hundred and ninety-two (except section three of the Customs and Inland Revenue Act, 1891), shall have full force and effect with respect to the duties of income tax hereby granted so far as the same are consistent with this Act. 54 & 55 Vict. c. 25.

Assessment of income tax under Schedules (A.) and (B.) and of the inhabited house duties for the year 1892-93. 32 & 33 Vict. c. 67.

4.—(1.) The sum charged as the annual value of any property elsewhere than in the metropolis as defined by the Valuation (Metropolis) Act, 1869, in the assessment of income tax thereon for the year which commenced on the sixth day of April one thousand eight hundred and ninety-one, shall be taken as the annual value of such property for the assessment and charge thereon of the duties of income tax hereby granted under Schedules (A.) and (B.).

(2.) The sum charged as the annual value of every inhabited house elsewhere than in the said metropolis made thereon for the year which commenced as respects England on the sixth day of April one thousand eight hundred and ninety-one, and as respects Scotland on the twenty-fifth day of May one thousand eight hundred and ninety-one, shall be taken as the annual value of the inhabited house for the assessment and charge thereon of the duties on inhabited houses as respects England for the year which commenced on the sixth day of April one thousand eight hundred and ninety-two, and as respects Scotland for the year commencing on the twenty-fifth day of May one thousand eight hundred and ninety-two.

(3.) The inspectors or surveyors of taxes shall be the assessors of the said duties of income tax under Schedules (A.) and (B.) and of the said duties on inhabited houses.

SHORT TITLE.

Short title.

5. This Act may be cited as the Customs and Inland Revenue Act, 1892.

CHAPTER 17.

An Act to simplify the Forms of Extracts of Decrees in the Sheriff Courts of Scotland. [20th June 1892.]

WHEREAS it is expedient to shorten and simplify the forms of extracts of decrees in the Sheriff Courts of Scotland:

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:

Short title and commencement.

1. This Act may be cited as the Sheriff Courts (Scotland) Extracts Act, 1892, and shall come into operation on the first day of October one thousand eight hundred and ninety-two.

Saving clause.

2. This Act shall not apply to proceedings in the sheriff's small debt court, or debts recovery court, or to summary ejections under

the Act first and second Victoria, chapter one hundred and nineteen, sections eight to thirteen, or to commissary or exeeutory proceedings, or proceedings for service of heirs or completing titles, or to proceedings under the Summary Jurisdiction (Scotland) Acts, 1864 and 1881.

Interpretation.

3. In this Act the following terms shall include the several meanings after mentioned:

"Decree" shall include any judgment, deliverance, interlocutor, act, order, finding, or authority which may be extracted.

"Sheriff-clerk" shall include sheriff-clerk-depute.

Extracts may be in the abbreviated forms of schedule.

4. Extracts of decrees in the Sheriff Courts of Scotland in civil actions or proceedings may be in the abbreviated forms in the schedule hereto annexed, or as near thereto as the circumstances permit, and the said schedule with the directions therein contained shall be held to form part of this Act; and extracts in such abbreviated forms shall be as valid and sufficient as if in the forms now in use. It shall not be necessary for extracts that the decree shall contain the word "decerns."

Forms not specially provided for may be modelled on schedule.

5. In any case not particularly provided for in said schedule, the extract may be modelled on the forms of the schedule, with such variations as the nature of the case or form of the action or proceeding may necessarily require, or the existing form may be used.

Full extracts may be obtained.

6. Notwithstanding the provisions of this Act, any party interested may demand from the sheriff-clerk a full or more extended extract of a decree when the same shall have become extractable.

Import of the warrant for execution.

7. The following provisions shall apply to the short warrant for execution added to said extracts:

(1.) If the decree extracted is for the payment of money, or, amongst other things, for the payment of money, it shall be lawful, in virtue of said warrant, to charge the debtor to pay the sum or sums of money, principal, interest, and expenses specified in the extract, to the creditor within the appropriate days of charge, under the pain of poinding (and also under the pain of imprisonment where the debt is of such a nature as the payment thereof may be enforced by imprisonment), the terms of payment being first come and bygone; as also to arrest the goods, debts, and sums of money of the debtor in payment or satisfaction of the sum or sums contained in the extract; and if the debtor fail to obey the charge, then to poind and distrain his goods and effects in payment or satisfaction of the sum or sums contained in the extract; and if necessary for effecting said poinding, to open shut and lockfast places.

