CHAPTER 62.

An Act to amend the Law relating to the Customs and Inland Revenue and to the Audit of Public Accounts, and for other purposes connected with the Public Revenue and Expenditure. [14th August 1884.]

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, 1884.

PART I.

AMENDMENT OF LAW RELATING TO THE CUSTOMS.

Vessels with inward cargo for more than one port may convey certain goods coastwise.

2. (1.) Notwithstanding any provisions in the Customs Acts to the contrary it shall be lawful, on the arrival from parts beyond the seas of any ship, having on board cargo intended to be delivered at more than one port in the United Kingdom, to permit such ship to convey goods, not entitled to any drawback or liable to any duties of customs or excise, from any port at which such ship shall partially discharge her cargo to her port or ports of destination in the United Kingdom for delivery there, upon the complete separation of such goods from the inward cargo still on board being effected to the satisfaction of the collector or other proper officer at the port. Provided that such conveyance of goods from one port to another shall not constitute the ship a coasting ship within the meaning of the Customs Acts. The lading, uniading, and conveyance of goods under this section shall be subject to such regulations as the Commissioners of Customs may from time to time prescribe, and in case any goods shall be laden, unladen, conveyed, or dealt with contrary to such regulations, the goods shall be forfeited and the master of the ship shall forfeit the sum of twenty pounds.

(2.) Part of section one hundred and forty-two of the Customs Consolidation Act, 1876, that is to say, the words "and no goods " shall be laden on board any ship to be carried coastwise until all " goods brought in such ship from parts beyond the seas shall have " been unladen" is hereby repealed.

Master or owner to deliver manifest of goods shipped, and in case of steamships certificate of coal to be used on board.

3. (1.) Upon the exportation of any goods for which no bond is required, whether as whole or part cargo, the master or owner of the ship shall, by himself or his agent, within six days after the final clearance thereof, deliver to the proper officer of customs a manifest of all the shipped goods of every kind, setting forth the marks, numbers, and descriptions of the packages, and the names of the consignors thereof, according to the bills of lading relating thereto, and shall make and subscribe a declaration that such manifest contains a true account of all the cargo of the ship.

(2.) Provided that the non-delivery of a manifest as herein-before required shall not be an offence under this section if, with the specification or specifications prescribed by, and duly delivered in accordance with, section eleven of the Customs and Inland Revenue

44 & 45 Vict. c. 12.

Act, 1881, there shall be delivered also to the proper officer of customs a declaration subscribed by the master, or owner, or the agent of the master or owner, of the ship, that there is contained in such specification or specifications a true account of all the shipped goods for which no bond is required, and if upon notice in writing from the proper officer of customs that a full and complete manifest must still be delivered, the same shall be duly furnished within forty-eight hours after such notice shall have been given. A notice addressed to the master or owner and delivered at the last known place of abode or business of the owner, or his agent, shall be deemed to be a sufficient notice to the master and owner under this section.

(3.) The master or owner of every steamship trading to a foreign port shall, by himself or his agent, within six days after the final clearance of the ship, deliver to the proper officer of customs a certificate of the quantity of coals or fuel shipped for use on the voyage.

(4.) If any of the requirements of this section be not complied with, or if any manifest or certificate delivered shall be incomplete or incorrect, then the master and the owner of the ship and also the agent subscribing the declaration or certificate shall each be liable to forfeit the sum of five pounds for every such offence, and they or any one of them at the election of the Commissioners of Customs may be proceeded against accordingly.

(5.) Section one hundred and eleven of the Customs Consolidation Act, 1876, is hereby repealed. 39 & 40 Vict. c. 36.

4. Articles of foreign plate which in the opinion of the Commissioners of Customs may be properly described as hand-chased, inlaid, bronzed or filigree work of oriental pattern, shall, subject to the payment of the proper duties of customs, be exempted from assay in the United Kingdom. Exemption of certain oriental plate.

