acts, and was so paid in discharge of a debt due to that fund:

And whereas the sum of eighty-seven pounds fourteen shillings and ninepence, being the balance arising from such canal revenue, was not paid over to the tonnage duty fund, and, after deducting a sum of five pounds and eightpence paid by the Corporation of London for stamp duty in the year one thousand eight hundred and forty, there remains a sum of eighty-two pounds fourteen shillings and one penny on account of the said revenue in the hands of the Chamberlain of the City of London as part of unclaimed balances:

And whereas the tonnage duty fund has been transferred to the Conservators of the River Thames, and it is expedient that the said sum should be paid to the said Conservators for the credit of the tonnage duty fund: Be it therefore enacted as follows:

The Chamberlain of the City of London is hereby authorised, out of the sums in his hands on account of unclaimed balances, to pay into the Exchequer the sum of eight pounds twelve shillings and fivepence halfpenny in respect of the advances from the Exchequer as above recited, and further to pay to the Conservators of the River Thames for the credit of the tonnage duty fund the sum of eighty-two pounds fourteen shillings and one penny in part repayment of the debt due from the canal revenue, as above recited.

Extension of 45 & 46 Vict. c. 61. ss. 76 to 82 and 24 & 25 Vict. c. 98. s. 25.

17. Sections seventy-six to eighty-two, both inclusive, of the Bills of Exchange Act, 1882, and section twenty-five of the Act of the session of the twenty-fourth and twenty-fifth years of the reign of Her present Majesty, chapter ninety-eight, intituled "An "Act to consolidate and amend the Statute Law of England and "Ireland relating to indictable offences by forgery," shall extend to any document issued by a customer of any banker, and intended to enable any person or body corporate to obtain payment from such banker of the sum mentioned in such document, and shall so extend in like manner as if the said document were a cheque.

Provided that nothing in this Act shall be deemed to render any such document a negotiable instrument.

For the purpose of this section Her Majesty's Paymaster General, and the Queen's and Lord Treasurer's Remembrancer in Scotland shall be deemed to be bankers, and the public officers drawing on them shall be deemed customers.

Annuities Redemption.

Amendment of 36 & 37 Vict. c. 57. so far as regards permanent charges on the Consolidated Fund payable to charities.

18. Whereas by the Consolidated Fund (Permanent Charges Redemption) Act, 1873, the Treasury are authorised, as regards certain annuities as defined by that Act which are charged on the Consolidated Fund or moneys provided by Parliament, to contract for their redemption by payment of a capital sum out of moneys provided by Parliament not exceeding the sum therein mentioned, and in the case of an annuity payable to trustees for any purpose, charitable or other, the contract for such redemption is made subject to the consent of the Court of Chancery, and the money is required to be paid into the Court of Chancery, and is to be applied by the Court for the benefit of the persons entitled thereto:

And whereas any such contract may provide for the said redemption by the transfer of Government securities as therein defined, instead of by payment of a sum of money:

And whereas it is expedient to amend the said Act as regards the redemption of annuities payable for charitable purposes: Be it therefore enacted as follows:

(1.) The Treasury may in pursuance of the Consolidated Fund (Permanent Charges Redemption) Act, 1873, contract from time to time with the Charity Commissioners for England and Wales (in this section referred to as the Charity Commissioners) for the redemption of all or any of the annuities under that Act which are payable for charitable purposes in England or Wales, and the money or securities paid or transferred for such redemption may be paid or transferred to the official trustees of charitable funds in pursuance of such contract, and upon such payment or transfer the annuities to which the contract refers shall cease to be charged on and payable out of the Consolidated Fund or moneys provided by Parliament, so however that any proportionate part of any such annuity which may be due up to the time of such payment or transfer shall be paid by the Treasury to the person entitled thereto.

(2.) The Charitable Trusts Acts, 1853 to 1869, shall apply in like manner as if any money paid or securities transferred to the said official trustees in pursuance of this section for the redemption of any annuity had been paid or transferred in pursuance of an order of the Charity Commissioners under the said Acts, and were part of the endowment of the charity entitled to the annuity, and expressions in this section shall have the same meaning as in the said Acts.

(3.) The Consolidated Fund (Permanent Charges Redemption) Act, 1883, which provides for the borrowing by the Treasury from the National Debt Commissioners of the capital sum or securities necessary for carrying into effect a contract for the redemption of any annuity as defined by the Consolidated Fund (Permanent Charges Redemption) Act, 1873, shall apply for the purposes of this section. 46 Vict. c. 1.

PART IV.

Repeal.

Repeal of Act in schedule.

19. The Act mentioned in the schedule to this Act is hereby repealed to the extent in the third column of that schedule mentioned.

Provided that—

(1.) This repeal shall not affect any right acquired or liability incurred before the passing of this Act, or any legal proceeding, execution, or process to enforce the same; and any such proceeding, execution, or process may be constituted, issued, carried on and enforced as if this Act had not passed;

(2.) This repeal shall not affect any punishment or penalty for any offence committed before the passing of this Act under any enactment hereby repealed, and such offence may be pro-

secuted and punishment and penalty imposed in like manner as if this Act had not passed; and

(3.) This repeal shall not affect any execution upon any judgment obtained before the passing of this Act, and such execution may issue and be enforced in like manner as if this Act had not passed.

(4.) Notwithstanding such repeal, the proprietors or occupiers of warehouses approved by the Commissioners of Customs for the warehousing of goods, or given by any other persons on behalf of such proprietors or occupiers for securing the payment of the duties chargeable on warehoused goods, or for the due exportation thereof, shall remain in full force and effect against such proprietors, occupiers, and other persons and their sureties, if any; and in case proceedings shall be taken upon any such bond, the said repeal shall not be used as a defence to such proceedings, but all such bonds shall be read as if there were no condition therein contained with regard to the clearing, exporting, or rewarehousing of goods within five years.

SCHEDULE.

Sect. 19.

ACT REPEALED.

Session and Chapter.	Title.	Extent of Repeal.
39 & 40 Vict. c. 36.	The Customs Consolidation Act, 1876.	Section forty-two from "articles of foreign manufacture" down to "place in the United Kingdom," and from "any name, brand, or mark" down to "place in the United Kingdom," all inclusive, as from the first day of January one thousand eight hundred and eighty-four. Section forty-six. Section forty-seven from "and if the proper officer" inclusive to the end of the section. Section ninety-two. Section ninety-three. Section ninety-eight from "in which case the proper officer" inclusive to the end of the section. Section two hundred and forty-nine from "and in case judgment shall be obtained" inclusive to the end of the section.