CHAPTER 72.

An Act for amending the Laws relating to Customs and Inland Revenue, and Postage and other Stamps, and for making further provision respecting the National Debt and charges payable out of the public revenue or by the Commissioners for the Reduction of the National Debt; and for other purposes. [18th August 1882.]

A.D. 1882.

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:

1. This Act may be cited as the Revenue, Friendly Societies, and National Debt Act, 1882. Short title.

PART I.

CUSTOMS AND EXCISE.

2. (1.) If the Commissioners of Customs shall for any reasonable cause at any time revoke an order approving a warehouse, the duties on all the warehoused goods therein shall be paid or the goods shall be exported or removed to another approved warehouse within such time, not less than three months, as the Commissioners shall direct. Notice in writing of revocation or of the directions of the Commissioners, addressed to the proprietor or occupier of the warehouse and left thereat, shall be deemed to be notice to all persons interested in the goods. Such notice shall be advertised not less than four times at intervals of not less than fifteen days previous to the expiry of the said term of three months. Upon revocation of approval of a customs warehouse goods to be cleared or removed.

(2.) If any goods shall not be duly cleared or removed in conformity with this section, such goods shall be taken to a Queen's warehouse by the officers of customs, and shall be liable to be sold

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39 & 40 Vict. c. 36.

for the same purposes and in the same manner as goods taken to the Queen's warehouse under section sixty-one of the Customs Consolidation Act, 1876.

Salaries and superannuation allowances to officers not subject to execution or attachment.

3. No salary or sum of money granted or allowed to any officer of customs or person employed in the collection, receipt, or management of the customs revenue, and no sum of money allowed as or by way of compensation for past services, or upon the superannuation or retirement of such officer or person, shall be subject or liable to be seized or taken under or by virtue of any process whatsoever before the same shall have been actually paid to or for the use of the officer or person to whom the same shall have been granted or allowed.

Amendment of the law as to the persons entitled to receive the allowances on British spirits. 44 & 45 Vict. c. 12.

4. The allowances of twopence and fourpence per gallon payable in respect of British spirits by virtue of section four of the Act of the twenty-third and twenty-fourth years of Her Majesty's reign, chapter one hundred and twenty-nine, and section sixteen of the Customs and Inland Revenue Act, 1881, shall be paid, in the case of spirits exported, to the person who shall have given security for the exportation, and in the case of spirits used in warehouse, to the person upon whose written request the spirits shall have been so used, and any provision in the law to the contrary is hereby repealed.

Amendment of section 9 of 43 & 44 Vict. c. 24.

5. The rent charged for the lodgings, unfurnished, of officers of Inland Revenue in charge of a distillery for which a licence is granted under subsection two of section nine of the Spirits Act, 1880, must not exceed fifteen pounds a year in respect of each officer, unless the Commissioners of Inland Revenue, with the concurrence of the Commissioners of Her Majesty's Works and Public Buildings and the approval of the Treasury, shall agree for the payment of a higher rent.

Person charged with an offence against section 4 of 23 & 24 Vict. c. 90. may be convicted of an offence against section 7 of 33 & 34 Vict. c. 57.

6. If upon the hearing of an information exhibited against any person for recovery of the penalty imposed by the fourth section of the Act of the twenty-third and twenty-fourth years of Her Majesty's reign, chapter ninety, it shall be proved that such person used or carried a gun without having in force a proper licence under the Gun Licence Act, 1870, he shall not be entitled to be wholly acquitted by reason of a failure to prove an offence against the said section, but the Court before whom the said information is heard shall be at liberty to acquit him of the charge contained in the said information and convict him of an offence against the

seventh section of the Gun Licence Act, 1870, and order him to pay the penalty thereby imposed. A.D. 1882.

Amendment of 43 & 44 Vict. c. 19.

7. Notwithstanding anything contained in the Taxes Management Act, 1880, section sixty of the Act of the session of the forty-third year of the reign of King George the Third, chapter one hundred and sixty-one, intituled "An Act for repealing the "several duties under the management of the Commissioners for "the Affairs of Taxes, and granting new duties in lieu thereof; for "granting new duties in certain cases therein mentioned; for "repealing the duties of excise on licences and on carriages "constructed by coachmakers, and granting new duties thereon, "under the management of the said Commissioners for the Affairs "of Taxes, and also new duties on persons selling carriages by "auction or on commission," shall be deemed to have continued in force since the time of the passing of the said Taxes Management Act, 1880, to the same extent to which it was in force at that time.