(2.) If the decree extracted is for the performance of an act or implement of an obligation other than the payment of money, it shall be lawful, in virtue of said warrant, to charge the person against whom the decree is granted to perform the act or implement the obligation within the appropriate days of charge, under the pain of imprisonment.

(3.) If the decree extracted is for the payment of money, and also for the performance of an act or implement of an obligation, it shall be lawful, in virtue of said warrant, to do what is provided for in the two immediately preceding sub-sections.

(4.) If the decree extracted is one of removing, it shall be lawful, in virtue of said warrant, to charge the defender to flit and remove himself, his sub-tenants, dependents, and effects from the subjects or premises mentioned in the extract, at the term or date therein specified, if the charge be given forty-eight hours prior thereto, or within forty-eight hours after the charge if given later, under the pain of ejection; and, if he fail to obey the charge, then to eject and remove the defender, his sub-tenants, dependents, and effects from the subjects or premises, and keep them furth thereof, and enter the pursuer or others in his name therein (an inventory of the effects ejected being made by the person executing the diligence) and, if needful for these purposes, to make gates, doors, and other lockfast places open and patent.

(5.) If the decree extracted is for a removing, and also for payment of money, or for the performance of an act or implement of an obligation, it shall be lawful, in virtue of said warrant, to do what is provided for in sub-sections (4), (1), or (2) of this section.

(6.) In any case where the party to be charged is furth of Scotland, it shall be lawful, in virtue of said warrant, to give an edictal charge of fourteen days.

Executors.

8. Execution on said extracts shall be carried out by messengers-at-arms, officers of court, or others entitled to execute diligence thereon.

Interest to be deemed at five per cent.

9. Where interest is included in a decree or extract, it shall be deemed to be at the rate of five per centum per annum, unless otherwise stated.

Act to apply to decrees pronounced prior thereto.

10. The provisions of this Act shall apply to all extracts issued after its commencement, although the decrees extracted may have been pronounced prior thereto.

Extracts not to be invalid on account of form.

11. No extract shall be held invalid on account of form if it be sound in substance.

Repeal.

12. All statutes and acts of sederunt, so far as they may be inconsistent with any of the provisions of this Act, are hereby repealed.

Acts of sederunt may be passed.

13. It shall be lawful for the Court of Session to pass from time to time any act or acts of sederunt which may be found necessary for giving more full effect to the purposes of this Act.

SCHEDULE.

1.—EXTRACT DECREE FOR PAYMENT.

At Glasgow, the tenth day of June (and fourteenth day of July) 1889, in an action in the sheriff court of the county of Lanark, at Glasgow, at the instance of John Smith, merchant, Gallowgate, Glasgow, *pursuer*, against John Brown, 19, Newton Street, Glasgow, *defender*, the sheriff (in absence) decerned the defender to pay to the pursuer one hundred pounds, with interest thereon from 1st January 1889, and five pounds ten shillings of expenses. (*a.*) And the sheriff grants warrant for all lawful execution hereon by instant arrestment, and also by poinding after a charge of [If an edictal charge is necessary, insert seven free days if the defender is within Scotland, and fourteen free days if furth thereof] seven free days. Extracted at Glasgow, this fifteenth day of August 1892, by me, sheriff-clerk of Lanarkshire.

GEO. SELLAR,
Sheriff-Clerk.

NOTES.—*Where two or more counties are united in one sheriffdom, the court may be described thus:*—"The Sheriff Court of the Sheriffdom of Stirling, Dumbarton, and Clackmannan, at Stirling."

Where decree for expenses is given in favour of an agent, it may be expressed thus in the extract:—"And to pay to *A.B.*, writer, Glasgow, the pursuer's agent, five pounds ten shillings of expenses."

