Application to Ireland.

16. In the application of this Act to Ireland—

(1) The Lord Lieutenant shall be substituted for the Secretary of State:

(2) The expression "local authority" means, in the case of an urban district with a population, according to the census of nineteen hundred and one, of over five thousand, the district council and elsewhere the county council:

(3) Proceedings under this Act may be brought by or in the name of any officer of the local authority or by an officer of a school attendance committee or by a constable:

(4) All expenses and costs to be incurred by a local authority in the execution of this Act shall be defrayed, in the case of the council of a county borough or of a district council, out of any rate or fund applicable to the purposes of the Public Health (Ireland) Act, 1878, and, in the case of a county council, out of the county fund, and in such case the amount required therefor may be raised by means of the poor rate equally over so much of the county as does not comprise any urban district the council whereof is constituted a local authority under this Act.

41 & 42 Vict. c. 52.

Commencement of Act.

17. This Act shall come into operation on the first day of January one thousand nine hundred and four.

Short title.

18. This Act may be cited as the Employment of Children Act, 1903.

CHAPTER 46.

An Act to make certain amendments of the Law relating to Customs and Inland Revenue, and of the Law relating to the powers and duties of the National Debt Commissioners. [14th August 1903.]

BE it enacted by the King'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 AND EXCISE.

Molasses used for food for stock. 8 Edw. 7. c. 7.

1.—(1) Molasses imported into Great Britain or Ireland shall not be liable to duty under section two of the Finance Act, 1901, if it is to be used solely for the purpose of food for stock and such conditions are complied with in respect thereof, as to proof, security and otherwise, as may be imposed by the Commissioners of Customs for the purpose of protecting the revenue.

(2) An allowance at the rate of one shilling per hundredweight shall be made to a refiner on molasses produced in Great Britain

or Ireland from sugar on which duty has been paid on importation, if the molasses is to be used solely for the purpose of food for stock and such conditions are complied with in respect thereof, as to proof, security and otherwise, as may be imposed by the Commissioners of Customs or Commissioners of Inland Revenue, as the case requires, for the purpose of protecting the revenue.

(3) If any person acts in contravention of any condition imposed by the Commissioners of Customs or Commissioners of Inland Revenue under this section, that person shall in respect of each offence be liable to a penalty not exceeding fifty pounds.

Extension of 1 Edw. 7. c. 7. as to manufacture of saccharin.

2. Section nine of the Finance Act, 1901 (which relates to regulations as to excise duty on glucose, &c.), shall (so far as it does not already so apply) apply to saccharin, including substances of a like nature or use, as it applies to glucose, and the Commissioners of Inland Revenue may make regulations under that section as to the manufacture, storage and warehousing without payment of duty of saccharin, and for requiring that the premises in which saccharin is manufactured, warehoused or stored are approved by them and properly secured.

Charge of duty on actual quantity of sugar, &c. cleared from warehouse. 39 & 40 Vict. c. 36.

3. The provisions of section ninety-eight of the Customs Consolidation Act, 1876, which relate to the charging of duty upon the quantity of goods ascertained by weight, measure or strength at the time of actual delivery thereof, shall apply to sugar and molasses when cleared from the warehouse for home use, as they apply to the specially excepted goods mentioned in that section.

Provisions as to warehouses. 43 & 44 Vict. c. 24.

4.—(1) A distiller's warehouse may be provided by the distiller under section forty-nine of the Spirits Act, 1880, either within or without the premises upon which the spirits are distilled, but, if the warehouse is not within those premises, the Commissioners may attach to their approval of the warehouse such conditions as they think fit and, if those conditions are not for the time being observed, the warehouse shall be deemed to be a warehouse not approved by the Commissioners.

(2) Goods may be warehoused, under section eighteen of the Customs and Inland Revenue Act, 1881, in an Excise warehouse if the warehouse is approved by the Commissioners of Inland Revenue, and, if an Excise warehouse is so approved, the approval of the Treasury shall not be required. 44 & 45 Vict. c. 12.

PART II.

STAMPS.

Payment of duty on the capital of companies. 54 & 55 Vict. c. 39.

5. The statement of the amount of any increase of registered capital of any company registered under the Companies Acts, 1862 to 1900, which is required by section one hundred and twelve of the Stamp Act, 1891, to be delivered to the Registrar of Joint Stock Companies, shall be delivered duly stamped with the duty charged thereon within fifteen days after the passing of the resolution by which the registered capital is increased, and, in default of that delivery, the duty, with interest thereon at the rate

of five per cent. per annum from the passing of the resolution, shall be a debt to His Majesty recoverable from the company.