The following portions of section fifty-nine of the Taxes Management Act, 1880, are hereby repealed; that is to say,

(*a.*) In section fifty-nine, subsection (2) (*b*), the words "and "all such orders shall be final and conclusive on all parties:"

(*b.*) In subsection (2) (*d*) of the same section the words "of "the High Court" after the word "orders," and in subsection (4) of the same section the words "therein referred to."

In the said section fifty-nine, subsection (2) (*e*), is hereby repealed as regards England and Ireland.

PART II.

Stamps.

Stamp duty on grants of superannuation annuities. 33 & 34 Vict. c. 97.

8. In lieu of the stamp duty chargeable thereon by virtue of the Stamp Act, 1870, there shall be charged on any grant or contract for payment of a superannuation annuity as herein-after defined the duty following; (that is to say):—

	£	s.	d.
For every full sum of 5*l.* and also for any fraction less than 5*l.* or over and above 5*l.* or a multiple of 5*l.* of the annuity - - - - -	0	0	6

"Superannuation annuity" means a deferred life annuity granted or secured by contract to any person in consideration of annual premiums payable until he should attain any specified age, and so as to commence on his attaining that age.

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Exemption of certain drafts and receipts for public purposes.

9. No stamp duty shall be chargeable upon the following instruments; (that is to say,)

Draft or order drawn upon any banker in the United Kingdom by an officer of a public department of the State for the payment of money out of a public account.

Receipt given by an officer of a public department of the State for money paid by way of imprest or advance, or in adjustment of an account, where he derives no personal benefit therefrom.

Exemption from stamp duty of certain agreements under 44 & 45 Vict. c. 49.

10. No stamp duty shall be deemed to have been or to be chargeable upon an agreement entered into between a landlord and tenant pursuant to subsection six of section eight or subsection two of section twenty of the Land Law (Ireland) Act, 1881.

Returns by banking companies, subject to 25 & 26 Vict. c. 89., &c.

11. (1.) A banking company to which the provisions of the Companies Acts, 1862 to 1880, are applicable, having duly forwarded to the registrar of joint stock companies a list and summary as required by the second part of the Companies Act, 1862, and having added thereto a statement of the names of the several places where it carries on business, shall not, after the passing of this Act, be bound to furnish to the Commissioners of Inland Revenue any returns under the provisions of any of the enactments specified in the First Schedule to this Act.

42 & 43 Vict. c. 11.

(2.) From and after the passing of this Act the expressions "bank" and "bankers" in the Bankers Books Evidence Act, 1879, shall include any company carrying on the business of bankers to which the provisions of the Companies Acts, 1862 to 1880, are applicable, and having duly furnished to the registrar of joint stock companies a list and summary with the addition specified by this Act, and the fact of such list and summary having been duly furnished may be proved in any legal proceedings by the certificate of the registrar or any assistant registrar for the time being of joint stock companies.

Power to Treasury to grant compensation for loss of fees under 44 & 45 Vict. c. 12. ss. 33 and 34.

12. Where it shall be proved to the satisfaction of the Treasury that any officer of the Probate, Divorce, and Admiralty Division of the High Court of Justice in England or of the Probate and Matrimonial Division of the High Court of Justice in Ireland, or any commissary clerk or sheriff clerk in Scotland, has suffered any loss in consequence of the reduction by virtue of section thirty-three or section thirty-four of the Customs and Inland Revenue Act, 1881, of the amount of fees payable to him in the cases mentioned in such sections respectively, it shall be lawful for the Treasury to award

to him out of moneys provided by Parliament such compensation, whether by way of an annual sum or gratuity, as they may think reasonable.

Assimilation of certain adhesive stamps for stamp duties and postage duties.

13. (1.) On and after the first day of January one thousand eight hundred and eighty-three any stamp duties of an amount not exceeding two shillings and sixpence which may legally be denoted by adhesive stamps not appropriated by any word or words on the face of them to any particular description of instrument, and any postage duties to the like amount may be denoted by the same adhesive stamps.

