Session and Chapter.	Short Title.	Extent of Repeal.
16 & 17 Vict. c. 97. -	The Lunatic Asylums Act, 1853.	Section thirty-five. Section forty-three, the words "and such lunatic" to the end of the section. Sections sixty-seven and sixty-eight so far as they provide that a justice may in any case act upon his own knowledge only for the purpose of making an order. Section sixty-eight, so far as relates to any person, not a pauper and not wandering at large, who is deemed to be a lunatic and not under proper care and control or is cruelly treated or neglected by any relative or other person having the care or charge of him. Sections sixty-nine, seventy-six, and eighty-seven. Schedule F., Nos. 1, 2, and 3.
25 & 26 Vict. c. 111.	The Lunacy Act, 1862	Sections eighteen, twenty, twenty-four, twenty-seven, and forty.
39 & 40 Vict. c. 36. -	The Customs Consolidation Act, 1876.	Section three from "Provided" to the end of the section.
50 & 51 Vict. c. 67. -	The Superannuation Act, 1887.	Section seven, subsection one.

CHAPTER 42.

An Act to amend the Law relating to the Customs and Inland Revenue, and for other purposes connected with the Public Revenue and Expenditure.

[26th August 1889.]

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:

PART I.

CUSTOMS.

1. The following goods shall from and after the passing of this Act, be included amongst the goods enumerated and described on

Prohibition of importation of certain books,

and compressed tobacco.

the table of prohibitions and restrictions contained in section forty-two of the Customs Consolidation Act, 1876; namely,

Books, first published in any country or state other than the United Kingdom, wherein, under the International Copyright Act, 1886, or any other Act, or any Order in Council made under the authority of any Act, there is a subsisting copyright in the United Kingdom, printed or reprinted in any country or state other than the country or state in which they were first published, and as to which the owner of the copyright, or his agent in the United Kingdom, has given to the Commissioners of Customs in the manner prescribed by section forty-four of the Customs Consolidation Act, 1876, a notice in such form and giving such particulars as those Commissioners require, and accompanied by a declaration as provided in that section:

49 & 50 Vict. c. 33.

39 & 40 Vict. c. 36.

Tobacco cut and compressed by mechanical or other means.

Prohibition of importation of imitation coin. 39 & 40 Vict. c. 36.

2.—(1.) It shall not be lawful to import or bring into the United Kingdom any imitation coin as defined by this Act, and any such imitation coin shall be included among the goods enumerated and described in the table of prohibitions and restrictions inwards contained in section forty-two of the Customs Consolidation Act, 1876, and the law relating to the Customs shall apply accordingly.

(2.) Provided that the Commissioners of Customs, acting under the direction of the Treasury, may permit the importation of any imitation coin in a particular instance if they are satisfied that such importation is for the purposes of knowledge or art, or any exhibition or collection, or for any lawful purpose, and that the imitation coin is not likely to circulate as current coin, or to be otherwise used for deceiving the public.

(3.) Each of the following articles, if not a British coin, shall be an imitation coin within the meaning of this Act, that is to say—

(*a.*) Any piece of gold, silver, copper, or bronze, or of metal or mixed metal, purporting to be a British coin or a token for British money, or bearing any word or device which indicates or may reasonably be taken to indicate that the holder thereof is entitled to demand any value in British money denoted thereon; and

(*b.*) Any medal, cast, coin, or other like thing made wholly or partially of metal or any metallic combination, and resembling in size, figure, and colour any British coin, or having thereon a device resembling any device on any British coin, or being so formed that it can, by gilding, silvering, colouring, washing, or other like process, be so dealt with as to resemble any British coin.

(4.) In this section the expression "British coin" means any coin coined in or for any of Her Majesty the Queen's mints or lawfully current by virtue of any proclamation or otherwise in any part of Her Majesty's dominions, whether within the United Kingdom or otherwise, and the expression "British money" means money expressed in the terms of any British coin.

