Local Government Board as the maximum number of children to be maintained in that school, no repayment shall be made from the metropolitan common poor fund in respect of the maintenance during that day of the children so in excess. Where children are received in any such school from more than one poor law union, so much of the cost of their maintenance as is not repaid from that fund shall be borne in such manner as the Local Government Board may by order direct.

2. This Act may be cited as the Metropolitan Poor Act, 1898. Short title.

CHAPTER 46.

An Act for amending the Law relating to Customs and Inland Revenue and for other purposes connected with Finance. [12th August 1898.]

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. There shall be added to the table of prohibitions and restrictions contained in section forty-two of the Customs Act, the following, that is to say:— Prohibitions and restrictions.

(i.) Fictitious stamps, as defined for the purposes of section seven of the Post Office (Protection) Act, 1884, and any die, plate, instrument, or materials for making any such stamps; 47 & 48 Vict. c. 76.

(ii.) Any advertisement or other notice of, or relating to, the drawing or intended drawing of any lottery, which, in the opinion of the Commissioners of Customs, is imported for the purpose of publication in the United Kingdom, in contravention of the Lotteries Act, 1836, or any other Act relating to foreign lotteries. 6 & 7 Will. 4. c. 66.

2.—(1.) The report required by section fifty of the Customs Act from the master of a ship arriving from parts beyond the seas may, subject to and in accordance with regulations by the Commissioners of Customs, be made by such one of the responsible officers of the ship as the master appoints in writing, and, if it is so made, the provisions of the Customs Act shall apply as if it had been made by the master. Report of ship.

(2.) If, for facilitating the discharge of the cargo, the Commissioners of Customs allow an interim report to be made elsewhere than at the Custom house of the port, the report shall not be deemed to be the report of the ship and cargo until it is numbered by the proper officer at the Custom house.

3. The requirement in section forty-nine of the Customs Act of an account of bullion or coin shall, if so directed by the Commissioners of Customs, apply to diamonds; and all accounts Amendment of 39 & 40 Vict. c. 36. s. 49, as to bullion or coin.

under that section shall be rendered within seventy-two hours of the landing of the goods, instead of within ten days, as in that section mentioned.

Extension of provisions as to specifications of free goods to stores and to newly built ships. 52 & 53 Vict. c. 42. 44 & 45 Vict. c. 12.

4.—(1.) Section three of the Revenue Act, 1889 (which relates to ships touching at a port for the purpose of taking in coals or fuel for use), shall have effect as if stores were referred to therein as well as coals and fuel.

(2.) For the purposes of section eleven of the Customs and Inland Revenue Act, 1881 (which relates to the delivery of a specification of goods), a ship built in the United Kingdom, and not registered as a British ship when she departs on her first voyage, shall be treated both as goods and as an exporting ship within the meaning of that section, and the builder or owner of the ship shall be treated as the exporter so far as the ship is treated as goods.

Bonded goods. 44 & 45 Vict. c. 12.

5. In section eighteen of the Customs and Inland Revenue Act, 1881, after the words "allowances thereon" shall be inserted the words "and as to the treatment thereof in warehouse."

Interpretation and extent of Part I. 39 & 40 Vict. c. 36.

6.—(1.) In this Part of this Act, the expression "Customs Act" means the Customs Consolidation Act, 1876.

(2.) This Part of this Act shall extend to the whole of the British Islands, but not to any other part of Her Majesty's dominions.

PART II.—STAMPS.

Amendments of 54 & 55 Vict. c. 38.

7.—(1.) Sub-section (3) of section fifty-three of the Stamp Act, 1891 (which relates to the exclusion of claims for brokerage and other charges in certain cases), shall apply where a person required to make, execute, and transmit a contract note fails to do so, in the same manner as if he had made, executed, and transmitted a contract note not duly stamped.

(2.) Any document referring to any Act or enactment repealed by the Stamp Act, 1891, shall unless the context otherwise requires be construed to refer to that Act or the corresponding enactment in that Act.

(3.) The words "or offered for subscription," in the paragraph numbered one under the head "Marketable Security" in the First Schedule to the Stamp Act, 1891, are hereby repealed.

(4.) The expression "instrument" in section nine of the Stamp Act, 1891, includes any postal packet within the meaning of the Post Office Protection Act, 1884, and sub-section two of the said section is hereby repealed. 47 & 48 Vict. c. 76.

(5.) Any fine incurred under section nine of the Stamp Act, 1891, may be recovered summarily, subject to the like right of appeal as in the case of any fine under any Act relating to the excise.

(6.) Section twenty-four of the Stamp Duties Management Act, 1891, is hereby declared to apply to affidavits and oaths as well as to statutory declarations.

Additional exemptions from stamp duty on receipts.