(2.) With a view to exhaust any adhesive postage stamps denoting an amount not exceeding two shillings and sixpence which may have been unissued or unused, such stamps to a proper amount may be used to denote any stamp duties of an amount not exceeding two shillings and sixpence, which may legally be denoted by adhesive stamps not appropriated by any word or words on the face of them to any particular description of instrument.

Provision as to cancellation where two or more adhesive stamps are used for a stamp duty.

14. (1.) Where two or more adhesive stamps are used to denote a stamp duty upon an instrument, such instrument is not to be deemed duly stamped unless the person upon whom the duty of cancellation is by law imposed cancels each or every stamp by writing on or across the same his name or initials or the name or initials of his firm, together with the true date of his so writing, so that both or all and every of the stamps may be effectually cancelled and rendered incapable of being used for any other instrument, or for any postal purpose, or unless it is otherwise proved that the stamps appearing on the instrument were affixed thereto at the proper time.

(2.) If any person contravenes this section he shall incur the penalty imposed by section twenty-four of the Stamp Act, 1870.

Extension of interpretation of section 25 of 33 & 34 Vict. c. 97. 3 & 4 Vict. c. 96. 38 & 39 Vict. c. 22.

15. Section twenty-five of the Stamp Act, 1870, shall be read as if the word "instrument" therein contained embraced a letter or cover within section twenty-three of the Post Office Duties Act, 1840, and any postal packet and the cover thereof which by the Post Office Act, 1875, is to be deemed a letter or cover within the same section, and as if the word "duty" therein contained embraced any postage duty as well as any stamp duty upon an instrument.

This section shall not exempt any person from any proceeding by indictment or otherwise for any offence which is punishable under the Post Office Acts as defined by the Post Office (Offences) Act, 1837, or otherwise by law, provided that no person shall be liable to be punished more than once for the same offence.

7 Will. 4. & 1 Vict. c. 36.

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The stamp duties granted in respect of letters patent for inventions, and on the certificate of registration of a design, to be deemed public office fees and not stamp duties. 16 & 17 Vict. c. 58.

16. From and after the passing of this Act the Public Offices Fees Act, 1879, shall, notwithstanding anything to the contrary therein contained, apply and be deemed to have been applicable as from the first day of April one thousand eight hundred and eighty-two, to the stamp duties granted to Her Majesty, Her heirs and successors, by an Act passed in the session holden in the sixteenth and seventeenth years of the reign of Her Majesty, intituled "An "Act to substitute stamp duties for fees on passing letters patent "for inventions, and to provide for the purchase for the public "use of certain indexes of specifications," and also to the stamp duty of five pounds on the "certificate of registration of a design" granted to Her Majesty, Her heirs and successors, by the Stamp Act, 1870, and the said duties shall be deemed to be, and to have been as from the said first day of April, fees payable in a public office and not stamp duties.

Provision for composition for stamp duty on certain Canadian loans. 37 & 38 Vict. c. 26.

17. Whereas by the Canadian Stock Stamp Act, 1874, provision was made for the government of Canada paying capital sums, calculated at the rate therein mentioned, as composition for stamp duty chargeable on transfers of any stock of the government of Canada inscribed in books kept in the United Kingdom:

And whereas after the passing of the above Act the government of Canada issued to the public, with the option of inscription at any time in books kept in the United Kingdom, the loans mentioned in the Second Schedule to this Act; and holders of the said loans before the passing of the Inland Revenue Act, 1880, had exercised that option to the extent in the said Schedule mentioned, and the government of Canada had paid composition for the stamp duty accordingly:

43 & 44 Vict. c. 20.

And whereas by section fifty-four of the Inland Revenue Act, 1880, the amount of the composition for stamp duty chargeable on transfers of stock of the government of Canada and other stock was increased, subject to a proviso that such increased composition should not apply for twelve months in the case of the holders of debentures of the government of a colony who had an option to exchange such debentures within twelve months for colonial stock, to which the Colonial Stock Act, 1877, applied:

40 & 41 Vict. c. 59.

And whereas, having regard to the special circumstances connected with the issue of the stock mentioned in the said Schedule, it is expedient to make for the holders of that stock a similar provision to that made by the above-mentioned proviso in the case of the holders of colonial stock:

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Be it therefore enacted as follows:

Where at any time since the passing of the Inland Revenue Act, 1880, whether before or after the passing of this Act, but before the first day of April, one thousand eight hundred and eighty-six, any part of the loans of the government of Canada mentioned in the Second Schedule to this Act, has been inscribed as stock in books kept in the United Kingdom, the government of Canada may pay to the Commissioners of Inland Revenue, by way of composition for the stamp duty chargeable on transfers of such stock, a sum calculated at the rate mentioned in the Canadian Stock Stamp Act, 1874, instead of the rate mentioned in the Inland Revenue Act, 1880.