Exemption from stamp duty of security on export of coal. 39 & 40 Vict. c. 36. 1 Edw. 7. c. 7.

6. Any bond or notice given with reference to the exportation of coal or the carriage of coal coastwise, for the purpose of the security required under section one hundred and four of the Customs Consolidation Act, 1876, or under the Fourth Schedule to the Finance Act, 1901, shall be exempt from stamp duty and may be received and acted upon, although not stamped.

Reduction of stamp duty in the case of substituted securities. 54 & 55 Vict. c. 39.

7. The whole amount of duty payable under or by reference to paragraph (2) of the heading "Mortgage Bond, Debenture, Covenant and Warrant of Attorney" in the First Schedule to the Stamp Act, 1891, on any instrument being a collateral or auxiliary or additional or substituted security or by way of further assurance, shall not exceed ten shillings.

Stamping of policies of insurance on ships under construction, &c.

8. A policy of insurance made or purporting to be made upon or to cover any ship or vessel, or the machinery or fittings belonging to the ship or vessel, whilst under construction or repair or on trial, shall be sufficiently stamped for the purposes of the Stamp Act, 1891, and the Acts amending that Act, if stamped as a policy of sea insurance made for a voyage and though made for a time exceeding twelve months, shall not be deemed to be a policy of sea insurance made for time.

Repeal of stamp duty on commissions in army and navy.

9. Stamp duty shall cease to be chargeable on commissions to officers in the army, royal marines or navy.

PART III.

TAXES.

Income tax allowance on friendly societies insurance premiums. 18 & 19 Vict. c. 35.

10.—(1) The proviso to section one of the Income Tax (Insurance) Act, 1855 (which limits the income tax allowances for premiums in respect of insurances with friendly societies), shall cease to have effect, but, where the premiums payable in respect of any insurance to which that section extends are made for shorter periods than three months, the production of a certificate signed by an officer of the society to the surveyor of taxes for the district, specifying the correct amount of premiums paid during the year, shall be a condition of obtaining relief under that section.

(2) If any person wilfully gives or produces a false certificate under this section he shall forfeit the sum of fifty pounds, and that sum may be recovered as a penalty under section twenty-one of the Taxes Management Act, 1880. 43 & 44 Vict. c. 19.

Inhabited house duty on houses let in tenements or flats.

11.—(1) Where a house, so far as it is used as a dwelling-house, is used for the sole purpose of providing separate dwellings,—

(*a*) The value of any dwelling in the house which is of an annual value below twenty pounds shall be excluded from the annual value of the house for the purposes of inhabited house duty; and

(*b*) The rate of inhabited house duty, in respect of any dwelling in the house of an annual value of twenty pounds but not exceeding forty pounds, shall be reduced to threepence; and

(*c*) The rate of inhabited house duty, in respect of any dwelling in the house of an annual value exceeding forty pounds but not exceeding sixty pounds, shall be reduced to sixpence.

(2) The provisions of this section, as respects dwellings of an annual value not exceeding forty pounds, shall not take effect with regard to any such dwelling, unless such a certificate as to accommodation and sanitary condition is produced to the General Commissioners as defined by section five of the Taxes Management Act, 1880, as is mentioned in subsection (2) of section twenty-six of the Customs and Inland Revenue Act, 1890, and the provisions of that subsection as to the certificate shall apply for the purpose. 53 & 54 Vict. c. 8.

Provision as to property in Scotland on the boundary of general tax Commissioners' areas.

12. Where any lands and heritages in Scotland are partly in the jurisdiction of one body of general Commissioners and partly in the jurisdiction of another, or where it is desirable for the convenience of assessment to transfer any lands and heritages from the jurisdiction of one body of general Commissioners to the jurisdiction of another such body, the Commissioners of Inland Revenue, at the request of the general Commissioners concerned, shall, by order in writing, determine which body of general Commissioners shall have the jurisdiction, and the whole lands and heritages aforesaid shall be within such jurisdiction accordingly.

Professional representation on income tax appeals.

13. If upon any appeal under the Income Tax Acts, the Commissioners for the general purposes of the said Acts refuse to permit a barrister or solicitor to plead before them or to hear any accountant, the appellant may, in lieu of proceeding with the appeal before them, appeal to the Commissioners for the special purposes of the said Acts, and the last-mentioned Commissioners are hereby required to hear the barrister, solicitor or accountant.

The term "accountant" in this section means a person who has been admitted as a member of an incorporated society of accountants.

PART IV.

MISCELLANEOUS.

Provision as to fixed duty on small estates. 57 & 58 Vict. c. 30.