5. This part of this Act shall be construed as one with the Customs Consolidation Act, 1876, and Part One of the Revenue Act, 1883. Construction of Part I. of Act.

PART II.

AMENDMENT OF LAW RELATING TO THE INLAND REVENUE.

6. (1.) The parishes or places for the time being existing for the purposes of poor law administration in England elsewhere than in the Metropolis, as defined by the Valuation (Metropolis) Act, 1869, shall, after the fifth day of April one thousand eight hundred and eighty-five, and in the said Metropolis elsewhere than in the city of London shall, after the fifth day of April one thousand eight hundred and eighty-six, be the parishes and places for which the assessments of the duties of income tax and of the duties on inhabited houses shall be made, and for which assessors and collectors shall be appointed for the purpose of assessing and collecting the said duties. Poor Law parishes in England to be parishes for purposes of income tax and inhabited house duties. 32 & 33 Vict. c. 67.

(2.) In case any parish or place shall be partly in the jurisdiction of one body of general commissioners and partly in the jurisdiction of another body, or other bodies, of general commissioners, the Board of Inland Revenue shall, by order in writing, determine which of the two or several bodies of general commissioners shall

have the jurisdiction, and the whole of the parish or place shall be within such jurisdiction accordingly.

(3.) If the Board of Inland Revenue shall at any time be of opinion that any parish or place is so large that for the sake of convenience it ought to be divided into districts for which separate assessors and collectors should be appointed, the Board may, with the sanction of the Commissioners of Her Majesty's Treasury, certify in writing to the general commissioners in whose jurisdiction the parish or place is, that the same shall be divided into the districts specified in the certificate at the time therein mentioned, and at and after that time each of such districts shall be treated as a parish or place for which a separate assessment of the said duties is to be made, and assessors and collectors are to be appointed.

(4.) Any such division may be at any time altered or annulled by the Board, with the sanction of the Commissioners of the Treasury, upon a certificate to that effect sent to the said general commissioners.

(5.) The union or grouping of parishes or places existing in conformity with law for the purposes of taxes or the collection thereof shall, subject to the powers for the dissolution of such union or grouping, continue in force so far as the same can so continue consistently with the provisions of this section, and the powers in relation to the union or grouping of parishes contained in the Taxes Management Act, 1880, shall remain in full force and effect so far as the same are capable of being exercised consistently with such provisions.

43 & 44 Vict. c. 19.

Amendment of 43 & 44 Vict. c. 19.

7. The Taxes Management Act, 1880, shall be amended as follows:—

(1.) The word "parish" in section ninety means in Scotland county or burgh, and with respect to the duties contained in the certificate mentioned in such section, the same shall in Scotland be recovered under the provisions contained in section ninety-seven.

(2.) No moveable goods and effects belonging to any person in Scotland at the time any of the duties or land tax became in arrear or were payable shall be liable to be taken by virtue of any poinding, sequestration, or diligence whatever, or by any assignation, unless the person proceeding to take the said goods and effects shall pay the duties or land tax so in arrear or payable, provided such duties or land tax shall not be claimed for more than one year; and in case the duties or land tax shall be claimed for more than one year then the party proceeding to take the said goods and effects after paying the duties and land tax for one whole year may proceed as he might have done if no duties and land tax had been so claimed. But if the said party refuses to pay the duties and land tax for one year, the duties and land tax so claimed shall be recovered by poinding, distraining, and selling the said moveable goods and effects notwithstanding under warrant obtained in conformity with the provisions contained in section ninety-seven.

(3.) Where an officer of Inland Revenue has been appointed to be an assessor within any county or burgh for the purposes of the Act of the session of the seventeenth and eighteenth years

of the reign of Her present Majesty, chapter ninety-one, no other person shall be appointed to be assessor for the district or division of such officer for the duties to which the Taxes Management Act, 1880, relates, provided that where a person other than the officer of Inland Revenue of a district or division is assessor for or within such district or division at the time of the passing of this Act, he shall be as capable of being re-appointed assessor as if this Act had not been passed.