PART III.

NATIONAL DEBT AND MISCELLANEOUS.

Adjustment of account as regards accumulations of fractions of a penny on the dividends of the National Debt.

18. Whereas the full amounts of dividends on the national debt payable at the Bank of England have from time to time been issued from the Exchequer to the Governor and Company of the said bank.

And whereas fractions of a penny have never been paid by the Governor and Company of the Bank of England on account of the dividends on the national debt, and the fractions so unpaid have accumulated in the hands of the governor and company of the Bank of England, and such accumulations amount, as shown by the account in the Third Schedule to this Act, to upwards of one hundred and forty thousand pounds.

And whereas the sums issued out of the Exchequer to the governor and company of the Bank of England for payment of the dividends exceed, as shown in the said account, the sums paid for dividends, and out of the sums so issued a net sum of upwards of seven hundred thousand pounds, as shown by the said account, has been repaid to the Exchequer in pursuance of the enactments referred to in the said Schedule and was on the thirty-first March one thousand eight hundred and eighty-two outstanding in the books of the Bank of England.

And whereas it is expedient to make such provision as herein-after appearing, respecting the said accumulations of fractions of a penny. Be it therefore enacted as follows:—

The governor and company of the Bank of England shall from time to time, when required by the Treasury, certify to the Treasury

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the amount in their hands arising from fractions of a penny not paid on account of dividends on the national debt, and the Treasury may by warrant direct the said governor and company to repay the same to the Exchequer: Provided that so long as there is an account outstanding of money repaid into the Exchequer, as aforesaid, out of the sums issued for the payment of dividends, the same instead of being repaid shall be written off from the said account, and also from the account of the sums issued from the Exchequer for the payment of the said dividends, and such amount shall be written off as if it had never been issued from the Exchequer.

Quarterly payment of dividends on 2½ per cents. 33 & 34 Vict. c. 71.

19. After such date as the Treasury may appoint the dividends payable in respect of the two pounds ten shillings per centum annuities mentioned in the first schedule to the National Debt Act, 1870, shall be paid quarterly, on the fifth day of January, the fifth day of April, the fifth day of July, and the fifth day of October in every year, and the said Act shall be construed accordingly; and references therein to a half year's dividend shall be construed to refer as regards the two pounds ten shillings per centum annuities to a quarter's dividend.

Regulations may be made under section thirty-nine of the said Act for carrying into effect such quarterly payments in the case of stock certificates, and for the return of old coupons and the issue of new coupons for that purpose.

Termination of fortification loans.

20. Whereas under the Acts mentioned in the Fourth Schedule to this Act (in this section referred to as the Fortification Acts) divers sums amounting in the whole to seven million four hundred and sixty thousand pounds were authorised to be borrowed by the Treasury by the creation of terminable annuities, and to be applied under the direction of one of Her Majesty's Principal Secretaries of State towards defraying the expenses of constructing the fortifications mentioned in the Fortification Acts:

And whereas of the above sums the sum of seven million four hundred and twenty-five thousand pounds has been actually raised in pursuance of the Fortification Acts by means of loans from the National Debt Commissioners made on the security of terminable annuities created under the said Acts, and the balance of thirty-five thousand pounds has not been raised:

And whereas out of the sums raised by such loans a balance of four thousand and eighty pounds one shilling and tenpence is unexpended:

And whereas it is expedient to provide for the disposal of the said unexpended balance and to extinguish the said power of raising

money and creating terminable annuities: Be it therefore enacted as follows:

Such portion of the amount raised in pursuance of the Fortification Acts as at the passing of this Act has not been expended shall at such time as the Treasury may direct be paid to the National Debt Commissioners in repayment of an equivalent part of the loans made by them under the said Acts; and so much of the annuities created under the Fortification Acts and standing in the names of those Commissioners as the Controller General or Assistant Controller and the Actuary of the National Debt Office may certify under their hands to be equivalent to the amount of such repayment shall be cancelled in such manner as the Treasury may direct.