Where there are more actions than one in the same court between the same persons the action may be identified in the extract by giving the date of the first deliverance therein.

2.—EXTRACT DECREE OF AFFILIATION AND ALIMENT.

(*Preamble as in No.* 1.) Decerned the defender to pay to the pursuer the sums after-mentioned in respect he was the father of an illegitimate male (*or* female) child of which the pursuer was delivered at , on the day of 189 , viz., for inlying charges, and per annum for years as aliment for said child, payable said aliment quarterly in advance, and beginning as from said date of birth, (*or, as the case may be,*) with interest thereon from the respective dates of payment, and of expenses. (*Continue from* (*a*) *in No.* 1.)

3.—EXTRACT DECREE FOR PAYMENT OF ALIMENT.

(*Preamble as in No.* 1.) Decerned the defender to pay to the pursuer aliment at the rate of per , (for the period of), payable monthly, (*or, as the case may be,*) in advance, and commencing as on the day of , 189 , with interest thereon, from the respective dates of payment, and of expenses. (*Continue from* (*a*) *in No.* 1.)

4.—EXTRACT DECREE *COGNITIONIS CAUSA*.

(*Preamble as in No.* 1.) The sheriff found that the sum of with interest thereon from the day of , 189 , was a debt due by the deceased to the pursuer. Extracted, &c. (*as in No.* 1).

5.—EXTRACT DECREE OF MAILLS AND DUTIES.

At the day of 189 , in an action of maills and duties in the sheriff court of the county of at , at the instance of *pursuer*, against *principal debtor*, and the tenants named and designed in the schedule hereto subjoined, *defenders*, the sheriff decerned the said tenants of (*here describe shortly the subjects mentioned in the bond*) to pay to the pursuer the rents, maills, and duties specified in said schedule of the several possessions of said subjects occupied by them respectively, with the interest thereon from the dates when they became or shall become due respectively (together with such sums as may from time to time become due by them respectively)—at least of so much thereof as will pay the pursuer the principal sum of pounds sterling, contained in a bond and disposition in security over said subjects granted by (*here describe the bond*), together with the interest on said principal sum from the day of 189 ; and also decerned the principal debtor to pay to the pursuer of expenses. (*Continue from* (*a*) *in No.* 1.)

A.B.,
Sheriff-Clerk.

SCHEDULE BEFORE REFERRED TO.

Names and Designations of Tenants.	Rents due by them respectively.	When Rents payable.
John Brown, 14 Smith Street, Glasgow	£5 0 0	Martinmas, 1892.
	£5 0 0	Whitsunday, 1893.
(*and so on*).		

A.B.,
Sheriff-Clerk.

6.—EXTRACT DECREE OF POINDING THE GROUND.

(*Preamble as in No.* 1.) Decerned and granted warrant to poind the readiest goods and effects of the defender, within or upon (*shortly describe the property*), in satisfaction, in whole or in part, of the principal sum of , contained in a bond and disposition in security over said subjects, granted by (*shortly describe the bond*), with the interest on said principal sum from the day of 189 , (*or* in satisfaction, in whole or in part of , being the feu-duty (*or* ground annual), payable to the pursuer in respect of said subjects at the term of (*or as the case may be*) [*if there are tenants add*, but so far as regards the said tenants only to the extent of the rents due by them respectively]; and decerned the defender to pay to the pursuer of expenses. (*Continue from* (*a*) *in No.* 1.)

7.—EXTRACT DECREE OF MULTIPLEPOINDING.

