and county councils have power to apply the funds or rates under their control in opposing or subscribing towards the opposition of any Bill to confirm any Provisional Order made under section twenty-four of the Railway and Canal Traffic Act, 1888, and it is expedient that such doubts should be removed:

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:

Powers of governing bodies and county councils with reference to Bills for confirming Provisional Orders made under 51 & 52 Vict. c. 25. s. 24.

1. Every governing body within the meaning of the Borough Funds Act or the Borough Funds (Ireland) Act, 1888, and every county council shall be entitled to be a petitioner and to appear and oppose any Bill to confirm any Provisional Order made under section twenty-four of the Railway and Canal Traffic Act, 1888, and to provide or contribute towards providing the expenses of the appearance or opposition of a petitioner out of the funds or rates under their respective control, as if the Bill for confirming such Provisional Order were a local or personal Bill within the meaning of section two of the Borough Funds Act, or of section three of the Borough Funds (Ireland) Act, 1888; and the provisions of the said last-mentioned Acts respectively shall apply to any such appearance or opposition, and to any expenses incurred or to be incurred in relation thereto: Provided that in the case of a county council no consent of owners and ratepayers shall be required.

Short title.

2. This Act may be cited as the Railway and Canal Traffic (Provisional Orders) Amendment Act, 1891.

CHAPTER 13.

An Act to regulate the Remuneration payable to Clerks to Commissioners of Income Tax and Inhabited House Duties, and to Assessors and Collectors thereof.

[11th May 1891.]

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:

Abolition of poundage to clerks to Commissioners and assessors. 43 & 44 Vict. c. 19.

1. The allowances and remuneration which a clerk to Commissioners of Income Tax and Inhabited House Duties and an assessor are entitled to receive by virtue of the Taxes Management Act, 1880, are hereby abolished as respects the year commencing on the sixth day of April one thousand eight hundred and ninety-one and any subsequent year.

Allowance to clerks to Commissioners.

2. The person holding the office of Clerk to the Commissioners of Income Tax and Inhabited House Duties shall, in lieu of the allowances and remuneration which he would have received if this Act had not been passed, receive a sum not less than the amount

paid to the clerk by way of poundage for the year which commenced on the sixth day of April one thousand eight hundred and ninety, and also a further sum not less than one third of the aggregate amount allowed to the clerk for expenses necessarily incurred in the due execution of the Acts relating to the Land Tax and Inhabited House Duties during the same year and the two preceding years.

Allowance assessors.

3. The Assessor of Income Tax and Inhabited House Duties for any area of assessment shall, in lieu of the allowance which he would have received if this Act had not been passed, receive—

(*a.*) In respect of assessments of the duties under Schedules (D.) and (E.) of the Income Tax Acts, the same amount as the amount of the allowance to the assessor for the year which commenced on the sixth day of April one thousand eight hundred and ninety, and also

(*b.*) In any year in which he acts as assessor of the duties under Schedules (A.) and (B.) of the Income Tax Acts and of Inhabited House Duties, the same amount as the amount of the allowance to the assessor appointed for the year which commenced on the sixth day of April one thousand eight hundred and eighty-eight in respect of the assessments for those duties:

Provided that in the event of a change in any area of assessment the Commissioners of Income Tax and Inhabited House Duties for the division or district shall have power to adjust and apportion the amounts receivable under this section as they shall think fit.

Allowance to collectors.

4. The collector of Income Tax and Inhabited House Duties for any area of collection shall, in lieu of the allowance or allowances which he would or might have received if this Act had not been passed, receive for his services such remuneration, not being less than the amount of the allowance or allowances to the collector for the year which commenced on the sixth day of April one thousand eight hundred and ninety, as the Commissioners of Inland Revenue, with the approval of the Treasury, may direct, and the payment of such remuneration shall be made in such manner and under such regulations as the said Commissioners may prescribe.

Provided that, in the event of a change in any area of collection, the Commissioners of Income Tax and Inhabited House Duties for the division or district shall have power to adjust and apportion the amounts receivable under this section as they shall think fit.

Amendment of 43 & 44 Vict. c. 19.

5. The Taxes Management Act, 1880, shall be read, as respects the year commencing on the sixth day of April one thousand eight hundred and ninety-one and any subsequent year, as if the amount to be received by the clerk under this Act were substituted for all the allowances and remuneration in clause one in the First Schedule to that Act, and as if the amount to be received by the assessor or collector under this Act were substituted for the allowances specified in clauses two and three of the same schedule.

6. Nothing in this Act contained shall have any operation or effect in the case of an assessor appointed to act in a division or district where the Commissioners of Income Tax and Inhabited House Duties have fixed or shall hereafter fix the amount of the remuneration of such assessor under section twenty-five of the Customs and Inland Revenue Act, 1885. Act not to affect 48 & 49 Vict. c. 51. s. 25.

7. This Act may be cited as the Taxes (Regulation of Remuneration) Act, 1891. Short title.

CHAPTER 14.

An Act to provide for the Trial of Civil Causes in the City of London. [11th May 1891.]

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. Notwithstanding anything in the Courts of Justice Building Act, 1865, or any Order in Council thereunder contained, sittings may be held in the city of London by judges of the High Court under commissions issued for the trial of issues or inquiries in cases at nisi prius. Sittings may be held by judges in the City. 28 & 29 Vict. c. 48.

2. This Act may be cited as the Supreme Court of Judicature (London Causes) Act, 1891. Short title.

CHAPTER 15.

An Act to amend the Merchandise Marks Act, 1887. [11th May 1891.]

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. The customs entry relating to imported goods shall, for the purposes of the Merchandise Marks Act, 1887, be deemed to be a trade description applied to the goods. Customs entry to be trade description. 50 & 51 Vict. c. 28.

2.—(1.) The Board of Trade may, with the concurrence of the Lord Chancellor, make regulations providing that in cases appearing to the Board to affect the general interests of the country, or of a section of the community, or of a trade, the prosecution of offences under the Merchandise Marks Act, 1887, shall be undertaken by the Board of Trade, and prescribing the conditions on which such Official prosecutions.