Amendment of 30 & 31 Vict. c. 28.

8. On and after the first day of August one thousand eight hundred and eighty-four the Act of the thirtieth and thirty-first years of the reign of Her present Majesty, chapter twenty-three, shall be amended as follows:—

(1.) In section four the term "sea insurance" shall include any insurance of goods, wares, or merchandise, or property of any description whatever, for any transit which includes not only a sea risk, but also any land risk from the commencement of such transit to the place of shipment, or from the place of discharge of the ship to the ultimate destination covered by the insurance, or in warehouse while waiting or being forwarded for shipment, or after discharge and while waiting to be forwarded or being forwarded to the ultimate destination covered by the insurance or any other land risk incidental to the transit insured.

(2.) Section eleven shall be read as if the words "thirty days" were substituted therein for the words "twenty-four hours."

(3.) The provision as to separate and distinct interests in Schedule B. is hereby repealed.

Exemption from stamp duty of statutory declaration forming part of application for patent.

9. A statutory declaration made, either before or after the passing of this Act, under the provisions of the Statutory Declarations Act, 1835, and forming part of an application for a patent in conformity with the Patents, Designs, and Trade Marks Act, 1883, shall be deemed to have been and shall be exempt from the stamp duty of two shillings and sixpence charged on a statutory declaration made under the said provisions by the Stamp Act, 1870.

Amendment of 33 & 34 Vict. c. 97. as respects stamped certificates for solicitors of public departments and their clerks.

10. Whereas the Stamp Act, 1870, requires every person in any part of the United Kingdom who acts as an attorney, solicitor, proctor, writer to the signet, agent, procurator or notary public to take out annually a duly stamped certificate in manner required by the said Act: Be it enacted as follows:—

Nothing in the Stamp Act, 1870, shall require any such duly stamped certificate as is mentioned in section fifty-nine of that Act to be taken out by a person who is by law authorised to act as solicitor of a public department without admission, or by any assistant or clerk or officer appointed to act under the direction of such solicitor.

Representation in the United Kingdom to constitute the title to assets therein situate.

11. Notwithstanding any provision to the contrary contained in any local or private Act of Parliament, the production of a grant of representation from a court in the United Kingdom by probate or letters of administration or confirmation shall be necessary to establish the right to recover or receive any part of the personal estate and effects of any deceased person situated in the United Kingdom. Provided that, where any insurance company is authorised by a local or private Act of Parliament to pay money in

respect of any policy of life insurance on production of a grant of representation obtained in the empire of India or in any of the colonies, the production of a grant of representation from a court in the United Kingdom shall not be necessary in case the policy was effected before the first day of July one thousand eight hundred and eighty-four. Nor shall such production be necessary in case the policy was effected on or after the said day if the company shall, before paying such money, have deducted therefrom, and paid to the Commissioners of Inland Revenue, the amount which would have been payable for duty in respect of the money if there had been a grant of representation from a court in the United Kingdom.

Licences for the sale of tobacco in railway carriages.

12. (1.) It shall be lawful for any railway company (including in such term any person or persons who is or are proprietor or proprietors of a railway or of carriages used for the conveyance of passengers upon a railway) to make application to the Commissioners of Inland Revenue for the grant of a licence or licences for the dealing in and sale of tobacco and snuff by any means personal, mechanical, or otherwise in any railway carriage of which such company are the proprietors.

(2.) Such application shall be made upon a form to be provided by the Commissioners and containing such particulars as they may prescribe.

(3.) The licence shall be granted by the Commissioner upon payment in respect of each carriage of the excise duty of five shillings and threepence and shall expire on the fifth day of July after the date thereof.