At , the day of , and day of 189 , in an action of multiplepoinding in the sheriff court of the county of at , at the instance of *pursuer and nominal* (*or real*) *raiser* against *common debtor*, and and *claimants, defenders* (the said *E.F.* being the real raiser), the fund (*or* subject) *in medio* in which action consisted of (*here describe shortly the fund or subject* in medio, *and in whose hands or custody it was*), the sheriff found the pursuer only liable in single payment (*or* delivery) of the fund (*or* subject) *in medio*, less (*or* on payment of) his expenses, which were fixed at and said fund having been consigned in court, less said expenses (*or* and on delivery of the subject *in medio*) exonerated him thereof; and (found the real raiser entitled to his expenses, which were fixed at) (and) found the *claimant A.B. primo loco* entitled to , and the *claimant C.D. secundo loco* entitled to (*or as the case may be*), and authorised the clerk of court to pay the fund consigned accordingly (*or* decerned the pursuer to pay the fund) (*or* deliver the subject) *in medio* accordingly (*or otherwise as the case may be*). (*Continue from* (*a*) *in No.* 1.)

8.—EXTRACT DECREE OF FORTHCOMING.

At the day of 189 , in an action of forthcoming in the sheriff court of the county of at , at the instance of *pursuer*, against *debtor* and *arrestee, defenders*, the sheriff decerned the arrestee to pay to the pursuer (*state sum*) in satisfaction (*or* part satisfaction) of the sums contained in a decree of the sheriff of shire of date the day of 189 , at the pursuer's instance against the debtor (*or as the case may be*) for the sum of (*Continue from* (*a*) *in No.* 1.)

9.—EXTRACT WARRANT OF SUMMARY EJECTION.

(*Preamble as in No.* 1.) Granted warrant summarily to eject the defender, his sub-tenants, dependents, and effects from (*here describe shortly the subjects*). Extracted, &c. (*as in No.* 1).

10.—EXTRACT DECREE OF REMOVAL.

(*Preamble as in No.* 1.) Decerned the defender to flit and remove himself, his sub-tenants, dependents, and effects from (*here shortly describe the subjects*) at the term of (*or* on the day of , 189), (*or* at the term of as regards the and at the term of as regards the). (*a*) And the sheriff grants warrant for all lawful execution hereon by ejection at the term or period (or respective terms) of removal if a charge of forty-eight hours be given prior thereto, or forty-eight hours after a charge thereafter [*if expenses add*, and by instant arrestment and also by poinding after a charge of seven free days]. Extracted, &c. (*as in No.* 1).

11.—EXTRACT DECREE OF REMOVAL FOR NONPAYMENT OF FEU-DUTY OR RENT UNDER A LONG LEASE, UNDER SECTION 32 OF 16 & 17 VICT. C. 80.

At the day of 189 , in an action of removal for nonpayment of feu-duty (*or* rent) brought in the sheriff court of the county of at , under section 32 of the Act 16 & 17 Vict. c. 80., at the instance of *pursuer*, against *defender*, the sheriff found that the feu-duty of pounds payable yearly to the pursuer as immediate lawful superior of the subjects after-mentioned under a feu charter (*or other deed*) dated granted by the pursuer (*or* by a predecessor of the pursuer) in favour of the defender (*or* a predecessor of the defender) (*or* the rent payable to the pursuer under a long lease, &c., *describing it*), had remained unpaid for two whole and consecutive years; and therefore decerned the defender to flit and remove himself, his sub-tenants, dependents, and effects from said subjects, viz. (*here describe the subjects*), and that at the term of . (*Continue from* (*a*) *in No.* 10.)

12.—EXTRACT DECREE FOR PERFORMANCE.

(*Preamble as in No* 1.) Decerned the defender (*here set forth shortly the particular act which the defender is to perform*), and to pay to the pursuer of expenses. And the sheriff grants warrant for all lawful execution hereon by instant arrestment, and also by poinding and imprisonment so far as competent after a charge of seven free days. Extracted, &c. (*as in No.* 1).

13.—EXTRACT DECREE OF INTERDICT.

(*Preamble as in No.* 1.) The sheriff interdicted the defender from (*state the terms of the interdict*); and decerned the defender to pay to the pursuer of expenses. (*Continue from* (*a*) *in No.* 1.)

14.—EXTRACT DECREE OF ABSOLVITOR.