All power of raising any money under the Fortification Acts shall cease and the Fortification Acts shall be repealed;

Provided that—

(1.) All annuities created in pursuance of the said Acts shall, save as provided by this section, continue to be charged on the Consolidated Fund and paid as if the said Acts had not been repealed; and

(2.) All land vested in one of Her Majesty's Principal Secretaries of State in pursuance of the said Acts shall continue to be vested in such Secretary of State on behalf of Her Majesty.

21. Whereas by divers Acts and lastly by the Friendly Societies Act, 1875, the societies in those Acts and this Act referred to as friendly societies are authorised to invest the moneys received from members on account of assurances with the National Debt Commissioners, and to pay such moneys to those Commissioners in sums of not less than fifty pounds, and are entitled to receive receipts for such moneys bearing interest at the following rates; that is to say,

38 & 39 Vict. c. 60. s. 17.

For money invested by any society legally established before the 28th day of July 1828, which invested money with the Commissioners before 23rd July 1855.	On account of any assurance made before the 15th day of August 1850.	Threepence per centum per diem.
	On account of any assurance effected after that day.	Twopence per centum per diem.

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For money invested by any society legally established between the 28th day of July 1828, and the 15th day of August 1850, which invested any money with the Commissioners before 23rd July 1855.	On account of any assurance made before the 15th day of August 1850.	Twopence halfpenny per centum per diem.
	On account of any assurance effected after that day.	Twopence per centum per diem.
For money invested by any society legally established since the 15th day of August 1850.	On account of any assurance whenever effected.	Twopence per centum per diem.

And whereas the Commissioners have from time to time invested the moneys so paid to them in parliamentary securities to an account entitled the fund for Friendly Societies, but such securities have produced less interest than that to which the societies were entitled as above-mentioned, and thereby there has been, as appears from the returns annually laid before Parliament, a gradually increasing deficiency in the value of the securities held by the National Debt Commissioners on the said account to meet the sums due from those Commissioners to the Friendly Societies:

40 & 41 Vict. c. 13. ss. 16, 17.

And whereas the Customs, Inland Revenue, and Savings Banks Act, 1877, provided that the National Debt Commissioners shall annually make out an account with respect to the year ending on the twentieth day of November, showing on one side the interest accrued from the said securities, and on the other side the interest paid and credited to Friendly Societies; and further, after reciting that it was intended that where the interest accrued from such securities in any year was insufficient to meet the interest required to be paid and credited, such deficiency should be paid out of moneys provided by Parliament, the said Act provided for paying into the exchequer any surplus of interest received over and above the interest paid and credited:

And whereas it is expedient to provide for the payment out of the Consolidated Fund of all capital sums, as well as the interest due from the National Debt Commissioners to Friendly Societies, when the securities held on account of Friendly Societies by the said Commissioners to meet the same have been exhausted:

Be it therefore enacted, as follows:

Guarantee from the Consolidated

(1.) Whenever it appears to the Treasury from time to time that by reason of the securities held by the National Debt Commis-

sioners on account of Friendly Societies being exhausted, the moneys in the hands of the National Debt Commissioners standing to the credit of the fund for Friendly Societies will be insufficient to meet the sums which are likely to become due from the National Debt Commissioners to Friendly Societies, the Treasury shall provide money to meet the deficiency out of the Consolidated Fund of the United Kingdom, or the growing produce thereof, in such manner as they may think expedient.

Fund of moneys due from the National Debt Commissioners to Friendly Societies.

(2.) The Treasury may in any financial year borrow all or any part of the moneys issued in that financial year out of the Consolidated Fund, or the growing produce thereof, in pursuance of this Act, by means of a terminable annuity for such period not exceeding eighteen years from the thirty-first day of December next after the passing of this Act as the Treasury think expedient.

(3.) An annuity created in pursuance of this section shall be created by warrant of the Treasury to the Governor and Company of the Bank of England directing them to inscribe in their books the amount of such annuity in the names directed by the warrant.

(4.) Every such annuity shall be charged on the Consolidated Fund, and shall be added to and paid out of the permanent annual charge for the National Debt, and the permanent annual charge for the National Debt shall, during the period for which the said annuity is created, be increased by the amount of the annuity.

(5.) All money for the time being in the hands of the National Debt Commissioners on account of Friendly Societies shall be invested by them in the like manner as if they were moneys in their hands on account of savings banks, and all enactments relating to the investment of such last-mentioned moneys shall apply accordingly.