(4.) All the enactments relating to the dealing in and sale of tobacco and snuff and excise licences shall be applicable to such carriages and licences, and every carriage in respect of which a licence is granted shall be deemed to be "premises" of a dealer in and seller of tobacco within the meaning of the enactments relating to the dealing in and sale of tobacco or snuff.

(5.) If any railway company shall deal in or sell tobacco or snuff, or suffer tobacco or snuff to be dealt in or sold in any railway carriage without having in force a licence authorising the company so to do, such company shall incur a fine of fifty pounds, and if in any proceedings for the recovery of such fine any question shall arise as to the proprietorship of any railway carriage the proof of proprietorship shall lie upon the defendant.

PART III.

MISCELLANEOUS.

Payment of sum due to Exchequer from Post Office in respect of expenses for grant of Government annuities. 16 & 17 Vict. c. 45.

13. Whereas under the Government Annuities Acts, 1853, and 1864, and under the Greenwich Hospital Act, 1872, applying the first-mentioned Acts, fees are authorised to be charged which are applicable to meet the expenses of granting and managing Government annuities granted under the said Acts:

And whereas in the estimate submitted to the House of Commons for the expenses of granting and managing the said annuities, a note has been inserted to the effect that the amount expended for the said purpose would be repaid to the Exchequer out of fees:

And whereas the fees so taken have been insufficient to meet the said expenses, and consequently a sum is due from the Post Office to the Exchequer in respect of the said expenses, and it is expedient that the said sum should be written off: Be it therefore enacted as follows:— 27 & 28 Vict. c. 43. 35 & 36 Vict. c. 67.

The Commissioners of Her Majesty's Treasury may direct to be written off the claim of the Exchequer for any sum due in account from the Post Office in respect of the excess of the expenses of granting and managing Government annuities over and above the fees received in respect of such annuities.

Amendment of 29 & 30 Vict. c. 39. as to what constitutes vouchers in the case of certain payments out of money granted for army and navy services.

14. Whereas under the Exchequer and Audit Departments Act, 1866, the Comptroller and Auditor-General is directed to ascertain whether the payments are supported by vouchers or proofs of payment:

And whereas it is expedient to define the nature of the documents which in certain cases are to constitute vouchers or proofs of payment. Be it therefore enacted as follows:—

Where payment out of money granted by Parliament for army services or navy services is made in respect of pay, wages, pensions, gratuities, or allowances to persons who are serving or have served in any of Her Majesty's naval or military forces, or are, or have been employed in any of Her Majesty's naval or military establishments, such payments may be made and witnessed in manner for the time being prescribed by regulations approved by the Treasury; and any pay sheet, list, certificate, or document showing any such payment when attested by the persons whose duty it is under the said regulations to make and witness that payment shall be a voucher or proof of payment for the purposes of section twenty-seven of the Exchequer and Audit Departments Act, 1866.

Any reference in any enactment, whether past or future, to the Comptroller and Auditor-General shall, unless anything in such enactment is inconsistent therewith, be deemed to refer to the Comptroller-General of the receipt and issue of Her Majesty's Exchequer and Auditor-General of public accounts appointed in pursuance of the Exchequer and Audit Departments Act, 1866.

This section shall be construed as part of the Exchequer and Audit Departments Act, 1866.

CHAPTER 63.

An Act to amend the Trusts (Scotland) Act, 1867.

[14th August 1884.]

WHEREAS by an Act passed in the twenty-fourth and twenty-fifth years of the reign of Her present Majesty, intituled An Act to amend the law in Scotland relative to the resignation, powers, and liabilities of gratuitous trustees, and by an Act passed in the twenty-sixth and twenty-seventh years of the reign of Her present Majesty, intituled An Act to explain the Act for the amendment of the law relative to gratuitous trustees in Scotland, and by the Trusts (Scotland) Act, 1867, certain powers are conferred on gratuitous trustees in Scotland; 24 & 25 Vict. c. 84. 26 & 27 Vict. c. 115. 30 & 31 Vict. c. 97.