Shippers of fuel to be used on board only,

3. Where a ship touching at a port in the United Kingdom for the purpose only of taking in coals or fuel for use, and proceeding

on a voyage to a foreign port, is not, under the regulations of the Commissioners of Customs, required to clear, every person who ships such coals or fuel shall, for the purposes of section eleven of the Customs and Inland Revenue Act, 1881, be deemed to be the exporter of the coals or fuel.

Provided that the period within which the specification mentioned in that section is required to be delivered shall, in the case of such coals or fuel, be reckoned from the time of shipment.

to be exporters within 44 & 45 Vict. c. 12.

4. The conveyance from the Isle of Man to any port in England, Scotland, or Ireland, of any explosives within the meaning of the Explosives Act, 1875, on the unloading or landing of which any restriction is imposed by or in pursuance of that Act, or of any explosive substance within the meaning of the Explosive Substances Act, 1883, which is liable to forfeiture under that Act, shall be deemed to be exportation from the Isle of Man and importation into that port, and all the provisions of the Customs Acts relating to the exportation and importation of goods shall apply accordingly.

Conveyance of explosives from Isle of Man to England, &c. to be deemed exportation and importation. 38 & 39 Vict. c. 17. 46 & 47 Vict. c. 3.

5.—(1.) Section one hundred and one of the Customs Consolidation Act, 1876, is hereby repealed to the following extent, namely, the words "other than spirits or tobacco," the words "not "having on board any drawback or other goods liable to duties of "Customs or Excise," and the words "not entitled to drawback or "liable to duties of Customs or Excise."

(2.) Section two of the Revenue Act, 1884, is also hereby repealed to the following extent, namely, the words "not entitled to any "drawback, or liable to any duties of Customs or Excise."

Repeal of certain words in 39 & 40 Vict. c. 36. s. 101, 47 & 48 Vict. c. 62. s. 2.

6. Where any goods of a kind or description liable to a duty of Customs have been taken from a warehouse, either with or without the permission of an officer of Customs, as unfit for consumption, by reason of the mixture therewith of any other matter, any person who separates the goods from such other matter shall be deemed to be dealing with the goods with intent to defraud Her Majesty, and shall be liable to the penalties imposed by, and may be dealt with under, section one hundred and eighty-six of the Customs Consolidation Act, 1876.

Dutiable matter not to be separated from other matter taken from warehouse as unfit for consumption.

7. Section two hundred and fifteen of the Customs Consolidation Act, 1876, shall be read as if the following words were added thereto:—

And all moneys similarly payable to persons employed by or under the Post Office may be paid to the Postmaster-General, whose receipt shall be a sufficient discharge for the same, and who shall be at liberty to apply the same for the benefit of the officers of the Post Office, or any of them, as he may in his discretion deem best from time to time.

Payment of rewards.

8. References in any Act to sections one hundred and ninety-five, one hundred and ninety-six, and one hundred and ninety-seven of the Customs Consolidation Act, 1853, shall be construed as references to sections one hundred and sixty-five, one hundred and sixty-six, and one hundred and sixty-seven of the Customs Consolidation Act, 1876.

Substitution of 39 & 40 Vict. c. 36. ss. 165–167 for 16 & 17 Vict. c. 107. ss. 195–197.

PART II.

TAXES.

Consideration for redemption or purchase of land tax.

9.—(1.) Where the consideration for the redemption or purchase of any land tax under the several Acts in force in that behalf is a sum of stock, the stock shall be Two and Three-quarters per Cent. Consolidated Stock; and where the consideration is a sum of money, that sum shall be the amount calculated and ascertained by reference to the price of such stock.

(2.) The tables annexed to any of the said Acts shall be construed as if for references therein to Three per cent. Bank Annuities were substituted references to Two and Three-quarters per Cent. Consolidated Stock, and any forms contained in, or prescribed by any of the said Acts may be altered so as to give effect to this section.

Rate of discount on prepayment of income tax.

10. The allowance to be made under section one hundred and forty-one of the Act of the session held in the fifth and sixth years of Her Majesty's reign, chapter thirty-five, shall be at the rate of two pounds ten shillings per centum per annum in lieu of the rate of four pounds per centum per annum.