8. The following exemptions shall be added to the First Schedule of the Stamp Act, 1891, under the head "Receipts given for, or "upon the payment of, money amounting to two pounds or "upwards":—

"(14.) Receipt given by an officer of a county court for money received by him from a party to any proceeding in the court.

"(15.) Receipt given by or on behalf of a clerk to justices or a magistrate, for money received in respect of a fine."

Recovery of fees under 31 & 32 Vict. c. 55. 42 & 43 Vict. c. 58.

9. The fees to be collected under the Courts of Law Fees (Scotland) Act, 1868, and the Public Offices Fees Act, 1879, shall be a debt due to the Crown and shall be recoverable in such manner and by such persons as the Treasury may direct, and if so directed as part of the Inland Revenue.

Amendment of 54 & 55 Vict. c. 38. s. 22.

10.—(1.) Whenever the Commissioners of Inland Revenue give public notice in the London, Edinburgh, and Dublin Gazettes that the use of any die, as defined by the Stamp Duties Management Act, 1891, has been discontinued, then, whether a new die has been provided or not, from and after any day to be stated in the notice (that day not being within one month after the notice is so published), that die shall not be a lawful die for denoting the payment of duty, and every instrument first executed by any person, or bearing date, after the day so stated in the notice, and stamped with duty denoted by the discontinued die, shall be deemed to be not duly stamped.

(2.) The provisoes to section twenty-two of the Stamp Duties Management Act, 1891, shall apply, subject to the necessary modifications, where a notice is published under this section in the same manner as they apply where a notice is published under that section.

(3.) The expression "instrument" in this section and in section twenty-two of the Stamp Duties Management Act, 1891, includes any postal packet as defined by the Post Office Protection Act, 1884, and the execution of an instrument shall for the purposes of this section include the posting of a postal packet.

47 & 48 Vict. c. 76.

Forfeiture of used stamps in possession of persons who can use them again.

11. If any person who is a maker or seller of any article chargeable with any duty required to be denoted by a stamp provided by the Commissioners of Inland Revenue receives or has in his possession any stamp or portion of a stamp so provided which has been previously used for denoting any such duty, that stamp or portion of a stamp shall be forfeited.

Extension of certain sections of 54 & 55 Vict. c. 38. to paper used for excise licences.

12. Sections fourteen, fifteen, and sixteen of the Stamp Duties Management Act, 1891 (which relate to frauds in connexion with the manufacture of paper), shall extend to paper used for excise licences, in like manner as if it were paper provided by the Commissioners of Inland Revenue for receiving the impression of a die.

Amendment of 54 & 55 Vict. c. 38. ss. 9, 10, & 12, as to time of making applications.

13. In the provisions of sections nine, ten, and twelve of the Stamp Duties Management Act, 1891, which deal with the periods within which applications under those sections must be made, the words "two years" shall be substituted for "six months."

PART III.—EXCISE.

Amendment of 43 & 44 Vict. c. 24.

14.—(1.) Where a person carries on upon one set of premises the business of a rectifier of spirits, and also the business of a dealer in spirits, all spirits in his possession shall for the purpose of the account thereof and the penalties consequent on any excess or deficiency found in the account under the Spirits Act, 1880, be deemed to be spirits in his stock as a rectifier.

(2.) Sub-section four of section one hundred and twenty-four of the Spirits Act, 1880 (which relates to the supply of spirits by an authorised methylator), shall apply in the case of a person licensed as a retailer of methylated spirits in the same manner as it applies in the case of a person authorised to receive methylated spirits.

(3.) Section one hundred and thirty of the Spirits Act, 1880 (which relates to the use of methylated spirits for beverages and certain medicines), shall apply as if the words "or methylic alcohol" were inserted after the words "methylated spirits" wherever the latter words occur.

(4.) In section one hundred and forty of the Spirits Act, 1880 (which relates to the search for illicit manufacture of spirits), the expression "officer" shall include any officer of the peace.

(5.) The following provision shall be substituted for sub-section two of section thirty-two of the Spirits Act, 1880, as amended by section twenty-five of the Revenue Act, 1889:—

52 & 53 Vict. s. 42.

"The quantity of yeast removed from, or the quantity of yeast and sediment left in, the fermenting backs, whether computed separately or together, must not exceed fifteen per cent. of the wort brewed in the brewing period, and must not exceed in any one back twenty per cent. of the wort or wash in the back."

Sub-section two of section thirty-two of the Spirits Act, 1880, and the paragraph marked (*a*) of section twenty-five of the Revenue Act, 1889, are hereby repealed.

(6.) This section shall be construed together with the Spirits Act, 1880.

Amendment of law as to excise entries and traders.