At the day of and day of 189 , in an action in the sheriff court of the county of at , at the instance of *pursuer*, against defender, the first deliverance in which is dated the day of 189 , (*a*), and the petition in which craves the court to grant decree for pounds (*or as the case may be, giving the principal conclusion*), the sheriff assoilzied the defender from the conclusions of the action, and decerned the pursuer to pay to the defender of expenses. (*Continue from* (*a*) *in No.* 1.)

15.—EXTRACT DECREE OF DISMISSAL.

(*Follow the immediately preceding form down to* (*a*).) The sheriff dismissed said action. (*If expenses are decerned for, follow the immediately preceding example.*) (*Continue from* (*a*) *in No.* 1.)

16.—EXTRACT APPOINTMENT OF A JUDICIAL FACTOR.

At the day of 189 , in a petition in the sheriff court of the county of at , at the instance of *pursuer*, the sheriff having found that the estate of the

pupil (*or* insane person) after mentioned did not exceed one hundred pounds of annual value, appointed to be factor *loco tutoris* to a pupil, son of the deceased (*or* to be curator *bonis* to an insane person) with the usual powers, under the Judicial Factors (Scotland) Act, 1880, and relative statutes and acts of sederunt, the said before extract finding caution according to law. Extracted at this day of 189 , by me, sheriff-clerk of shire, caution having been found to the effect above mentioned.

A.B.,
Sheriff-Clerk.

17.—EXTRACT DISCHARGE OF A JUDICIAL FACTOR.

At the day of 189 , in the proceedings in the sheriff court of the county of at , following on the petition of (*insert name and designation of the petitioner in the application for the appointment of the judicial factor*) the sheriff discharged of his whole actings and intromissions as factor *loco tutoris* (*or* as curator *bonis*) to , and authorised delivery of the bond of caution for him as factor (*or* curator) foresaid. Extracted, &c. (*as in No.* 1).

18.—EXTRACT ACT OF CURATORY, AND UPON PRODUCTION OF INVENTORIES.

At the day of and day of 189 , in an action of curatory, and for giving up inventories in the sheriff court of the county of at , at the instance of , child of the deceased *pursuer*, against and two of the nearest in kin to the pursuer on his father's side; and and two of the nearest in kin to the pursuer on his mother's side, and all others pretending to have interest in the matter, *defenders*, the sheriff confirmed the choice by the minor of to be his curator during his minority; and said curator having taken the declaration required by law, and having lodged in triplicate (*a*) an inventory of the minor's means and estate, subscribed by the curator and by , whom the sheriff had delegated to concur with the curator in the absence of the nearest in kin, the sheriff appointed said inventories to be subscribed by the clerk of court and one thereof to be delivered to the curator, and the other two to be sealed up by the curator and delegate, and retained by the clerk of court for the minor's nearest in kin on the father and mother's side respectively, and said inventories were dealt with accordingly. In consequence of all which this act is extracted, the curator having found caution in terms of law. Extracted, &c. (*as in No.*1).

19.—EXTRACT ACT UPON PRODUCTION OF INVENTORIES BY CURATORS NOMINATE WITHOUT CONSENT OF NEAREST IN KIN.

At the day of 189 , in an action for giving up curatorial inventories in the sheriff court of the county of at , at the instance of curator appointed to child of the deceased *pursuer*, against persons nearest in kin to the minor on his father's side, and persons nearest in kin to the minor on his mother's side, and all others having or pretending to have interest in the matter, *defenders*, the said curator having lodged in triplicate. (*Continue as in No.* 18 *from* (*a*), *leaving out the part about caution.*)

20.—EXTRACT ACT UPON PRODUCTION OF INVENTORIES BY CURATORS NOMINATE WITH CONSENT OF NEAREST IN KIN.

(*May be modelled upon No.* 19 *with the necessary variations.*)

21.—EXTRACT DECREE OF DECLARATOR.

(*Preamble as in No.* 1.) The sheriff found and declared (*give substance of declarator*). Extracted, &c. (*as in No.* 1).

22.—EXTRACT DISCHARGE TO A BANKRUPT.