Partial repeal of 43 & 44 Vict. c. 19. s. 114.

11. So much of section one hundred and fourteen of the Taxes Management Act, 1880, as allows a collector of land tax to retain any excess of or surplus land tax is hereby repealed.

Allowance of income tax, Schedule A. to friendly societies.

12. Any friendly society which is legally established under any Act of Parliament relating to friendly societies, and which does not assure or grant to any individual any sum or annuity to an amount which would debar that society from the benefit of the exemption granted to friendly societies by the Act of the session held in the fifth and sixth years of Her Majesty's reign, chapter thirty-five, in respect of their stocks, dividends, and interest chargeable under Schedule (C.) of the said Act shall, in addition to any exemption from income tax which the society may by law enjoy, be entitled to the like allowances in respect of any charge under Schedule (A.) to be made on the lands, tenements, hereditaments, or heritages belonging to the society as are granted to colleges and other properties mentioned in No. VI. of that schedule in section sixty-one of the said Act.

Amendment of law as to allowances to clerks to Commissioners of Taxes.

13. It shall be lawful for the Commissioners of Inland Revenue, with the consent of the Treasury, to grant, in addition to the allowances and remuneration payable to clerks to Commissioners of Income Tax and Inhabited House Duties by virtue of the Taxes Management Act, 1880, such further sums for expenses incurred other than necessary office expenses, and by way of additional remuneration as they may deem expedient.

Proceedings against collectors and others in relation to taxes.

14.—(1.) The provisions of the Taxes Management Act, 1880, shall not affect any prosecution on indictment or criminal letters for any felony or misdemeanour, provided that no person shall be proceeded against twice in respect of the same offence.

(2.) A collector of land tax, income tax, or inhabited house duties shall, for the purpose of any indictment or criminal letters for any felony or misdemeanour committed by him as such collector,

be deemed to be employed in the public service of Her Majesty, and to be a clerk, officer, or servant of the Commissioners of Inland Revenue.

PART III.

STAMPS.

Repeal of 52 & 53 Vict. c. 7. s. 18, and substitution of other provisions therefor.

15. Section eighteen of the Customs and Inland Revenue Act, 1889, is hereby repealed, and there shall be substituted therefor the following, which shall commence and take effect as from the date of the passing of that Act:—

(1.) Any contract or agreement made in England or Ireland under seal, or under hand only, or made in Scotland, with or without any clause of registration, for the sale of any equitable estate or interest in any property, or for the sale of any estate or interest in any property except lands, tenements, hereditaments, or heritages, or property locally situate out of the United Kingdom, or goods, wares, or merchandise, or stock, or marketable securities, or any ship or vessel, or part interest, share, or property of or in any ship or vessel, shall be charged with the same ad valorem duty, to be paid by the purchaser, as if it were an actual conveyance on sale of the estate, interest, or property agreed or contracted to be sold.

(2.) Where the purchaser has paid the said ad valorem duty, and before having obtained a conveyance or transfer of the property, enters into a contract or agreement for the sale of the same, the contract or agreement shall be charged, if the consideration for such sale is in excess of the consideration for the original sale, with the ad valorem duty payable in respect of such excess consideration, and in any other case with the fixed duty of ten shillings or of sixpence, as the case may require, according to the law in force prior to the passing of the Customs and Inland Revenue Act, 1889. 52 & 53 Vict. c. 7.

(3.) Where duty shall have been duly paid in conformity with the foregoing provisions, the conveyance or transfer made to the purchaser or sub-purchaser, or any other person on his behalf or by his direction, shall not be chargeable with any duty, and the Commissioners of Inland Revenue, upon application, either shall, under the provisions of section fourteen of the Stamp Act, 1870, denote the payment of the ad valorem duty upon the conveyance or transfer, or shall transfer the ad valorem duty thereto upon production of the contract or agreement, or contracts or agreements, duly stamped. 33 & 34 Vict. c. 97.

