(2.) In the case of any house originally built, or adapted by additions or alterations, and used, so far as the same is used as a dwelling-house, for the sole purpose of providing separate dwellings at an annual value not exceeding forty pounds for each dwelling, the Commissioners acting in the execution of the Acts relating to inhabited house duties shall, upon production of such a certificate as is mentioned in the said sub-section, grant relief by confining the assessment to the annual value of the house exclusive of every dwelling therein of an annual value below twenty pounds (if any), and by reducing the rate of duty to threepence.

(3.) The provisions in the said sub-section in relation to a certificate shall apply to a certificate to be produced under this section.

SHORT TITLE.

Short title.

5. This Act may be cited as the Customs and Inland Revenue Act, 1891.

CHAPTER 26.

An Act to make provision for paying off the British portion of the Russian Dutch Loan. [3rd July 1891.]

WHEREAS under Conventions made and signed at London on the nineteenth day of May one thousand eight hundred and fifteen and the sixteenth day of November one thousand eight hundred and thirty-one, and confirmed by the Acts specified in the Schedule to this Act, Her Majesty's Government is liable and bound to the Government of His Imperial Majesty the Emperor of all the Russias to pay annual interest at the rate of five per cent., and an annual sum for a sinking fund of not less than one and not more than three per cent. in respect of a portion amounting to twenty-five millions of Dutch florins (in this Act referred to as the British portion) of the Russian loan made in Holland through the intervention of the House of Hope and Company, and the payment of the said interest and sums for a sinking fund is, by the said Acts, charged on the Consolidated Fund of the United Kingdom:

And whereas by means of the sinking fund part of the British portion of the loan has been repaid, and on the thirty-first of December one thousand eight hundred and ninety the residue of the British portion of the loan which remained outstanding amounted to six millions two hundred and fifty thousand Dutch florins, equivalent at the then rate of exchange to about five hundred and sixteen thousand five hundred and twenty-nine pounds:

And whereas His said Imperial Majesty is desirous of repaying the said loan, and it is expedient that provision be made for payment to him of the residue of the British portion of the loan.

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:

Power to borrow for payment off of Russian Dutch loan of 1815.

1.—(1.) The Treasury may borrow from the National Debt Commissioners such money as may be required for the payment of the residue of the British portion of the said loan, on such terms as to interest, sinking fund, and period of repayment (not exceeding fifteen years from the date of the borrowing) as may be agreed on between the National Debt Commissioners and the Treasury, and the amount so borrowed shall be applied for the said payment.

(2.) The amount required for repayment with interest of the money so borrowed from the National Debt Commissioners shall be charged on and issued out of the Consolidated Fund of the United Kingdom, or the growing produce thereof.

(3.) The Acts mentioned in the Schedule to this Act are hereby repealed as from the date of the payment of the residue of the British portion of the said loan.

Short title.

2. This Act may be cited as the Russian Dutch Loan Act, 1891.

SCHEDULE.

ACTS REPEALED.

Session and Chapter.	Title.
55 Geo. 3. c. 115. - -	An Act to carry into effect a Convention made between His Majesty and the King of the Netherlands and the Emperor of all the Russias.
2 & 3 Will. 4. c. 81. - -	An Act to enable His Majesty to carry into effect a Convention made between His said Majesty and the Emperor of all the Russias.

CHAPTER 27.

An Act to apply the sum of fifteen million nine hundred and thirty thousand and two pounds out of the Consolidated Fund to the service of the year ending on the thirty-first day of March one thousand eight hundred and ninety-two. [3rd July 1891.]

Most Gracious Sovereign,

WE, Your Majesty's most dutiful and loyal subjects, the Commons of the United Kingdom of Great Britain and Ireland, in Parliament assembled, towards making good the supply which we have cheerfully granted to Your Majesty in this session of Parliament,