Investment of moneys belonging to Friendly Societies.

22. Whereas under the Prison (Officers Superannuation) Act, 1878, the Treasury are authorised in certain cases to pay to a local authority a capital sum as commutation of the share of an annuity payable to an officer of a prison by the Treasury, and are also authorised to accept from a local authority a capital sum as commutation of the share of any such annuity payable by the local authority, and it is provided that any sum so paid by the Treasury shall be paid out of moneys provided by Parliament, and that any sum so paid to the Treasury shall be paid into the Exchequer, and it is expedient to make such other provision respecting the said capital sums as herein-after mentioned; be it therefore enacted as follows:

Advance of money by National Debt Commissioners for payment of commutation under 41 & 42 Vict. c. 63.

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(1.) The National Debt Commissioners may, on the request of the Treasury, advance out of any funds for the time being in their hands on account of savings banks any capital sum to be paid by the Treasury in pursuance of the Prison (Officers Superannuation) Act, 1878.

(2.) Any amount advanced by the National Debt Commissioners in pursuance of this section shall be repaid to them by means of a terminable annuity for a period of ten years, to be calculated with interest at the rate of not less than three and a half per cent. per annum, and such annuity shall be paid out of moneys provided by Parliament.

(3.) If at any time it appears desirable to the Treasury and to the said Commissioners that a portion of any such advance should be repaid immediately out of the Consolidated Fund, the Treasury may charge on and issue to the said Commissioners out of the Consolidated Fund or the growing produce thereof the said portion, and the annuity shall be reduced by an amount equivalent to the portion of the advance so repaid.

(4.) All capital sums paid to the Treasury by a local authority in pursuance of the Prison (Officers Superannuation) Act, 1878, shall be paid to the National Debt Commissioners and shall be applied by them in like manner as is directed with respect to the old sinking fund by section five of the Sinking Fund Act, 1875.

38 & 39 Vict. c. 45.

(5.) The amount of any annuity payable to the National Debt Commissioners in pursuance of this section, and the portion of any advance which is to be repaid immediately out of the Consolidated Fund to the National Debt Commissioners, and the amount by which any annuity is to be reduced in consequence of such repayment shall be certified under the hands of the Controller General or Assistant Controller and the Actuary of the National Debt Office.

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

23. 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 any annuity payable to an ecclesiastical corporation, the contract for such redemption is made subject to the consent of the Ecclesiastical Commissioners for England, and the money for such redemption is to be paid to those Commissioners

to be applied under their direction for the benefit of the person 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 the payment of a sum of money.

And whereas it is expedient to extend the powers of the said Act as regards the redemption of annuities payable to ecclesiastical corporations in England: 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 Ecclesiastical Commissioners for England for the redemption of all or any of the annuities redeemable under that Act which are payable to ecclesiastical corporations in England; and on payment of the money or transfer of the securities to the Ecclesiastical Commissioners in pursuance of any such contract, 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, and shall be payable by the Ecclesiastical Commissioners for England, 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 Treasury may from time to time borrow from the National Debt Commissioners, and those Commissioners may lend out of the funds in their hands on account of Trustee and Post Office Savings Banks, such capital sum or such Government securities as may be necessary for the purpose of carrying into effect any contract with the Ecclesiastical Commissioners under this section.

(3.) For the purpose of repaying any such loan the Treasury may by warrant under their hands create, and direct the Governor and Company of the Bank of England to inscribe in their books for the National Debt Commissioners, a terminable annuity for a period of ten years from the date of the loan, to be calculated with interest at the rate of not less than three and a half per cent. per annum.

(4.) Sections four, five, six, and seven of the Savings Bank Investment Act, 1869, shall apply to every such terminable annuity in like manner as they apply to the terminable annuities created in pursuance of that Act for the National Debt Commissioners. 32 & 33 Vict. c. 59.

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Removal of doubts as to Crown rights to escheats, fines, and recognisances within certain liberties of the Duchy of Lancaster.

24. Whereas doubts have arisen as to whether the right of Her Majesty to certain escheats, forfeitures, personal estate of intestates, fines, and recognisances, herein-after mentioned, is vested in Her Majesty in right of Her Crown or in right of Her Duchy of Lancaster, and it is expedient to remove such doubts.