(4.) Provided that where any such contract or agreement is stamped with the fixed duty of ten shillings or of sixpence, as the case may require, according to the law in force prior to the passing of the Customs and Inland Revenue Act, 1889, the contract or agreement shall be regarded as duly stamped for the mere purpose of proceedings to enforce specific performance or recover damages for the breach thereof.

(5.) Provided also that where any such contract or agreement is stamped with the said fixed duty according to the law in force as aforesaid, and a conveyance or transfer made in conformity

with the contract or agreement is presented to the said Commissioners for stamping with the ad valorem duty chargeable thereon under the said law within the period of six months after the first execution of the contract or agreement, or within such longer period as the said Commissioners may think reasonable in the circumstances of the case, the said conveyance or transfer shall be stamped accordingly, and the same, and the said contract or agreement, shall be deemed to be duly stamped. Nothing in this proviso shall alter or affect the provisions of the said law as to the stamping of a conveyance or transfer after the execution thereof.

(6.) Provided also, that the ad valorem duty paid upon any such contract or agreement for sale as aforesaid shall be returned by the said Commissioners in case the contract or agreement be afterwards rescinded or annulled, or for any other reason be not substantially performed or carried into effect, so as to operate as or be followed by a conveyance or transfer.

(7.) Words and expressions in this section shall have the like meaning and interpretation as in the Stamp Act, 1870.

Extension of exemption of coupons.

16. The exemption from Stamp Duty under the head "Bill of Exchange" in the schedule to the Stamp Act, 1870, of "Coupon or Warrant for Interest attached to and issued with any security," shall extend to a coupon or warrant for interest attached to and issued with any agreement or memorandum for the renewal or extension of time for payment of a security.

Duty of one penny upon a lease or tack in Scotland may be denoted by adhesive stamp.

17. The duty of one penny upon a lease or tack, or agreement for a lease or tack, in Scotland, of any dwelling-house or tenement, or part of a dwelling-house or tenement, for the definite term of a year at a rent not exceeding ten pounds per annum, or upon the duplicate or counterpart of any such instrument, may be denoted by an adhesive stamp which is to be cancelled by the person by whom the instrument is first executed.

Amendment of 46 & 47 Vict. c. 30. s. 7, as to shares in colonial registers.

18. Notwithstanding provision (*b*) in section seven of the Companies (Colonial Registers) Act, 1883, the share or other interest of a deceased member, registered in a Colonial register under that Act, who shall have died domiciled elsewhere than in the United Kingdom, shall, so far as relates to British duties, not be deemed to be part of his estate and effects situated in the United Kingdom, for or in respect of which probate or letters of administration is or are to be granted, or whereof an inventory is to be exhibited and recorded.

Amendment of s. 11 of 47 & 48 Vict. c. 62.

19. The proviso to section eleven of the Revenue Act, 1884, is hereby repealed, and that section shall be read as if the following proviso were therein inserted in lieu of the repealed proviso:

Provided that where a policy of life assurance has been effected with any insurance company by a person who shall die domiciled elsewhere than in the United Kingdom, the production of a grant of representation from a court in the United Kingdom shall not be necessary to establish the right to receive the money payable in respect of such policy.

Policies of insurance against

20. Whereas a practice has arisen of inserting in newspapers and other publications notices or advertisements which purport

accident: composition by agreement for stamp duty thereon.

to insure the payment of money upon the death of the holder or bearer of the newspaper or publication containing the notice or advertisement only from accident or violence or otherwise than from a natural cause, and doubts have arisen as to the liability of such notices or advertisements to the stamp duty of one penny imposed by the Stamp Act, 1870, upon a policy of insurance for any payment agreed to be made upon the death of any person only from accident or violence or otherwise than from a natural cause, and it is expedient to remove such doubts and to make such provisions in relation to composition for the stamp duty as are in this section contained: Be it therefore enacted as follows:—

33 & 34 Vict. c. 97.