At the day of 189 , in the sheriff court of the county of , at , in the process of sequestration under the bankruptcy statutes of the estates of (*give name and designation of the bankrupt*), the sheriff (*a*) discharged the said of all debts and obligations contracted by him or for which he was liable at the date of the sequestration (14th June 1885) (*or as the case may be*). (*If it is a discharge on composition add*): Declared the sequestration to be at an end, and the said reinvested in his estates, reserving always the claims of the creditors for the composition against him and the cautioner; and appointed the bond of caution for the composition to be recorded in the said sheriff court books. Extracted, &c. (*as in No.* 1). (*The extract will follow the deliverance as regards any limitations or qualifications.*)

23.—EXTRACT DISCHARGE OF A TRUSTEE ON A SEQUESTRATED ESTATE.

(*Follow No.* 22 *down to* (*a*), *then proceed*) Discharged of his whole actings and intromissions as trustee on said sequestrated estates, and authorised delivery of the bond of caution for him as trustee foresaid. Extracted, &c. (*as in No.* 1).

24.—EXTRACT DECREE OF CESSIO.

At the day of 189 , in an action under the Cessio Acts, in the sheriff court of the county of at at the instance of *creditor, pursuer*, against *debtor, defender* (*or* at the instance of *debtor, pursuer*, against and others, his *creditors, defenders*) the sheriff decerned the said debtor to execute a disposition *omnium bonorum* in favour of whom the sheriff appointed trustee for behoof of the creditors of the debtor.* And the sheriff grants warrant for all lawful execution hereon by imprisonment after a charge of seven free days. Extracted, &c. (*as in No.* 1).

* (*Insert any finding about expenses.*)

25.—EXTRACT DISCHARGE TO A DEBTOR UNDER PROCESS OF CESSIO.

At , the day of 189 , in the sheriff court of the county of , at , in the process under the Cessio Acts following on the decree of *cessio bonorum*, pronounced on the day of 189 , against (*name and designate the debtor*), the sheriff discharged the said of all debts and obligations contracted by him, or for which he was liable at the date of said decree of cessio. Extracted, &c. (*as in No.* 1).

26.—EXTRACT WARRANT OF SALE.

(*Preamble as in No.* 1.)

The sheriff granted warrant to (*state import of warrant*). Extracted &c. (*as in No.* 1).

27.—EXTRACT DELIVERANCE UNDER THE PRESUMPTION OF LIFE LIMITATION (SCOTLAND) ACTS.

At , the day of 189 , in a petition in the sheriff court of the county of , at , under the Presumption of Life Limitation (Scotland) Acts (*specify Acts*), at the instance of , *petitioner*, the sheriff found (*state the findings and matters authorised*). Extracted, &c. (*as in No.* 1).

28.—EXTRACT DELIVERANCES UNDER THE MARRIED WOMEN'S PROPERTY (SCOTLAND) ACT, 1881.

(*Extracts under the above or similar statutes may be modelled on No.* 27.)

GENERAL DIRECTIONS.

Where the sheriff has adhered to the decree of the sheriff-substitute the date of the sheriff's decree only need be given.

In the extract the decree shall bear to have been given from the seat of the court.

Whether the decree has been given by the sheriff or sheriff-substitute, the phrase to be used in the extract shall be "the sheriff."

Where an extract has more than one date, it shall not be necessary to specify what was done on each date.

It shall not be necessary to state by whom the extract has been written or collated.

It shall be sufficient that the import or substance of the decree is given in the appropriate form herein-before provided, although the cravings or conclusions of the action, or the decree itself, may be expressed in different or more redundant language.

The dues of extract shall be added to the expenses decerned for, and the total inserted in the extract.

The nature of the debt (such as that it is for aliment) shall be stated in the extract in all cases where payment of the debt can be enforced by imprisonment.

In any case where imprisonment is competent, a fiat or warrant of imprisonment must first be obtained in terms of the statutes.

CHAPTER 18.

An Act for authorising County and Borough Councils to purchase Franchises of Weights and Measures.

[20th June 1892.]

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 :—