Be it therefore enacted as follows:—

Such rights of Her Majesty as are herein-after mentioned shall be deemed to have been vested in Her Majesty in right of Her Crown as from and after the first day of January, one thousand eight hundred and eighty-one.

Forthwith after the passing of this Act the Treasury shall cause a sum of fifteen thousand pounds to be paid out of the Consolidated Fund or out of the growing produce thereof to the Receiver General of the revenues of the Duchy of Lancaster, or his deputy or deputies, and such sum shall be applied in like manner as sums arising from the sale of any part of the possessions of the Duchy of Lancaster are applied under the Duchy of Lancaster Lands Act, 1855, and the provisions of that Act shall apply in like manner as if such sum were purchase money for land sold under the authority of that Act.

18 & 19 Vict. c. 58.

The rights of Her Majesty to which this section applies are:—

(*a.*) Any right vested in Her Majesty to any escheat or forfeiture of land lying within any liberty of the Duchy of Lancaster which is not situated in the county of Lancaster, not being an escheat or forfeiture of land holden of any manor vested in Her Majesty in right of Her Duchy of Lancaster;

(*b.*) Any right vested in Her Majesty to the personal estate of any person dying intestate and without next of kin who is domiciled within any such liberty;

(*c.*) Any right vested in Her Majesty to any sum arising from a fine imposed on or estreated recognisance acknowledged by any person residing within any such liberty.

Amendment of 21 & 22 Vict. c. 72. and 40 & 41 Vict. c. 57. as to fees in proceedings under Land Judges, Ireland.

25. So much of the Act of the session of the twenty-first and twenty-second years of the reign of Her present Majesty, chapter seventy-two, intituled "an Act to facilitate the sale and transfer of land in Ireland," as limits certain fees therein mentioned to a sum not exceeding three halfpence for every seventy-two words is hereby repealed.

Section eighty-four of the Supreme Court of Judicature (Ireland) Act, 1877, shall apply to all fees and percentages to be taken in any proceedings under the above-mentioned Act of the twenty-first

and twenty-second years of the reign of Her present Majesty, and any Act amending the same, with this qualification that the Land Judges or one of them shall be substituted in the said section for the Presidents of the divisions of the High Court, or one of them. A.D. 1882.

26. In this Act, unless the context otherwise require: Definitions.

The expression "Treasury" means the Commissioners of Her Majesty's Treasury.

The expression "National Debt Commissioners" means the Commissioners for the reduction of the National Debt.

The expression "financial year" means the twelve months ending on the thirty-first day of March.

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FIRST SCHEDULE.

Banking Acts.

6 Geo. 4. c. 42.	7 & 8 Vict. c. 32. s. 21.
7 Geo. 4. c. 46.	8 & 9 Vict. c. 37. s. 22.
7 Geo. 4. c. 67.	8 & 9 Vict. c. 38. s. 13.

SECOND SCHEDULE.

Dominion of Canada Loans.

The following amounts of 4 per cent. loans were issued to the public in the following years:

	£	
In 1874 - - - -	4,000,000	
In 1875 - - - -	1,000,000	
In 1876 - - - -	2,500,000	
In 1878–9 - - - -	4,500,000	
		£12,000,000

Of the above there were inscribed in books kept in the United Kingdom up to the first day of May 1882:

	£	
Of the loan of 1874 - -	1,831,200	
„ „ 1875 - -	500,000	
„ „ 1876 - -	1,088,000	
„ „ 1878–9 - -	2,279,700	
		5,698,900
Leaving in the hands of the public with option of inscription - - - - -		£6,301,100

THIRD SCHEDULE.

Account as to Dividends on National Debt.

I.

Account of Fractions of a Penny accumulated in the Hands of the Governor and Company of the Bank of England to 31st March 1882.