(*a.*) The expression "policy of insurance against accident" as used in this section means a policy of insurance for any payment agreed to be made upon the death of any person only from accident or violence or otherwise than from a natural cause, or as compensation for personal injury, and the term "policy" as defined in section one hundred and seventeen of the Stamp Act, 1870, shall be construed, in relation to a policy of insurance against accident, as including any notice or advertisement in a newspaper or other publication which purports to insure the payment of money upon the death of or injury to the holder or bearer of the newspaper or publication containing the notice only from accident or violence or otherwise than from a natural cause:

(*b.*) Where any person or body, corporate or unincorporate, issuing policies of insurance against accident, shall, in the opinion of the Commissioners of Inland Revenue, so carry on the business of such insurance as to render it impracticable or inexpedient to require that the stamp duty of one penny as imposed by the Stamp Act, 1870, be charged and paid upon the policies, it shall be lawful for the said Commissioners to enter into an agreement with that person or body for the delivery to them of quarterly accounts of all sums received in respect of premiums on policies of insurance against accident, and the agreement shall be in such form and contain such terms and conditions as the said Commissioners may think proper:

(*c.*) After an agreement has been entered into between the said Commissioners and any person or body under the foregoing provision and during the period for which the agreement is in force, no policy of insurance against accident issued by that person or body shall be chargeable with any stamp duty, but in lieu of and by way of composition for such stamp duty there shall be charged on the aggregate amount of all sums received in respect of premiums on policies of insurance against accident a duty at the rate of five pounds per centum, which duty shall be a stamp duty and shall be under the care and management of the said Commissioners, who by themselves and their officers shall have the same powers and authorities for the collection, recovery, and management thereof as are now vested in them for the collection, recovery, and management of any stamp duties, and shall have all other powers and authorities requisite for such purposes:

(*d.*) The quarterly accounts to be delivered by or on behalf of any person or body to the said Commissioners shall be delivered within twenty days after the fifth day of April, the fifth day of July, the tenth day of October, and the fifth day of January in every year, and every account shall be a full and true account of all unstamped policies of insurance against accident issued by that person or body during the quarter of a year ending on any of the said days next preceding the delivery thereof, and of all sums of money received for or in respect of such policies so issued during that quarter, and of all sums of money received and not already accounted for in respect of any other unstamped policies of insurance against accident issued at any time before the commencement of that quarter:

(*e.*) The duty imposed by this section shall be paid on the delivery of the account, and unless then paid shall be a debt due to Her Majesty from the person or body by or on whose behalf the account is delivered:

(*f.*) In the case of wilful neglect to deliver such an account as is hereby required or to pay the duty in conformity with this section, the person or body shall be liable to pay to Her Majesty a sum equal to ten pounds per centum upon the amount of duty payable, and a like penalty for every month after the first month during which the neglect continues.

PART IV.

EXCISE.

Payment of allowances on certain spirits under 48 & 49 Vict. c. 51. s. 3.

21. Notwithstanding anything to the contrary in section three of the Customs and Inland Revenue Act, 1885, the allowances payable under that section may, in the case of British compounded spirits of a strength exceeding eleven degrees over proof, and spirits of the nature of spirits of wine, be paid, on the production of a certificate from the proper officer of inland revenue or customs that the same have been deposited in an excise or customs warehouse, to the person in whose name they are warehoused; and any payment heretofore made on the deposit of such spirits shall be deemed to have been legally made in discharge of all claims to any allowance payable in respect thereof.

Fractions of a penny not to be charged upon excise licences.

22. In the case of payment by, or repayment to, any person in respect of duty upon an excise licence no fractional part of a penny shall be charged and paid or repaid.

Expiration of tobacco licences taken out by retailers of intoxicating liquors.

23.—(1.) Where any person carries on the trade of a dealer in or seller of tobacco in the same house or premises in which he also carries on the trade of a retailer of spirits, wine, beer, or sweets, the licence granted to him for the sale of tobacco shall expire on the day on which the licence granted to him for the sale of spirits, wine, beer, or sweets by law expires.

(2.) Where by reason of this section a licence for the sale of tobacco expires before the date at which it would otherwise have expired, a proportionate part of the duty shall be allowed.

Penalty for contravention of terms of excise licence.