15.—(1.) If the Commissioners of Inland Revenue at any time require a new entry to be made in any case, they shall cause a written notice, addressed to the person who signed the existing entry, to be delivered at the entered premises, and at the expiration of fourteen days from the delivery of the notice the existing entry shall, without prejudice to any liability incurred, be void.

(2.) Where any trade or business in respect of which entry is required to be made by any Act relating to excise is carried on by a corporation, the entry shall be under the seal of the corporation, and signed by the chairman or some director of the corporation, or by its secretary or other principal officer.

(3.) Any person signing such an entry, and also the corporation under whose seal the entry is made, shall be liable to all duties of excise charged, and to all fines, penalties, and forfeitures incurred, in respect of the trade or business to which the entry relates.

(4.) Where a trade or business, for the carrying on of which an excise licence or entry is required, is carried on without licence or entry by a corporation, the corporation, and also the directors or members of the governing body of the corporation, by whatever name called, or any of them, shall be liable to all fines and penalties imposed in relation to the trade or business so carried on by any enactment relating to excise.

(5.) Section six of the Excise Management Act, 1841, is hereby repealed. 4 & 5 Vict. c. 20.

16.—(1.) The note and fee required to be delivered and paid in pursuance of section ten of the Licensing (Ireland) Act, 1833, as amended by section 15 of the Licensing Act (Ireland), 1874, by every person who obtains a licence for the sale of intoxicating liquor by retail in any house in Ireland, shall, if the house is situate in a county or borough where the offices of the clerk of the Crown and clerk of the peace have been united, be delivered and paid to the officer of inland revenue authorised to grant the licence immediately upon the grant of the licence, and the note shall be by him transmitted to the clerk of the Crown and peace. Provision as to notice and fee under 3 & 4 W. 4. c. 68. 37 & 38 Vict. c. 69.

(2.) The provisions of section ten of the Licensing (Ireland) Act, 1833, imposing a penalty for the failure to deliver a note in conformity with that section, shall extend to the failure to deliver a note in conformity with this section, and that penalty may be recovered as an excise penalty.

17. The Acts mentioned in the schedule to this Act are hereby repealed as regards England to the extent specified in the third column of that schedule, the parts repealed having relation to certain proceedings for recovery of excise penalties before justices and on appeals to quarter sessions, and being made unnecessary by the Summary Jurisdiction Acts. Repeal of certain excise enactments as to summary proceedings.

PART IV.—MISCELLANEOUS.

18.—(1.) The certificate required by section twenty-four of the Government Annuities Act, 1829, may be given by any person prescribed in that behalf by a warrant of the Treasury. Amendment of 10 Geo. 4. c. 24. s. 24.

(2.) If any such certificate is false, the person giving it shall, if he acted wilfully, be guilty of a misdemeanor, and if he acted negligently, be liable on summary conviction to a fine not exceeding fifty pounds.

19. Section two of the National Debt Act, 1889 (giving power to exchange two and three-quarters per cent. stock), is hereby repealed. Repeal of 52 & 53 Vict. c. 6. s. 2.

20. This Act may be cited as the Revenue Act, 1898. Short title.

SCHEDULE.

Session and Chapter.	Short Title.	Extent of Repeal.
7 & 8 Geo. 4. c. 53.	The Excise Management Act, 1827.	Section sixty-seven from "and that all powers" to the end of the section. In section eighty-two the word "next" before "General Quarter Sessions" from "or if there be not one week", to "of one week", and from "and if upon" to the end of the section. Section eighty-three from the first "no such appeal" to "mitigated; or". In section eighty-four the words "hereinbefore by this Act," in section eighty-five the words "as hereinafter mentioned", and sections eighty-six to ninety-two.
4 & 5 Will. 4. c. 51.	The Excise Management Act, 1834.	Section nineteen to "provided also that" and the words "notice and" wherever they occur, and section twenty-three to "such judgment; and" and from "and it shall" to the end of the section.
4 & 5 Vict. c. 20.	The Excise Management Act, 1841.	Section thirty.
32 & 33 Vict. c. 14.	The Revenue Act, 1869.	Section thirty-two from "and every" to "by this Act."

CHAPTER 47.

An Act to continue various Expiring Laws.

[12th August 1898.]

WHEREAS the Acts mentioned in Part I. of the schedule to this Act are, in so far as they are in force and are temporary in their duration, limited to expire on the thirty-first day of December one thousand eight hundred and ninety-eight:

And whereas the Act mentioned in Part II. of the schedule to this Act is, to the extent aforesaid, limited to expire on the thirty-first day of March one thousand eight hundred and ninety-nine:

And whereas it is expedient to provide for the continuance as in this Act mentioned of those Acts, and of the enactments amending or affecting the same:

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:

Continuance of Acts in schedule.

1.—(1.) The Acts mentioned in Part I. of the schedule to this Act shall, to the extent specified in column three of that schedule,