	£	s.	d.
Consolidated £3 per cent. Annuities	80,997	1	9
Reduced £3 per cent. Annuities	15,068	5	11
New £3 per cent. Annuities	4,289	11	7
£2 10*s.* per cent. Annuities, 1854	37	9	4
New £3 10*s.* per cent. Annuities, 1854	6	5	0
Annuities for 30 years, ending 1885	7	15	11
Annuities for terms of years	36	2	11
Red Sea and India Telegraph Annuity	0	10	8
New £5 per cent. Annuities, 1830	13	4	7
£5 per cent. Annuities (Consolidated)	6,557	7	0
£4 per cent. Annuities, Consolidated, 1780	1,359	9	0
£3 per cent. Annuities, 1726	1,429	9	7
£3 10*s.* per cent. Annuities, 1818	10,595	19	8
£4 per cent. Annuities, 1826	49	0	2
£3 10*s.* per cent. Reduced Annuities, 1824	797	15	4
New £4 per cent. Annuities, 1822	2,231	13	4
New £3 10*s.* per cent. Annuities, 1830	3,872	12	4
£3 5*s.* per cent. Annuities, 1844	3,204	5	11
Consolidated Long Annuities, 1780	127	19	0
Sundry balances of old Annuities	12,590	12	2
	£143,272	11	2

II.

	£	s.	d.	£	s.	d.
Excess, on 31st March 1882, of issues out of the Exchequer to the Governor and Company of the Bank of England for payment of dividends beyond the sums paid				849,372	17	1
Amount repaid by the Bank of England to the Exchequer in 1791 under 31 Geo. 3. c. 33., and in 1808 under 41 Geo. 3. c. 4., being amount appropriated out of surplus balances of dividend accounts	876,739	0	9			
Less :—						
Issues to the Bank in 1877–8, 1879–80, and 1880–1, under 24 Vict. c. 3.	120,000	0	0			
Net repayment by the Bank				756,739	0	9
Cash balance in the hands of the Bank of England on 31st March 1882 available for payment of dividends				£92,633	16	4

A.D. 1882.

FOURTH SCHEDULE.

FORTIFICATION ACTS.

Session and Chapter.	Title.
23 & 24 Vict. c. 109. -	An Act for defraying the expenses of constructing fortifications for the protection of the Royal Arsenals and Dockyards and the ports of Dover and Portland, and of creating a central arsenal.
25 & 26 Vict. c. 78. -	An Act for providing a further sum towards defraying the expenses of constructing fortifications for the protection of the Royal Arsenals and Dockyards and the ports of Dover and Portland, and of creating a central arsenal.
26 & 27 Vict. c. 80. -	An Act for providing a further sum towards defraying the expenses of constructing fortifications for the protection of the Royal Arsenals and Dockyards and the ports of Dover and Portland, and of creating a central arsenal.
27 & 28 Vict. c. 109. -	An Act for providing a further sum towards defraying the expenses of constructing fortifications for the protection of the Royal Arsenals and Dockyards and the ports of Dover and Portland, and of creating a central arsenal.
28 & 29 Vict. c. 61. -	An Act for providing a further sum towards defraying the expenses of constructing fortifications for the protection of the Royal Arsenals and Dockyards and the ports of Dover and Portland, and of creating a central arsenal.
30 & 31 Vict. c. 24. -	An Act to amend an Act of the twenty-eighth and twenty-ninth years of Her present Majesty, chapter sixty-one, for providing a further sum towards defraying the expenses of constructing fortifications for the protection of the Royal Arsenals and Dockyards and the ports of Dover and Portland, and of creating a central arsenal.
30 & 31 Vict. c. 145. -	An Act for providing a further sum towards defraying the expenses of constructing fortifications for the protection of the Royal Arsenals and Dockyards and the ports of Dover and Portland.
32 & 33 Vict. c. 76. -	An Act for providing the final sum necessary to be raised by loan towards carrying on the works now in course of construction for the protection of the Royal Arsenals and Dockyards and the harbours of Dover and Portland, and for authorising the abandonment of that portion of the works already sanctioned by Parliament which has not been yet commenced.

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Ancient Monuments Protection Act, 1882.

[45 & 46 Vict. Ch. 73.]

ARRANGEMENT OF SECTIONS.

A.D. 1882.

Section.

1. Short title of Act.
2. Power to appoint Commissioners of Works guardians of ancient monuments.
3. Power of Commissioners to purchase ancient monuments.
4. Power to give, devise, or bequeath ancient monuments to Commissioners.
5. Inspectors of ancient monuments.
6. Penalty for injury to ancient monuments.
7. Recovery of penalties.
8. Description of Commissioners of Works, and law as to disposition in their favour.
9. Description of owners for purposes of Act.
10. Additions to Schedule by Order in Council.
11. Definitions.

SCHEDULE, containing List of Ancient Monuments to which Act applies.