24. If any person holding an excise licence for the sale of any article contravenes the terms of his licence, or sells otherwise than as he is authorised by the licence, he shall for such offence, if the

same is not an offence for which any specific penalty is imposed by any excise Act, forfeit the penalty imposed by law upon a person dealing in or retailing or selling such article without having an excise licence in force authorising him to do so.

Amendment of 43 & 44 Vict. c. 24.

25. The Spirits Act, 1880, is hereby amended as follows:—

(*a.*) Sub-section two of section thirty-two shall be read as if the word "ten" were substituted therein for the word "eight."

(*b.*) Sub-section eight of section ninety-five shall be read as if the words "less five degrees" were not inserted therein.

(*c.*) Notwithstanding anything to the contrary contained in the said Act, any authorised methylator may supply methylated spirits to a person licensed to methylate.

Prohibition of the sale of methylated spirits on Sunday.

26. The sale of methylated spirits between the hours of ten of the clock in the evening of Saturday and eight of the clock on the following Monday morning is hereby prohibited, and any person selling methylated spirits in contravention of this section shall for each offence, in addition to any other fine or penalty to which he may be liable, incur a fine of one hundred pounds.

Consolidation of law relating to licences for the manufacture and sale of methylated spirits.

27.—(1.) There shall continue to be paid for the use of Her Majesty, her heirs and successors, upon the licences herein-after mentioned to be taken out annually in the United Kingdom the following duties of excise:

	£	s.	d.
Upon a licence to be taken out by a maker of methylated spirits (other than a distiller or rectifier of spirits) - - - - -	10	10	0
Upon a licence to be taken out by a retailer of methylated spirits - - - - -	0	10	0

(2.) Every such licence shall be in such form as the Commissioners of Inland Revenue may direct, and shall expire on the thirtieth day of September in each year.

(3.) Every person who makes or sells methylated spirits without being duly licensed or authorised in that behalf shall, in addition to any other penalty or forfeiture, incur a fine of fifty pounds.

(4.) A licence to retail methylated spirits shall not be granted to a distiller or rectifier, or to a person licensed to retail beer, spirits, wine, or sweets for consumption upon his premises.

Meaning of "sweets or made wines."

28. In the construction of any enactment relating to the revenue of excise the expression "sweets or made wines" shall mean any liquor which is made from fruit and sugar or from fruit or sugar mixed with any other material, and which has undergone a process of fermentation in the manufacture thereof.

Consolidation of law as to use of unjust scales, &c.

29. If any person exercising or carrying on a trade or business under or subject to any law of excise and required to keep scales or weights or measures,—

(*a.*) in the weighing of his stock or any goods, uses or suffers to be used any false, unjust, or insufficient scales, or weight, or measure with intent to defraud Her Majesty of any duty of excise; or

(*b.*) before or after the weighing of his stock or any goods puts or suffers to be put any other substance thereto, whereby any officer of inland revenue may be hindered or prevented from taking a just and true account;

he shall for every such offence incur a fine of one hundred pounds, and the false, unjust, or insufficient scales, and weights, and measures, shall be forfeited.

PART V.

MISCELLANEOUS.

Undisposed of residue of sailors effects.

30.—(1.) If in any case the residue or any part thereof of the estate or effects of a deceased officer, seaman, or marine, having been received by the Admiralty, remains undisposed of or unappropriated for a period of six years and-a-half from the date of the receipt by the Admiralty of notice of the death, the Admiralty shall, as soon as may be after the expiration of that period, pay or credit the said residue or part to the Greenwich Hospital capital account. Provided that this section shall not apply to any sums received by the Admiralty before the first day of April one thousand eight hundred and seventy-three, and that the application under this section of any residue, or part of a residue, shall not bar any subsequent claim of any person to the same.

28 & 29 Vict. c. 111.

(2.) This section shall be construed as part of the Navy and Marines (Property of Deceased) Act, 1865.

Remission of fees payable to public department out of public money. 42 & 43 Vict. c. 58.

31.—(1.) Any fee leviable in any public office which would, if levied, be payable out of money provided by Parliament shall, if the Treasury so direct, be remitted.