14. Where, in the case of a person dying after the commencement of this Act, the fixed duty of thirty shillings or fifty shillings has been deposited or paid under section sixteen of the Finance Act, 1894 (which relates to the estate duty on small estates), and it is afterwards found that the gross value of the property on which estate duty is payable exceeds three hundred or five hundred pounds, as the case may be, the Commissioners of Inland Revenue, if they are satisfied that there were reasonable grounds for the original estimate of the value of the property, may (notwithstanding anything in section thirty-five of the Customs and Inland Revenue Act, 1881) allow an amount, equal to the fixed duty deposited or paid, to be deducted from the estate duty payable in respect of the property. 44 & 45 Vict. c. 12.

Basis for calculation of Government annuities. 51 & 52 Vict. c. 15. s. 1.

15. In section one of the National Debt (Supplemental) Act, 1888 (which relates to the basis for the calculation of the price of Government annuities), two and a half per cent. Consolidated stock within the meaning of the National Debt (Conversion) Act, 1888, shall, as from the first day of September nineteen hundred and three, be substituted for Bank annuities bearing interest at the rate of two and a half per cent. per annum.

Regulations as to payments made by and discharges given to National Debt Commissioners.

16.—(1) The National Debt Commissioners, with the concurrence of the Treasury, may make regulations as to the mode in which any sum payable by those Commissioners in respect of any life or other terminable annuity, or the commutation of a pension, or the draft of trustees of a savings bank or of a friendly society, or of an advance from the Local Loans Fund, may be paid, and the manner in which a valid discharge is to be given to those Commissioners for any such payment and for crediting instead of paying the interest due in respect of any sums so paid; and payments made and discharges given in accordance with those regulations shall be valid, notwithstanding anything in any other Act.

(2) Section twenty-six of the Trustee Savings Bank Act, 1863, so far as it relates to the signature and attestation of any draft or order for a sum exceeding five thousand pounds, shall cease to have effect.

Repeal, commencement and short title.

17.—(1) The enactments specified in the Schedule to this Act are hereby repealed to the extent mentioned in the third column of that Schedule.

(2) This Act shall come into operation on the first day of September nineteen hundred and three and may be cited as the Revenue Act, 1903.

SCHEDULE.

Section 17.

ENACTMENTS REPEALED.

Session and Chapter.	Short Title.	Extent of Repeal.
18 & 19 Vict. c. 35.	The Income Tax (Insurance) Act, 1855.	Section one, from "Provided that" to the end of the section.
26 & 27 Vict. c. 87.	The Trustee Savings Bank Act, 1863.	Section twenty-six, from the beginning of the section to "Provided also that," inclusive.
39 & 40 Vict. c. 35.	The Customs Tariff Act, 1876.	The last paragraph but two of the Schedule, commencing with the words "Upon the importation into Great Britain and Ireland" and ending with the words "importation into the United Kingdom."

Section and Chapter.	Short Title.	Extent of Repeal.
53 & 54 Vict. c. 8.	The Customs and Inland Revenue Act, 1890.	Subsection two of section twenty-six, except so far as applied for the purposes of this Act.
54 & 55 Vict. c. 25.	The Customs and Inland Revenue Act, 1891.	Section four.
54 & 55 Vict. c. 39.	The Stamp Act, 1891	In the First Schedule the words— "COMMISSION: £ s. d. (1) To any officer in the army or in the corps of Royal Marines - 1 10 0 (2) To any officer in the navy - - - 0 5 0 *Exemption.* Commission to any officer of militia, yeomanry or volunteers."

CHAPTER 47.

An Act to amend the Military Lands Acts, 1892 to 1900, with respect to the acquisition of Land for Military Purposes. [14th August 1903.]

BE it enacted by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:

Power of councils to hire land for military purposes.

1.—(1) The council of a county or borough may, at the request of one or more volunteer corps, by agreement hire land on behalf of the volunteer corps for military purposes, for a period not less than twenty-one years, and may contribute towards the expenses incurred by another council in purchasing or hiring land for those purposes, and the expenses of so hiring or contributing may be defrayed in the same manner as expenses of purchasing, and the payment of those expenses, so far as they are in the nature of capital expenses, shall accordingly be a purpose for which the council may borrow.

(2) Land hired under this section, on behalf of one or more volunteer corps, may be leased to the volunteer corps in like manner as land held by the council of a county or borough under subsection three of section one of the Military Lands Act, 1892, and section one of the Military Lands Act, 1900, shall apply accordingly.

55 & 56 Vict. c. 43.
63 & 64 Vict. c. 56.