(2.) This section shall apply to all fees, per-centages, and other sums to which the Public Offices (Fees) Act, 1879, for the time being applies.

Accruer and payment of salaries, &c. charged on Consolidated Fund.

32. All salaries, pensions, compensation allowances, and other allowances which are chargeable on the Consolidated Fund of the United Kingdom and are payable at quarterly periods shall accrue due from day to day, and shall be payable on such quarterly days as may be from time to time determined by the Treasury.

Explanation of law as to annuities under 28 & 29 Vict. c. 89.

33. Whereas by section nineteen of the Greenwich Hospital Act, 1865, it is enacted that where any commissioner, officer, clerk, or person, while in receipt of an annuity provided in accordance with that Act, is appointed to any office under the Crown or under the Admiralty, then, if the annuity is equal to or greater than the annual emoluments of the office to which he is appointed, the annuity shall be received by him in full discharge of those emoluments, and if the annuity is less than those emoluments, the amount of the annuity shall be received by him in discharge of an equal amount of those emoluments, and doubts have been entertained as to the meaning of this enactment; it is hereby declared that the said annuity shall be received in discharge only of the sum, if any, by which the annuity, together with the annual emoluments of the new office, exceeds the emoluments of the office in respect of which the annuity was granted.

Amendment of 29 & 30 Vict. c. 62. s. 15.

34. Section fifteen of the Crown Lands Act, 1866, shall have effect as if any reference to the payments to the perpetual curate of the Isle of Alderney were omitted from the warrant issued under that section.

Definition of "Treasury."

35. In this Act "the Treasury" means the Commissioners of Her Majesty's Treasury.

Repeal.

36. The Acts specified in the Schedule to this Act are hereby repealed to the extent specified in the third column of that schedule.

Provided that this repeal shall not affect—

(*a.*) any liability, penalty, forfeiture, or punishment incurred in respect of any offence committed against any enactment hereby repealed; or

(*b.*) the exercise of any power or the commencement or continuance of any legal proceeding or remedy in respect of any such liability, penalty, forfeiture, or punishment.

37. This Act may be cited as the Revenue Act, 1889. Short title.

SCHEDULE.

ENACTMENTS REPEALED.

Session and Chapter.	Title.	Extent of Repeal.
10 Geo. 3. c. 44. -	An Act for more effectually preventing traders in exciseable commodities from using false weights and scales.	The whole Act.
26 Geo. 3. c. 77. -	An Act for the amendment of several laws relating to the duties under the management of the Commissioners of Excise.	In part, namely, except section twelve.
28 Geo. 3. c. 37. -	An Act for amending several laws relative to the revenue of excise.	The whole Act.
4 & 5 Will. 4. c. 77.	An Act for repealing the duties on starch, stone bottles, sweets or made wines, mead or metheglin, and on scaleboard made from wood.	The whole Act.
18 & 19 Vict. c. 38.	An Act to allow spirit of wine to be used duty free in the arts and manufactures of the United Kingdom.	The whole Act.
23 & 24 Vict. c. 113.	An Act to grant duties of Excise on chicory and on licences to dealers in sweets or made wines; also to reduce the Excise duty on hops and the period of credit allowed for payment of the duty on malt and hops respectively; to repeal the exemption from licence duty of persons dealing in foreign wine and spirits in bond; and to amend the laws relating to the Excise.	In part namely, section twenty-one, from "sweets or made "wines" to "wines."
24 & 25 Vict. c. 91.	An Act to amend the laws relating to the Inland Revenue.	In part namely, sections one, two, and five.
26 & 27 Vict. c. 33.	An Act for granting to Her Majesty certain duties of Inland Revenue and to amend the laws relating to the Inland Revenue.	In part namely, section twenty-five.
27 & 28 Vict. c. 56.	An Act for granting to Her Majesty certain stamp duties and to amend the laws relating to the Inland Revenue.	In part namely, sections twelve and thirteen.
30 & 31 Vict. c. 90.	An Act to alter certain duties and to amend the laws relating to the Inland Revenue.	In part namely, section eighteen.